



ADAMS COUNTY

COLORADO

2010 Annual Budget

Board of County Commissioners

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District 2

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
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**Adams County
Colorado**

For the Fiscal Year Beginning

January 1, 2009

President

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Awards

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for the Distinguished Budget Presentation to Adams County, Colorado for its annual budget for the fiscal year beginning January 1, 2009.

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

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



Reader's Guide to the 2010 Adopted Budget

The 2010 adopted budget document contains a wealth of information pertaining to Adams County Government. This reader's guide has been developed to make this book easier to navigate. Adams County, a political subdivision of the State of Colorado, is governed by a three member Board of County Commissioners who exercises budgetary authority over all the activities of the primary government. While generally accepted accounting principles require the county to include component units on annual financial reports, such requirement is not necessary for the annual budget document. Therefore, the annual budget includes budgetary information for the county's 20 funds, but does not include such information for the following component units: the Adams County Building Authority, the Adams County Retirement Plan, and the Front Range Airport Authority. These entities are either responsible to provide their own budget to the State of Colorado or are legally separate and not required to do so under state law. Further, because the scope of this budget is to communicate the allocation of the county's financial resources, all fiduciary funds held by the county on behalf of another entity are not included.

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

Preface

The preface includes this reader's guide, the table of contents and the 2010 budget message. The budget message formally presents the budget to the Board of County Commissioners and the citizens of Adams County. In addition, the budget message summarizes major initiatives for the budget year, plus the current and future economic outlook for the county.

General Information

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

Fiscal Policy and Budget Process

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

Consolidated Budget Summary

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

General Fund

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



Other Funds

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

Supplemental Information

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



2009 Board of County Commissioners with the budget staff



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January 1, 2010

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

Dear Commissioners and Citizens:

We are pleased to present the 2010 annual budget for Adams County, Colorado. The 2010 budget is balanced, represents the county's financial plan for 2010, and is in conformance with Colorado law. The 2010 budget of \$484,683,087 is an increase of \$58,468,103 or 13.7% above the 2009 original budget.

Putting together a budget of this size challenges all who participate. Very few appreciate the collaborative efforts made by elected officials, county administration, operating departments and the budget division to develop a budget that equitably allocates scarce resources to provide essential public services. The budget provides funding for services and programs that support the mission, values and governing principles of the county. The vision of the county's objectives directs the budget process toward achieving desired service outcomes. With that in mind, constant reference to the following mission statement and supporting objectives and policies continue to provide focus and direction for assembling the annual budget.

Budget Mission Statement

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

Budget Objectives

Three primary objectives guide the Board of County Commissioners during the annual budget process and remain constant over time. The first objective is to comply with statutory requirements as outlined in the "Local Government Budget Law of Colorado." Colorado Revised statutes 29-1-101 et. seq. and 29-1-118, require the county to adopt an appropriation resolution establishing legal authority to expend public monies. The resulting legal authority is complemented by a detailed budget, which explains planned uses of funds. Colorado law requires the county to adopt a balanced budget and charges the Board of County Commissioners with the duty of enforcing limits established by the adopted appropriation and related budget policies. The second objective concentrates efforts to build the budget as a financial operating plan by outlining organizational activities and outputs. The budget creates a rational, equitable foundation for allocating public resources toward mandated or desired services. As an operating plan, the budget becomes the standard against which the organizational components compare performance and thereby provides an effective means of monitoring and regulating progress toward achievable outcomes.

BOARD OF COUNTY COMMISSIONERS

W. R. "Skip" Fischer
DISTRICT 1

Alice J. Nichol
DISTRICT 2

Larry W. Pace
DISTRICT 3

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

The Board of County Commissioners also directs proper attention to provide a responsible salary plan that rewards high performing employees and fits within the public's willingness to pay. Approval of new position requests are considered only by demonstrating a critical public need. Also, elected officials and department directors inform the commissioners of any unfunded mandates passed down to the county from the state and federal governments. Efforts continue to carefully examine all services and service levels through documentation and demonstrated need. The departments and elected officials must ask themselves the questions, "are we doing the right things" in addition to "are we doing things right."

Non-recurring project requests are evaluated based on both the ability to fund the projects and demonstrated abilities to provide cost-effective customer service that protects citizens and employees, county assets and/or addresses legal mandates. Projects that improve internal and external partnerships through cost savings measures and overall productivity are given additional consideration. Adams County uses the modified accrual method as the budgetary basis of accounting.

Budget Policy Development

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

The Board of County Commissioners has employed a variety of techniques to ascertain the needs of the county citizenry. Members of the board also gather important information concerning essential public services in various forums conducted by the business community, neighborhood associations and other community organizations. Primary interests brought up by the business community include regional transportation, reasonable development costs, and land use planning. Neighborhood action groups have been active in communicating opposition to commercial development perceived as creating adverse impact on the family or the natural environment. In developing this budget, great care has been taken to address the concerns of all constituents while achieving the best possible balance of diverse needs. A survey of voting citizens taken in August of 2006 revealed that education, growth, public works and public safety rank highest among the major issues of responders.

One of the most active and insistent forces in government today is citizen resistance to tax increases. The Board of County Commissioners, constantly vigilant to eliminate waste, challenges county staff to create efficiencies. Inflation persists as another force that impacts the ability to provide county services. The county remains cautious of rising prices and wages. It is possible that the erosion of the county's purchasing power, due to inflation, may offset an entire revenue gain in any given year.

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

financial resources among county agencies. However, additional consideration is given where possible when an agency demonstrates itself effective and efficient.

For developing the annual operating budget in the context of our strategic environment, the Board of County Commissioners identifies areas for special emphasis and articulates them in the form of governing principles. The adoption of the county's seven governing principles continues to provide guidance for the 2010 fiscal year. A complete list of these governing principles appears on page 1 of the budget document. Combined with the county's customer service focus, the seven governing principles inspire staff to offer outstanding service to our citizens.

Economic Outlook

Global Economy

Global economic inputs such as natural resources, labor and capital increasingly flow across international borders as a result of negotiated trade agreements. Recent events have shown how interconnected our global economy has become. The economic crisis that hit the United States also affected the economies of the rest of the world. A worldwide depression was avoided due to the quick response by central banks and governments around the world. Central banks drastically cut interest rates, injected liquidity into the markets and made moves to sustain credit, while governments launched various stimulus programs and supported banks. Because of these quick actions, the world economies began to recover in mid-2009. The International Monetary Fund forecasts that the global economy will shrink by 1% in 2009 and then grow about 3% in 2010. Developing and emerging economies – led by Asia - are further ahead in the recovery than other more advanced economies. Developing and emerging economies are expected to grow at 5.1%, lower than the 6.0% and 8.3% growth in 2008 and 2007 respectively, but a contrast to the 1.7% growth in 2009. This growth is led by China, which is expected to achieve growth around 9.0%. China, historically an export driven economy, escaped a recession by the increase in domestic demand and growing 7.1% in the first half of 2009. The forecasted growth in China is attributed to the rise in demand for exports as other economies around the world recover. The Euro region is predicted grow slightly by 0.3%, an improvement over the (4.2%) decline in 2009. Japan's economy will grow by 1.7% driven by an increase in demand for exports of cars and electronics.

As global trade and commerce continue to permeate local economics, it is important to understand the direction of worldwide economic activity. Foreign firms and consumers provide markets for products produced locally as well as provide local jobs for Coloradoans working for multi-national corporations that have chosen Colorado and the Denver metro area as an ideal place to conduct business. Colorado derives nearly \$7.7 billion in annual exports to foreign markets.

National Economy

The U.S. economy was marked by bad news for most of 2009: the worst recession since WWII, unemployment skyrocketed to 10%, the stock market struggled, credit markets were frozen, and home prices declined. But in mid-2009 the economy began to recover, home prices began to stabilize, financial markets showed improvement, and the stimulus plan put in place started to work. The good news going into 2010 is many economists predict that the growth we have seen in recent months will continue. The U.S. Bureau of Economic Analysis (BEA) reported that the real gross domestic product (GDP) increased by 2.2% in the third quarter of 2009. According to the *Livingston Survey*, conducted by the Federal Reserve Bank of Philadelphia, economists predict that real GDP will rise by 2.6% (annual rate) through the second quarter of 2010, then escalate to 3.0% to finish the second half of the year. However, employment will take a little longer to recover. The *Livingston Survey* forecasters expect the unemployment rate to stabilize around 10.3% through mid-year, and then fall slightly to 9.9% by year end.

Today's federal funds rate remains a target range between 0.00% and 0.25%. This has been in place since December 2008. The Fed doesn't want interest rates to stay at this low level for long, but is cautious about increasing them before the economy is stronger. Many economist predict that interest rates will creep up towards 1.0% towards the end of the year. Mortgage rates may rise this spring as the government stops buying mortgage-backed securities and

the first time home buyer tax credit expires. This may temporarily slow the already struggling housing market. Manufacturing activity continues to grow; the Institute of Supply Management posted a manufacturing index number for December of 55.9, a vast improvement over a year ago when it was at a 28-year low of 32.4. A number above 50 indicates an expanding manufacturing sector.

Consumer spending continues as the primary driver in the U.S. economy, generally accounting for more than two-thirds of national economic activity. Consumer spending, adjusted for inflation, was up 0.5% in November. During 2009 consumer confidence was at an all time low due to job insecurity, falling home prices and tightening credit markets. However, confidence is beginning to return as the economy stabilizes. Spending is expected to stay low in early 2010 and increase by around 2% by year-end. Spending will probably stay low as consumers save more, try to pay down debt, and struggle to find alternatives to their lost retirement savings. Furthermore, the credit markets continue to be tight with banks holding out on lending to customers leading to less spending on big-ticket items.

In summary, economic indicators for the U.S. economy show there will be a slow recovery in 2010. Jobs will return in mid- to late 2010 as business profits recover. Financial markets are expected to continue to improve and most of the stimulus money for infrastructure still remains to be spent. It will take time to recover the losses the economy sustained, but the outlook for the U.S. economy in the near and long term is positive.

State Economy

It appears that the recession is over and a slow recovery will continue into 2010. Colorado fared better than most of the nation during this downturn. It has a highly educated workforce, high paying jobs, a stronger housing market and a diversified economy that kept it in better shape. But it was not immune to the effects of the recession; 47,000 jobs were lost and home prices fell drastically.

Jobs will continue be lost this year, but as stability returns, so will jobs. The unemployment rate for 2010 is anticipated to be 8.4%, 1.1% higher than the forecast for 2009. Colorado will fare better than the national unemployment level, which is expected to be closer to 10.0%. Expectations for personal income and retail sales are stronger in 2010. Total personal income is projected grow again by 2.3% compared to a loss of 1.5% in 2009. Retail sales are expected to grow by a modest 2.3%.

Colorado has a diversified economy in alternative energy, aerospace, bioscience, technology and telecommunications. This diversity complements the state's long-standing industries of tourism, mining, and oil & gas production and will contribute to the health of Colorado's future economy. The Colorado economy has seen recent gains in government; education and health services; trade, transportation, and utilities; and leisure and hospitality services sectors. Job losses are still occurring primarily in logging, mining and construction. The following table of key economic indicators for the State of Colorado as published by the State of Colorado Legislative Council in December 2009 demonstrates the near term trends of the state and local economy.

Colorado Economic Indicators

Indicator	2006	2007	2008	Forecast 2009	Forecast 2010
Retail Trade Sales (in millions)	\$70,437	\$75,329	\$74,760	\$66,462	\$67,990
Inflation Rate	3.6%	2.2%	3.9%	-0.9%	0.6%
Unemployment Rate	4.4%	3.9%	4.9%	7.3%	8.4%

Indicator	2006	2007	2008	Forecast 2009	Forecast 2010
Personal Income (in millions)	\$194,393	\$205,548	\$212,320	\$209,135	\$213,945
Population (in thousands)	4,827.3	4,919.8	5,018.2	5,108.5	5,190.3
Home Permits (in thousands)	38.3	29.5	19.0	8.9	13.3
Non-Residential Building (in millions)	\$3,862	\$4,637	\$3,717	\$3,465	\$3,090

Colorado's housing market is in better shape than other states. It did not have as big of a bubble as some other states did and people and businesses continue to move to our state. Colorado is the 8th fastest growing state in the nation. The Colorado Legislative Council reports that in the Metro Denver region, the median sales price for existing homes is \$218,000, 11.8% higher than last November. More positive news is according to MetroList data, resales of homes and condominiums are up 23% over November 2008; most likely a result of the home buyer credits and low mortgage rates still in effect. Home permits are expected to double in 2010 as the inventory of homes has been declining in recent months.

The outlook for Colorado's economy remains positive, though Colorado will still feel the effects of the recession into 2010 in the form of unemployment. Forbes rated Colorado as the 4th best state for business in 2009, number one for labor prospects and number two for growth prospects.

Local Economy

Six counties, Adams, Arapahoe, Boulder, Douglas, Jefferson, and the City and County of Broomfield, surround the City and County of Denver and make up the Denver Metropolitan Area. The long-term outlook for the local economy is bright; the Denver area has plenty of attraction power. One of the best examples of this attraction power is the Denver metro area's high level of educated workers; consistently one of the highest in the country. The metro area continues to top lists of most livable cities, has one of the nation's largest public park systems, is home to the largest performing arts complex outside New York City, is home to championship sports teams and has the natural beauty of the Rocky Mountains. A skilled workforce combined with the availability of quality commercial real estate, a great transportation system, and institutions of higher learning, are just some of the ways the metro area makes itself very attractive to businesses.

Transportation remains an important part of the metro area's future. Addressing transportation needs of the Denver area's steady growth, voters in 2005 approved construction funds for FasTracks, a comprehensive regional transportation plan proposed by the Regional Transportation District that will add several mass transit lines through Adams County. Substantial future commercial, residential, retail and industrial development will also be realized along parts of the Northwest Parkway and E-470 toll-ways. In addition, the Fitzsimons Redevelopment Authority is currently building a cutting edge medical and bioscience research facility; the first university-affiliated bio-park west of the Mississippi. The 578 acre property will include a 184-acre Colorado Science and Technology Park for research, the Anschutz medical campus, The Children's Hospital and Research Center, and a Veterans Affairs hospital. By 2013, it is predicted it will be home to 20,000 jobs and over 40,000 jobs by completion in 25 – 30 years. Denver International Airport, located in the west-central portion of the county is the nation's 5th busiest airport. Front Range airport on the southern border of the county will also continue to have a positive effect on the local economy over the next several years. These factors tend to support the prospect of sustained economic growth equal to, or better than the national or state economies.

Following most of the nation and the state, Adams County's unemployment is growing. The December rate was 8.8%, up from 7.8% in November and 7.2% a year ago. This is higher than the metro area's rate of 7.5% and the state's rate of 7.3%, yet the long term economic outlook is positive as Adams County has potential for growth. Adams County has the greatest amount of undeveloped land in the metro area. The county should see significant growth in residential and commercial development. Several significant developments are in process including: the Fitzsimons Redevelopment Project, Larkridge in Thornton, The Orchard at Westminster, Prairie Gateway in Commerce City and Prairie Center in Brighton. These projects will help keep more sales tax dollars in Adams County. Sales taxes for Adams County, through November, decreased 9.7% in 2009, slightly better than the rest of the state, which is seeing decreases around 10%. The state's 2009-2010 fiscal year forecast is for a 3.9% drop in sales taxes. Adams County is expecting sales taxes to increase by 1.0% in 2010 due to the new retail outlets in the county, which are keeping more sales tax dollars in the county and an increase in consumer spending. It is anticipated that the county will continue to see sales tax revenues increase much more significantly over the longer term.

Future Budget Issues

The following critical categories introduce issues the county will or may face in future budget years. While not an exhaustive list, these areas represent known challenges that decision makers will likely address in the future.

Growth

Adams County remains a development "hot spot" in the Denver metro area. Developers continue choosing the northeastern quarter of the metro area for their subdivisions, retail projects and business parks. Adams County is poised to grow substantially with the largest amount of undeveloped land within a close proximity to the Denver city center. The Denver Regional Council of Governments predicts that the Adams County population will grow 60% to 603,345 by the year 2025, making it the fastest growing county in the state. In November 2008, Forbes magazine named Adams County as 3rd most affordable place in the country to weather the downturn, saying Adams County residents "enjoy some of the most affordable properties in the country." Growth, while exciting to some, carries along the challenges of addressing crowding, urban sprawl, crime, and traffic congestion.

Infrastructure

Many infrastructure issues face a growing county. As the population increases, more drivers demand the widening and building of roads. Adams County recently completed a major project extending 120th Avenue from just east of DIA to the west end of the county. Two other major projects are in progress including the widening of Washington Street and improvements to Pecos Street. These projects will address only a fraction of the needed improvements. As the county grows, more projects will be required to meet future transportation needs. The county will also be a beneficiary of the Regional Transportation District's (RTD) FasTracks project. This project will include the building of three light rail or commuter rail lines in addition to bus rapid transit lines through the county over the next ten years.

As the demand for services grows, so will the need to provide areas to conduct that business. County buildings and other facilities provide service points, which the county uses to conduct business with the public. The county has put together a facilities master plan that will provide space for the future, through the building of new facilities and additions to existing space. Some of the building projects include an expanded county justice center complex which was completed in 2009, a new county government center and a pre-trial holding facility. A sales tax extension was approved by the voters in 2006 to pay for these county building facilities and countywide transportation projects.

Drainage and storm water mitigation, an increasingly challenging task, continues to keep county engineers busy. The county budgeted \$1,795,000 in 2010 for drainage projects. The county is contemplating some alternative funding mechanisms to pay for need projects in the future.

Personnel Costs

Governments provide labor-intensive services and require an efficient and effective workforce of quality employees. As demographics shift in the coming years, competition for productive employees will continue to put pressure on wages. Personnel costs make up approximately 27.0% of the county's 2010 budget. The county has been averaging about 35 new positions each year over the past five years. However, for 2010 no new positions were added and 14 positions (11.50 FTEs) were eliminated. The budget also includes six positions that will be held open for 2010.

The rising price of healthcare also continues to plague employers and employees alike. Healthcare costs for county employees have increased, on average, about 5.0% each year over the last five years. For 2010, healthcare costs for county employees increased around 3.0%. The county kept the percentage it pays flat at 79%, which was much needed relief for employees struggling with rising prices and a tough economy. Nevertheless, healthcare is a concern for the county as it continues to consume more of employees' personal income as well as county funds that otherwise could be applied toward services the county provides its citizens.

State and Federal Mandates

Adams County provides many services as a political subdivision of the state and carries out many programs funded through federal and state grants. Furthermore, state law determines the amount of fees a county can charge for statutory services and can impose limitations on an entity's ability to collect taxes and other revenues. Federal laws, such as the Help America Vote Act, require the county to address the mandates of such laws, sometimes with partial or no additional funding. In 2007 and 2008 the State of Colorado added three new judges to the 17th Judicial District which serves Adams County. The state plans on adding three more county and district judges by 2011. The addition of these judges and the need to plan for future growth has caused the county to expand the courthouse and add staff in the District Attorney's Office. The District Attorney's Office is expecting to see the need to significantly add staff in the next several years in response to the state's increase in judges.

The state of Colorado is facing a billion-dollar-plus shortfall in the upcoming fiscal year 2010-2011 budget. The county is aware of the potential for the state to push down unfunded mandates as a way to balance its budget. County leaders continue to work with representatives from the area to voice concerns and mitigate impacts seen at this particular level of local government.

County Finances

County finances continue to be in good shape as a result of positive planning, fiscal discipline, and continuity in policies and procedures. In the 2010 budget cycle, the county needed to address declining revenues in some of the funds. It was important to county leaders to adopt a budget with no layoffs or furloughs. In the general fund all departments/offices were requested to cut their budgets by about 5%. Due to some circumstances such as increasing inmate populations and a general election in 2010 some departments/offices could not make the full 5% cut. However, the 2010 general fund budget is 2.0% lower than the original 2009 budget. To further increase savings through the year a new policy was formed that all vacant positions require approval from the Board of County Commissioners before they can be filled. Only essential positions will be filled in 2010, all other positions will be held open.

In 2009, the county took advantage of some changes in personnel and consolidated the Community and Economic Opportunity Department with the Social Services Department creating the Human Services Department. This new department is under the direction of the former social services department director. Through this consolidation the social services fund took over the food distribution program and the human services agency grants program. This change relieved some of the financial stress on the general fund by transferring the cost of these programs to the

social services fund where there was sufficient property tax dollars to fund these programs. This helped the county to meet budget reduction targets for 2010.

The final 2010 budget is balanced with a projected spend down of several fund balances for necessary capital and other non-recurring projects including: \$35.0 million to complete construction of the Government Center; \$10.0 million to widen Pecos Street from I-76 to 52nd Avenue and add a railroad overpass; \$9.3 million for phase III and IV of widening Washington Street; \$1.7 million in drainage projects; and \$1.3 million in technology projects for the county.

Adhering to fiscal policy, the county will maintain a reserve that allows decision makers the ability to weather a downturn in the economy. Fund balance policies remain rational and are not used to mask budget problems.

County leaders will focus attention on essential facilities over the next several years: a government center and a pre-trial holding facility. These facilities are expected to cost over \$135 million and are anticipated to be complete by 2015. For 2010, the county budgeted an additional \$35 million for the government center, which should be completed early in 2011. The idea behind the new government center is to consolidate most of the county's operations into one location. Many services are at locations where the county is paying annual operating leases. These would be avoided once they are moved to county owned facilities. The new facility sits on approximately 91 acres and is expected to be the center of Adams County government for many years to come. A 20-year extension of an existing sales tax was approved to help pay for the construction and operation of these facilities. Future operating costs will be paid for with increased property tax revenues from new construction in the county and from the sales tax. Other possible new facilities on the horizon are a regional training facility for the Sheriff's Office and a public shooting range. Approximately 399 acres has been purchased just North of DIA for these facilities. The construction of these will be financed through grants and possibly certificates of participation.

The county's willingness and ability to honor its financial obligations remains uncompromising. The county continues to meet its yearly obligations and maintains a solid credit rating. The county currently has no outstanding general obligation debt. Allowing for uncertain economic events, the county's financial condition is very good. See the *Consolidated Budget Summary* section of this document for a thorough analysis of the total county expenditures and uses of funds compared to its revenues and other sources of funding.

2010 Budgeted Revenues

Overall, county revenues budgeted to be collected during 2010, excluding other financing sources, total \$413.9 million, a decrease of \$80.9 million, or 13.4% below the 2009 estimated revenue of \$494.8 million. The decline in revenues is due to a sale-leaseback transaction that took place in 2009. Adams County sold the detention facility and is leasing it back over 20 years to finance the construction of the government center. This transaction accounted for \$105.0 million of revenue in 2009. Without this one-time transaction, revenues would be increasing by \$24.0 million primarily due to a \$2.3 million increase in revenues for food assistance programs, and \$13.0 million in funding through the American Recovery and Reinvestment Act (ARRA).

Analyzing trends over time, the fines and forfeitures revenues show significant volatility. This is due to several large settlements with Denver International Airport paying the county for past noise violations. These monies are intermittent and only received once a settlement has been reached. Property taxes, the largest single revenue source for the county, will decrease by \$604,273 or 0.5%, compared to 2009, and is the result of declining residential home values in Adams County. The standard mill levy of 26.779 mills remains the same as last year, but does not include an abatement levy of 0.045 mills, which brings the total to 26.824 mills for 2010.

5- Year Comparison of Revenues & Other Financing Sources by Category

	2006 Actual	2007 Actual	2008 Actual	2009 Est. Actual	2010 Budget
Taxes	\$ 143,620,583	\$ 151,171,346	\$ 160,034,823	\$ 153,566,617	\$ 157,221,793
Licenses & Permits	1,337,708	1,153,654	680,464	691,112	785,638
Intergovernmental	132,636,130	132,419,800	138,781,126	170,828,804	199,302,330
Charges for Services	25,503,048	34,526,549	36,449,614	37,805,984	38,036,772
Fines & Forfeitures	2,339,863	2,878,045	1,926,921	903,812	766,563
Investments and Interest	10,438,098	12,387,327	8,833,956	3,538,811	4,633,585
Misc. Revenues	11,455,910	11,719,124	51,083,255	127,140,395	12,808,028
Gain(Loss) Sale of Assets	481,519	525,915	177,424	350,170	300,000
Other Financing Sources	13,912,943	6,623,150	44,428,016	132,783,839	15,142,166
Total	\$ 341,725,800	\$ 353,404,909	\$ 442,395,599	\$ 627,609,544	\$ 428,996,875

2010 Budgeted Expenditures

Budgeted 2010 county expenditures for all funds total \$484.6 million, or 13.7% above the 2009 original expenditures budget of \$426.2 million. The 2009 budget includes many multiple year projects that are, for budgeting purposes, assumed to be completed in 2009. Project budgets not spent in 2009 will be carried over into 2010 as needed to complete projects. This will be done through the supplemental process in the spring of 2010. The increase in expenditures is attributable to money budgeted for large non-recurring projects, increased food assistance payments and expenditures related to the American Recovery and Reinvestment Act (ARRA) projects.

The \$52.7 million reduction in fund balance is due to one-time or planned expenditures including: \$35 million to finish construction of the new Government Center and \$26 million in road and bridge projects. Road and bridge projects include nearly \$5.1 million in regular maintenance of county roads, streets and bridges, \$10 million in additional funding for the Pecos Street grade separation project from 52nd Avenue to I-76 and nearly \$9.4 million for widening Washington Street. Nearly \$1.8 million in drainage projects are budgeted out of the general fund for 2010. Additionally, over \$7 million for potential open space projects is budgeted from the open space projects fund should such opportunities occur.

The county however does not expect to expend any of the \$5.6 million contingent fund budget in 2010, which was appropriated in case the county was to need emergency funds quickly. These funds could only be used with Board of County Commissioners' approval in a declared emergency.

Overall county expenditures are increasing in 2010 because of several significant one-time expenditures as previously mentioned and increasing operating costs. Operating costs increased by \$37.7 million, 10.3%, primarily due to a dramatic increase in the number of food assistance recipients as the economy faltered. Other reasons for the operating increase were expenditures related to the American Recovery and Reinvestment Act (ARRA), and an increase in the amount of lease payments due to the new certificate of participation obligation. Both the food assistance payments and ARRA expenditures are 100% funded by federal money. The certificate of participation increase will be paid for by sales tax dollars.

5- Year Comparison of Expenditures & Other Financing Uses by Category

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Budget
Cons. of Natural Resources	\$8,420,266	\$4,472,631	\$9,765,395	\$12,536,499	\$17,074,535
Culture and Recreation	4,502,232	4,066,273	9,039,655	3,764,362	3,759,858
Enterprise	2,078,325	2,300,913	2,484,609	2,615,541	2,410,180
Economic Opportunity	4,972,818	5,531,615	5,273,599	8,189,540	8,695,184
General Government	55,028,288	56,883,189	105,218,513	240,140,948	112,906,166
Health and Welfare	121,272,370	121,133,914	130,760,035	152,459,350	165,563,129
Internal Service	7,787,261	19,867,646	21,377,098	24,294,952	28,665,273
Public Safety	61,369,268	61,742,647	85,426,554	84,724,941	68,977,832
Public Works	55,851,037	44,533,032	45,212,793	38,066,643	53,017,588
Urban Redev. & Housing	3,218,874	4,517,205	2,884,456	3,329,616	8,471,176
Other Financing Uses	13,882,838	6,623,150	9,428,016	22,060,704	15,142,166
Total	\$338,383,577	\$331,672,216	\$426,870,724	\$592,183,096	\$484,683,087

*actual amounts include depreciation expense instead of capital outlay for proprietary funds whereas the opposite is true for the estimated and budgeted amounts.

Adams County's 2010 general fund budget is \$153.4 million. Operating expenditures are balanced with operating revenues; however, the county plans on spending \$4.3 million in fund balance to pay for projects including: \$1.6 million in drainage projects, \$1.3 million in information technology projects, and improvements to the regional park and maintenance on the county's buildings and infrastructure.

The road and bridge fund's major projects for 2010 include over \$5.5 million in regular maintenance of county roads, streets and bridges, \$10.1 million in improvements and expansions of county roads and bridges, including \$10.0 million for the grade separation project on Pecos Street from 52nd Avenue to I-76, \$9.4 million for expanding Washington Street, \$400,000 for planning for improvements to the Goat Hill area, and \$600,000 to replace a culvert at the Brantner Gulch Bridge.

Acknowledgments

The preparation of the 2010 Adams County Budget was made possible through the efforts of the entire Finance & Information Technology Department staff. Special gratitude is extended to Bryan Bartow, Denise Johnson and Marc Osborne for their compilation and analysis and a very special thanks to all the staff in the elected offices and departments who contributed to this important endeavor.

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

Richard C. Lemke
Director of Finance & Information Technology

Benjamin J. Dahlman
Manager Budget & Fiscal Analyses



General Information

Mission

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

Values

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

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

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

Governing Principles

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

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

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

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

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

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

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



Functions and Duties

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

- List and value all property.
- Collect and distribute property taxes for all taxing districts within the county.
- Keep and preserve the peace in the county.
- Operate a county detention facility.
- Operate community correctional facilities and programs.
- Prosecute all felonies, misdemeanors, and juvenile offenses.
- Determine the cause of all unattended deaths.
- Administer all welfare programs as determined by the State Department of Social Services.
- Plan, construct, and maintain county roads and bridges.
- Establish land use controls.
- Cause and enforce zoning regulations.
- Enforce building regulations and issue building permits.
- Issue certificates for solid waste disposal sites.
- Issue licenses such as: marriage, liquor, dance hall, and dog.
- Set and alter precinct boundaries.
- Register electors and conduct elections.
- Record and provide safekeeping of public records.
- Register motor vehicles.
- Provide veterans services.
- Promote agriculture research.
- Spray noxious weeds.

Organizational Structure

Elected Officials

All elected officials serve four-year terms.

Board of County Commissioners: Elected at large with a residency requirement within a specified district represent the county as a whole. The Board holds regularly scheduled public hearings twice a week. The Board administers all county functions, appoints all boards and commissions, and attends and represents the county as directors of numerous regional and county organizations. (303.654.6100)



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

Assessor.



Alice J. Nichol - District 2 (2009 - 2012): Commissioner Nichol is in her second term on the Board of County Commissioners. She will serve as Chairman of the Board for 2010.



Larry W. Pace - District 3
(2007 - 2010): Commissioner Pace is in his second term on the Board of County Commissioners.



County Sheriff - Doug Darr
(2007 - 2010): Chief law enforcement officer in the county, keeps peace in the county, enforces county ordinances, coordinates emergency and rescue services, and operates the county detention facility. Mr. Darr is in his second term as County Sheriff. (303.654.1850)



County Assessor - Gil Reyes
(2007 - 2010): Responsible for discovering, listing, and valuing all real and taxable property. Mr. Reyes is in his second term as County Assessor. (303.654.6038)



County Surveyor - Timothy Thoms
(2007 - 2010): Represents the county in boundary disputes and maintains an index of survey plats. (303.654.6145)



County Clerk & Recorder - Karen Long
(2007 - 2010): Responsible for licensing motor vehicles as required by the State of Colorado, safekeeping of public documents, acts as chief election official and Clerk to the Board of County Commissioners. (303.654.6026)



County Treasurer - Diane Christner
(2007 - 2010): Collects and distributes property taxes levied, conducts all banking activity and provides accountability, and makes investments on behalf of the county. (303.654.6160)



County Coroner - James Hibbard
(2007 - 2010): Certifies all deaths falling under Adams County jurisdiction and investigates all unattended deaths or those not occurring from natural causes. Mr. Hibbard is in his second term as County Coroner. (303.659.1027)



District Attorney - Don Quick
(2008 - 2011): Prosecutes all criminal actions in the 17th Judicial District. (303.659.7720)



Appointed by the Governor of the State of Colorado



Public Trustee - Carol Snyder (2007 - 2010): Records and processes real estate deeds as per the power conferred by the state. (303.835.5700)

Appointed by the Board of County Commissioners

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

County Administrator - Jim Robinson: Coordinates the efforts of all departments reporting directly to the Board of County Commissioners. The administrator facilitates communication between the Board of County Commissioners and other elected officials, as well as oversees the routine operations of county functions under the control of the Board. (303.654.6100)

County Attorney - Hal Warren: Provides legal services to the commissioners, elected officials, and county departments. (303.654.6116)

Facility Planning & Operations/Animal Control - William P. Myers: Provides maintenance, construction, custodial, and security services for county buildings, and oversees animal control services for the county. (303.654.6006)

Finance/Information Technology - Richard Lemke: Administers and directs general accounting, expenditures, budget/fiscal analyses, information systems, and telecommunications functions for the county. (303.654.6055)

Human Resources - Jane Vielehr: Develops and interprets personnel policies and procedures, handles recruitment of employees, wage and salary analyses, and employee benefits administration. Human Resources also administers the workers' compensation, property and casualty programs, and programs ensuring county compliance with federal and state equal opportunity action laws. (303.654.6070)

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

Planning and Development - Abel Montoya (acting director): Provides long-range planning and development review services to the general public, land developers, county officials, and other governmental agencies. The planning department also maintains county zoning and land use regulations in accordance with county policy and state statute. (303.453.8800)

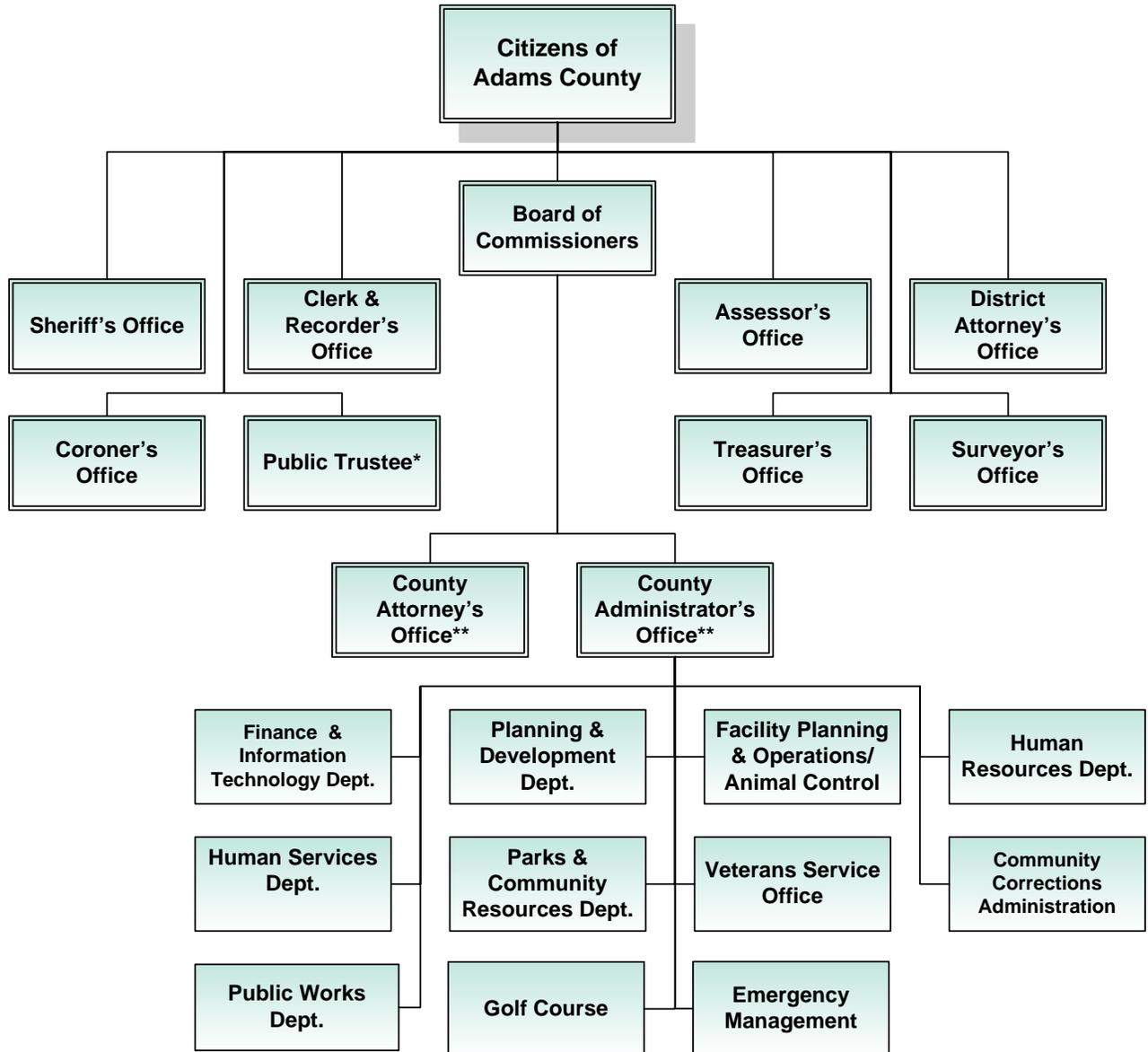
Public Works - Besharah Najjar: Maintains dedicated rights-of-way and provides normal routine maintenance and emergency response for roadways located in the county. Plans and provides county road, bridge, drainage, and traffic facilities, which ensure public safety and the infrastructure for economic growth. Provides enforcement of codes and standards for land use, building design and construction. Provides fleet maintenance and replacement of vehicles/equipment. (303.853.7100)



Human Services - Dr. Donald M. Cassata: Administers all public assistance and social service programs to the residents of the county. Manages and directs the functions of the Workforce and Business Center, Head Start, and Community Development. (303.287.8831)

Veterans Service Officer – Scott Lawson: Provides services to veterans on behalf of the county, coordinates efforts with the U.S. Veterans Administration, Colorado Division of Veterans Affairs, and the Social Services Department. (303.654.6000)

Adams County Government Organizational Chart



* Appointed by Governor
** Appointed by County Commissioners



History of Adams County, Colorado

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

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

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

Forming the County

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

Industry

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

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

Growth

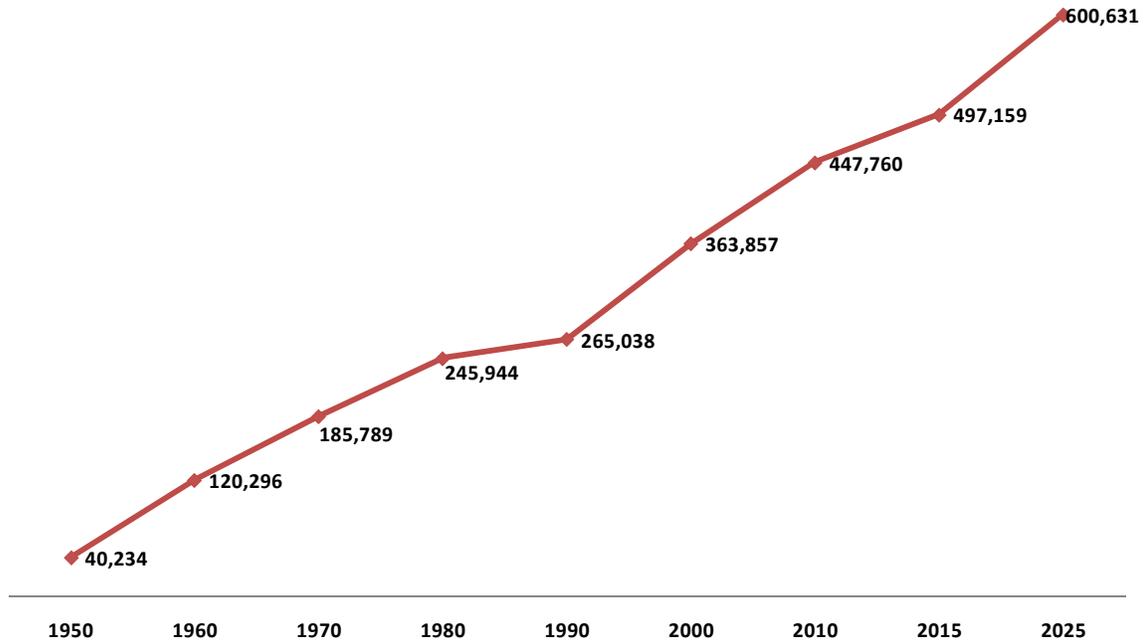
At the end of World War II, only two incorporated towns existed in the county west of the South Platte River; Westminster, which at the time had a population of 2,000, and Federal Heights with a population of only a few hundred. Today, that portion of the county contains all or part of five different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

It is difficult to comprehend the scale of growth that has taken place in the county over the last 60 years, though the change in population gives some idea of how enormous it has been. In 1950, the population of the county was estimated at 40,234; in 2010, the population is projected to have increased to approximately 444,869 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



*2010, 2015 & 2025 figures are forecasted

Demographics and Economic Indicators

Community Profile

County Seat.....	Brighton
Date of Incorporation.....	1902
Total Square Miles.....	1,182
Paved Road Miles.....	522
Unpaved Road Miles.....	879
Median age.....	32.4

Source: 2008 American Community Survey

Climate

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

Population

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

2008 Colorado state demography office.



Ethnic Origin

White.....	78.4%
Black or African American.....	2.9%
American Indian or Alaska Native	1.1%
Asian	3.1%
Native Hawaiian or Other Pacific Islander	0.1%
Some other race	10.6%
Two or more races	3.8%
Hispanic or Latino (of any race).....	35.6%

Note: Census allowed respondents to select more than one racial category; therefore the percentage will not total 100
Source: U.S Census Bureau, 2008 American Community Survey.

Educational Achievement

Less than 12 th grade, no diploma	18.5%
High school graduate	29.3%
Some college (no degree).....	22.9%
Associates Degree.....	7.9%
Bachelor’s Degree.....	14.9%
Graduate or Professional Degree	6.5%
Percent high school graduate or higher	81.5%

Source: 2008 American Community Survey
*Population 25 years and over

Labor Force

Total labor force.....	236,535
Unemployment rate (Adams County).....	7.8%
Unemployment rate (Colorado).....	6.7%
Unemployment rate (US).....	10.0%
Median income (family)	\$62,924
Mean income (family)	\$74,350
Median income (household)	\$56,529
Mean income (household)	\$68,727

Source: 2008 American Community Survey
Source: Colorado Department of Labor & Employment – November 2009 data.

Housing

Total households.....	149,358
Average household size	2.87
Median home value.....	\$208,875

2008 American community survey

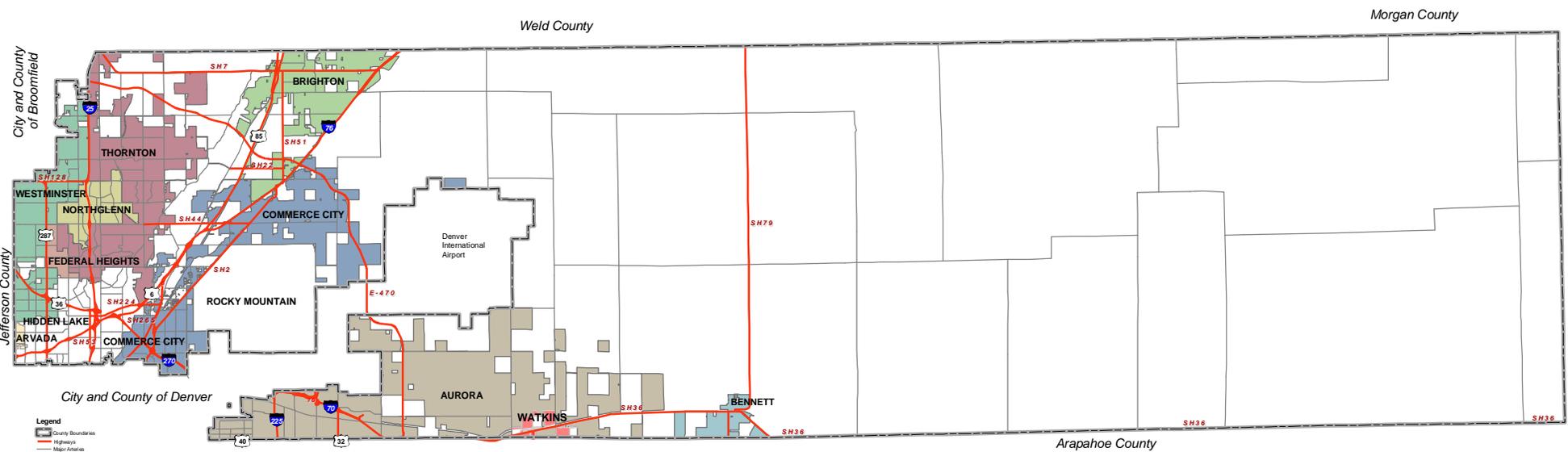
Primary Employers

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

Employment by Industry

Agriculture/forestry/fishing/hunting/mining	1.0%
Construction	12.5%
Manufacturing	9.9%
Wholesale trade	4.7%
Retail trade	12.2%
Transportation/warehousing/utilities	7.7%
Information.....	3.4%
Finance/insurance/real estate/rental/leasing	6.2%
Professional/scientific/management/administrative /waste mgmt services.....	11.4%
Education/healthcare/social assistance.....	14.4%
Arts/entertainment/recreation/accommodation/food services	8.7%
Public administration.....	4.0%
Other services	3.9%

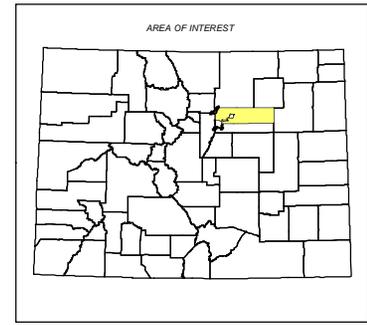
ADAMS COUNTY, COLORADO



- Legend**
- County Boundaries
 - Highways
 - Major Arterials
- CITY_NAME**
- Arvada
 - Aurora
 - Bennett
 - Brighton
 - Commerce City
 - Federal Heights
 - Northglenn
 - Thornton
 - Watkins
 - Westminster



Assessors Office
 Adams County, Colorado
 450 South 4th Avenue
 Brighton, Colorado 80601



This map was produced using ArcGIS v.8.3
 by GIS Department of the Assessor's Office.



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Fiscal Policy and Budget Process

The following budget overview provides a summary of the significant elements of the adopted 2010 Adams County Budget, to include county goals and objectives, major comprehensive planning and policy initiatives, and the methodology utilized by the county to account for the services provided by Adams County Government.

Budget Mission Statement

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

Policy and Strategic Considerations

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

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

The following considerations provide foundations for preparing the county budget:

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

Inflation: Even though inflation levels remain at very low rates, the erosion of the county's purchasing power can offset the entire revenue gain for the year. The county does not automatically incorporate an escalation clause indexed to the rate of inflation. County offices and departments must fully justify every increase in their budgetary needs.

Revenue Policy

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



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

Investment Policy

I. 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.

The policy applies to all funds that come into the possession of the County Treasurer.

- Pooling of funds
 - Except for cash in certain restricted and special funds, the County will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the general fund unless specified by the Board of County Commissioners or by law to be allocated to another fund.

II. Investment Objectives

The County's primary investment objectives, in order of priority, are safety, liquidity, and yield:

1. Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

**a. Credit Risk**

The County will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in this Policy.
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the County will do business in accordance with this Policy.
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

b. Interest Rate Risk

The County will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this Policy.

2. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). Alternatively, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.

3. Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of tertiary importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

4. Diversification to avoid incurring unreasonable market risks.**5. Legality**

The investment program shall be operated in conformance with federal, state, and other legal requirements, including Colorado Revised Statutes pertaining to the investment of public funds.

III. Delegation of Authority

In accordance with C.R.S. 30-10-708, the Board of County Commissioners has granted the County Treasurer (the "Treasurer") authority to conduct investment transactions. The Treasurer is vested with responsibility for managing the County's investment program and for implementing this Policy. The Treasurer may delegate the authority to conduct investment transactions and to manage the operation of the investment portfolio to other specifically authorized staff members. No person may engage in an investment transaction except as expressly provided under the terms of this Policy.

The County may engage the support services of outside investment advisors with respect to its investment program, so long as it can be demonstrated that these services produce a net financial advantage or necessary financial protection of the County's financial resources.



IV. Internal Controls

The Treasurer shall establish procedures and internal controls for the operation of the County's investment program, designed to prevent loss of public funds due to fraud, error, misrepresentation, and imprudent actions. The Treasurer and the County Finance Director shall then also establish an annual process of independent review by the County's external auditor to assure compliance with the County's investment program policies and procedures.

V. Prudence

The standard of prudence to be used for managing the County's investment program is the "prudent investor" standard applicable to a fiduciary, which states that a prudent investor "shall exercise the judgment and care, under circumstances then prevailing, which men of prudence, discretion, and intelligence exercise in the management of the property of another, not in regard to speculation but in regard to the permanent disposition of funds, considering the probable income as well as the probable safety of capital." (Colorado Revised Statutes 15-1-304, Standard for Investments.)

The County's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The County recognizes that no investment is totally without risk and that its investment activities are a matter of public record. Accordingly, the County recognizes that occasional measured losses may occur in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security is in the best long-term interest of the County.

The Treasurer and other authorized persons acting in accordance with established procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion to the County Commissioners and appropriate action is taken to control adverse developments.

VI. Ethics 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.

VII. Authorized Investments

All investments will be 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:

1. U.S. Treasury Obligations: Treasury bills, Treasury notes, Treasury bonds, and Treasury STRIPS with maturities not exceeding five years from the date of trade settlement.
2. Federal Instrumentality Securities: Debentures, discount notes, callable securities, step-up securities, and stripped principal or coupons with maturities not exceeding five years from the date of trade settlement issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Banks (FHLB), and Federal Home Loan Mortgage Corporation (FHLMC). Federal Instrumentality Securities shall be rated in the highest rating category by at least two Nationally Recognized Statistical Rating Organizations (NRSROs), and shall be rated not less by any NRSRO that rates the debt.



3. Repurchase Agreements with a termination date of 180 days or less collateralized by U.S. Treasury obligations or Federal Instrumentality securities listed above with a final maturity not exceeding ten years. For the purpose of this section, the term collateral shall mean purchased securities under the terms of the PSA Bond Market Trade Association Master Repurchase Agreement as modified by the annex in the County's Master Repurchase Agreement. The purchased securities shall have a minimum market value including accrued interest of 102% of the dollar value of the transaction. Collateral shall be held in the County's third-party custodian bank as safekeeping agent, and the market value of the collateral securities shall be marked-to-the market daily.

Repurchase Agreements shall be entered into only with dealers that have executed a Master Repurchase Agreement with the County and are recognized as Primary Dealers by the Federal Reserve Bank of New York.

4. Commercial Paper issued by domestic corporations with an original maturity of 270 days or less from the date of trade settlement that is rated at least A-1 or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the commercial paper. If the commercial paper issuer has senior debt outstanding, it must be rated at least AA- or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the issuer. The aggregate investment in commercial paper, banker's acceptances, and corporate debt shall not exceed 30% of the County's investment portfolio, and no more than 5% of the County's investment portfolio may be invested in the obligations of any one issuer.
5. Eligible Banker's Acceptances with maturities not exceeding 180 days from the date of trade settlement, issued by FDIC insured state or national banks. Banker's Acceptances shall be rated at least A-1 or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the instrument. If the issuing bank has senior debt outstanding, it must be rated at least AA- or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the bank. The aggregate investment in banker's acceptances, commercial paper, and corporate debt shall not exceed 30% of the County's investment portfolio, and no more than 5% of the County's investment portfolio may be invested in the obligations of any one issuer.
6. Corporate Debt with a maturity not exceeding three years from the date of trade settlement, issued by any corporation or bank organized and operating within the United States. The debt must be rated at least AA- or the equivalent at the time of purchase by at least two NRSROs, and rated not less by any NRSRO that rates it. The aggregate investment in corporate debt, commercial paper, and banker's acceptances shall not exceed 30% of the County's investment portfolio, and no more than 5% of the County's investment portfolio may be invested in the obligations of any one issuer. In addition, AAA rated FDIC guaranteed corporate bonds are herein authorized, within the aforementioned diversification and maturity requirements.
7. Non-negotiable Certificates of Deposit with a maturity not exceeding two years in any FDIC insured state or national bank located in Colorado that is an eligible public depository as defined in C.R.S. 11-10.5-103. Certificates of deposit that exceed FDIC insurance limits shall be collateralized as required by the Public Deposit Protection Act. In addition, at the time of purchase, issuing banks shall meet the credit criteria set forth in the section of this investment policy, "Selection of Banks."
8. Local Government Investment Pools authorized under C.R.S. 24-75-702 that: 1) are "no-load" (no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value of \$1.00 per share; 3) limit assets of the pool to those authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent by one or more NRSROs. No more than 50% of the County's portfolio shall be held in any one local government investment pool, and the County's ownership of a pool shall not exceed 10% of the pool's assets.
9. Money Market Mutual Funds registered under the Investment Company Act of 1940 that: 1) are "no-load" (no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value of \$1.00 per share; 3) limit assets of the fund to those authorized by state statute; 4) have a maximum stated maturity and



weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent by one or more NRSROs. No more than 50% of the County's portfolio shall be held in any one money market fund, and the County's ownership of the fund shall not exceed 10% of the fund's assets.

The foregoing list of authorized securities and transactions shall be strictly interpreted. Any deviation from this list must be pre-approved by the Treasurer.

The County may, from time to time issue bonds, the proceeds of which must be invested to meet specific cash flow requirements. In such circumstances, the reinvestment of debt issuance or related reserve funds may, upon the advice of Bond Counsel or financial advisors, deviate from the provisions of this Policy with the written approval of the Treasurer.

VIII. Investment Diversification, Maturity and Liquidity

1. Diversification

The County shall diversify its investments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. Nevertheless, the asset allocation in the investment portfolio should be flexible depending upon the outlook for the economy, the securities markets and the County's anticipated cash flow needs.

Specifically, the aggregate investment in commercial paper, banker's acceptances, and corporate debt shall not exceed 30% of the County's investment portfolio, as described in the Authorized Investments section. In addition, no more than 50% of the County's portfolio shall be held in any one money market fund or local government investment pool and the County's ownership of a fund or pool shall not exceed 10% of the fund's or pool's assets.

2. Liquidity and Maturity

The investment portfolio shall remain sufficiently liquid to meet all cash requirements that may be reasonably anticipated. To the extent possible, investments shall be matched with anticipated cash flows and known future liabilities. Investments shall be limited to maturities not exceeding five years from the date of trade settlement. The weighted average final maturity of the investment portfolio shall not exceed two years. At all times, at least 10% of the portfolio shall be held in investments that mature within 30 days.

IX. Selection of Broker/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:

1. be recognized as a Primary Dealer by the Federal Reserve Bank of New York or have a primary dealer within its holding company structure,
2. report voluntarily to the Federal Reserve Bank of New York, or
3. 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. Each authorized firm shall be required to submit and annually update a County approved broker/dealer Information Request Form that includes the firm's most recent financial statements.

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.

X. Selection of Banks

Banks shall be approved by written resolution by the Board of County Commissioners to provide depository and other banking services for the County. To be eligible for authorization, a bank must be a member of the FDIC and shall qualify as an eligible public depository as defined in C.R.S. 11-10.5-103.

XI. 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.

XII. Safekeeping and Custody

The Treasurer shall select one or more approved banks to provide safekeeping and custodial services for the County. Custodian banks shall be selected on the basis of their ability to provide service to the County's account and the competitive pricing of their services. A County approved custody agreement shall be executed with each custodian bank prior to utilizing that bank's safekeeping and custody services. To be eligible for designation as the County's safekeeping and custodian bank, a financial institution shall qualify as an eligible public depository as defined in C.R.S. 11-10.5-103.

The purchase and sale of securities and repurchase agreement transactions shall be settled on a delivery versus payment basis. Ownership of all securities shall be perfected in the name of the County. Sufficient evidence to title shall be consistent with modern investment, banking, and commercial practices.

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 or the Depository Trust Company (DTC).

All Fed wireable book entry securities shall be evidenced by a safekeeping receipt or a customer confirmation issued to the County by the custodian bank stating that the securities are held in the Federal Reserve system in a Customer Account for the custodian bank which will name the County as "customer."

All DTC eligible securities shall be held in the custodian bank's Depository Trust Company (DTC) participant account and the custodian bank shall issue a safekeeping receipt evidencing that the securities are held for the County as "customer."

The County's custodian will be required to furnish the County a monthly report of safekeeping activity, including a list of month-end holdings.

XIII. 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 Commissioner 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.



XIV. 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 Board of County Commissioners 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:

1. A list of individual securities held at the end of the reporting period by investment descriptions.
2. Maturity date and purchase date of all investments held.
3. Coupon and yield.
4. Par value, amortized book value and market value.
5. Percentage of the portfolio represented by each investment category.

XV. Benchmarks

The investment portfolio shall be designed to attain a market rate of return throughout budgetary and economic cycles, taking into account prevailing market conditions, risk constraints for eligible securities, and cash flow requirements. The performance of the investment portfolio shall be compared to the average yield on the U. S. Treasury security that most closely corresponds to the investment portfolio's weighted average effective maturity. When comparing the performance of the investment portfolio, all fees involved with managing it shall be included in the computation of its rate of return net of fees.

Debt Policy

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

Fund Balance Policy

As a part of financial policy, local governments should have a formal policy regarding the level of unreserved/undesignated fund balance that they wish to maintain for contingencies and other purposes. An important reason for developing such a policy is to provide the taxpayer with an explanation of why financial resources have been set aside and the conditions under which such resources will be expended.



Adams County Government has established a specific fund balance policy, which classifies fund balance as either non-discretionary or discretionary, and also continually evaluates the minimum level of the discretionary level of the fund balance, which shall be maintained.

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

General Fund:

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

Cash reserve: Approximately 7% of the general fund's anticipated property tax collections for the current year are reserved for cash flow and 10% of expenditures plus \$2.4 million from DIA legal fees are reserved to allow the county flexibility during a serious economic downturn. The cash flow component is utilized for meeting the county's operational needs during the first quarter of the year prior to the receipt of current property tax collections.

Employee vacation & sick accrual: 100% of the accumulated balance based upon the current dollar value.

Other miscellaneous designations: Unexpended sources of revenue earmarked for specific programs and future events to include:

- ▶ Sheriff's inmate commissary.
- ▶ Sheriff's intelligence operations.
- ▶ Fees collected for the Sheriff's shooting range enhancements.
- ▶ Royalties collected for future relining of sand and gravel pits.
- ▶ Public land and dedication fees for future regional park enhancements.
- ▶ Airport noise mitigation monies the county received as fines and legal fee reimbursements for the violation of noise agreements between the City and County of Denver and Adams County, which will be used to mitigate the impact of aircraft noise on Adams County residences.

Special Revenue Funds:

Federal Grant Funds (5): These funds are utilized to account for revenues and expenditures related to federal grant programs and include the Community Development Block Grant (CDBG), Community Services Block Grant (CSBG), Workforce and Business Center, Head Start and other smaller miscellaneous human service grants. Generally these funds do not accumulate fund balances. However, any fund balance accumulated must be utilized specifically for which they were intended.

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

Contingent Fund (TABOR Reserve): In accordance with the TABOR Amendment, the contingent fund's fund balance must equal 3% of annual fiscal year spending, excluding bonded debt service (as calculated per the TABOR amendment). The entire fund balance will be appropriated at the time of budget adoption so that the county may have immediate spending authority to respond to emergencies. Expenditures must be limited to events that are declared an emergency.

Open Space Fund: This fund was created to receive revenues reserved for purchasing open space as deemed appropriate by the Board of County Commissioners. Revenues are derived primarily from the sales of surplus real estate assets owned by the county and other revenues as directed by the Board of County Commissioners. Fund



balance policy for the Open Space Fund intends to spend only the interest earnings of the fund on open space purchases. There are no other specific restrictions; therefore, it does not meet the qualifications of a permanent fund.

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

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

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

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

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

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

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

Capital Project Funds:

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

Enterprise Fund:

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

Internal Service Funds:

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



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

Discretionary Fund Balance: A portion of the general fund's fund balance is considered discretionary. The term discretionary as used in the county fund balance policy is defined as the balance above the non-discretionary level which may be utilized to provide temporary operational funding of county programs and services during a recessionary period, and to fund expenditures which have a minimal impact on future operating costs, such as capital equipment replacement, facility/infrastructure projects and other special projects. The level of the discretionary fund balance will fluctuate with the general health of the economy.

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

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

Capital Outlay/Infrastructure Policy

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

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

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

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



The use of debt financing and sales tax for county capital and infrastructure needs is applicable only when certain circumstances and criteria apply, which are explained in detail in the *Debt Policy Section* beginning on page 5.

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

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

Personnel Budgets and Human Resources Policies

The county adopted a budget that included no layoffs or furloughs. Unfortunately, due to the declining revenue situation for 2010, no salary plan could be funded for 2010.

- **Salary Structure Market Adjustment:** There were no market adjustments funded for 2010. Due to the economic environment, we were not able to fund market increases for 2010.
- **Merit Increase:** Due to the economic environment, we were not able to fund merit increases for 2010. There were no merit adjustments funded for 2010.
- **The recruiting and hiring for all vacant positions shall require prior written approval from the Board of County Commissioners before any steps are taken to fill the vacancy.**
- **The practice of over-hiring vacant positions is not allowed.**
- **Reclassifications will require prior written approval from the Board of County Commissioners.**
- For 2010, lump-sum payments are not authorized.
- Bonuses are not permitted.
- Staffing level of Full Time Equivalent (FTEs) shall not exceed the authorized level.
- Proposals that result in staffing level savings are encouraged and should be discussed with the Board of County Commissioners.
- Requests for leave without pay must be approved by the employee's Department Director or Elected Official.
- Use of "vacancy savings" is not permitted.
- When hiring has been approved by the Board of County Commissioners, departments and elected offices may hire qualified and experienced employees up to 15 percent above the minimum of the salary range. A memo justifying the hiring offer above entry level shall accompany the new hire form.
- Departments and elected offices shall follow policies and procedures regarding employee timecards, including the use of the county's automated time entry system to input employees' time.
- Temporary employees are limited to the lesser of, a six-month period of employment, or until funds budgeted for temporary labor are exhausted.
- Pay in lieu of leave is not permitted.
- Budget surpluses that result from vacant positions will not be justification to increase expenditures for other purposes (salaries, operating & maintenance, charges for services or capital).
- Positions, which have remained unfilled for a period of six-months or longer, require re-evaluation and/or re-approval.



Long-Range Planning

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

- Continue the implementation of the 10-year facilities master plan the county funded in 2002. The study determined that the county should add 94,830 square feet of space to meet current needs and by 2012 the county will need an additional 69,585 square feet. In order to meet this plan, the county added two projects in 2003 that added approximately 118,000 square feet of office space. In 2006, the new Sheriff Headquarters/Coroner's Office building and parks maintenance shop were completed adding approximately 35,500 square feet of space. In 2009, the expansion of the Justice Center was completed which added 85,000 square feet.
- In 2004, the county purchased 91 acres of land, near the intersection of Sable Boulevard and E-470, for the future construction of a consolidated county government center. In April of 2009, the ground breaking ceremony was held to begin construction of the new government center, which will be completed in the 4th quarter of 2010 totaling 330,000 square feet.
- Implement the completed parks and open space master plan for the county to serve as a guide for planning and managing future needs, and develop a master plan for the Regional Park and Fairgrounds Complex.
- Update the comprehensive transportation plan identifying future roadway requirements. Implement financing mechanisms to support the county transportation plan. This plan addresses the transportation needs in terms of funding requirements, and has established a fair and viable funding solution acceptable to developers, residents, and municipalities. In 2001, the county implemented a traffic impact fee to have development pay for incremental transportation costs related to growth. In addition, in 2006, the voters approved extending an existing sales tax until December 31, 2028 and designating 0.20% of that towards projected county road and infrastructure projects.
- The county is studying the use of drainage utility fees to assist with funding the long term drainage needs of the county.
- Refine the long-range financial plan encompassing the above individual long range planning tools to assist in decision making and prioritizing specific funding needs while reflecting the wishes of the citizens of the county and its leaders.
- Reduce expenditures, where possible, by providing programs and services in the most cost-effective manner and invest in efficiencies that will save the county money over the long term.

Budget Goals and Objectives

The adopted budget details the activities, services, and outputs of Adams County Government. This financial plan is an important tool to help inform citizens, making them aware of county revenue sources and spending plan. The Board of County Commissioners established principles and values used to focus county operations, including the development of the annual budget. See the governing principles on page 1.

Basis of Budgeting/Accounting

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

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



within the current period or soon enough thereafter to be used to pay liabilities of the current period. County-assessed taxes are considered measurable when in the hands of the collecting governments, and are recognized as revenue at that time. Those revenues susceptible to accrual are sales taxes, other intergovernmental, grants, rents and royalties, franchise fees, and charges for services.

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

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

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

Budgetary Fiscal Control

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

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

Fiduciary Funds

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



Levels of Control

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

Budget Amendments

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

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

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

- ◆ Any transfer between line items that will result in a change in any single line item greater than \$5,000.
- ◆ Transfer of any amount to or from protected line items (i.e.: salaries, fringe benefits, public relations, employee development, etc.).
- ◆ Any transfer to or from capital accounts within the guidelines as outlined above that represent a significant deviation from the amounts authorized in the approved budget.
- ◆ Any change in the authorized budget, which would be inconsistent with the mission, values, principles, and objectives established by the Board of County Commissioners through the budget process.

Process:

- ◆ All requests for budget transfers shall be submitted to the budget division.
- ◆ The budget division shall review all requests for budget transfers, and prepare a recommendation for final determination.
- ◆ If a study session is required to discuss the request with the Board of County Commissioners, the budget division shall schedule the date and time of the meeting and shall contact all parties involved.

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

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

- ◆ A policy, law, statute, or court ruling becomes effective which mandates expenditures that were neither anticipated nor budgeted.
- ◆ The expenditure is necessary to avoid or correct an adverse condition impacting the health, safety, or welfare of county residents and/or employees.



- ◆ Revenue is received that is designated for a specific purpose that was neither anticipated nor budgeted.
- ◆ Carry-over of uncompleted projects budgeted in the prior year. Carry-over of expenditures shall be considered only if prior communication has taken place with the budget division and approved by the Board of County Commissioners (i.e.: during the budget approval process or a previous study session).
- ◆ An emergency beyond the control of an office/department, which may result in over-expenditure of the appropriated budget.

Process:

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

Local Government Budget Law of Colorado

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

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



- ◆ The budget document must include a statement of the budgetary basis of accounting used and a description of the services to be delivered during the budget year.
- ◆ On or before October 15, the budget division must submit the proposed budget to the Board of County Commissioners. Upon receipt of the proposed budget from the budget division, the Board of County Commissioners must cause to be published a notice, one time, in a newspaper having general circulation within the county's boundaries. The notice must state:
 - The proposed budget is open for inspection at a designated place.
 - The proposed budget will be considered for adoption on a specified time and date.
 - Any elector may inspect the budget and file or register objections at any time prior to the final adoption of the budget.
- ◆ On the day of adoption of the budget, the Board of County Commissioners shall review the proposed budget and revise, alter, increase or decrease the items as it deems necessary in view of the needs of the various spending agencies and in view of anticipated revenues.
- ◆ If the Board of County Commissioners increases the total expenditures to be made in the ensuing year, it shall provide for an increased income so that the total means of financing the budget is equal to or greater than the total proposed expenditures.
- ◆ On or before December 22, the Board of County Commissioners must levy taxes and formally certify the levies to the County Assessor and the State Department of Property Taxation. The county budget must be adopted on or before this date. Otherwise, the budget must be adopted by December 31.
- ◆ The adoption of the budget must be formalized and made official by the Board of County Commissioners through approval of the Appropriation Resolution.
- ◆ The Appropriation Resolution must outline the expenditures proposed in the adopted budget, must include an expenditure total no greater than the anticipated resources, and must include every fund. The amount appropriated for the spending agencies cannot exceed the amounts fixed in the budget.
- ◆ The income of the county must be allocated according to the amounts and funds specified in the budget, in order to comply with expenditures authorized by the appropriation resolution.
- ◆ No spending agencies may expend, or contract to expend, any money in excess of the amount appropriated in the appropriation resolution.
- ◆ The county must file a certified copy of its adopted budget, including the budget message, with the Colorado Division of Local Government no later than thirty days following the beginning of the fiscal year of the adopted budget.
- ◆ The county may amend the budget during the course of the year through:
 - Budgetary Transfers:** A transfer can consist of moving budgeted and appropriated monies from one or more spending agencies in one fund to one or more spending agencies in another fund. It can also consist of the transfer of budgeted and appropriated monies between spending agencies within one fund.
 - Supplemental Budgets:** A supplemental budget shall be adopted to account for revenues in excess of the budget and to authorize expenditure of excess funds. Whenever the county receives unanticipated revenues, or revenues not assured at the time of the adoption of the budget, a supplemental budget and appropriation shall be enacted to authorize the expenditure of these unanticipated funds.
- ◆ Record of expenditures shall be maintained in the office of the person whose duty it is to issue orders for payment of money. This record shall show budgeted funds as compared with actual expenditures and shall also record any transfer of monies from one fund to another as authorized and implemented by budgetary transfers. This record shall show, at all times, the unexpended balance in each fund.



Fiscal Policy Under TABOR

In November 1992, the voters of the State of Colorado approved an amendment to Article X, Section 20, of the State Constitution. This amendment is popularly known as Amendment I or the TABOR (**T**axpayer's **B**ill **O**f **R**ights) Amendment.

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

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

Budget Development

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

2010 Adams County Budget Calendar

May

- Complete 2011-2015CIP.
- Publication of annual budget calendar.
- Prepare preliminary revenue budget.
- Preliminary budget development.
- Define goals and objectives for upcoming budget year.
- Distribution of budget preparation material.
- Distribution of the Board of County Commissioners budget policy statement, mission, values, principles, and objectives.
- Update 5-year revenue and expenditure forecast.

June/July

- Preparation of proposed budgets by county offices and departments.

August/September

- Budget Division review and analysis of proposed budgets.

August 25th

- Deadline for assessor to certify assessed valuations.

September 8th

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

October 15th

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

***September-November***

Budget hearings - elected officials & county administration.

December

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

On or before December 22nd

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

January 31, 2010

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

Revenue Budget Process

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

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

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

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

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

Expenditure Budget Process

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

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

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



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

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

The budget division schedules a series of budget hearings for each spending agency to be held with the Board of County Commissioners to discuss each submitted budget in further detail. The Board of County Commissioners makes final decisions after the discussion of significant changes in expenditures, or changes in the scope of spending. It is the responsibility of the budget division to then compile and input any modifications to the original budget submittal.

Non-Recurring (One-Time) Expenditures Budget Process

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

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

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

Capital Review Criteria:

Priority Projects:

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



- ◆ Projects that are an integral part of a multi-year capital/infrastructure program.

Non-Priority Projects:

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

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

Balancing the Budget

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



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Consolidated Budget Summary

The *Consolidated Budget Summary* section provides information regarding revenues, expenditures and fund balance. The 2010 countywide budget of \$484,683,087 is balanced with a projected spend down of \$52,707,150, leaving a collective ending fund balance of \$183,533,203. This does not include the proprietary funds, which are projected to decrease their net working capital by \$3,189,062. Overall, revenues are decreasing by 17.5% and expenditures are decreasing by 32.1%, not including other sources, uses or transfers. The reason for the large decrease in expenditures from the 2009 budget to the 2010 budget is in 2009 there were a few very large one-time projects including \$14.0 million for the construction of the Justice Center expansion, and \$100.0 million for construction of the government center.

In the proprietary funds, revenues remain relatively flat and expenditures will increase by 4.7%. Detailed revenues, expenditures and fund balances by individual fund begin on page 58. The projected spend down in fund balance is for capital and other non-recurring projects. Major projects planned for 2010 are detailed in the *Expenditure Highlights* section beginning on page 45. Although there is a projected spend-down of fund balance in the county for 2010, fund balance policies remain rational and are not used to mask budget problems. The county maintains reserves to withstand a downturn in the economy or an emergency. In the general fund, 7% of anticipated property tax collections are reserved for cash flow purposes and 10% of total budgeted expenditures are reserved for an unexpected downturn in the economy. Furthermore, in the contingency fund, the county maintains the 3% emergency reserve required by TABOR. The county currently has no outstanding general obligation debt; other debt service and payments are discussed in further detail on page 48. Allowing for uncertain economic events, the county's financial condition continues to be very good.

Consolidated (all funds except proprietary funds)

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	Increase/Decrease	
Beginning Fund Balance	\$181,074,397	\$195,389,857	\$195,389,857	\$236,240,353	\$40,850,496	20.9%
Revenues	\$373,372,162	\$467,880,069	\$483,669,309	\$385,968,318	(\$81,911,751)	-17.5%
Expenditures	\$393,581,001	\$645,598,876	\$553,541,949	\$438,465,468	(\$207,133,408)	-32.1%
Other Sources/(Uses)	\$34,524,298	\$110,497,441	\$110,723,136	(\$210,000)	(\$110,707,441)	-100.2%
Net Change in Fund Balance	\$14,315,459	(\$67,221,366)	\$40,850,496	(\$52,707,150)	\$14,514,216	-21.6%
Ending Fund Balance	\$195,389,856	\$128,168,491	\$236,240,353	\$183,533,203	\$55,364,712	43.2%

Proprietary funds

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	Increase/Decrease	
Revenues	\$23,695,421	\$27,887,320	\$26,392,481	\$27,886,391	(\$929)	0.0%
Expenditures	\$23,861,707	\$29,683,159	\$27,198,738	\$31,075,453	\$1,392,294	4.7%
Other Sources/(Uses)	\$475,702	\$225,696	\$225,696	\$210,000	(\$15,696)	-7.0%
Net Change in Working Capital	(\$166,286)	(\$1,795,839)	(\$806,257)	(\$3,189,062)	(\$1,393,223)	77.6%
Net Working Capital	\$21,713,390	\$20,143,247	\$23,496,536	\$20,517,474	\$374,227	1.9%



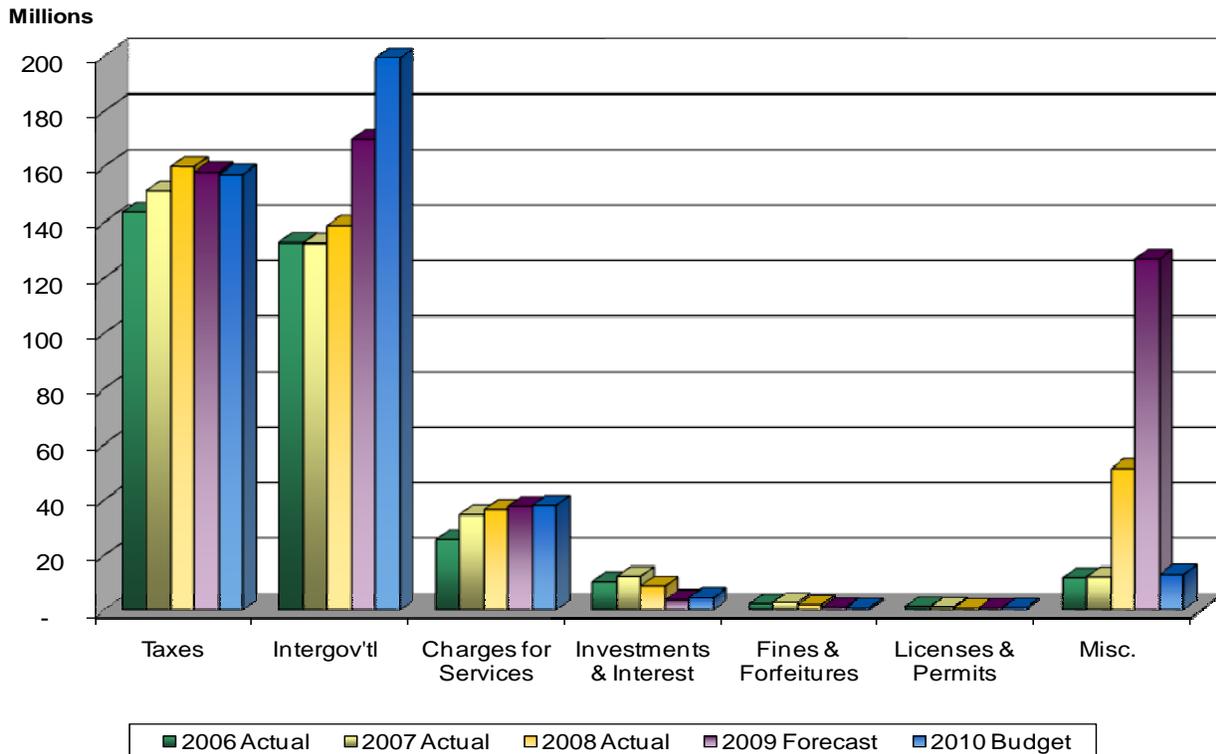
Revenues and Other Financing Sources

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

Overall, county revenues budgeted to be collected during 2010, excluding other financing sources, total \$413.9 million, a decrease of \$96.1 million, or 18.8% below the 2009 estimated revenue of \$510.0 million. The decline in revenues is due to a sale-leaseback transaction that took place in 2009. Adams County sold the detention facility and is leasing it back over 20 years to finance the construction of the government center; this transaction accounted for \$105.0 million of revenue in 2009. The county also refunded its 1999 sale leaseback transaction in 2009. Without these one-time transactions, revenues would be increasing by \$14.4 million primarily due to a \$2.3 million increase in revenues for food assistance programs, and \$13.0 million in funding through the American Recovery and Reinvestment Act (ARRA). See the *Major Revenues* section for a more detailed discussion on individual revenues.

Revenue in Adams County has been increasing over the past five years, primarily due to the rapid growth taking place in the county. Overall, revenues have increased by \$86.0 million or 26.2% primarily due to increases in intergovernmental revenue. Intergovernmental revenue is made up of grants that the county receives including federal and state support for social services and state shared revenues. The growth in this category is due primarily to federal revenues for food assistance and money recently received for the American Recovery and Reinvestment Act (ARRA). The second largest category is taxes, which includes both property and sales taxes, has been growing over the last five years as assessed value, population, and retail sales in the county have been increasing. An exception to this growth is 2010, which saw taxes decline 0.6%. Over the last five years, taxes have increased by \$13.6 million. The third largest revenue category is charges for services, which includes fees and insurance premiums. Investments & interest has decreased from a high of \$12 million in 2007 to \$4.6 million in 2010. It is anticipated that the Federal Reserve will begin increasing interest rates in late 2010. Fines & forfeitures, a small portion of the county’s revenue,

5-year Revenue Trends





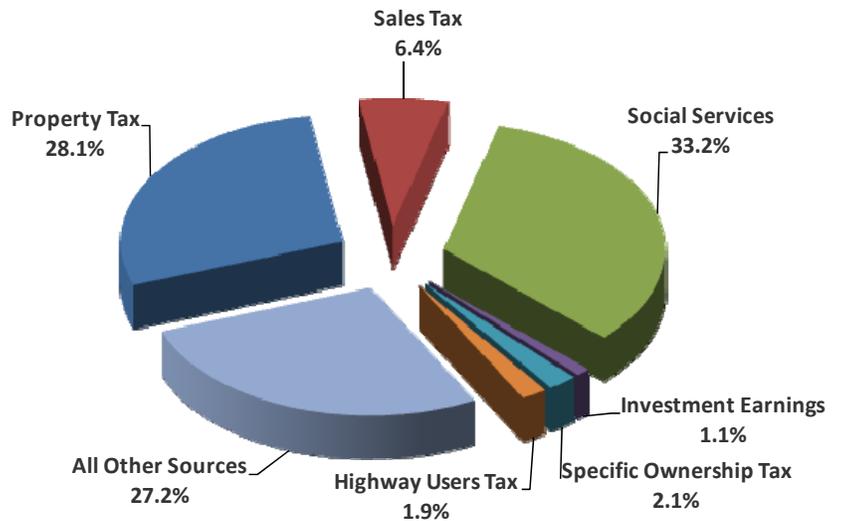
has decreased in recent years. Most of the revenue in 2006-2008 was from settlements with DIA (Denver International Airport) for noise violations. In future years, the county may receive additional settlement money; however, the money received is typically designated for a specified purpose related to noise mitigation as ordered by the Court. Miscellaneous revenues vary from year to year due to the inconsistent nature of many of the revenues included in this category including contributions, donations and prior year expense recovery. The large increases in 2008 and 2009 were due to the sale-leaseback transactions discussed above.

Major Revenues

Adams County’s budget includes six major revenue sources, which comprise 72.8% of the total revenue budgeted in 2010. The major sources are property tax, social services assistance, sales tax, specific ownership tax, highway users’ tax and investment earnings. Each of these is discussed in detail below. The remaining 27.2% of revenue is made up of numerous types of revenues, including, but not limited to: building permits, community corrections grants, other state and federal grants and charges for services.

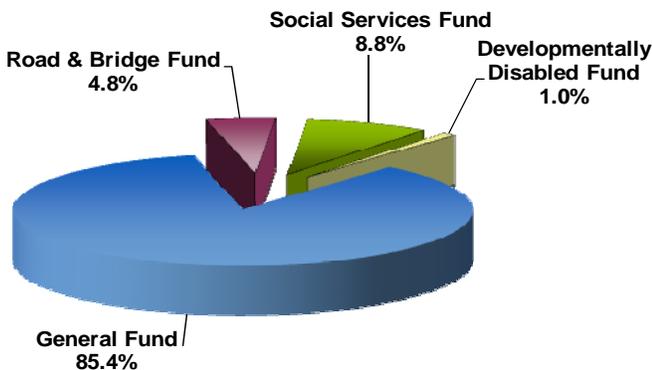
The chart on the right shows that federal and state funding for social services programs is the primary source of revenue for the county; it makes up 33.2% of total revenue. This revenue is reserved for specific social services programs. See below for more detail on the programs. It is followed closely by property tax revenue, which accounts for 28.1% of the total revenue.

Sources of Revenue



Property Tax: Property tax equals \$120,657,389 or 28.1% of the total 2010-budgeted revenue. It is decreasing by \$631,745 or 0.5% under the 2009-budgeted revenue. Property tax revenues are determined by applying the county mill levy of 26.824 mills to the assessed valuation of taxable property located within the boundaries of the county. Property tax revenues are deposited into the following funds: general, road and bridge, developmentally disabled, and social services. The chart on the right shows the budgeted 2010 property tax revenues by fund. The general fund gets the largest portion of property taxes, over 85%, followed by the social services fund, road & bridge fund and

Property Tax Revenues



Fund	Property Tax
General Fund	\$ 103,069,767
Road & Bridge Fund	5,847,547
Social Services Fund	10,584,060
Developmentally Disabled Fund	1,156,015
Total 2010 Property Taxes	\$ 120,657,389

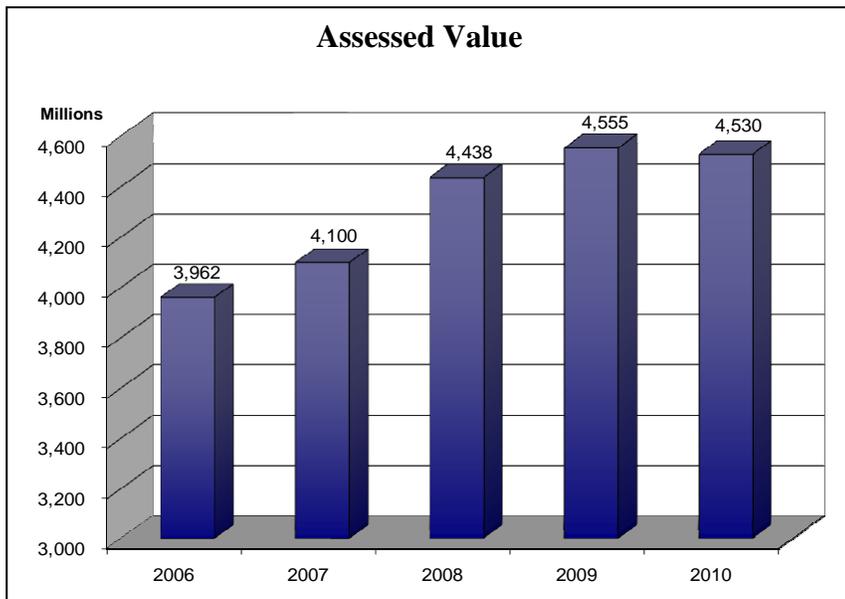


developmentally disabled fund. These percentages are a direct result of the mill levy assigned to each of these funds. The general fund mill levy equals 22.914 mills, social services 2.353 mills, road & bridge 1.300 mills, and developmentally disabled 0.257 mills. The mill levy assigned to each fund can change each year as determined by the Board of County Commissioners. Excepting the abatement levy, the total county mill levy of 26.779 cannot change without voter approval.

The county’s mill levy over the past 5 years is shown in the table on the left. The county’s mill levy of 26.779 has stayed the same, but abatement mills vary each year resulting in the final mill levy hovering between 26.804 and 26.974.

Year	Levy is Collected	Base Levy	Abatement Levy	Final Mill Levy
2006		26.779	0.025	26.804
2007		26.779	0.195	26.974
2008		26.779	0.120	26.899
2009		26.779	0.030	26.809
2010		26.779	0.045	26.824

The decrease anticipated in property tax is directly attributable to the decline in the county’s assessed valuation; a result of falling residential home values. The assessment runs from January 1, 2007 to June 30, 2008, so most of the recent downturn in the economy and housing market is reflected in the assessment. The current certified net assessed valuation is \$4,529,821,990, a decrease of \$25.23 million or 0.5 % below 2009. See *property tax revenue analysis* on page 38 for a discussion of property tax limitations.



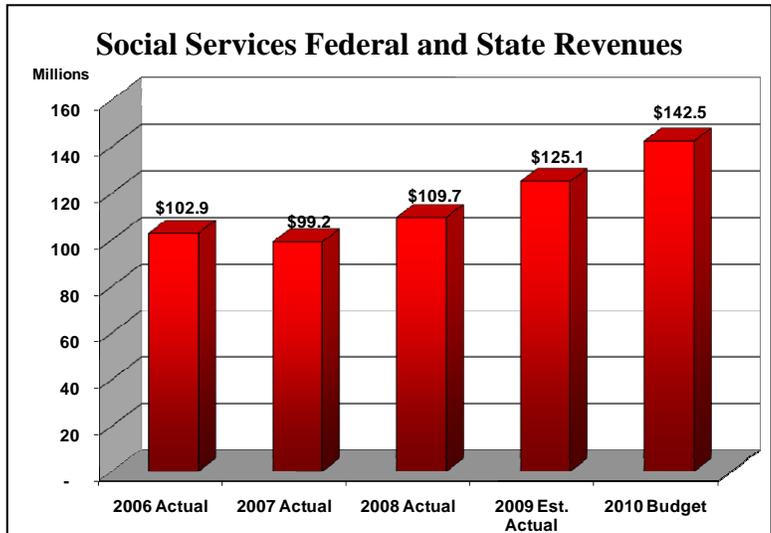
Assessed value declined for the first time since 1994. However, assessed values still remain above 2008 levels. Since 1999, the county’s total assessed valuation has almost doubled; a result of increasing home prices and population growth within the county. This increase has created a positive effect on property tax revenue. Adams County continues to be one of the fastest growing counties in the state. Property taxes are expected to struggle in the next few years as residential housing slowly recovers and as commercial properties are hit by the economic downturn. The chart on the left shows that Adams County’s assessed valuation has grown by 14.3% over the last five years.

Highway Users Tax (HUTF): Highway users tax revenue collections are anticipated to total \$8,000,000 or 1.9% of total revenue for 2010. HUTF is a statewide tax on fuel purchases collected by the state and distributed to the counties and municipalities based upon a statutory formula. Adams County deposits this revenue into the road and bridge fund for purposes of maintaining county roads and bridges.

The 2010 HUTF budget shows a 19.8% increase compared to the 2009 budget. The budget is based on the state’s estimate of HUTF revenues. The state runs on a fiscal year of July 1 – June 30. The 2010 revenues are predicted to be slightly higher than 2009 revenues. Most of the increase is due to the FASTER bill. Funds from FASTER are estimated to be an 18% increase over the average HUTF revenue the county brings in.



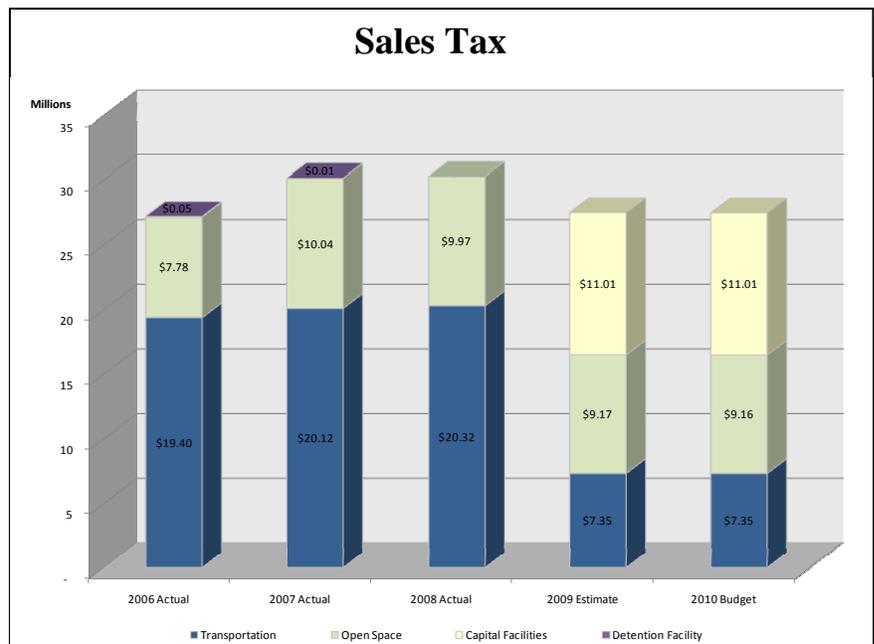
Social Services Assistance: For 2010, \$142,472,958 in state and federal funding is budgeted to provide various levels of social services assistance to county residents. This accounts for 33.2% of the total county revenue budgeted for 2010. All monies related to social services assistance are deposited into the county social services fund, except for debit card payments, which pass directly to assistance recipients. These payments are still budgeted and recorded as funds received and funds spent by the county.



State and federal revenue increased in the 2010 budget primarily due to a rapid growth in the food assistance program, which is 100% federally funded. Food assistance caseloads have increased as the economy has slowed down and job losses have increased. The chart to the right shows the trends in social services federal and state revenue for the last 5-years.

Sales Tax: Sales taxes equal \$27,514,876, or approximately 6.4% of the 2010 revenue budget. This voter-approved revenue is generated through a 0.75% county sales tax. The tax consists of three components: 0.2% funds transportation projects, 0.3% funds the county’s capital projects, and 0.25% funds the preservation of open space in the county. Please note that both the open space and transportation sales taxes have revenue sharing provisions with the cities and towns in the county. See the sales tax piece in both the *Road & Bridge* and *Open Space Sales Tax* sections for additional information on revenue sharing.

The sales tax budget is based on uncertain economic conditions and a conservative budgeting approach. The amount of retail sales in the county in 2010 is forecasted to grow by 1.0% compared to collections as of November 2009. This forecast is based on current economic conditions. Retail sales are beginning to show a small improvement over 2009. Also, in Adams County, there are three major retail projects: Prairie Center, Larkridge, and The Orchard Town Center. These centers have opened new stores in the last year and are planning to do so in 2010 as well increasing retail sales in the county.



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

Specific Ownership Tax: For 2010, specific ownership tax is anticipated to total \$9,000,000, or 2.1% of total revenue. This is an ad valorem tax on motor vehicles and rolling construction equipment, collected by the county. It



is distributed among the county, municipalities and other districts located in the county based upon each districts' percentage of total property taxes collected in the county. The county allocates its share of the tax to the road and bridge fund for funding road and bridge infrastructure projects.

Due to the county's fast-paced growth, multiple new special districts have been added in the past few years. Between tax years 2006 and 2010, 94 new districts were added; a 51.1% increase. In addition, many of the school districts have been raising their mill levies to compensate for additional students and rising costs. As new districts are added and mill levies increase, the county's percentage of total property taxes decreases. This has a negative effect on the amount of specific ownership tax paid to the county. Furthermore, in 2010, assessed values decreased by 0.5% reducing the amount of property taxes that will be collected. For 2010, revenue collected from specific ownership taxes is budgeted to decrease by 12.6% compared to the 2009 estimate.

Investment Earnings: For 2010, investment earnings are expected to total \$4,633,185 or 1.1% of the revenue budget. Investment earnings is the most volatile of the six major revenue sources. Changes in the country's monetary policy, specifically interest rates set by the Federal Reserve will directly affect this revenue. The chart on the right shows the change in investment earnings over the last five years.

The current federal funds rate, as of January 1, 2010, is a target rate between 0.00% and 0.25%. Interest earnings at the county have dropped by 62% since 2007. In 2007, interest rates were at a high of 5.25%. Many of the county's long-term investments that were earning interest in the 4 – 5% range have been called. The county expects to earn about the same amount of interest in 2010 as it did in 2009. It is anticipated that interest rates will begin to go back up in late 2010, allowing this revenue to begin to recover in 2010.



Property Tax Revenue Analysis

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

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

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



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

In addition to preparing tax notices, the County Treasurer collects the property tax revenue and distributes it to each district levying a tax. As the exhibit below illustrates, for total property tax collected within the county during 2010, school districts will receive 39.2%, Adams County Government will receive 24.6%, cities will receive 7.2% and all other districts, which includes fire districts, metropolitan districts, and urban renewal authorities, receive 30.4%. For a residential property with a market value of \$229,100, the assessed value would be \$18,236. Using the countywide average of 110.591 mills, the total amount of taxes due in 2010 would equal \$2,016.74. Please note that the actual total mill levy and taxes due will vary depending upon the city and taxing districts in which the property is located.



Calculation of Property Tax:	$ \begin{array}{r} \$229,100 \\ \times 7.96\% \\ \hline \$18,236 \end{array} $	Market Value of Home Residential Assessment Rate Assessed Value
Property tax based upon a single-family home with Market Value of \$229,100	$ \begin{array}{r} \times 0.110591 \\ \hline \end{array} $	Mill Levy of 109.505 (County average)
Total Taxes paid = \$2,016.74	\$2,016.74 Total Property Tax on Home	



Revenue Limitations

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

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

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

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

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

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

For county government, growth is limited to inflation in the prior calendar year plus annual local growth. The growth rate, expressed as a percentage change over/under the prior year’s certified property tax revenue is defined as an inflation factor of the Denver-Boulder CPI of 3.7% plus net new construction

Expenditure Summary

Adams County’s adopted appropriations budget for 2010 totals \$484,683,087 or 13.7% above the 2009 original expenditures budget of \$426,214,984. The increase in expenditures is attributable to more money budgeted for large non-recurring projects and increased food assistance payments. The 2010 budget includes \$35.0 million to finish construction of the government center, \$10.0 million for grade separation on Pecos St. and \$9.4 million for widening



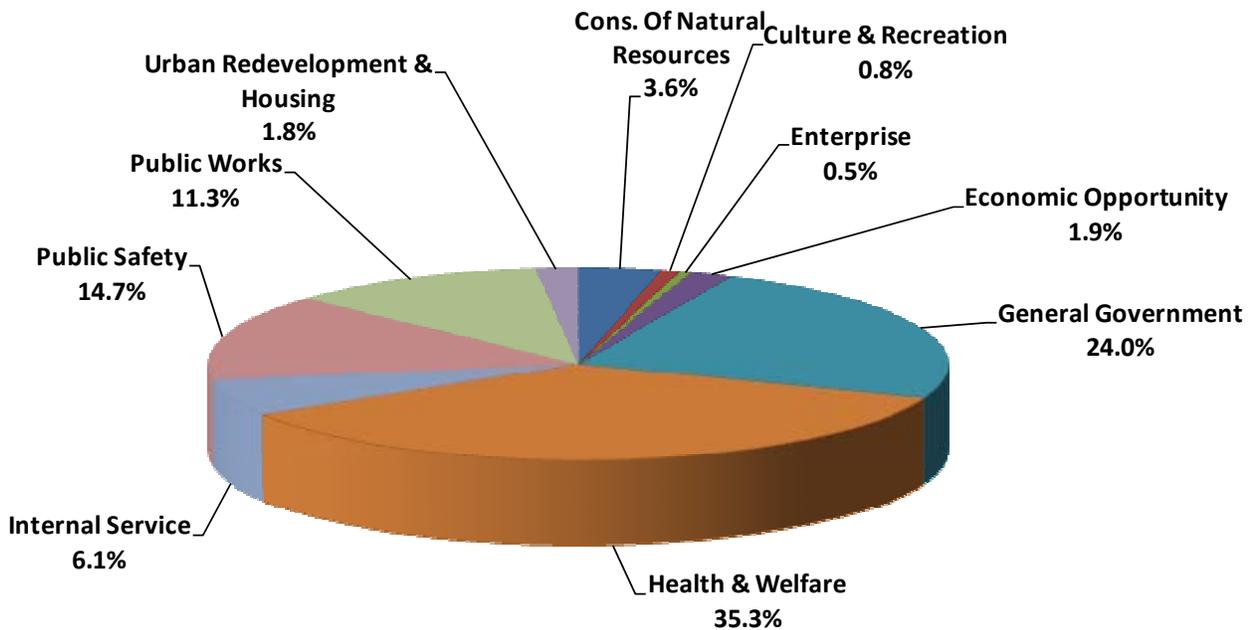
Washington St. The *Change in Fund Balance by Fund* section starting on page 56 illustrates changes in expenditures by fund between the 2008 actual expenditures, 2009 estimated expenditures and 2010 budgeted expenditures.

Please reference the *Expenditure Highlights* section beginning on page 43 for more details on specific county expenditures including personnel, operating and maintenance/charges for services, debt service, governmental services, capital and transfers.

Adams County Government's services, for financial reporting purposes, are divided into ten separate functions: general government, public safety, health & welfare, economic opportunity, culture & recreation, conservation of natural resources, public works, urban redevelopment & housing, enterprise and internal service. These ten functions are accounted for in twenty separate funds. Several county departments have budgets that extend beyond one fund and/or one functional area of government. Exhibit 3-3 on pages 40-41 represents each spending agency's total expenditure budget and the allocation between each fund and functional area of government.

The chart below illustrates the distribution of the 2010 expenditures budget between the ten county functions. Health & welfare, which includes social services, Head Start and CSBG (Community Services Block Grant) among others, has the highest expenditures; followed by general government and public safety.

Expenditures by Governmental Function





Expenditure Budget by Spending Agency and Function

	Total	General	Capital Facilities	Comm Services Blk	Community Dev Block	Conservatio n Trust	Contingent	Developmen tally	Fleet Mgmt. (Internal
Total for All Functions	484,683,087	153,438,871	45,618,552	949,281	8,471,176	641,249	5,578,956	1,162,323	12,212,770
Cons. of Natural Resources	17,074,535	629,335	0	0	0	641,249	0	0	0
CSU Extension	629,335	629,335							
Parks & Comm. Resources	16,445,200	-				641,249			
Culture and Recreation	3,759,858	3,759,858	0	0	0	0	0	0	0
County Fair	484,775	484,775							
Parks & Comm. Resources	3,275,083	3,275,083							
Economic Opportunity	8,695,184	195,198	0	0	0	0	0	0	0
Community & Economic Opp.	8,499,986	-							
CSU Extension	195,198	195,198							
Enterprise	2,410,180	0	0	0	0	0	0	0	0
Golf Course	2,410,180	-							
General Government	112,906,166	71,847,392	35,000,000	0	0	0	5,578,956	0	0
17th Judicial District	317,747	317,747							
Admin/Organization Support	17,023,514	17,023,514							
Assessor	3,697,334	3,697,334							
Clerk & Recorder	7,844,193	7,844,193							
Community Transit	457,000	457,000							
County Administrator	684,201	684,201							
County Attorney	3,765,643	3,765,643							
County Commissioners	750,083	750,083							
District Attorney	14,479,326	14,479,326							
Economic Development Center	598,064	598,064							
Economic Incentives	600,000	600,000							
Emergency Reserve	5,578,956	-					5,578,956		
Facility Planning & Operations	42,370,115	7,370,115	35,000,000						
Finance	2,669,222	2,669,222							
Human Resources	1,967,826	1,967,826							
Information Technology	5,097,621	5,097,621							
Planning & Development	1,907,397	1,427,579							
Public Trustee	10,000	10,000							
Surveyor	16,110	16,110							
Telecommunications	1,602,059	1,602,059							
Treasurer	1,400,498	1,400,498							
Veterans Service Office	69,257	69,257							
Health and Welfare	165,563,129	3,379,360	0	949,281	0	0	0	1,162,323	0
Community & Economic Opp.	6,027,926	-		949,281					
Disabilities Fund	1,162,323	-						1,162,323	
Social Services	154,993,520	-							
Tri-County Health Dept.	3,379,360	3,379,360							
Internal Service	28,665,273	0	0	0	0	0	0	0	12,212,770
Human Resources	16,452,503	-							
Public Works - Fleet Section	12,212,770	-							12,212,770
Public Safety	68,977,832	68,977,832	0	0	0	0	0	0	0
Animal Shelter/Adoption Center	1,852,828	1,852,828							
Community Corrections	5,298,047	5,298,047							
Coroner	1,654,453	1,654,453							
Emergency Management	379,910	379,910							
Facility Planning & Operations	1,907,494	1,907,494							
Parks & Comm. Resources	286,676	286,676							
Sheriff - Correctional	31,097,948	31,097,948							
Sheriff - Field/Admin.	25,260,839	25,260,839							
Sheriff - Special Funds	1,239,637	1,239,637							
Public Works	53,017,588	4,220,009	0	0	0	0	0	0	0
Admin/Organization Support	7,849,476	-							
Public Works - C.I.P.	28,770,000	1,795,000							
Public Works - Code Enforc.	869,170	869,170							
Public Works - Constr. Insp.	916,955	-							
Public Works - Highway	11,695,547	-							
Public Works - Transportation	1,360,601	-							
Public Works Engineering	1,555,839	1,555,839							
Urban Redevelopment & Housing	8,471,176	0	0	0	8,471,176	0	0	0	0
Community & Economic Opp.	8,471,176	-			8,471,176				
Transfers	15,142,166	429,887	10,618,552	0	0	0	0	0	0
Transfers	14,802,166	429,887	10,618,552						
Golf Course	340,000	-							

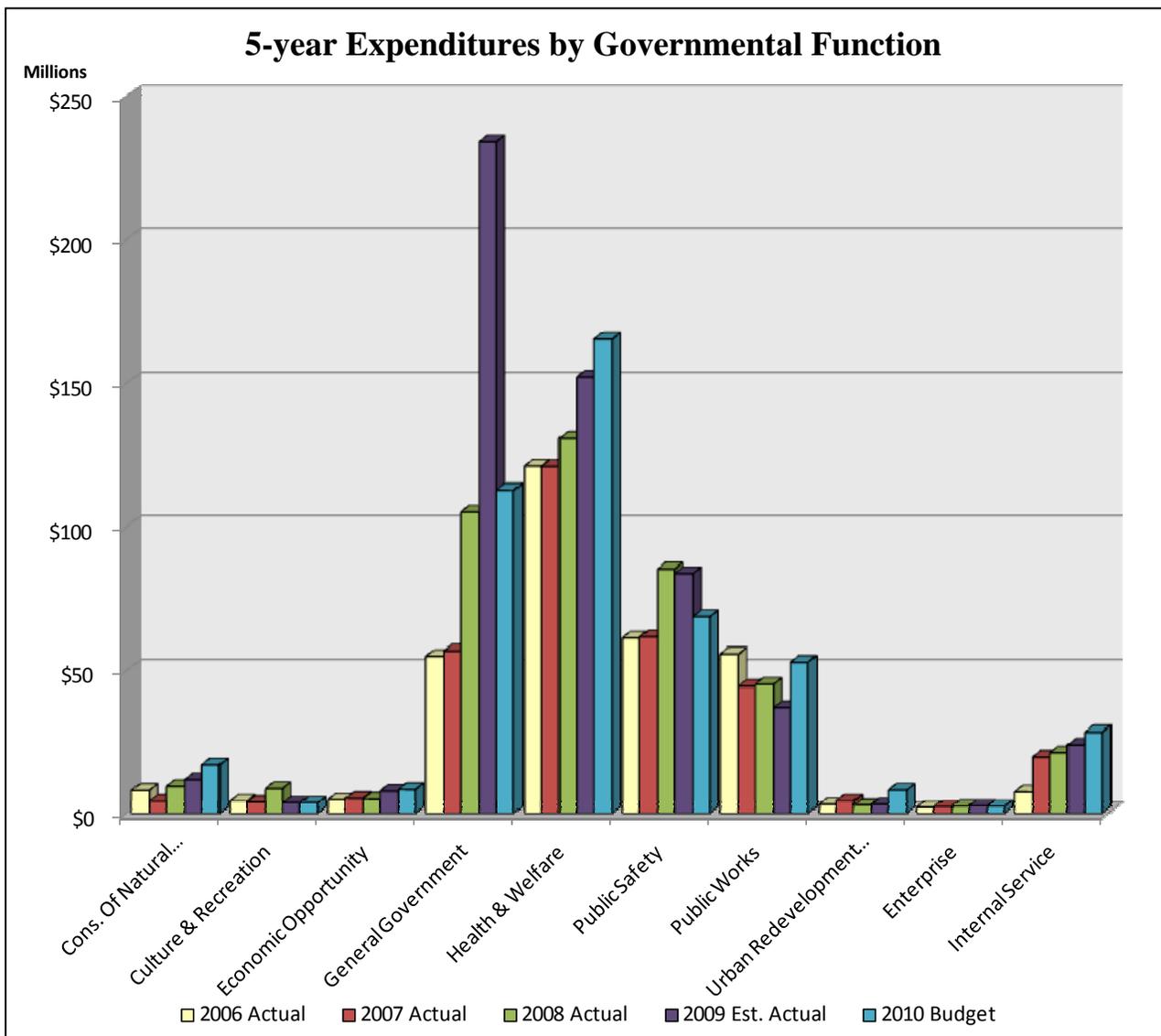


The graph below presents a 5-year comparison of Adams County’s expenditures by governmental function. County expenditures over the period between 2006 and 2010 have increased by 44.7% Expenditures in general government have grown by \$57.9 million: the largest increase of the ten county functions. This is primarily due to the construction of the government center in the last two years.

The second largest increase is \$44.2 million in health and welfare primarily due to an increasing number of food assistance recipients as the economy falters. This increase is offset by revenue received from the Federal and State governments. Part of this increase is also due to money received through the American Recovery and Reinvestment Act (ARRA).

Expenditures in internal service has increased by \$20.8 million over the last 5-years. The increase in expenditures is due to the county switching to a self-insured health plan in 2007.

In 2008 and 2009, there were large increases in general government due to two sale-leaseback transactions. This is discussed in further detail on page 33. Over the last five-years, expenditures in general government have increased by \$57.9 million.



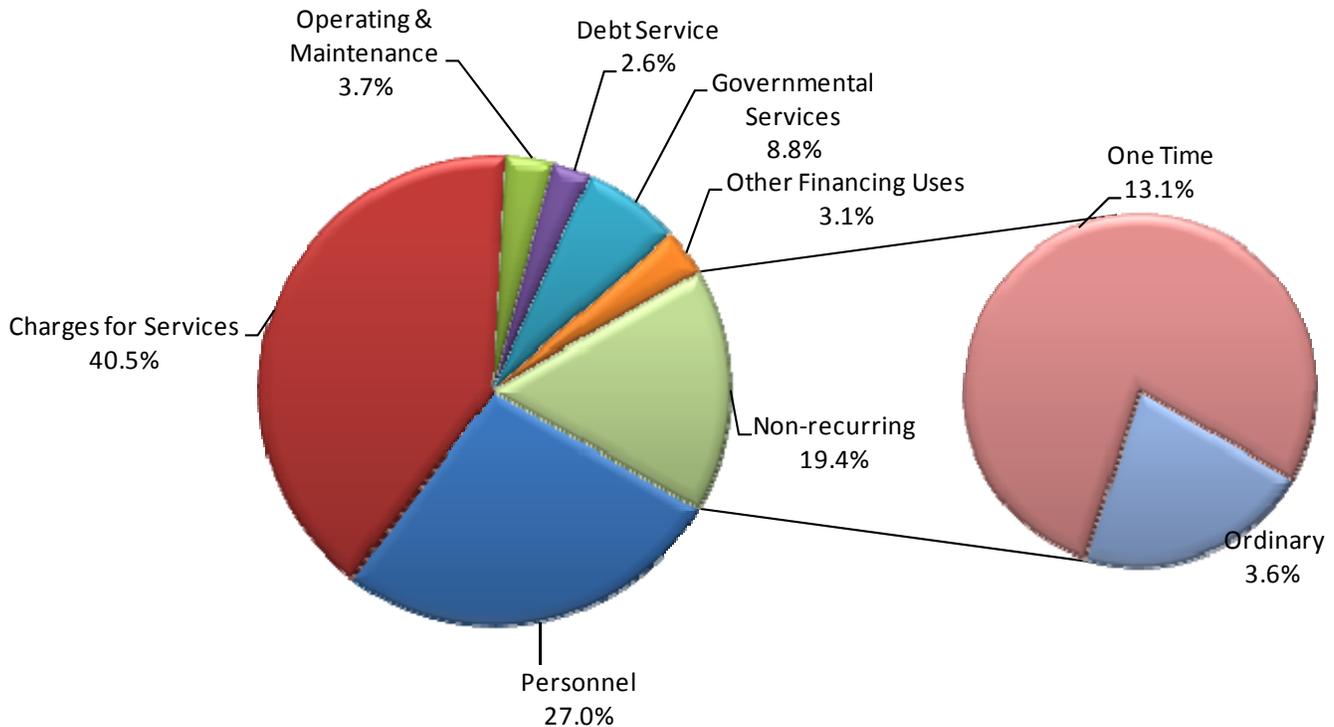


Expenditure Highlights

Major changes in expenditures, which affect the 2010 budget, are summarized in the following categories: personnel, operating & maintenance/charges for services, debt service, governmental services, non-recurring and other financing uses.

The chart below illustrates that 40.5% of the 2010 expenditures budget is for charges for services, 27.0% is for personnel costs and 19.4% is for one-time projects. Each of these categories is discussed in further detail below.

2010 Expenditure Budget



Personnel

For 2010, the county’s personnel budget totals \$130,646,171 and comprises 27.0% of the total planned appropriations. The personnel budget incorporates two basic categories of expenditures. The first category is salaries, which includes salaries for full and part-time employees, temporary labor and overtime costs. The second category, fringe benefits, includes payments for life insurance, retirement, disability compensation, FICA contribution, workers’ compensation, and medical, dental and vision insurance. Fringe benefits are supplemental personnel costs paid in addition to an employee’s salary or wages, which are paid wholly, or in part, by the county. The 2010 personnel budget shows a decrease of \$829,208 or 0.6% below the 2009 budget. The decrease is due to the elimination of 14 positions (11.50 FTEs) and holding 6 positions open for 2010. There were also a few project designated positions that were eliminated as well. In an effort to produce further savings all open positions must be reviewed by the Commissioners for their need before they are filled. Only positions that show a justified immediate need will be approved for hiring in 2010.

Salary Plan: For 2010, the County does not have a salary plan. Due to the current economic environment, the Board of County Commissioners felt that it was not prudent to have a salary plan built into the budget.



Fringe Benefits: Fringe benefit rates are updated annually based upon changes in law, policy, third party rates, or review of pertinent criteria. The county offers three healthcare insurance choices to employees: United Healthcare POS (point of service), United Healthcare EPO (exclusive provider organization), and Kaiser. In 2010, there was an increase of 3%. A proportionate amount of this increase was absorbed by the county and the employees. On average, the county maintained covering 79% of health insurance premiums for employees.

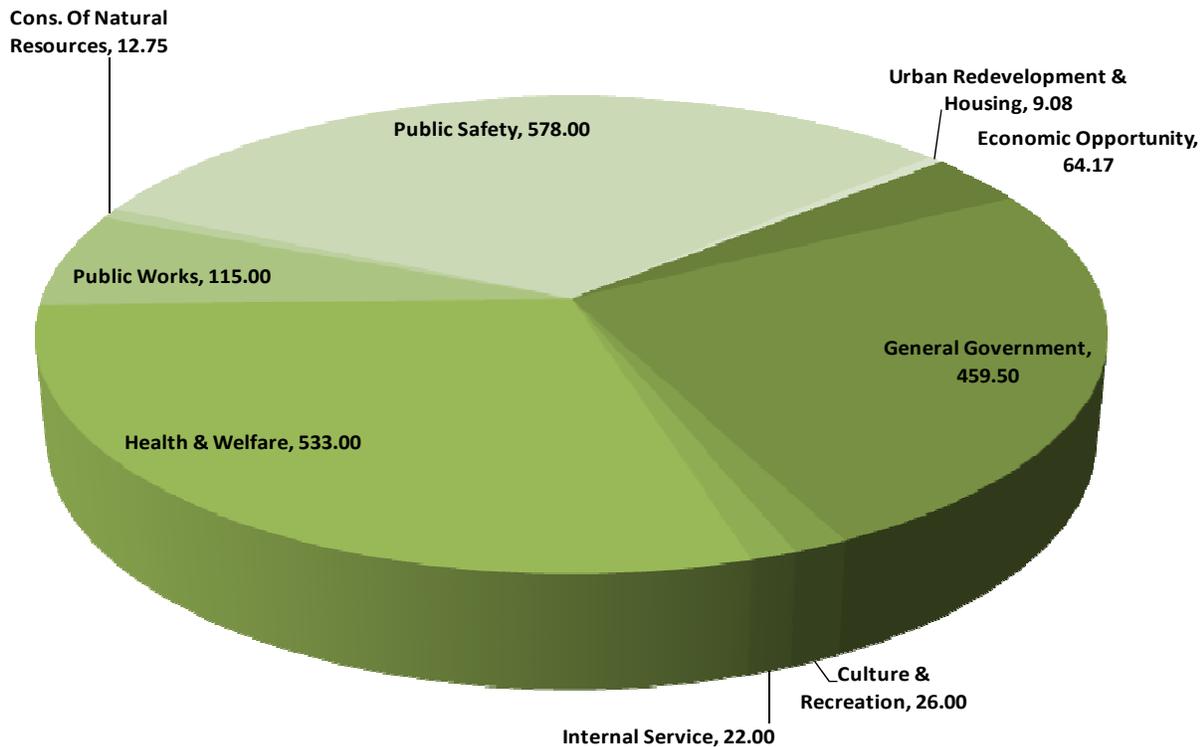
The retirement plan, a separate entity from the county for financial reporting purposes, received approval from the Board of County Commissioners in 2004 to gradually increase the employee and employer contribution rate from 6% to 8%. Each year the contribution rate will increase 0.25%, an additional \$253,802 this year, to achieve an eventual 8% employer and employee contribution by 2011. In 2009, the Board of County Commissioners approved the continuance of these increases until 2015 when the contribution rate will be 9%. For 2010, the retirement contribution rate is 7.75%. These increases are necessary to ensure the retirement plan’s financial stability.

Structure Adjustment: The county has appropriated 0.4% of the 2010 general fund personnel budget to make any necessary adjustments due to promotions, reclassifications and other structural adjustments.

New Positions and Reclassifications: Additional positions and reclassifications requested by departments are reviewed by the Board of County Commissioners on a case-by-case basis.

Full-time Equivalent – The chart below illustrates the full-time equivalent (FTE) count by governmental function. It shows that public safety has the most FTEs, 578.00 followed by health & welfare with 533.00. Health and welfare FTEs are mostly funded through grants. General government has the third highest number of FTEs, while urban redevelopment and housing has the fewest.

FTEs by Governmental Function





The table below illustrates the authorized FTE count by department/office for the years 2008, 2009, and 2010, it does not include temporary or project designated positions.

Full-Time Equivalent Count by Department/Office

Department/Office	Authorized 2008	Authorized 2009	Authorized 2010
Animal Shelter/Adoption Center	28.00	28.00	28.00
Board of County Commissioners	5.00	5.00	5.00
Community & Economic Opp.	4.59	4.59	0.00
County Administrator	5.00	5.00	5.00
County Assessor	45.00	45.00	45.00
County Attorney	27.00	27.00	27.00
County Clerk & Recorder	98.00	98.00	92.00
County Coroner	14.50	14.50	13.00
County Surveyor	1.00	1.00	1.00
County Treasurer	15.00	15.00	15.00
District Attorney	149.50	151.00	151.00
Emergency Management	3.50	3.50	3.50
Facility Operations	47.00	48.00	48.00
Human Resources	16.00	16.00	16.00
Finance	25.50	25.50	25.50
Telecommunications	10.00	10.00	10.00
Parks & Community Res.	26.00	26.00	25.00
County Fair & Rodeo	1.00	1.00	1.00
CSU-Cooperative Extension	6.00	6.00	6.00
Planning & Development	17.40	17.40	17.40
Public Works	29.00	29.00	29.00
Road & Bridge	86.00	86.00	86.00
Community Corrections	2.50	2.50	2.50
Sheriff-Corrections	286.75	289.75	289.75
Sheriff-Field/Admin	237.25	238.25	238.25
Sheriff-Special Funds	3.00	3.00	3.00
Veterans' Service Office	2.00	2.00	1.00
Fleet Management	20.00	20.00	20.00
Social Services	436.25	453.75	457.25
Insurance & Claims	2.00	2.00	2.00
Conservation Trust	5.00	5.00	5.00
Waste Management	0.60	0.60	0.60
CDBG	9.18	9.18	9.08
CSBG	6.18	6.18	6.08
Head Start	70.18	70.18	69.67
Workforce and Business Services	64.37	64.37	64.17
Open Space Sales Tax	1.75	1.75	1.75
Total	1,807.00	1,831.00	1,819.50

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

Regular Full-Time Employees = 1.0 FTE

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

Temporary Employees are not included in the FTE count.



Operating & Maintenance/Charges for Services

For 2010, the county’s operating & maintenance/charges for services budget totals \$216,530,925, and comprises 44.7% of the county’s total planned appropriations. This expenditure classification includes two types of expenses: funding to cover routine operating costs and non-capital one-time expenditures. The one-time operating & maintenance/charges for services expenditures are detailed under, *Non-Recurring (One-Time Expenditures)*.

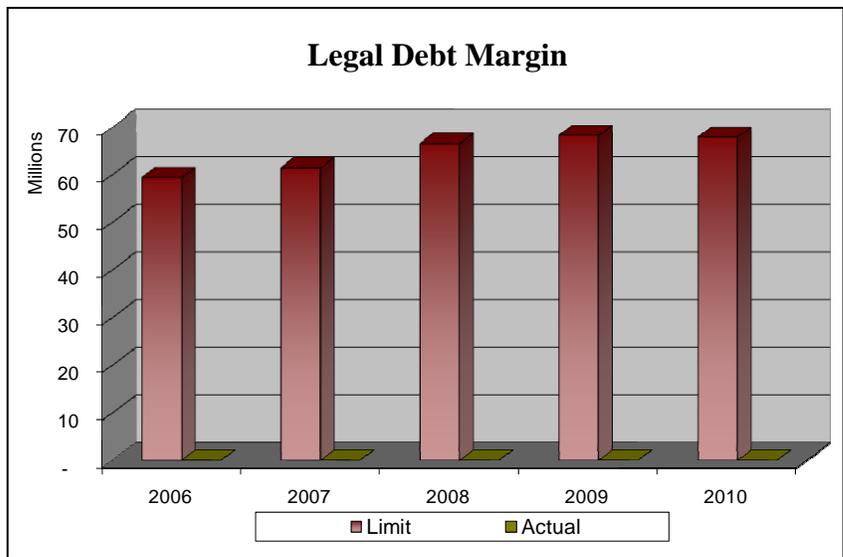
Routine Operating Costs: The portion of the 2010 operating & maintenance/charges for services budget that is used to support routine operating costs totals \$212,295,354, or 43.8% of the county’s total planned appropriations. This budget includes funding for consumable, tangible materials such as operating supplies, books, and minor equipment, as well as payments for routine services including professional and consulting services, advertising, printing and employee training.

Debt Service

The 2010 budget includes \$12,792,608 for lease payments, which is 2.6% of the total appropriated budget. The county has entered into four sale-leaseback transactions for the sale and subsequent repurchase of several existing county properties. The 1999 transaction, refunded in 2009, resulted in the sale-leaseback of the Human Services Building, and the Children and Family Services Building. The 2003 transaction resulted in the sale-leaseback of the Adams County Service Center. The 2008 transaction resulted in the sale-leaseback of four buildings: the Sheriff HQ/Coroner Building, the District Attorney’s Building, the Western Service Center, and the Development Building. The 2009 transaction resulted in the sale-leaseback of the Detention Facility. These transactions provided the financing for the construction and remodel of various county buildings. Detailed payment schedules for each of these transactions are on page 139. The 2010 budget includes the principal and interest payments on these capital leases. Under Colorado law, this is not considered debt because the payments are lease payments, not debt payments, and are subject to annual appropriation. Therefore, these payments are not counted towards the county’s legal debt limits.

Legal Debt Limit

Generally, the county has avoided debt through the preferred method of levying a temporary sales tax to fund large capital projects or utilizing certificates of participation, a popular sale-leaseback transaction, to raise needed capital. As a result, as illustrated in the chart on the right, the county has a large capacity for debt if needed. The statutory general obligation debt limit of 1.5% of total assessed valuation of the county (Colorado Revised Statutes 30-26-30(3)) now totals \$67.9 million for 2010.



In Colorado, issuance of general obligation or revenue bond debt requires voter approval. Adams County has no outstanding general obligation or revenue bond debt as of January 1, 2010, and has no intention or need of issuing such debt within the current budget year. As the county continues implementation of its 10-year facilities master plan in 2010 and evaluates necessary transportation projects, the county may investigate various methods to finance large projects in the future that could include the issuance of debt.

Governmental Services

For 2010, the county’s governmental services budget totals \$32,712,037 and comprises 6.7% of the county’s total expenditure budget. Governmental services includes expenses for sharing property taxes and sales taxes with the



cities, economic incentives, and grants to other institutions including developmentally disabled services, Tri-County Health Department, sales tax grants to various jurisdictions and payments made by the grant programs to various governmental agencies.

Non-Recurring (One-Time Expenditures)

The portion of the 2010 budget for one-time expenditures totals \$81,094,751 or 16.7% of the total planned appropriations. This budget includes funding for large one-time non-recurring purchases over \$5,000. See *Exhibit 3-7* for a detailed listing of non-recurring expenditures planned for 2010. The county generally classifies non-recurring projects into two categories: ordinary and true one-time.

Ordinary: includes items over the \$5,000 capital limit, that occur on a regular basis. Most facility repair & maintenance, infrastructure repair & maintenance and regular replacement of vehicles and equipment are in this category. The 2010 budget includes \$17,500,986 of ordinary non-recurring.

True One-Time: includes new equipment, vehicles or projects that do not occur on a regular basis and may require a one-time funding source, such as a sales tax, debt or use of fund balance. Each project is evaluated by the Board of County Commissioners. See page 29 for a description of evaluation criteria. The 2010 budget includes \$63,593,765 of true one-time non-recurring.

Non-recurring Projects 2010

ORDINARY

Project	2010 Budget	Governing Principle	Prior Year(s) Funding
Public Works - Fleet Section			
Replace Commissioner Vehicle	32,000	1	
Facilities-Western Service Center 4X4 Truck	37,000	1	
Facilities - Human Services Trailer	5,000	1	
Facilities-Sheriff Office Admin Passenger Van	30,000	1	
Parks (2) 4X4 Trucks	74,000	1	
Parks Trails (2) 4X4 Trucks	74,000	1	
Public Works Engineering SUV	30,000	1	
Public Works Administration SUV	30,000	1	
Public Works 1/2 ton (4) 4x4 Trucks	148,000	1	
Public Works 3/4 ton 4X4 Truck	37,000	1	
Public Works 2 ton 4X4 truck	37,000	1	
Public Works (4) Single Axle Dump Truck	560,000	1	
PW Tandem Axle Dump Truck	165,000	1	
Public Works Semi Tractor	130,000	1	
Public Works Mower	100,000	1	
Public Works Gradall Excavator	275,000	1	
Public Works (2) Wheel Loaders	400,000	1	
Public Works (3) Motorgraders	810,000	1	
Public Works Track Dozer	275,000	1	
Public Works Steel Drum Roller	145,000	1	
Public Works (2) Rubber Tire Rollers	285,000	1	



Project	2010 Budget	Governing Principle	Prior Year(s) Funding
Public Works Spreader Box Paver	50,000	1	
Public Works Oil Distributor	150,000	1	
Public Works Snow Blower	100,000	1	
Public Works (2) Pull Sweepers	74,000	1	
Public Works Sheeps Foot Roller	140,000	1	
Public Works Road Shoulder Machine	25,000	1	
Public Works Auger	7,000	1	
Public Works Asphalt Zipper	110,000	1	
Public Works (2) Low Boy Trailers	151,000	1	
Public Works (4) Trailers	100,000	1	
Public Works Traffic Van	35,000	1	
Sheriff Office Admin (3) Sedans	87,000	1	
Sheriff Office Civil (3) Sedans	117,000	1	
Sheriff Office Detectives (7) Sedans	203,000	1	
Sheriff Office Detective Large Sedan	39,000	1	
Sheriff Office Detectives Van	30,000	1	
Sheriff Office Patrol (19) Crown Victorias	741,000	1	
Sheriff Office Patrol (2) Sedan	58,000	1	
Sheriff Office Patrol (3) SUVs	135,000	1	
Fuel tank replacement – Strasburg	400,000	1	
Sheriff Office Detention (4) Transport Vans	200,000	1	
Sheriff Office Detention Transport SUV	50,000	1	
<i>Facility Planning & Operations</i>			
Restripe Parking Lot – Justice Center	2,500	1	
Commercial Lawn Tractor	12,500	1	
Replace Carpet-Westminster MV	23,878	2	
Parking Lot Maintenance – Sheriff HQ	7,500	2	
DA Parking Lot Maintenance	15,000	1	
Parking Lot Maintenance – Detention Facility	31,500	2	
<i>Planning & Development</i>			
I-70 Corridor Plan	25,000	1	
Federal Blvd. Corridor Study	20,000	1	
<i>Information Technology</i>			
IT Infrastructure	265,148	1	
Accela Consulting	20,000	1	
Ultimus Consulting	125,000	1	
GIS Applications	60,000	1	
GIS Application Load Test Tool	10,000	1	



Project	2010 Budget	Governing Principle	Prior Year(s) Funding
GIS Training and Education	15,000	1	
Geocortex Essentials	47,500	1	
DRCOG Aerial Imagery	48,000	1	
VMWare Infrastructure	150,000	1	
Pictometry	140,000	1	
WAN Fiber	200,000	1	
Document Management	150,000	1	
Contingency	100,000	2	
<i>Parks & Comm. Resources</i>			
Slurry Seal Parking Lots	50,000	2	
Water Transmission System	44,000	1	
Twin Lakes Sign and Locks	10,000	5	
Replace Fence Along 124th Ave	28,800	5	
Regional Park Play Lot Repairs	12,000	4	
Picnic Shelters (4)	50,000	2	
Replace JD Walk Behind Mower	7,300	5	
<i>Public Works Engineering</i>			
Records Scanning into Document Management System	20,000	1	
<i>Public Works - C.I.P.</i>			
Street Striping	150,000	1	
Goat Hill Area – Plan to improve street infrastructure	400,000	4	1,100,000
Miscellaneous Drainage	50,000	1	
Miscellaneous ROW Acquisition	50,000	1	
Irondale/Kenwood Pond Alt Outfall	700,000	4	9,200,000
Page Gulch - Drainage	100,000	4	
Misc. Right-of-Way Acquisition	100,000	1	
Miscellaneous Concrete	250,000	1	
Streets Program	4,500,000	1	
Bridge Repair	100,000	1	
Pavement Management System	740,000	4	
Crack Seal	125,000	1	
Street Seal	350,000	1	
Chip Seal	300,000	1	
Brantner Gulch Bridge	600,000	4	
<i>Public Works - Transportation</i>			
E. 120th & Quebec St. Signal	140,650	1	



Project	2010 Budget	Governing Principle	Prior Year(s) Funding
30" Friction Feed Plotter	5,000	1	
<i>Clerk & Recorder</i>			
GEMS Tabulation Server	9,900	1	
<i>Sheriff - Correctional</i>			
Ice Machine w/ Bin	5,310	1	
<i>Sheriff - Field/Admin.</i>			
Multi-Use K-9 Dog	8,500	1	
<i>Sheriff - Special Funds</i>			
Television Replacements	105,000	1	
<i>Golf Course</i>			
Contour Rough Mower	56,000	1	
Re-build both Groundsmasters	12,000	1	
Tri-plex Greens Mower	25,000	1	
Radios	6,000	1	
9 - New Golf Cars	26,000	1	
Continue Irrigation additions	25,000	1	
Aerification/deep tine program	35,000	1	
Knolls Stairs Replacements	7,000	1	
Restore #15 Tiewall	8,000	1	
Split rail fence addition	30,000	1	
Clubhouse Painting	10,000	1	
<i>Social Services</i>			
Contingency	100,000	1	
Total Ordinary	\$17,500,986		

**TRUE ONE TIME**

Project	2010 Budget	Governing Principle	Prior Year(s) Funding
<i>County Attorney</i>			
Outside Counsel Environmental Issue	500,000	1	
Pecos Street Project Counsel	50,000	1	
<i>Facility Planning & Operations</i>			
Government Center	35,000,000	1	100,639,836
<i>Telecommunications</i>			
IP Phones for Admin Bldg Staff	70,000	2	
<i>Parks & Comm. Resources</i>			
Indoor Arena Roof Restoration	89,000	2	
Exhibit Hall Roof Repair	23,000	2	
Al Lesser Roof Restoration	32,500	2	
Grandstand Arena Upgrades	110,000	1	
Water Storage Lease Dev.	15,000	5	
Rotella Shelters & Parking Lot	200,000	5	
Pedestrian Bridge Repairs	15,000	5	
Open Space Projects	4,600,000	5	
North East Greenway Match Fund	2,300,000	5	
Smith and Bromley Demolition	100,000	5	
<i>Public Works - C.I.P.</i>			
Stormwater Regulatory Compliance	20,000	4	
Shaw Boulevard/Circle Drive Dr	250,000	4	
Little Dry Creek Park Master Plan	625,000	5	1,025,000
Pecos St. - I-76 to 52nd Ave. Grade Separation	10,000,000	1	28,700,000
Washington St., Phase III	9,260,000	1	13,700,000
Washington St., Phase IV	100,000	1	
<i>District Attorney</i>			
Server for Case Mgmt System	27,500	2	
Storage Space for Images	25,000	2	
<i>Sheriff - Correctional</i>			
Radio Communication System	134,565	2	
<i>Sheriff - Field/Admin.</i>			
Telephone Room A/C Unit	14,700	1	
Waterless Fire Suppression System	32,500	1	



Project	2010 Budget	Governing Principle	Prior Year(s) Funding
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Total True One Time **\$63,593,765**

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

	Total
1 - Consistently provide quality public services that are cost-efficient and demonstrate a high level of productivity. Provide responsive, consistent, and professional services with integrity and respect for Adams County citizens and employees. Reduce overhead, eliminate duplicative or unnecessary services, and aggressively pursue appropriate cost-effective technologies and partnerships that promote excellence of performance and outstanding customer service.	\$69,707,208
2 - Create a safe and healthy workplace environment that demonstrates the County's commitment to valuing and respecting employees. Encourages creativity, quality, and innovation. Adams County is committed to provide compensation and benefits that will attract, retain, motivate, and reward a quality workforce.	\$664,443
3 - Promote economic vitality and improved access to employment opportunities and quality of life for all citizens. Continue developing, updating, and implementing long range planning objectives for well-managed growth and development which provides for economic expansion, transportation, infrastructure, opportunities for housing, and education excellence with fiscal responsibility and compassion.	\$0
4 - Ensure a safe, peaceful community. Enhance the quality of life in Adams County through crime reduction strategies and promote collaborative partnerships with citizens to preserve life, maintain rights and freedoms, and protect property. Adams County is committed to safety and satisfaction while building the trust and confidence of its citizens.	\$2,822,000
5 - Preserve and protect county natural resources. Maintain an integrated open space plan that conserves agricultural lands throughout the county that will preserve and enhance important wildlife habitats and corridors, and protect important natural and scenic resources.	\$7,901,100
6 - Encourage participation in county government through regional and neighborhood partnerships, inclusionary decision-making and easily accessible services. Promote an organizational culture that fosters citizen access to information and awareness about the county	\$0
7 - Pursue revenue strategies to assure equitable taxation and provide a stable and diversified revenue base for addressing long-term capital, infrastructure and operational needs.	\$0

**Transfers Out and Other Financing Uses**

Each year the county budgets other financing uses in addition to regular expenditures. With a few rare exceptions, other financing uses will be transfers out between county funds. Transfers out are internal transactions only and do not necessarily represent actual cash outflow from the county. Instead, they represent one fund sending cash to another fund. Transfers-in offset transfers-out in the annual budget. The table below summarizes budgeted transfers in/out. For 2010, the budgeted transfers out total \$15,142,166 or 3.1% of the budgeted appropriations.

2010 Transfers In/Out

Fund Origination Fund Destination	Transfer Amount	Comments
General Fund Head Start	\$50,000	Support for Head Start for the increased cost of medical and retirement benefits.
General Fund Contingency Fund	\$229,887	Supplement the Contingency Fund to meet TABOR requirements.
Open Space Sales Tax Fund Open Space Projects Fund	\$2,760,000	Open space grants awarded to the County for the acquisition of open space parcels.
Open Space Sales Tax Fund Open Space Projects Fund	\$593,727	Adams County's portion of the 30% open space sales tax.
Road & Bridge Fund Fleet Management Fund	\$400,000	Transfer to Fleet to fund the appreciation cost of existing vehicles and to fund new vehicles/upgrades.
General Fund Fleet Management Fund	\$150,000	Transfer to Fleet to fund the appreciation cost of existing heavy equipment and to fund new equipment/upgrades.
Golf Course Fund General Fund	\$340,000	Return of contributed capital.
Capital Facilities Fund General Fund	\$10,564,764	Transfer to the General Fund for COP Lease payments related to Government Center and Courthouse Expansion.
Capital Facilities Fund General Fund	\$53,788	Operating transfer to the General Fund to cover personnel costs associated the Justice Center Expansion.
Total All Transfers	<u>\$15,142,166</u>	



Impacts on Future Operating Budgets

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

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

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

There are several major projects included in the 2010 budget that could have a significant impact on the county's operating budget in 2010 and beyond. Below, several of the major projects are discussed individually.

Government Center: The government center will consolidate most of the county's operations into one location. Many services are at leased locations and the county is paying annual operating leases. These will be avoided once they are moved to county owned facilities. The new facilities will sit on approximately 91 acres and is expected to be the center of Adams County government for many years to come. The 2010 budget includes \$35 million to finish the construction. This is in addition to the \$100 million approved in the 2009 budget. Operating costs once the center opens will include janitorial services, utilities and other miscellaneous costs associated with the building. Based on the cost per square foot of maintaining current county buildings maintenance will cost \$6.74 per square foot. The government center will be 330,000 square feet. Based on a cost per square foot analysis the operating costs will be just over \$2.2 million. As of now, the current staff should be able to handle the additional square footage. There will also be savings in leases that are being paid for county offices to occupy rented space. The estimated savings in leases will be \$932,883.



Drainage Projects: Every year the county approves funding for a variety of drainage projects to mitigate the effects of storms and rectify other drainage related issues. For 2010, the county budgeted for two significant projects, the Irondale/Kenwood Pond Outfall, and Little Dry Creek Park master plan.



The Irondale/Kenwood Pond Outfall project totaling \$700,000 for 2010, will include a storm sewer system to convey storm water near the DuPont area to the Dahlia Street detention pond located at the southwest corner of I-76 and U.S. Hwy 85. A total of \$7.8 million was budgeted in 2004-2009 for this project. The annual maintenance of the core infrastructure will be provided by the Urban Drainage and Flood Control District with property taxes levied by that district. A minimal amount of maintenance will be required by county staff to unplug drainage system inlets as necessary.

Little Dry Creek Park project budget for 2010 is \$625,000. this combined with the \$875,000 approved in 2009 is to acquire property needed to complete projects located at little dry creek between Federal Blvd and Lowell Blvd. The project is intended to address park and open space needs and opportunities, floodplain preservation, stormwater quality and detention needs in cooperation with the City of Westminster and Urban Drainage and Flood Control District. The construction, maintenance, and operation of the master plan facility will be the responsibility of the City of Westminster.

Pecos Street – This is a multi-year project which will widen Pecos Street to a minor arterial standard from I-76 to 52nd Avenue, including two railroad overpasses at the Union Pacific and Burlington Northern Railroad. The project will improve traffic safety, increase the level-of-service to an acceptable level and will build a drainage outfall system to drain the roadway. In 2010, \$10.0 million has been approved for construction. Between 2005 and 2009, \$18.7 million has been approved for this project. Since this is an existing road in the county the maintenance costs are already included in the annual streets program budget.



Washington Street Phase III (part two) – This is a multi-year project widening Washington Street from Highway 224 to Union Pacific Rail Road north of 58th Avenue. The completed project will meet major arterial standards and improve traffic movement and drainage. The project currently has various phases in progress. Phase III (part two) of the project is budgeted at \$9,260,000 to begin construction in 2010. The overall project will add several lane miles to the county’s road system; thereby causing an anticipated additional cost of \$2,000 per year for snow removal, pothole repair and other needed maintenance costs.



Open Space Purchases: The county open space plan includes preserving land around Barr Lake and the South Platte River among other areas in the county. Occasionally land becomes available for the county to purchase as open space. For 2010, over \$4.6 million has been appropriated to purchase land if it becomes available and is approved for purchase by the Board of County Commissioners. Depending upon the type of open space purchases, which is undetermined at this time due to incomplete negotiations with landowners, there are potential future costs related to such purchases that can include; reclamation, weed control, trailhead development and maintenance of access roads and trails.



Change in Fund Balance by Fund

The change in fund balance for each of the county's 20 individual funds is discussed on the following pages. The 2010 countywide budget has a spend-down of \$52,707,150, leaving a collective ending fund balance of \$183,533,202. This does not include the proprietary funds, which summarized on page 74.

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	\$ Variance budget
Beginning Fund Balance	181,074,397	195,389,857	195,389,857	236,240,352	40,850,496	20.91%
Revenue						
Current Property Taxes	119,223,419	121,261,662	121,686,715	120,657,389	(604,273)	-0.50%
Delinquent Property Taxes	123,547	77,000	155,615	49,528	(27,472)	-35.68%
Sales Taxes	30,494,275	31,895,835	25,014,595	27,514,876	(4,380,959)	-13.74%
Other Taxes	10,193,583	10,300,000	9,064,549	9,000,000	(1,300,000)	-12.62%
Licenses & Permits	680,464	649,500	691,112	785,638	136,138	20.96%
Intergovernmental	138,781,126	187,044,108	183,904,572	199,302,330	12,258,222	6.55%
Charges for Services	20,350,331	20,090,076	20,499,795	19,687,769	(402,307)	-2.00%
Fines & Forfeitures	1,926,921	629,563	903,812	766,563	137,000	21.76%
Interest & Investments	8,766,804	8,853,643	3,669,375	4,624,664	(4,228,979)	-47.77%
Miscellaneous	42,831,693	117,460,210	118,079,170	3,579,561	(113,880,649)	-96.95%
Other Finance Sources	43,612,314	140,779,498	134,321,636	14,592,166	(126,187,332)	-89.63%
Total Revenues	416,984,476	639,041,095	617,990,945	400,560,484	(238,480,611)	-37.32%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	88,718,092	129,639,492	91,472,284	128,808,357	(831,135)	-0.64%
Operating & Maintenance	6,364,064	13,219,727	6,020,069	12,286,829	(932,898)	-7.06%
Charges for Services	42,065,346	177,994,392	44,951,738	177,691,886	(302,506)	-0.17%
Debt Service	2,873,061	18,403,459	18,365,983	12,792,608	(5,610,851)	-30.49%
Governmental Services	30,012,162	31,737,547	20,867,255	32,712,037	974,490	3.07%
Capital	39,803,767	113,397,776	119,162,867	100,000	(113,297,776)	-99.91%
Total Operating Expenditures	209,836,493	484,392,393	300,840,195	364,391,717	(120,000,676)	-24.77%
<i>Non-Recurring</i>						
O&M/CFS Non-Recurring	138,353,383	13,852,245	175,309,703	4,235,571	(9,616,674)	-69.42%
Capital Non-Recurring	45,391,125	143,262,803	77,392,051	69,838,180	(73,424,623)	-51.25%
Total Non-Recurring	183,744,508	157,115,049	252,701,754	74,073,751	(83,041,298)	-52.85%
Other Financing Sources	9,088,016	30,282,057	23,598,500	14,802,166	(15,479,891)	-51.12%
Total Expenditures	402,669,017	671,789,499	577,140,449	453,267,634	(218,521,865)	-32.53%
Excess (Deficiency)	14,315,459	(32,748,404)	40,850,496	(52,707,150)	(19,958,746)	60.95%
Ending Fund Balance	195,389,857	162,641,453	236,240,352	183,533,202	20,891,750	12.85%



General Fund: The adopted budget includes a spend-down of \$4.3 million to finance capital/facility improvement projects. At the end of 2010, the projected ending fund balance is \$98.0 million. The spend down comes from the county's decision to fund one-time projects such as \$1.6 million in drainage projects, \$1.3 million in information technology projects, and improvement to the regional park and maintenance on the county's buildings and infrastructure. The county will still maintain a healthy fund balance after making these investments.

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	94,582,340	94,243,940	94,243,940	102,463,400	8,219,460	8.72%
Revenue						
Current Property Taxes	101,893,267	103,576,067	103,939,136	103,069,767	(506,300)	-0.49%
Delinquent Property Taxes	106,744	90,000	134,254	50,000	(40,000)	-44.44%
Licenses & Permits	648,097	619,500	664,250	755,638	136,138	21.98%
Intergovernmental	7,950,361	9,137,185	9,561,152	7,495,887	(1,641,298)	-17.96%
Charges for Services	19,568,494	19,348,234	19,716,018	18,917,769	(430,465)	-2.22%
Fines & Forfeitures	1,926,921	629,563	903,812	766,563	137,000	21.76%
Interest & Investments	7,542,072	5,586,330	3,340,450	3,787,823	(1,798,507)	-32.19%
Miscellaneous	7,012,798	10,434,011	10,284,173	3,263,531	(7,170,480)	-68.72%
Other Finance Sources	39,588,064	133,621,139	131,825,841	10,958,552	(122,662,587)	-91.80%
Total Revenues	186,236,818	283,042,029	280,369,086	149,065,530	(133,976,499)	-47.33%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	79,350,498	86,301,785	82,444,453	84,410,811	(1,890,974)	-2.19%
Operating & Maintenance	5,079,597	6,255,889	4,986,395	4,977,210	(1,278,679)	-20.44%
Charges for Services	33,136,791	42,074,366	32,893,733	40,317,813	(1,756,553)	-4.17%
Debt Service	2,873,061	18,403,459	18,365,983	12,792,608	(5,610,851)	-30.49%
Governmental Services	6,728,579	6,120,453	5,500,076	5,873,241	(247,212)	-4.04%
Capital	36,544,522	110,913,676	113,204,130	-	(110,913,676)	-100.00%
Total Operating Expenditures	163,713,048	270,069,628	257,394,769	148,371,683	(121,697,945)	-45.06%
<i>Non-Recurring</i>						
O&M/CFS Non-Recurring	8,605,704	10,233,186	10,462,451	2,079,921	(8,153,265)	-79.67%
Capital Non-Recurring	13,319,850	19,039,071	4,204,120	2,557,380	(16,481,691)	-86.57%
Total Non-Recurring	21,925,554	29,272,258	14,666,571	4,637,301	(24,634,957)	-84.16%
Other Financing Sources	936,616	462,308	88,286	429,887	(32,421)	-7.01%
Total Expenditures	186,575,218	299,804,194	272,149,626	153,438,871	(146,365,323)	-48.82%
Excess (Deficiency)	(338,400)	(16,762,165)	8,219,460	(4,373,341)	12,388,824	-73.91%
Ending Fund Balance	94,243,940	77,481,775	102,463,400	98,090,059	20,608,284	26.60%



Capital Facilities Fund: The 2010 projected ending fund balance is \$10.9 million. The 0.3% sales tax that was approved for the construction of capital facilities is deposited into this fund. The expenses in this fund are for the construction of the government center. The other finance uses is a transfer out to the general fund to make the lease payments as part of the COP done in 2008 and 2009.

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	4,525,708	17,427,501	17,427,501	44,841,734	27,414,233	157.30%
Revenue						
Sales Taxes	-	12,756,951	9,947,247	11,005,947	(1,751,004)	-13.73%
Interest & Investments	444,788	2,655,839	220,119	724,495	(1,931,344)	-72.72%
Miscellaneous	35,000,000	105,000,000	105,973,667	-	(105,000,000)	-100.00%
Other Finance Sources	-	544,381	544,381	-	(544,381)	-100.00%
Total Revenues	35,444,788	120,957,171	116,685,413	11,730,442	(109,226,729)	-90.30%
Expenditures						
<i>Operating Expenditures</i>						
Charges for Services	-	-	6,294	-	-	-
Capital	21	340,000	287,338	-	(340,000)	-100.00%
Total Operating Expenditures	21	340,000	293,632	-	(340,000)	-100.00%
<i>Non-Recurring</i>						
O&M/CFS Non-Recurring	-	-	120,310	-	-	-
Capital Non-Recurring	21,930,314	79,585,846	67,269,353	35,000,000	(44,585,846)	-56.02%
Total Non-Recurring	21,930,314	79,585,846	67,389,662	35,000,000	(44,585,846)	-56.02%
Other Financing Sources	612,660	22,064,097	21,587,886	10,618,552	(11,445,545)	-51.87%
Total Expenditures	22,542,995	101,989,943	89,271,180	45,618,552	(56,371,391)	-55.27%
Excess (Deficiency)	12,901,793	18,967,228	27,414,233	(33,888,110)	(52,855,338)	-278.67%
Ending Fund Balance	17,427,501	36,394,729	44,841,734	10,953,624	(25,441,105)	-69.90%



Road & Bridge Fund: The adopted budget projects the 2010 ending fund balance to be \$28.6 million; a \$2.7 million decrease in fund balance. This is primarily due to capital improvement projects including the grade separation project on Pecos Street from 52nd Avenue to I-76, and phase III of widening Washington Street. The budget also includes regular maintenance of county roads, streets and bridges. The 2009 budget column shows an ending fund balance of \$2.2 million. The reason for the difference in this ending fund balance and the 2009 estimate column is many of the projects in this fund are multi-year projects. The remaining budget for these unfinished projects will be carried over into 2010 in the early spring through the supplemental process. This fund is getting toward the recommended minimum fund balance and in the next few years, projects in this fund will be closely monitored. The fund receives revenues primarily from property taxes, sales taxes, and highway users' tax funds.

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	23,354,455	24,918,922	24,918,922	31,405,820	6,486,899	26.03%
Revenue						
Current Property Taxes	5,761,935	5,880,121	5,900,733	5,847,547	(32,574)	-0.55%
Delinquent Property Taxes	5,949	6,000	7,563	3,000	(3,000)	-50.00%
Sales Taxes	20,323,157	8,518,722	6,727,082	7,346,479	(1,172,243)	-13.76%
Other Taxes	10,193,583	10,300,000	9,064,549	9,000,000	(1,300,000)	-12.62%
Licenses & Permits	32,367	30,000	26,863	30,000	-	0.00%
Intergovernmental	6,540,109	11,073,752	15,377,137	23,668,678	12,594,926	113.74%
Charges for Services	513,176	511,842	531,903	515,000	3,158	0.62%
Interest & Investments	32,945	31,837	5,328	6,413	(25,424)	-79.86%
Miscellaneous	13,702	12,000	25,290	16,000	4,000	33.33%
Total Revenues	43,416,922	36,364,274	37,666,447	46,433,117	10,068,843	27.69%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	5,807,183	6,016,075	5,469,428	5,986,509	(29,566)	-0.49%
Operating & Maintenance	887,802	2,103,639	582,433	1,622,678	(480,961)	-22.86%
Charges for Services	7,968,580	6,338,006	11,029,854	6,363,397	25,391	0.40%
Governmental Services	18,231,259	8,644,315	7,163,371	7,704,345	(939,970)	-10.87%
Capital	3,254,818	-	5,336,116	-	-	-
Total Operating Expenditures	36,149,642	23,102,035	29,581,202	21,676,929	(1,425,106)	-6.17%
<i>Non-Recurring</i>						
O&M/CFS Non-Recurring	83,241	3,538,741	133,796	2,155,650	(1,383,091)	-39.08%
Capital Non-Recurring	5,219,571	31,942,032	1,464,550	24,965,000	(6,977,032)	-21.84%
Total Non-Recurring	5,302,813	35,480,773	1,598,346	27,120,650	(8,360,123)	-23.56%
Other Financing Sources	400,000	415,696	-	400,000	(15,696)	-3.78%
Total Expenditures	41,852,455	58,998,504	31,179,548	49,197,579	(9,800,925)	-16.61%
Excess (Deficiency)	1,564,466	(22,634,230)	6,486,899	(2,764,462)	19,869,768	-87.79%
Ending Fund Balance	24,918,922	2,284,692	31,405,820	28,641,358	26,356,667	1153.62%



Social Services Fund: At the end of 2010, this fund is projected to have an ending fund balance of \$16.2 million. This will decrease fund balance by \$1,940,974. The social services fund remains healthy and continues to provide social service programs to eligible residents. This fund is dependent on both the federal and state government budget situations and the number of clients seeking social services aid.

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	19,549,691	20,100,964	20,100,964	18,154,783	(1,946,180)	-9.68%
Revenue						
Current Property Taxes	10,429,117	10,643,019	10,680,329	10,584,060	(58,959)	-0.55%
Delinquent Property Taxes	9,678	(20,000)	12,301	(4,472)	15,528	-77.64%
Intergovernmental	111,615,135	141,428,947	140,112,986	142,472,958	1,044,011	0.74%
Miscellaneous	218	-	414	-	-	-
Total Revenues	122,054,147	152,051,966	150,806,030	153,052,546	1,000,580	0.66%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	26,536,421	28,881,634	28,786,086	29,399,642	518,008	1.79%
Operating & Maintenance	1,783,214	4,072,687	1,942,426	5,009,646	936,959	23.01%
Charges for Services	93,183,239	118,743,267	120,365,023	120,484,232	1,740,965	1.47%
Governmental Services	-	-	1,613,058	-	-	-
Capital	-	1,713,535	45,617	100,000	(1,613,535)	-94.16%
Total Operating Expenditures	121,502,874	153,411,123	152,752,210	154,993,520	1,582,397	1.03%
<i>Non-Recurring</i>						
O&M/CFS Non-Recurring	-	-	-	-	-	-
Capital Non-Recurring	-	-	-	-	-	-
Total Non-Recurring	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Expenditures	121,502,874	153,411,123	152,752,210	154,993,520	1,582,397	1.03%
Excess (Deficiency)	551,273	(1,359,157)	(1,946,180)	(1,940,974)	(581,817)	42.81%
Ending Fund Balance	20,100,964	18,741,807	18,154,783	16,213,809	(2,527,997)	-13.49%



Contingent Fund (TABOR Reserve): This fund was established in response to the passage of the TABOR amendment, which requires each local government to set aside emergency reserves equal to 3.0% or more of its fiscal year spending. For 2010, \$229,887 is budgeted to be transferred from the general fund to meet the reserve requirements. The county appropriated the entire \$5,578,956 of fund balance at the time of budget adoption so that the county will have spending authority to respond immediately to a declared disaster. It is not anticipated that the county will use this money in 2010.

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	4,923,958	5,225,047	5,225,047	5,349,069	124,022	2.37%
Revenue						
Other Finance Sources	301,089	124,022	124,022	229,887	105,865	85.36%
Total Revenues	301,089	124,022	124,022	229,887	105,865	85.36%
Expenditures						
<i>Operating Expenditures</i>						
Charges for Services	-	5,349,069	-	5,578,956	229,887	4.30%
Total Operating Expenditures	-	5,349,069	-	5,578,956	229,887	4.30%
<i>Non-Recurring</i>						
O&M/CFS Non-Recurring	-	-	-	-	-	-
Capital Non-Recurring	-	-	-	-	-	-
Total Non-Recurring	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Expenditures	-	5,349,069	-	5,578,956	229,887	4.30%
Excess (Deficiency)	301,089	(5,225,047)	124,022	(5,349,069)	(124,022)	2.37%
Ending Fund Balance	5,225,047	-	5,349,069	-	-	-



Developmentally Disabled Fund: The 2010 adopted budget shows a decrease of \$5,308. Most of the anticipated property taxes were appropriated to organizations in the county who help developmentally disabled citizens. In 2010, the fund will spend \$1,144,346 to support the Children's Outreach Project and North Metro Community Services. The remaining fund balance of \$160,176 will be used in the future to pay for developmentally disabled services for citizens.

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	152,057	159,317	159,317	165,484	6,167	3.87%
Revenue						
Current Property Taxes	1,139,100	1,162,455	1,166,517	1,156,015	(6,440)	-0.55%
Delinquent Property Taxes	1,176	1,000	1,496	1,000	-	0.00%
Total Revenues	1,140,276	1,163,455	1,168,013	1,157,015	(6,440)	-0.55%
Expenditures						
<i>Operating Expenditures</i>						
Charges for Services	17,078	17,977	17,500	17,977	-	0.00%
Governmental Services	1,115,938	1,144,346	1,144,346	1,144,346	-	0.00%
Total Operating Expenditures	1,133,016	1,162,323	1,161,846	1,162,323	-	0.00%
<i>Non-Recurring</i>						
O&M/CFS Non-Recurring	-	-	-	-	-	-
Capital Non-Recurring	-	-	-	-	-	-
Total Non-Recurring	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Expenditures	1,133,016	1,162,323	1,161,846	1,162,323	-	0.00%
Excess (Deficiency)	7,260	1,132	6,167	(5,308)	(6,440)	-568.90%
Ending Fund Balance	159,317	160,449	165,484	160,176	(273)	-0.17%



Open Space Fund: The 2010 budgeted ending fund balance is \$1.49 million. The increase in the open space fund balance of \$50,478 is due to interest earnings and rent earned on county owned land. The county commissioners intend to use the money in this fund to make future open space purchases at their discretion.

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	1,322,372	1,388,707	1,388,707	1,440,903	52,196	3.76%
Revenue						
Interest & Investments	24,917	22,324	4,489	5,221	(17,103)	-76.61%
Miscellaneous	69,484	45,057	47,707	45,257	200	0.44%
Other Finance Sources	-	270,000	-	-	(270,000)	-100.00%
Total Revenues	94,401	337,381	52,196	50,478	(286,903)	-85.04%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	-	-	-	-	-	-
Operating & Maintenance	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Governmental Services	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-
<i>Non-Recurring</i>						
O&M/CFS Non-Recurring	-	-	-	-	-	-
Capital Non-Recurring	28,065	-	-	-	-	-
Total Non-Recurring	28,065	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Expenditures	28,065	-	-	-	-	-
Excess (Deficiency)	66,335	337,381	52,196	50,478	(286,903)	-85.04%
Ending Fund Balance	1,388,707	1,726,088	1,440,903	1,491,381	(234,707)	-13.60%



Open Space Sales Tax Fund: This fund was created to receipt in sales tax revenues and distribute funds out to the cities, the county and grants as outlined in the resolution that approved the sales tax for the ballot. The \$2.8 million decrease in fund balance is due to the payout of grants. Appropriations are budgeted higher than planned revenue due to the timing of the grants, which are applied for and awarded when the project starts or is in planning stages and are paid when the project is completed. The remaining fund balance at the end of 2010 is budgeted to be \$21.1 million.

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	20,669,032	24,741,023	24,741,023	24,006,408	(734,616)	-2.97%
Revenue						
Sales Taxes	10,171,118	10,620,162	8,340,267	9,162,450	(1,457,712)	-13.73%
Interest & Investments	532,986	468,725	78,687	85,896	(382,829)	-81.67%
Miscellaneous	218,757	-	661	-	-	-
Other Finance Sources	67,304	-	-	-	-	-
Total Revenues	10,990,165	11,088,887	8,419,614	9,248,346	(1,840,541)	-16.60%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	108,951	178,029	139,607	135,288	(42,741)	-24.01%
Operating & Maintenance	5,257	9,450	3,245	7,850	(1,600)	-16.93%
Charges for Services	42,865	146,442	120,076	120,577	(25,865)	-17.66%
Governmental Services	3,815,086	9,722,720	6,989,889	8,481,236	(1,241,484)	-12.77%
Total Operating Expenditures	3,972,159	10,056,641	7,252,816	8,744,951	(1,311,690)	-13.04%
<i>Non-Recurring</i>						
O&M/CFS Non-Recurring	-	-	-	-	-	-
Capital Non-Recurring	-	-	-	-	-	-
Total Non-Recurring	-	-	-	-	-	-
Other Financing Sources	2,946,015	5,739,956	1,901,414	3,353,727	(2,386,229)	-41.57%
Total Expenditures	6,918,174	15,796,597	9,154,230	12,098,678	(3,697,919)	-23.41%
Excess (Deficiency)	4,071,991	(4,707,710)	(734,616)	(2,850,332)	1,857,378	-39.45%
Ending Fund Balance	24,741,023	20,033,313	24,006,408	21,156,076	1,122,762	5.60%



Conservation Trust Fund: This fund has a decrease in its fund balance of \$43,876 for 2010. The decrease is due to the use of conservation trust dollars to help pay for open space purchases in the open space projects fund. County policy is that only prior year lottery proceeds can be spent. The remaining \$1,325,545 of fund balance will be used in the future to construct and improve park facilities and trail systems within the county or to purchase land.

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	1,187,898	1,056,939	1,056,939	1,369,421	312,482	29.56%
Revenue						
Intergovernmental	636,679	735,000	597,485	592,000	(143,000)	-19.46%
Interest & Investments	18,115	14,389	4,371	5,373	(9,016)	-62.66%
Total Revenues	654,794	749,389	601,856	597,373	(152,016)	-20.29%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	263,701	279,843	272,940	285,449	5,606	2.00%
Operating & Maintenance	20,159	13,000	10,650	19,800	6,800	52.31%
Charges for Services	1,892	10,400	5,785	20,200	9,800	94.23%
Total Operating Expenditures	285,753	303,243	289,374	325,449	22,206	7.32%
<i>Non-Recurring</i>						
O&M/CFS Non-Recurring	0	-	0	-	-	-
Capital Non-Recurring	-	150,000	-	315,800	165,800	110.53%
Total Non-Recurring	0	150,000	0	315,800	165,800	110.53%
Other Financing Sources	500,000	600,000	-	-	(600,000)	-100.00%
Total Expenditures	785,753	1,053,243	289,374	641,249	(411,994)	-39.12%
Excess (Deficiency)	(130,959)	(303,854)	312,482	(43,876)	259,978	-85.56%
Ending Fund Balance	1,056,939	753,085	1,369,421	1,325,545	572,460	76.02%



Open Space Projects Fund: This fund is used to make major open space purchases from the county's 30% distribution of open space sales tax dollars. Other revenues may also be deposited into the fund to purchase open space. There is a \$1,317,338 decrease in fund balance in 2010 due to anticipated land purchases budgeted for in this fund. The remaining \$1,219,087 will be used for future projects.

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	1,878,034	737,487	737,487	2,536,425	1,798,938	243.93%
Revenue						
Intergovernmental	-	6,205,000	2,938,000	2,300,000	(3,905,000)	-62.93%
Interest & Investments	30,226	33,911	9,107	9,443	(24,468)	-72.15%
Miscellaneous	309,120	1,794,142	1,408,420	78,492	(1,715,650)	-95.63%
Other Finance Sources	3,536,033	6,169,956	1,901,414	3,353,727	(2,816,229)	-45.64%
Total Revenues	3,875,379	14,203,009	6,256,941	5,741,662	(8,461,347)	-59.57%
Expenditures						
<i>Operating Expenditures</i>						
Charges for Services	36,281	13,000	23,862	59,000	46,000	353.85%
Capital	4,407	-	-	-	-	-
Total Operating Expenditures	40,688	13,000	23,862	59,000	46,000	353.85%
<i>Non-Recurring</i>						
O&M/CFS Non-Recurring	-	-	4,815	-	-	-
Capital Non-Recurring	4,893,323	12,545,854	4,408,412	7,000,000	(5,545,854)	-44.20%
Total Non-Recurring	4,893,323	12,545,854	4,413,227	7,000,000	(5,545,854)	-44.20%
Other Financing Sources	81,916	1,000,000	20,914	-	(1,000,000)	-100.00%
Total Expenditures	5,015,927	13,558,854	4,458,003	7,059,000	(6,499,854)	-47.94%
Excess (Deficiency)	(1,140,547)	644,155	1,798,938	(1,317,338)	(1,961,493)	-304.51%
Ending Fund Balance	737,487	1,381,642	2,536,425	1,219,087	(162,555)	-11.77%



Waste Management Fund: The budgeted \$224,818 decrease in the fund balance is mostly contingency budget for the monitoring of liquid solidification, solid waste sites, hazardous waste sites and other waste management related projects. The remaining fund balance of \$3.7 million will be used to monitor various waste sites located in the county.

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	3,830,459	3,884,860	3,884,860	3,927,642	42,782	1.10%
Revenue						
Intergovernmental	13,458	68,899	68,895	-	(68,899)	-100.00%
Charges for Services	268,661	230,000	251,874	255,000	25,000	10.87%
Total Revenues	282,118	298,899	320,769	255,000	(43,899)	-14.69%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	59,496	58,826	59,268	59,171	345	0.59%
Charges for Services	143,191	420,647	149,821	420,647	-	0.00%
Total Operating Expenditures	202,687	479,473	209,089	479,818	345	0.07%
<i>Non-Recurring</i>						
O&M/CFS Non-Recurring	25,030	80,318	68,898	-	(80,318)	-100.00%
Capital Non-Recurring	-	-	-	-	-	-
Total Non-Recurring	25,030	80,318	68,898	-	(80,318)	-100.00%
Other Financing Sources	-	-	-	-	-	-
Total Expenditures	227,717	559,791	277,987	479,818	(79,973)	-14.29%
Excess (Deficiency)	54,401	(260,892)	42,782	(224,818)	36,074	-13.83%
Ending Fund Balance	3,884,860	3,623,968	3,927,642	3,702,824	78,856	2.18%



DIA Noise Mitigation Fund: The adopted 2010 budget projects an ending fund balance of \$1.4 million. There are no expenses budgeted for this fund in 2010. Any remaining fund balance at the end of 2009 will be added to the 2010 budget through the supplemental process. These funds are used to mitigate noise impacts from Denver International Airport on citizens in the county.

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	1,563,360	1,485,534	1,485,534	1,447,957	(37,577)	-2.53%
Revenue						
Interest & Investments	38,043	40,288	6,289	-	(40,288)	-100.00%
Other Finance Sources	69,825	-	-	-	-	-
Total Revenues	107,868	40,288	6,289	-	(40,288)	-100.00%
Expenditures						
<i>Operating Expenditures</i>						
Charges for Services	185,694	1,485,533	43,866	-	(1,485,533)	-100.00%
Total Operating Expenditures	185,694	1,485,533	43,866	-	(1,485,533)	-100.00%
<i>Non-Recurring</i>						
O&M/CFS Non-Recurring	-	-	-	-	-	-
Capital Non-Recurring	-	-	-	-	-	-
Total Non-Recurring	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Expenditures	185,694	1,485,533	43,866	-	(1,485,533)	-100.00%
Excess (Deficiency)	(77,826)	(1,445,245)	(37,577)	-	1,445,245	-100.00%
Ending Fund Balance	1,485,534	40,289	1,447,957	1,447,957	1,407,668	3493.95%



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

Community Development Block Grant Fund

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Revenue						
Intergovernmental	2,789,881	5,300,406	3,055,711	8,321,176	3,020,770	56.99%
Interest & Investments	852	-	535	-	-	-
Miscellaneous	93,724	150,000	169,981	150,000	-	0.00%
Total Revenues	2,884,456	5,450,406	3,226,227	8,471,176	3,020,770	55.42%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	451,835	500,807	500,246	599,919	99,112	19.79%
Operating & Maintenance	20,405	33,257	25,372	31,133	(2,124)	-6.39%
Charges for Services	50,660	59,227	54,150	65,045	5,818	9.82%
Governmental Services	2,361,556	4,857,115	2,749,847	7,775,079	2,917,964	60.08%
Total Operating Expenditures	2,884,456	5,450,406	3,329,616	8,471,176	3,020,770	55.42%
Other Financing Sources	-	-	-	-	-	-
Total Expenditures	2,884,456	5,450,406	3,329,616	8,471,176	3,020,770	55.42%

HeadStart

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Revenue						
Intergovernmental	3,741,662	4,115,196	3,798,754	4,953,989	838,793	20.38%
Miscellaneous	93,934	25,000	152,894	26,281	1,281	5.12%
Other Finance Sources	50,000	50,000	50,000	50,000	-	0.00%
Total Revenues	3,885,596	4,190,196	4,001,648	5,030,270	840,074	20.05%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	2,898,558	3,095,547	3,022,356	3,605,580	510,033	16.48%
Operating & Maintenance	399,459	525,524	528,157	390,252	(135,272)	-25.74%
Charges for Services	587,579	569,125	782,100	1,034,438	465,313	81.76%
Total Operating Expenditures	3,885,596	4,190,196	4,332,614	5,030,270	840,074	20.05%
Other Financing Sources	-	-	-	-	-	-
Total Expenditures	3,885,596	4,190,196	4,332,614	5,030,270	840,074	20.05%

**Community Services Block Grant Fund**

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Revenue						
Intergovernmental	410,390	929,846	547,679	949,281	19,435	2.09%
Miscellaneous	7,652	-	10,112	-	-	-
Total Revenues	418,042	929,846	557,790	949,281	19,435	2.09%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	276,373	295,223	197,201	253,817	(41,406)	-14.03%
Operating & Maintenance	21,061	16,949	46,864	43,057	26,108	154.04%
Charges for Services	24,883	23,775	26,174	24,600	825	3.47%
Governmental Services	95,726	208,334	69,558	627,807	419,473	201.35%
Capital	-	385,565	290,761	-	(385,565)	-100.00%
Total Operating Expenditures	418,042	929,846	630,557	949,281	19,435	2.09%
Other Financing Sources	-	-	-	-	-	-
Total Expenditures	418,042	929,846	630,557	949,281	19,435	2.09%

Workforce and Business Center

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Revenue						
Intergovernmental	5,058,453	7,953,727	7,752,847	8,499,986	546,259	6.87%
Miscellaneous	412	-	4,430	-	-	-
Total Revenues	5,058,865	7,953,727	7,757,276	8,499,986	546,259	6.87%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	3,362,153	4,031,723	3,967,128	4,072,171	40,448	1.00%
Operating & Maintenance	163,619	140,432	262,579	141,428	996	0.71%
Charges for Services	1,533,093	2,741,308	3,776,435	3,180,404	439,096	16.02%
Governmental Services	-	1,040,264	-	1,105,983	65,719	6.32%
Total Operating Expenditures	5,058,865	7,953,727	8,006,142	8,499,986	546,259	6.87%
Other Financing Sources	-	-	-	-	-	-
Total Expenditures	5,058,865	7,953,727	8,006,142	8,499,986	546,259	6.87%

**Other Human Services Fund**

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Revenue						
Intergovernmental	24,998	96,150	93,926	48,375	(47,775)	-49.69%
Miscellaneous	11,893	-	1,422	-	-	-
Total Revenues	36,891	96,150	95,348	48,375	(47,775)	-49.69%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	7,068	-	1,933	-	-	-
Operating & Maintenance	36,077	48,900	56,750	43,775	(5,125)	-10.48%
Charges for Services	214	2,250	444	4,600	2,350	104.44%
Capital	-	45,000	44,522	-	(45,000)	-100.00%
Total Operating Expenditures	43,360	96,150	103,650	48,375	(47,775)	-49.69%
Other Financing Sources	-	-	-	-	-	-
Total Expenditures	43,360	96,150	103,650	48,375	(47,775)	-49.69%

*Proprietary Funds – consolidated*

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	\$ Variance budget
Revenue						
Charges for Services	16,099,283	19,279,193	16,926,823	18,349,003	(930,190)	-4.82%
Interest & Investments	67,152	61,511	10,022	8,921	(52,590)	-85.50%
Miscellaneous	8,428,986	9,646,616	9,455,636	9,528,467	(118,149)	-1.22%
Other Finance Sources	815,702	565,696	-	550,000	(15,696)	-2.77%
Total Revenues	25,411,123	29,553,016	26,392,481	28,436,391	(1,116,625)	-3.78%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	1,738,941	1,835,887	1,832,959	1,837,814	1,927	0.10%
Operating & Maintenance	3,429,330	3,791,395	2,399,690	3,768,285	(23,110)	-0.61%
Charges for Services	16,573,398	18,684,680	17,725,072	18,548,354	(136,326)	-0.73%
Capital	(0)	-	436,967	-	-	-
Total Operating Expenditures	21,741,669	24,311,962	22,394,688	24,154,453	(157,509)	-0.65%
<i>Non-Recurring</i>						
O&M/CFS Non-Recurring	2,120,038	47,250	2,370,187	-	(47,250)	-100.00%
Capital Non-Recurring	(0)	6,435,147	2,433,863	6,921,000	485,853	7.55%
Total Non-Recurring	2,120,038	6,482,397	4,804,050	6,921,000	438,603	6.77%
Other Financing Sources	340,000	340,000	-	340,000	-	0.00%
Total Expenditures	24,201,707	31,134,359	27,198,738	31,415,453	281,094	0.90%
Excess (Deficiency)	1,209,416	(1,581,343)	(806,257)	(2,979,062)	(1,397,719)	88.39%
Ending Fund Balance	1,209,416	(371,927)	403,159	(2,575,903)	(2,203,976)	592.58%
Net Working Capital	21,713,390	20,132,047	20,907,133	17,928,071	(2,203,976)	-10.95%



Golf Course Fund: The increase in retained earnings of \$169,241 is a result of less equipment is due for replacement and fewer facility improvements are scheduled for 2010. Furthermore, more people are playing on the course, thus increasing revenues. The budget includes the \$340,000 transfer to the general fund to return contributed capital used to pay down past debt. The golf course fund currently has a projected working capital of \$3.1 million.

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Revenue						
Charges for Services	2,701,708	2,710,100	2,664,636	2,730,500	20,400	0.75%
Interest & Investments	67,152	61,511	10,022	8,921	(52,590)	-85.50%
Miscellaneous	201,271	174,000	187,484	180,000	6,000	3.45%
Total Revenues	2,970,131	2,945,611	2,862,141	2,919,421	(26,190)	-0.89%
Expenditures						
<i>Operating Expenditures</i>						
Operating & Maintenance	351,405	361,500	322,842	333,600	(27,900)	-7.72%
Charges for Services	1,810,858	1,852,880	1,782,874	1,836,580	(16,300)	-0.88%
Capital	-	-	36	-	-	-
Total Operating Expenditures	2,162,263	2,214,380	2,105,753	2,170,180	(44,200)	-2.00%
<i>Non-Recurring</i>						
O&M/CFS Non-Recurring	322,345	47,250	311,879	-	(47,250)	-100.00%
Capital Non-Recurring	(0)	827,713	230,021	240,000	(587,713)	-71.00%
Total Non-Recurring	322,345	874,963	541,899	240,000	(634,963)	-72.57%
Other Financing Sources	340,000	340,000	-	340,000	-	0.00%
Total Expenditures	2,824,609	3,429,343	2,647,652	2,750,180	(679,163)	-19.80%
Excess (Deficiency)	145,522	(483,732)	214,489	169,241	652,973	-134.99%
Ending Fund Balance	145,522	(338,210)	360,011	529,252	867,462	-256.49%
Net Working Capital	2,900,986	2,417,254	3,115,475	3,284,716	867,462	35.89%



Fleet Management Fund: The budgeted decrease in retained earnings totaling \$2.3 million is the result of replacing a large amount of heavy equipment for Public Works. This is partially offset by transfers for new vehicles and heavy equipment and revenues received to cover vehicle use and maintenance costs. Retained earnings are designated for the future replacement of the county's fleet. Other transfers in from the general and road and bridge funds are used to offset non-recovered inflation costs of replacement vehicles. The projected working capital at the end of 2010 is \$6.6 million. A spend down does not occur in this fund every year; some years the amount and cost of the equipment replaced is higher than in other years. The revenues coming into the fund are designed to cover the cost of maintaining and replacing equipment over the long run.

	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Revenue						
Miscellaneous	8,182,733	9,472,616	9,218,516	9,348,467	(124,149)	-1.31%
Other Finance Sources	815,702	565,696	-	550,000	(15,696)	-2.77%
Total Revenues	8,998,435	10,038,312	9,218,516	9,898,467	(139,845)	-1.39%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	1,559,070	1,651,224	1,643,421	1,654,505	3,281	0.20%
Operating & Maintenance	3,073,516	3,423,895	2,070,684	3,429,255	5,360	0.16%
Charges for Services	1,571,271	453,370	1,225,798	448,010	(5,360)	-1.18%
Capital	(0)	-	436,931	-	-	-
Total Operating Expenditures	6,203,857	5,528,489	5,376,833	5,531,770	3,281	0.06%
<i>Non-Recurring</i>						
O&M/CFS Non-Recurring	1,797,693	-	2,058,308	-	-	-
Capital Non-Recurring	0	5,607,434	2,203,842	6,681,000	1,073,566	19.15%
Total Non-Recurring	1,797,693	5,607,434	4,262,150	6,681,000	1,073,566	19.15%
Other Financing Sources	-	-	-	-	-	-
Total Expenditures	8,001,550	11,135,923	9,638,983	12,212,770	1,076,847	9.67%
Excess (Deficiency)	996,885	(1,097,611)	(420,467)	(2,314,303)	(1,216,692)	110.85%
Ending Fund Balance	996,885	(100,726)	576,418	(1,737,885)	(1,637,159)	1625.36%
Net Working Capital	9,375,747	8,278,136	8,955,280	6,640,977	(1,637,159)	-19.78%



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 2010 budget shows that anticipated revenues from insurance premiums will fall slightly short of covering expenses. There is fund balance to cover this shortfall, should it occur. The fund currently has an estimated net working capital of \$8.8 million.

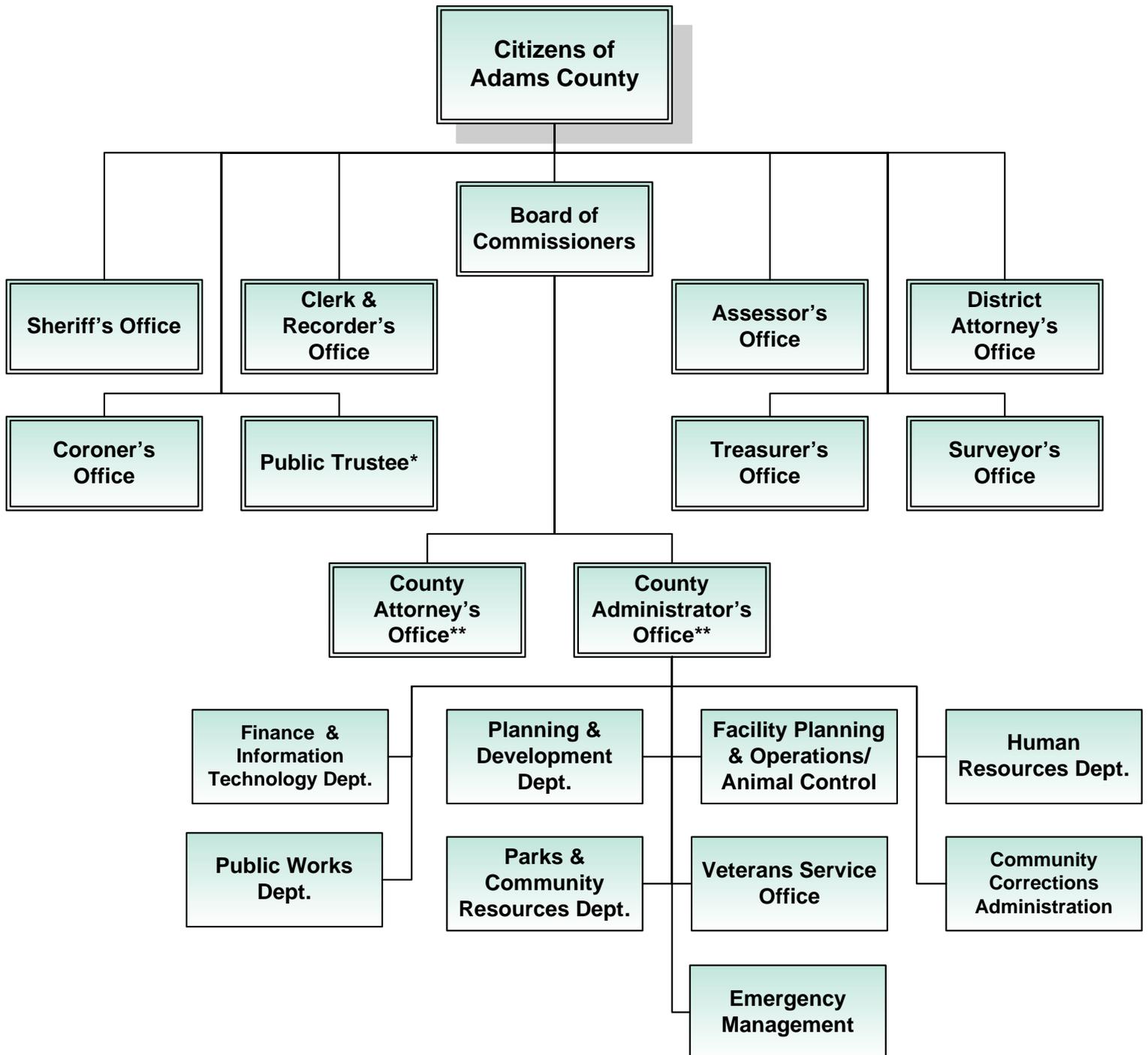
	2008 Actual	2009 Budget	2009 Est. Actual	2010 Budget	\$ Variance budget	% Variance budget
Revenue						
Charges for Services	13,397,576	16,569,093	14,262,187	15,618,503	(950,590)	-5.74%
Miscellaneous	44,983	-	49,637	-	-	-
Total Revenues	13,442,558	16,569,093	14,311,824	15,618,503	(950,590)	-5.74%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	179,872	184,663	189,539	183,309	(1,354)	-0.73%
Operating & Maintenance	4,409	6,000	6,164	5,430	(570)	-9.50%
Charges for Services	13,191,268	16,378,430	14,716,400	16,263,764	(114,666)	-0.70%
Total Operating Expenditures	13,375,549	16,569,093	14,912,102	16,452,503	(116,590)	-0.70%
<i>Non-Recurring</i>						
O&M/CFS Non-Recurring	(0)	-	-	-	-	-
Capital Non-Recurring	-	-	-	-	-	-
Total Non-Recurring	(0)	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Expenditures	13,375,549	16,569,093	14,912,102	16,452,503	(116,590)	-0.70%
Excess (Deficiency)	67,009	-	(600,278)	(834,000)	(834,000)	-
Ending Fund Balance	67,009	67,009	(533,269)	(1,367,269)	(1,434,278)	-2140.42%
Net Working Capital	9,436,656	9,436,656	8,836,378	8,002,378	(1,434,278)	-15.20%



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Adams County Government – General Fund



* Appointed by Governor

** Appointed by County Commissioners



General Fund

Fund Category Description

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

Conservation of Natural Resources

CSU Cooperative Extension

Culture & Recreation

Adams County Fair & Rodeo

Parks & Community Resources Department

Economic Opportunity

CSU Cooperative Extension

General Government

17th Judicial District

Admin/Organizational Support

Assessor's Office

Board of County Commissioners

Clerk & Recorder's Office

County Administrator's Office

County Attorney's Office

District Attorney's Office

Economic Development

Economic Incentives

Facility Planning & Operations

Finance & Information Technology Department

Human Resources Department

Planning & Development Department

Public Trustee's Office

Special Transportation

Surveyor's Office

Treasurer's Office

Veterans Service Office

Health & Welfare

Tri-County Health Department

Public Safety

Animal Shelter/Adoption Center

Community Corrections Administration

Coroner's Office

Emergency Management

Sheriff's Office - Corrections

Sheriff's Office - Field/Administration

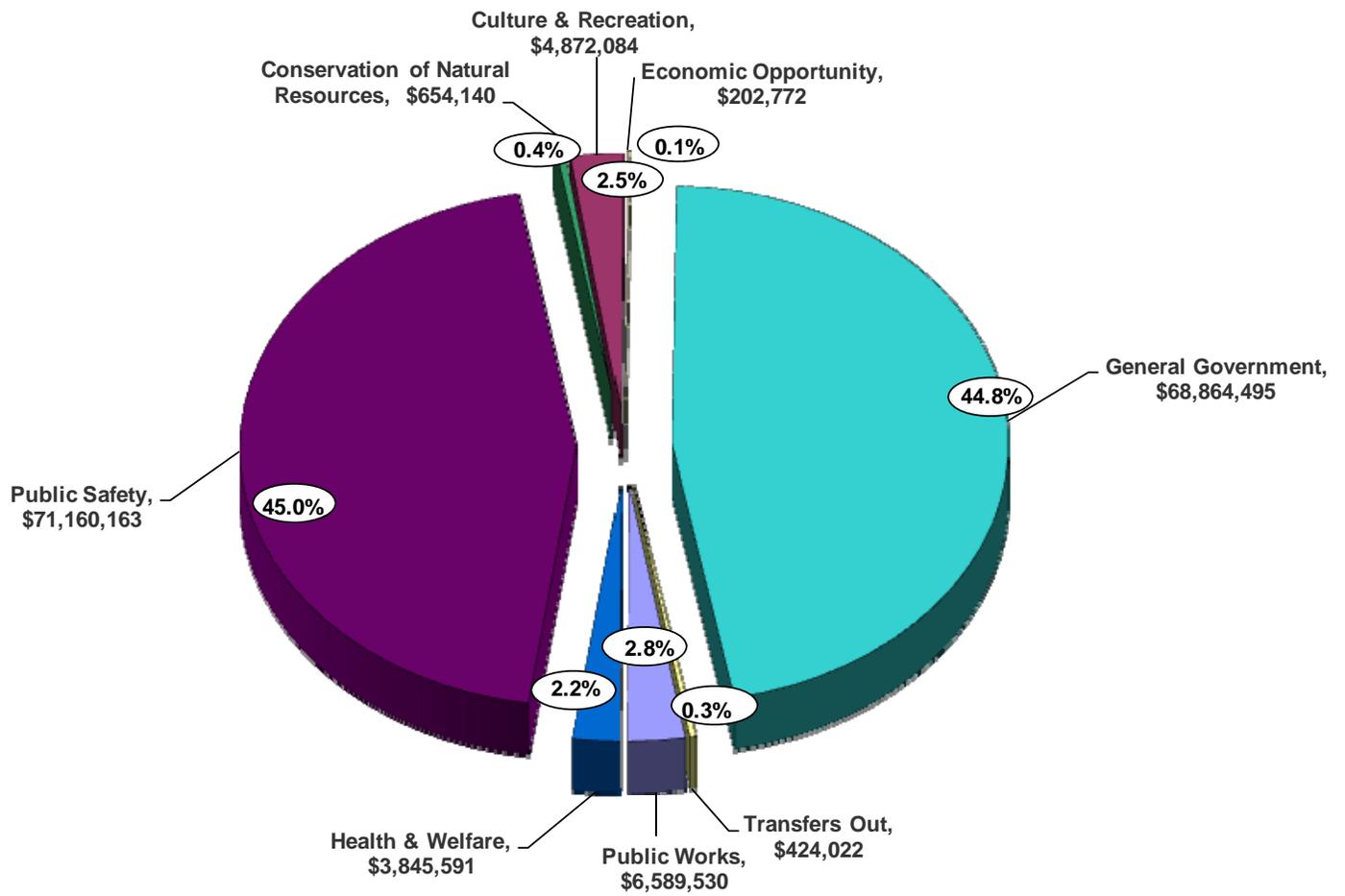
Sheriff's Office - Special Funds

Public Works

Public Works Department



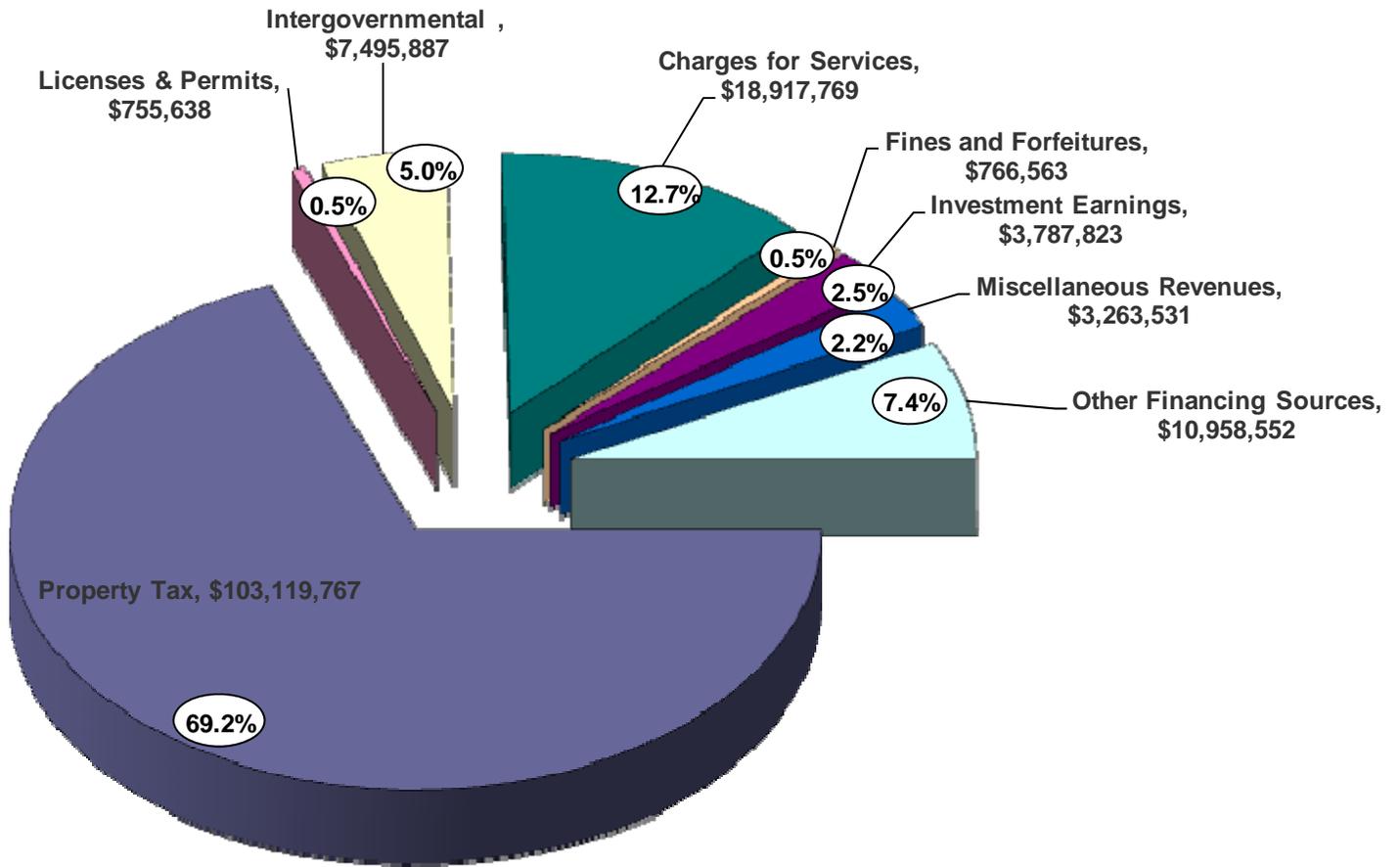
2010 General Fund Expenditures



Total Expenditures = \$153,438,871



2010 General Fund Revenue



Total Revenue = \$149,065,530



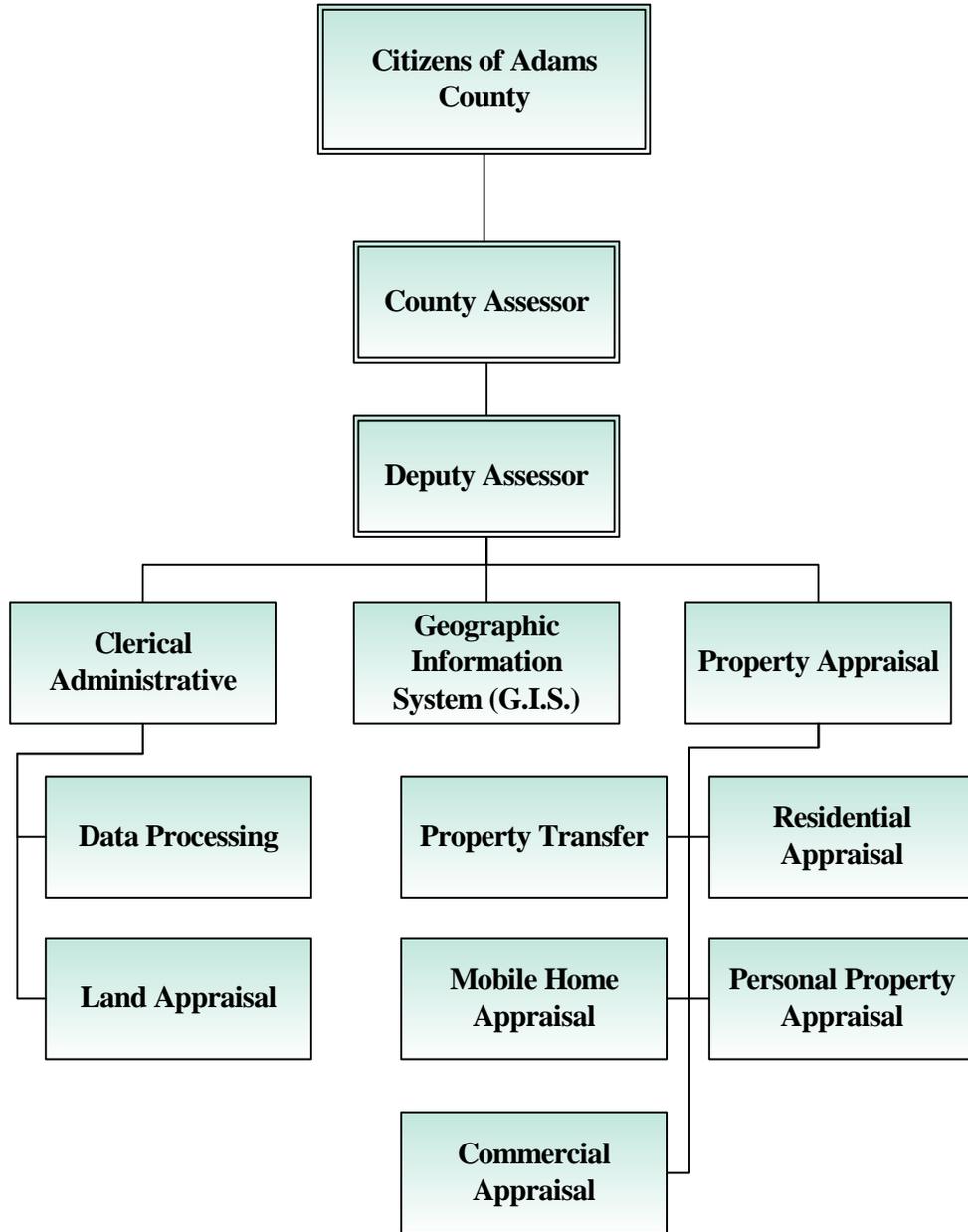
2010 General Fund Budget						
	2008	2009	2009	2010	\$ Increase/	Percent
	Actual	Budget	Forecast	Budget	Decrease	Change
Beginning Fund Balance	94,582,340	94,243,940	94,243,940	101,304,637	7,060,697	7.5%
Revenues						
Taxes	102,000,011	103,666,067	104,609,046	103,119,767	(546,300)	-0.5%
Licenses & Permits	648,097	619,500	664,250	755,638	136,138	22.0%
Intergovernmental	7,950,361	9,137,185	9,551,219	7,495,887	(1,641,298)	-18.0%
Charges for Services	19,568,494	19,348,234	19,716,018	18,917,769	(430,465)	-2.2%
Fines & Forfeitures	1,926,921	629,563	903,812	766,563	137,000	21.8%
Investment Income	7,542,072	5,586,330	3,214,511	3,787,823	(1,798,507)	-32.2%
Misc Revenue	7,012,798	10,434,011	10,274,018	3,263,531	(7,170,480)	-68.7%
Other Sources	35,000,000	110,742,042	110,742,041	-	(110,742,042)	-100.0%
Transfers In	4,588,064	22,879,097	19,206,004	10,958,552	(11,920,545)	-52.1%
Total Revenue	186,236,818	283,042,029	278,880,919	149,065,530	(133,976,499)	-47.3%
Expenditures						
<i>Cons. of Natural Resources</i>						
CSU Extension	545,408	664,055	554,328	629,335	(34,720)	-5.2%
Cons. of Natural Resources	545,408	664,055	554,328	629,335	(34,720)	-5.2%
<i>Culture and Recreation</i>						
County Fair	469,416	510,047	483,842	484,775	(25,272)	-5.0%
Parks & Comm. Resources	8,570,239	8,818,137	3,244,434	3,275,083	(5,543,054)	-62.9%
Culture and Recreation	9,039,655	9,328,184	3,728,276	3,759,858	(5,568,326)	-59.7%
<i>Economic Opportunity</i>						
CSU Extension	214,734	210,772	180,070	195,198	(15,574)	-7.4%
Economic Opportunity	214,734	210,772	180,070	195,198	(15,574)	-7.4%
<i>General Government</i>						
County Administrator	652,364	756,773	667,710	684,201	(72,572)	-9.6%
County Attorney	3,710,861	4,231,753	3,269,725	3,765,643	(466,110)	-11.0%
Finance	2,292,269	2,944,348	2,551,754	2,669,222	(275,126)	-9.3%
Facility Planning & Operations	12,782,778	8,962,965	7,845,308	7,370,115	(1,592,850)	-17.8%
Community & Economic Opp.	350,095	372,470	322,800		(372,470)	-100.0%
Human Resources	1,908,850	2,147,548	1,882,511	1,967,826	(179,722)	-8.4%
17th Judicial District	317,779	331,747	310,654	317,747	(14,000)	-4.2%
Planning & Development	1,608,445	1,605,495	1,370,513	1,427,579	(177,916)	-11.1%
Information Technology	5,236,485	7,917,263	4,992,823	5,097,621	(2,819,642)	-35.6%
Telecommunications	1,654,474	1,813,143	1,510,730	1,602,059	(211,084)	-11.6%
Community Transit	466,931	700,852	670,474	457,000	(243,852)	-34.8%
Veterans Service Office	115,274	122,254	66,649	69,257	(52,997)	-43.3%
Assessor	3,424,153	3,853,762	3,644,910	3,697,334	(156,428)	-4.1%



	2008 Actual	2009 Budget	2009 Forecast	2010 Budget	\$ Increase/ Decrease	Percent Change
County Commissioners	648,047	797,722	740,508	750,083	(47,639)	-6.0%
Clerk & Recorder	8,458,374	9,133,135	6,069,803	7,844,193	(1,288,942)	-14.1%
Surveyor	11,498	15,880	15,594	16,110	230	1.4%
District Attorney	13,625,757	15,518,760	14,538,713	14,479,326	(1,039,434)	-6.7%
Public Trustee	(711)	15,000	51,287	10,000	(5,000)	-33.3%
Treasurer	1,215,734	1,435,581	1,311,287	1,400,498	(35,083)	-2.4%
Economic Development Center	648,064	598,064	598,064	598,064	-	0.0%
Economic Incentives	295,128	745,798	575,999	600,000	(145,798)	-19.5%
Admin/Organization Support	41,842,905	134,174,055	132,861,333	17,023,514	(117,150,541)	-87.3%
General Government	101,265,557	198,194,368	185,869,148	71,847,392	(126,346,976)	-63.7%
<i>Health and Welfare</i>						
Human Service Agency Grants	545,069	551,500	493,917			
Tri-County Health Dept.	3,232,078	3,294,091	3,294,091	3,379,360	85,269	2.6%
Health and Welfare	3,777,147	3,845,591	3,788,008	3,379,360	(466,231)	-12.1%
<i>Public Safety</i>						
Animal Shelter/Adoption Center	1,731,680	1,964,760	1,839,957	1,852,828	(111,932)	-5.7%
Community Corrections	5,063,722	5,778,711	5,725,851	5,298,047	(480,664)	-8.3%
Facility Planning & Operations	2,397,209	2,317,523	2,182,745	1,907,494	(410,029)	-17.7%
Parks & Comm. Resources	213,371	294,836	246,736	286,676	(8,160)	-2.8%
Coroner	1,637,207	1,759,797	1,581,368	1,654,453	(105,344)	-6.0%
Emergency Management	380,554	416,983	366,673	379,910	(37,073)	-8.9%
Sheriff - Correctional	28,990,225	31,729,715	30,559,379	31,097,948	(631,767)	-2.0%
Sheriff Grants	68,645	938,524	840,927		(938,524)	-100.0%
Sheriff - Field/Admin.	25,692,089	27,206,258	26,542,339	25,260,839	(1,945,419)	-7.2%
Sheriff - Special Funds	861,061	1,534,646	1,280,568	1,239,637	(295,009)	-19.2%
Public Safety	67,035,764	73,941,753	71,166,543	68,977,832	(4,963,921)	-6.7%
<i>Public Works</i>						
Public Works - Code Enforc.	904,170	946,774	824,795	869,170	(77,604)	-8.2%
Public Works Engineering	1,227,079	1,592,756	1,324,676	1,555,839	(36,917)	-2.3%
Public Works - C.I.P.	1,629,088	10,617,633	4,702,269	1,795,000	(8,822,633)	-83.1%
Public Works	3,760,338	13,157,163	6,851,741	4,220,009	(8,937,154)	-67.9%
Transfers Out	936,616	462,308	(185,736)	429,887	(32,421)	-7.0%
Total Expenditures	186,575,219	299,804,194	271,952,378	153,438,871	(146,365,323)	-48.8%
Surplus/(Deficit)	(338,401)	(16,762,165)	6,928,541	(4,373,341)	12,388,824	-73.9%
Ending Fund Balance	94,243,939	77,481,775	101,172,481	96,931,296	19,449,521	25.1%



Assessor's Office





Assessor's Office

Mission Statement

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

Primary Services

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

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

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

Long Term Goals

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

Current Year Objectives

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

**2010 Budget Highlights**

- ◆ \$20,000 was appropriated for computers and software in 2010.
- ◆ \$68,100 in revenue is budgeted for Assessor fees and copies, maps and plans charges.

Activity/Performance Measures

Description	2008 Actual	2009 Estimate	2010 Budget
FTEs Per 10,000/Capita	1.04	1.02	1.01
Per Capita Spending	\$7.90	\$8.21	\$8.26
Number of Parcels Assessed	195,000	195,000	195,000
Number of Taxable Parcels Assessed	180,000	180,000	180,000
Taxpayers Protests	6,277	6,277	10,000
Oil & Gas Production Wells	850	850	1,000
County Board of Equalization Cases	2,000	2,000	2,000
Parcels Assessed/FTE	4,333	4,333	4,333

Employees (FTE)	45	45	45
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Revenue and Expenditure Summary

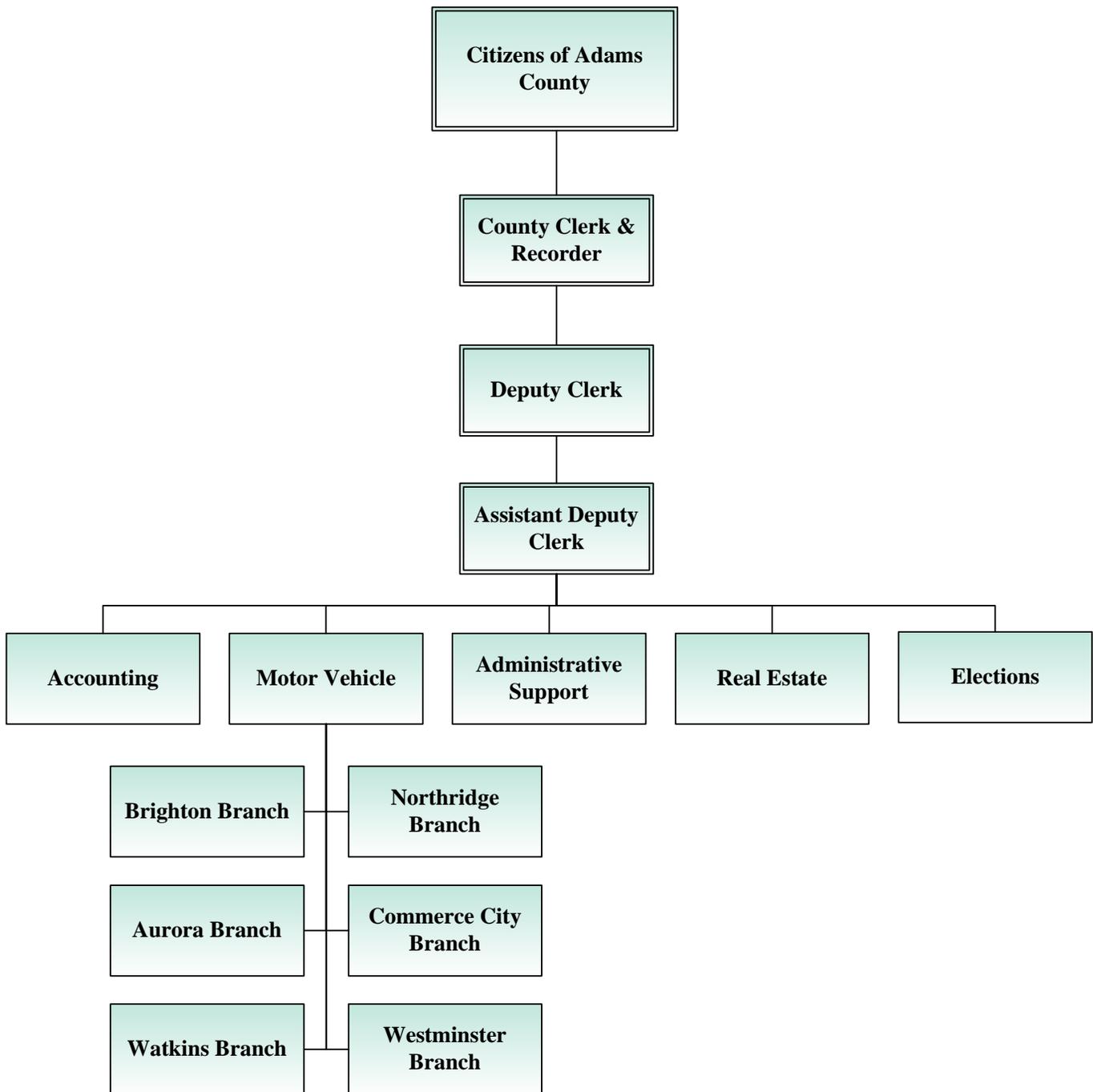
Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Charges for Services	\$68,440	\$65,442	\$68,100
Total Revenue	\$68,440	\$65,442	\$68,100
Expenditures			
Personnel Services	\$2,915,812	\$3,070,908	\$3,223,608
Operating & Maintenance	68,620	75,659	67,250
Charges for Services	362,265	488,947	406,476
Capital Outlay	77,456	0	0
Total Expenditures	\$3,424,153	\$3,635,514	\$3,697,334



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Clerk & Recorder's Office





Clerk & Recorder's Office

Activity Description/Purpose

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

Mission Statement

Real Estate:

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

Elections:

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

Motor Vehicle:

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

Primary Services

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

Real Estate and Recording:

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

Elections:

- Election management and execution.
- Voter registration and information pursuant to the National Voters Registration Act and the Help America Vote Act (HAVA) per Federal mandates.



- Provide election assistance to local jurisdictions.
- Serve as the coordinated election official for major elections.
- Provide reports and statistical information to the public, press and other media.
- Train election personnel and election judges and provide voter education to the general public.
- Establish and maintain a countywide street locator file for all governmental entities and special districts.

Motor Vehicle:

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

Long Term Goals

Real Estate and Recording:

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

Elections:

5. Conduct successful elections as mandated by H.A.V.A. -- Help America Vote Act -- and state law mandates regarding accessible polling places and voting equipment.
6. Improve poll worker and voter training and provide more comprehensive staff training.
7. Continue to implement the statewide voter registration system mandated by H.A.V.A.
8. Provide quality service and conduct elections per mandated statutory requirements.

Motor Vehicle:

9. Complete motor vehicle titling and registration per statute, including enforcing compliance with emissions and auto insurance statutes, enforcing compliance with requirements for secure and verifiable IDs and collecting taxes and distributing them to Adams County and other entities.
10. Provide internet registration and renewal.



11. Expand electronic transmission of filed (processed) titles to additional lien holders.
12. Scan and electronically transmit title document images to the Department of Revenue.
13. Maintain high performance and customer service standards.

Current Year Objectives

Real Estate:

- Complete the historical document imaging project. Goal #3.
- Implement e-recording of large format documents with county and city jurisdictions. Goal #1.

Elections:

- Successfully conduct the 2010 primary and general elections. Goal #5.
- Implementation of 2009 election legislation: HB09-1160 – Internet voter registration; HB09-1336 – Implementation of ERC recommendations; HB09-1357 – FCPA filings; SB09-087 – Special District Accountability. Goal #8

Motor Vehicle:

- Begin issuance of six new license plates and continue the issuance of all 116 different license plate types in accordance with all special requirements and fees. Goal #9
- Continue the training of new and current employees regarding changes in statutes, rules and regulations governing the titling and registration processes for motor vehicles. Goals #9, 10.
- Properly collect all fees and taxes associated with motor vehicle and to distribute them to the appropriate entities. Goal #9.
- Accept credit cards at the counter. Goal #13.

2010 Budget Highlights

- ◆ \$9,900 was appropriated to replace the GEMS election tabulation server.
- ◆ Eight positions (6.0 FTEs) were eliminated including a warehouse coordinator, six part-time renewal clerk positions, and an administrative assistant was reduced from a full-time to part-time position.
- ◆ \$1,902,128 in revenue is expected for real estate & recording fees.
- ◆ \$450,000 in revenue is expected in late fees on vehicles registered past the deadline.
- ◆ \$1,871,240 in revenue is expected for clerk hire fees.

**Activity/Performance Measures**

Description	2008	2009	2010
	Actual	Estimated	Budget
FTEs Per 10,000/Capita	0.44	0.45	0.49
Per Capita Spending – Administration	\$2.39	\$1.98	\$2.29
Per Capita Spending – Elections	\$8.94	\$3.28	\$6.35
Per Capita Spending – Motor Vehicle	\$8.02	\$8.33	\$8.88
Documents and Marriage Licenses Recorded	103,213	97,004	98,000
Marriage Licenses Issued	2,203	1,904	2,000
Total Registered Voters	223,337	225,280	223,500
Active Registered Voters	163,364	162,059	170,000
Inactive Registered Voters	59,973	63,221	53,500
Motor Vehicle Transactions	714,723	702,098	696,482
Motor Vehicle Customers Served	364,750	370,764	373,730
Real Estate Customer Calls Received	18,281	11,358	12,000
Real Estate Walk-in Customers Served	18,223	11,644	12,000

Employees (FTE)	98.00	98.00	92.00
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Revenue and Expenditure Summary

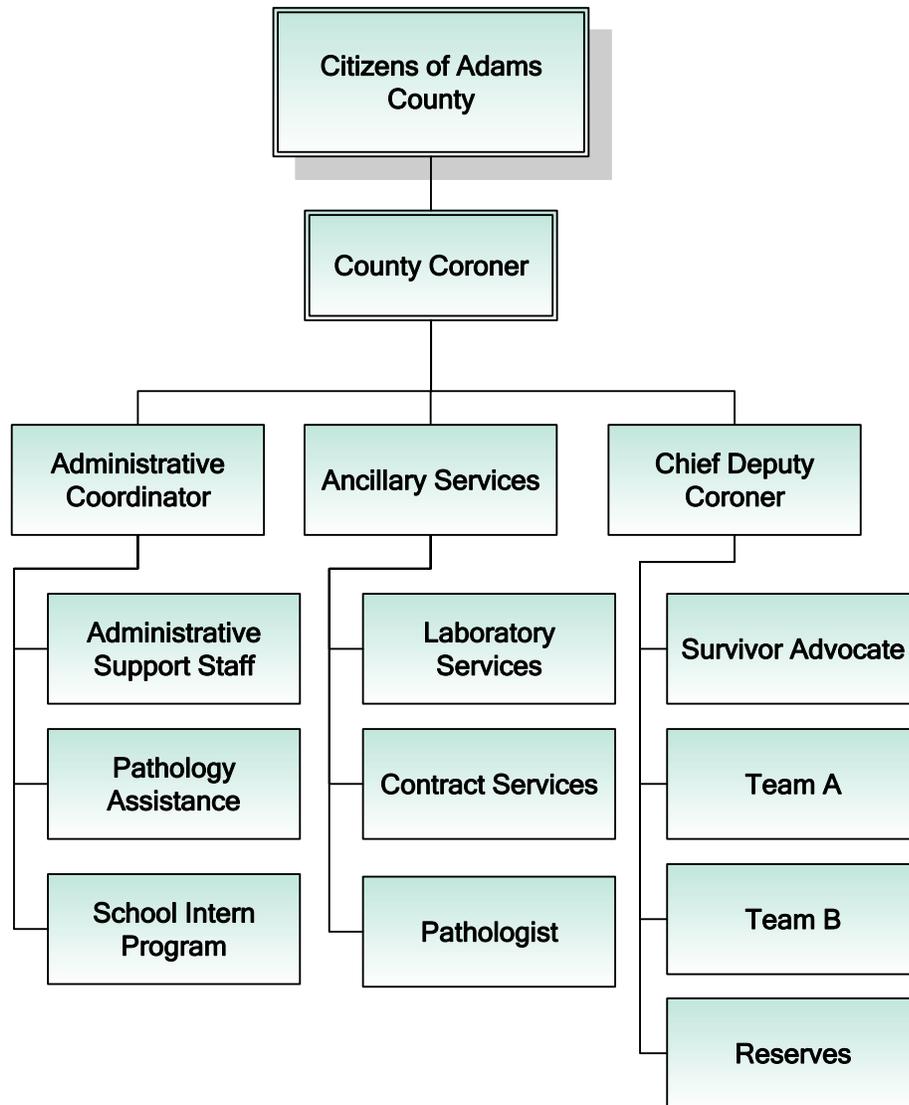
Account Type	2008	2009	2010
	Actual	Estimate	Budget
Revenue			
Licenses & Permits	\$ 16,121	\$ 14,959	\$ 13,328
Intergovernmental	-	-	-
Charges for Services	6,969,273	6,714,841	6,757,795
Miscellaneous	50	19,637	-
Total Revenue	\$6,985,444	\$ 6,749,437	\$ 6,771,123
Expenditures			
Personnel Services	\$ 5,633,369	\$ 4,964,778	\$ 5,938,828
O&M/Charges for Services	2,780,519	117,210	1,895,465
Capital Outlay	44,486	892,339	9,900
Total Expenditures	\$ 8,458,374	\$ 5,974,327	\$7,844,193



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Coroner's Office





Coroner's Office

Mission Statement

To provide accurate and cost effective services to the citizens of Adams County in the representation of the deceased and their families. Conduct a complete investigation into the cause and manner of death, thereby accurately stating the circumstances for the preservation of law and civil representation. Apply continuous improvement in the performance of the Coroner's Office prompting mutual cooperation with all agencies and users of the office, ensuring that everyone is dealt with dignity and respect.

Primary Services

Under the direction of the County Coroner, the office investigates all cases of death in the county, which are reported to the Coroner and to determine the cause and manner of death. This is accomplished by conducting thorough scene investigations, including the body, medical records and consultation with medical professionals. The Coroner may order an autopsy to be performed by a forensic pathologist when the investigation so indicates. Positive identification of the decedent and timely notification of the next of kin are then completed. The office provides surviving family members support and referral as needed or requested. Through an intergovernmental agreement coroner services are provided to the City and County of Broomfield.

The office regularly assists families through the grieving process by providing coordination with mortuaries, hospices, nursing homes, assisted living centers, insurance agencies and medical facilities. The office periodically provides community support services to schools, and other civic organizations by presenting topics of interest such as the consequences of drug and alcohol abuse, suicide prevention and awareness and promoting employment opportunities within the field. The office partners with local colleges to provide an intern program for students, so they may use their skills in a work environment.

The Coroner's office actively participates as a seated member of the Adams County Youth Initiative and is a board member for Angel Eyes, formerly known as the Colorado Sudden Infant Death Syndrome Program.

Additionally, the Coroner's Office is a responder for the county's Critical Incident Team.

Long Term Goals

1. Apply continued improvement in the performance of the Coroner's Office prompting mutual cooperation with all agencies and users of the office.
2. Develop staff professionalism enhancing technical and academic knowledge as related to death investigation and family grievance response.
3. Provide advance certified training of investigators and pathology assistants for national recognition thus establishing avenues of networking and perspective grant application.
4. Develop and maintain a safe working environment for employees, utilizing safe response technology and equipment to minimize adverse or unsafe conditions. Provide an ongoing immunization program to promote and practice universal safety requirements.
5. Participate and assist with countywide efforts to reduce suicide and provide family survivor referrals.
6. Provide continued outreach educational programs to civic, educational and professional groups.
7. Make the office more accessible to the community by providing the appropriate referrals for families in need.
8. Promote education regarding organ donation.

**Current Year Objectives**

- Improve countywide response.
- Continued planning for Office of Emergency Preparedness.
- Reduce response times to hospital deaths.
- Provide streamlined notifications of nursing home death issues to Colorado Department of Public Health and Environment.

Activity/Performance Measures

	2008	2009	2010
Description	Actual	Estimate	Projected
FTEs Per 10,000/Capita*	0.30	0.30	0.26
Per Capita Spending*	\$3.34	\$3.09	\$3.27
Death Cases Investigated	2,979	2,904	3,100
Autopsies Performed	400	234	275

*Note total population used in calculations include the City and County of Broomfield.

Employees (FTE)	13.25	14.50	13.00
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Revenue and Expenditure Summary

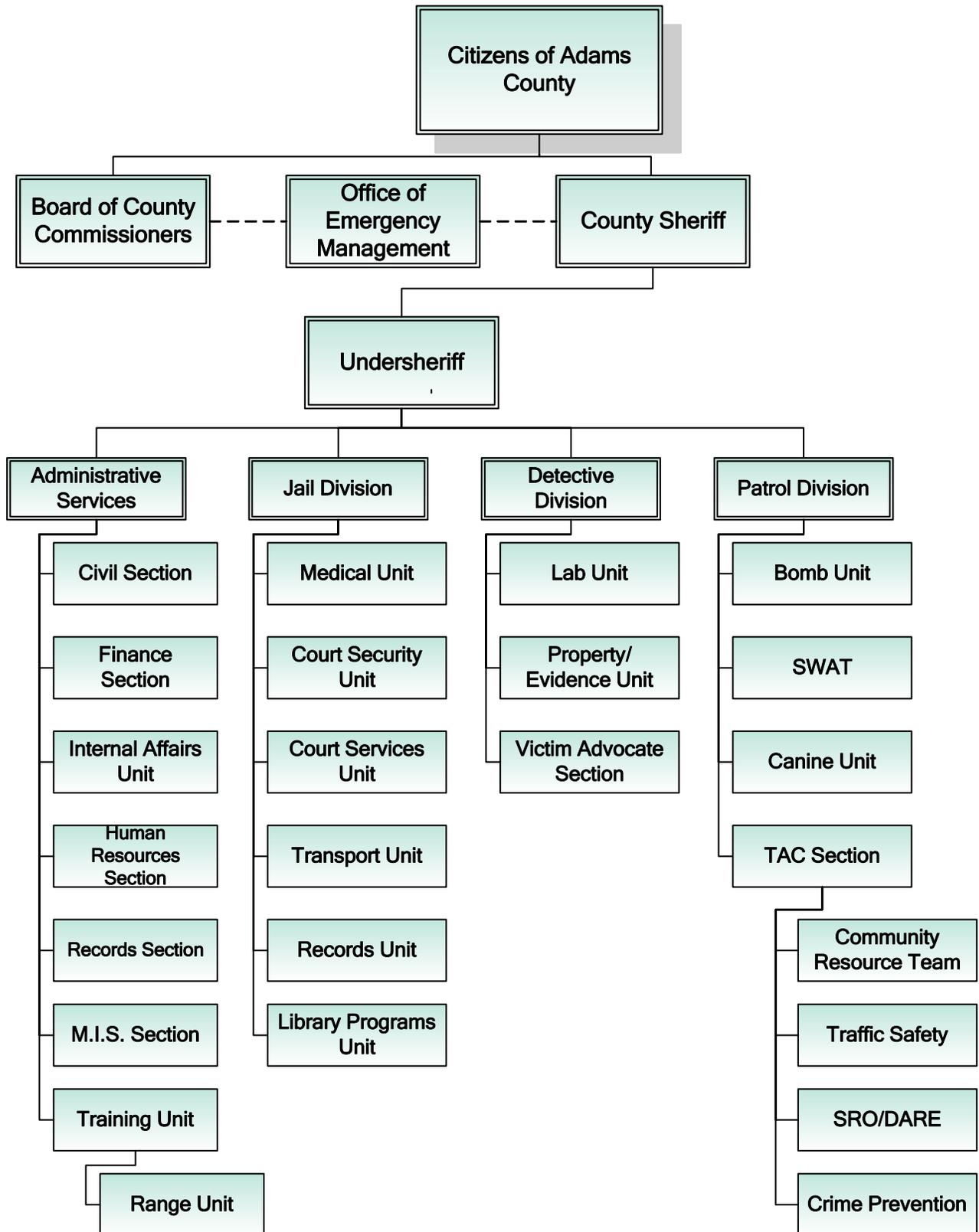
Account Type	2008 Actual	2009 Estimate	2010 Projected
Revenue			
Charges for Services	\$188,870	\$201,429	\$203,811
Misc. Revenues	571	0	0
Total Revenue	\$189,441	\$201,429	\$203,811
Expenditures			
Personnel Services	\$963,250	\$899,253	\$914,675
Operating & Maintenance	97,151	114,885	116,693
Charges for Services	576,805	522,351	623,085
Capital Outlay	0	0	0
Total Expenditures	\$1,637,206	\$1,536,489	\$1,654,453



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Sheriff's Office





Sheriff's Office – Corrections

Mission Statement

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

Primary Services

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

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

Long Term Goals

Jail Division

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

Justice Center

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

Current Year Objectives

Jail

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

**Justice Center**

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

2010 Budget Highlights

- ◆ \$134,565 was approved for improvements to the radio communication system.
- ◆ The \$40/month uniform cleaning allowance was eliminated resulting in savings of \$120,190.
- ◆ Overtime was reduced by \$404,000 due to changing the way overtime will be calculated.

Revenue and Expenditure Summary

Account Type	2008 Actual	2009 Estimate	2010 Budget
<i>Revenues</i>			
Intergovernmental	\$193,981	\$238,932	\$193,634
Charges for Services	1,662,103	1,089,296	1,049,000
Miscellaneous	3,372	3,609	3,500
Total Revenue	\$1,859,456	\$1,331,837	\$1,246,134
<i>Expenditures</i>			
Personnel Services	\$19,578,339	\$20,851,328	\$21,140,616
Operating & Maintenance	1,022,504	981,344	763,713
Charges For Services	8,320,713	8,674,932	9,053,744
Capital Outlay	68,669	41,863	139,875
Total Expenditures	\$28,990,225	\$30,549,467	\$31,097,948

**Activity/Performance Measures**

Description	2008	2009	2010
	Actual	Estimated	Budget
FTEs per 10,000/capita	6.60	6.59	6.47
Per capita spending	\$66.68	\$69.46	\$69.45
Jail Division			
Visitors	23,507	25,000	26,000
Bonds	8,667	8,100	8,500
Telephone Calls	170,281	195,735	197,000
Medical Transports	952	950	975
Bookings/Releases	33,666	33,950	34,500
Doctor/Dental/Psych Sick Calls	16,843	16,850	18,000
Medical Unit Admissions	1,090	1,100	1,200
Counselor Contacts	4,308	8,800	9,000
Video Advisals	7,795	7,860	8,100
Pre-trial interviews	9,850	9,995	10,000
ADORE software FTO program software locations	5	10	15
Justice Center			
New Arrests	1,063	1,350	1,500
Inmate Transports to/from Courts	17,662	17,250	17,500
Entry Counts	446,351	458,200	465,000
Criminal Histories	1,785	2,490	2,500
Public Contacts	50,978	45,825	51,000
Security Checks	52,958	51,000	52,000
Civil Standbys	1,309	2,250	2,500
Court ordered fingerprints	500	950	1,000
Court Sheets	17,025	17,750	19,500
FTEs	286.75	289.75	289.75



Sheriff's Office – Field & Administration

Mission Statement

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

Primary Services

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

Training Academy The Adams County Sheriff's Office Academy is a 20-week program designed to prepare graduates for a new career in law enforcement and provide a greater volume of highly trained/skilled officers. The Academy prepares graduates for a career in law enforcement, trains cadets through classroom instruction, skills training and hands on exercises. It provides the necessary facility, equipment and vehicles for the training of cadets according to Peace Officer Standards and Training (P.O.S.T) in the State of Colorado.

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

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

- ◆ **Systems Administration:** Monitor hardware performance, software performance, systems security and data integrity. Manage the development and installation of software modifications and system enhancements. Administer software subscriptions and license agreements. Control user profiles and security authorities. Oversee connectivity to the Federal National Crime Information Center (NCIC) system, the State Colorado Crime Information Center (CCIC), Judicial systems and the ADCOM 911 Center. Serve as liaison between clients, external system administrators and vendors to address issues regarding the interaction of computer processes and user procedures. Safeguard the agency's computer assets by managing the technology equipment inventory and conducting routine inspections.
- ◆ **Software Programming:** Design and code software applications for data extract, data inquiry, system interfaces and data conversions. Maintain the civil and work release programs.
- ◆ **Computer Operations:** Ensure that the Sheriff's primary systems (Jail Management, Records Management, Livescan and Mug Shot) and the network servers (domain, terminal, exchange and internet security) are operational 24/7. Back up systems daily and store off-site for data recovery purposes.
- ◆ **Hardware Maintenance:** Troubleshoot and resolve equipment failures - servers, desktop computers, laptop computers, mobile data computers, thin clients, printers and scanners. Administer hardware warranty and maintenance agreements.
- ◆ **User Support:** Instruct clients in the use of hardware and software. Develop training materials and curriculums. Assist clients in resolving immediate user problems.



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

Civil Section is responsible for the service of all civil and criminal related paperwork that is delivered to the Sheriff's Office from citizens, attorneys, courts, and governmental agencies. This section conducts and provides for all Sheriff's sales, evictions, foreclosures, and orders of possession per court order.

Detective Division initiates and follows up on investigations to determine if a crime has been committed by interviewing victims and witnesses. Preparing and executing search warrants and identifying and arresting perpetrators of crime with objective of preparing a complete and thorough investigation for a successful prosecution in a court of law.

The Forensic Laboratory processes crime scenes for evidence identification, documentation, collection and preservation. The Property Evidence Unit catalogs and stores all evidence collected by the Sheriff's Office.

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

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

TAC Section includes DUI enforcement, traffic safety, crime prevention and School Resource Officers (SRO). DUI provides aggressive enforcement in detection and apprehension of suspected drunk/drugged drivers. Traffic safety promotes compliance with county and state traffic laws in order to reduce the number of vehicle accidents. SRO's work with School District 50 to assist in providing a safer learning environment through prevention of criminal mischief, alcohol/substance abuse and gang activity. TAC deputies promote community partnerships through problem-oriented policing, crime prevention and other community policing duties.

Records/Warrants Section is responsible for compliance with statutory requirements for public service, investigative and administrative aid. The Records/Warrants Section is charged with maintaining the records, reports and arrest information for the Adams County Sheriff's Office. The section also provides criminal analysis for operations personnel to enable more strategic planning.

Range Unit provides certified commissioned staff instruction on the legal requirements for use of force, maintenance, safety and use of a firearm both on and off duty. Prepare the Sheriff's Office certified staff for "do-or-die" encounters with a higher standard than required by law. Provide each certified employee training that increases confidence, skills and the ability to protect themselves, other law enforcement officers and the community. Conduct and evaluate training in a realistic environment to increase proficiency. Repair and maintain all approved certified staff and agency owned weapons and conduct weapon transition, remedial training and weapon certification.



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

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

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

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

Jail volunteers assist all areas of programs in the facility.

Long Term Goals

Training Academy

1. Provide a bi-annual, multi-jurisdictional law enforcement academy.
2. Build a state-of-the-art training facility to conduct the academy and in-service training (including academic classes, firearms training, driver training and arrest control training).
3. Provide a safe and successful training environment for Law Enforcement Officers.

Administrative Services Division

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

Management Information Systems Unit

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

VALE Grant

15. Develop a staff of paid victim advocates like other law enforcement agencies, reduce turnover and have constant recruiting/training of transient volunteers. Our goal is to have fourteen paid advocates on the West side and six on the East side.
16. Provide a vehicle assigned to all shifts for around-the-clock response.



17. Obtain National Organization for Victim Assistance (NOVA) or Mitchell Training for all victim advocate employees.
18. Continue to provide quality services to victims in Adams County through timely response, awareness, assistance and follow through.

Civil Section

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

Detective Division

23. Increase essential personnel each year in relation to increasing case loads and mandated functions.
24. Expand the Special Investigation Section by developing Career Criminal and Cold Case Investigation Units.
25. Continue to provide complete and professional detective services through increased assets and reasonable response times to crime scenes.
26. Maintain a manageable caseload to ensure timely and thorough investigations.
27. Provide up-to-date training, technology, and equipment to enhance services.
28. Support community partnerships.
29. Enhance the division by having a Ballistics/Tool Mark Comparison Expert Detective
30. Support the North Regional Laboratory Project
31. Continue participation in the Rocky Mountain Regional Computer Forensic Laboratory.
32. Significantly reduce the amount of evidence stored in Property/Evidence Unit.

Patrol Division

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

TAC Section

39. Promote a cooperative relationship between schools, parents, the community and law enforcement by decreasing actual and perceived criminal activity while increasing citizens' perception of personal safety and involvement with TAC deputies.
40. Reduce crime and violence within the schools and continue educating students on the hazards of drug/alcohol use through programs such as DARE, and I-safe America and law related education.
41. Continue involvement with Colorado Department of Transportation (CDOT) Safety Seatbelt and Child Occupancy campaigns and participate in the Denver Metro Wide Road Rage Task Force.



42. Identify hazardous traffic areas within Adams County and apply the appropriate amount of enforcement to gain self-compliance.
43. Minimize the number of alcohol/related traffic accidents through aggressive enforcement, training of patrol deputies, cooperation with other agencies and public education.
44. Conduct several DUI saturation patrols with other agencies and provide other aggressive DUI arrest operations.
45. Educate the public through Crime Prevention activities and various programs to reduce the chances of crime or the fear of crime in the community.
46. Utilize the SRO's to perform ACAMS threat assessments in all county schools.
47. Implement a county-wide school mapping system for all patrol car computers.

Records/Warrant Section

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

Range Unit

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

Volunteer Programs

55. Provide quality assistance and knowledge of various options to victims of crime.
56. Increase the number of volunteer personnel and expand the services utilizing volunteers.
57. Provide continued training for victim advocates to assist citizens as needed.
58. Provide necessary equipment/training for volunteers to be effective in the various areas.
59. Provide explorer volunteers with opportunities and training regarding a career in law enforcement.
60. Continue to recruit and retain quality individuals interested in assisting in various areas of law enforcement.
61. Increase proficiency levels within the Reserve/Posse Units and pursue higher recognition within the local, state and region.

Current Year Objectives

Training Academy

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

**Administrative Services Division**

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

MIS Unit

- Equip all field operations personnel with technologies that provide reliable communications with ADCOM and CBI, support officer protection and safety, and facilitate administrative requirements. Goal #11.
- Refurbish and recycle older equipment for low/single use purposes, less critical applications or emergency/temporary use in order to prolong longevity and reduce new acquisition costs. Goal #12.
- Purchase software licenses as applicable to comply with legal requirements, renew software assurance licenses and maintenance agreements to avoid higher procurement costs and to ensure availability and support for the operating systems, applications and administrative utilities. Goals #12, 13.
- Educate users to increase the return on technology investments and minimize the impact of growth on the MIS Section, facilitate in-depth initial training and on-going remedial training on the agency's core systems. Goal #14.
- Expand STARS functionalities and deploy new technologies and systems as identified by the Divisions. Goal #11.
- Implement SharePoint and expand Hummingbird to facilitate internal communications and document management. Goal #11.
- Safeguard computer assets by ensuring facilities are adequately equipped to maintain proper equipment operability and to prevent irreparable damage to computer equipment and loss of invaluable data resources. Goal #13.

VALE Grant

- Provide 100% funding for the victim advocate position previously funded all and in part through the VALE grant for the previous four years. Goal #15.
- Continue providing crisis intervention to crime victims in Adams County. Goals #15 and 18.
- Support victims through the criminal justice process. Goals #15 – 18.
- Continue building the data base for V.I.N.E. system notifications. Goal #18.
- Submit successful VALE Grant application for operating and printing costs. Goal #18.

Civil Section

- To continue the effort to keep the processing of papers to a minimum of two weeks without additional staff. Goals #19–22.
- Continue training and education of team members. Goals #20-21.
- Train all clerks on the use of and entry of data into the I-LEADS records management computer system. Goals #19–22.
- Reduce the cost of distraint service by developing new staffing methods to accomplish the task. Goal #21.
- To enhance and improve customer satisfaction levels in the timely service/execution of civil, criminal, and court papers/documents. Goal #21.
- To train all deputies in the use and application of the I-LEADS records management system. Goals #19 and 21.



- To introduce Civil Deputies to the COPLINK system to enhance document service potential. Goal #21.

Detective Division

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

Patrol Division

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

TAC Section

- Continue to reduce the percentage of injury and fatal vehicle accidents in unincorporated Adams County - population growth and the amount of transient traffic make this our greatest challenge. Goals #41-44.
- Continue to cooperate with other agencies to enforce laws pertaining to seat belt enforcement, child safety seat enforcement, road rage, commercial vehicles, and provide aggressive/effective enforcement in school and construction zones. Goals #41-44.
- Maintain a high profile, zero tolerance towards individuals who choose to drink and drive. Goals #43, 44.
- Participate in CDOT sponsored DUI checkpoints and saturation patrols. Goal #44.
- Continue to support L.E.A.F.'s "Heat is On" campaign. Goals #43, 44.
- Continue to train and certify Patrol deputies with different DUI certificates. Goal #43.
- Provide educational materials to the motoring public on the hazards and consequences of drunk/drugged driving. Goals #40, 43.
- Provide trained DUI deputies to the Patrol Division on nights when DUI activities are higher. Goal #44.
- Continue to improve the effectiveness of the Community Policing Unit within the TAC Section by providing training and support to the officers. Goal #43.
- Aggressively investigate and take appropriate enforcement action against individuals who negatively impact the quality of life for citizens in unincorporated Adams County. Goals #39, 45.
- Continue working with school safety issues in an on-going effort to provide a safer, more comfortable learning environment for the teachers and students. Goal #39.
- Participate with community groups to bring schools and communities together to combat juvenile crime, violence, gang participation, and drug use. Goals #39, 40.
- Provide necessary training to keep SROs' up-to-date on juvenile issues and provide school staff information on drug/gang trends. Goals #39, 40.
- Continue to provide the new D.A.R.E. program in schools, provide a positive law enforcement image to students and enforce local/state laws on school campus. Goal #39, 40.



- Provide necessary tools/training for SROs' to provide drug training through the D.A.R.E. program, internet safety programs, and gang avoidance techniques, CPTED (Crime Prevention through Environmental Design), and law related education. Goal #46.

Records/Warrants Section

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

Range Unit

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

Volunteer Programs

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

2010 Budget Highlights

- ◆ The \$40/month uniform cleaning allowance was eliminated resulting in savings of \$113,219.
- ◆ \$8,500 was approved for the replacement of a K-9 dog.
- ◆ Overtime was reduced by \$313,918 due to a change in the way overtime will be calculated.

**Activity/Performance Measures**

	2008	2009	2010
Description	Actual	Estimated	Budget
FTEs per 10,000/Capita	5.46	5.42	5.32
Per Capita Spending	\$59.09	\$59.86	\$56.42
TAC Section			
County traffic tickets written	11,225	10,000	10,000
State traffic tickets written	3,340	3,300	3,300
Fines surcharges written	\$1,022,396	\$800,000	\$800,000
Revenue collected	\$739,433	\$700,000	\$700,000
DUI arrests	828	790	790
SRO calls for service	1,285	1,070	1,000
SRO patrol assists	373	100	100
SRO criminal reports	178	150	150
SRO arrests	107	75	75
SRO teaching hours	270	300	300
Training Academy			
Academy Cadets	50	50	50
Adams County Sheriff's Office Cadets	22	15	10
Other Agency Cadets	28	35	40
Cadets Successfully Completing Academy	48	48	50
MIS Section			
Workstations supported	519	560	570
Employees supported	543	545	555
Support calls	2,246	2,500	2,500
Administrative Services Division			
Concealed weapon permits processed/active	1508/3090	2000/4196	2600/6600
Employment applications/hired	3035/50	1470/25	1500/30
Internal affairs investigations	61	88	75
VALE Grant			
Volunteer contact hours	1,780	2,390	2,460
Active volunteers	20	21	25
Successful Advocate Academy graduates	8	8	10
Civil Section			
Papers processed	10,705	9,148	9,634
Detective Division			
Total assigned cases	5,892	6,350	6,808
Average case load per detective (property)	32	35	38
Average case load per detective (persons)	13	14	15
Liquor/vice cases	246	208	227
Crimes reported	19,134	19,628	20,044
Pawn slips received	19,121	19,680	20,000



Description	2008 Actual	2009 Estimated	2010 Budget
Patrol Division (stats include TAC)			
ADCOM citizen CFS/officer initiated events	107,275	110,493	113,808
Officer initiated events	37,880	39,016	40,186
Criminal reports	\$8,038	\$8,279	\$8,527
Other reports	\$6,226	\$6,413	\$6,605
Field contact cards	913	940	968
Criminal summonses	1,744	1,796	1,850
Juvenile arrests	448	461	475
Adult arrests	4,772	4,915	5,062
Records/Warrants			
Warrants processed	16,130	15,200	16,000
Crime Analyst projects	132	575	600
Sex offenders processed	1,176	1,280	1,300
Warrant extraditions	334	345	350
Case reports processed	19,413	21,000	22,000
Range			
Students attending 40-hour class	90	90	90
Weapons maintained/repared	650	650	650
Wrongful death incident/law suits	0	0	0

Revenue and Expenditure Summary

Expenditure Type	2008 Actual	2009 Estimate	2010 Budget
Revenues			
Intergovernmental	\$13,796	\$103,113	\$37,860
Charges for Services	1,436,768	1,169,951	1,197,934
Fines & Forfeitures	721,454	869,082	750,000
Miscellaneous	13,230	7,856	4,700
Total Revenue	\$2,185,248	\$2,150,002	\$1,990,494
Expenditures			
Personnel Services	\$19,855,739	\$20,582,745	\$20,171,868
Operating & Maintenance	1,285,612	1,145,888	903,759
Charges for Services	4,170,223	4,478,981	4,132,512
Governmental Services	0	0	0
Capital Outlay	380,515	119,349	52,700
Total Expenditures	\$25,692,089	\$26,326,963	\$25,260,839



Sheriff's Office – Special Funds

Mission Statement

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

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

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

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

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

Primary Services

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

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

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

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

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

- **Every 15 Minutes** - This program is designed for high school students and involves a realistic scenario related to the consequences of drugs/alcohol. It is organized and utilized at different schools prior to prom each year. In 2010, this program will be conducted in Strasburg.



- **Senior Fishing Festival** - This annual event is held at the Fairgrounds and is open to all Adams County senior citizens. Donations are collected for food, prizes and costs related to hosting the all-day event. Due to the declining donations, the Sheriff's Office began budgeting financial support for the 2009 event
- **Victim Advocates** - The Sheriff's Office maintains between 15-20 victim advocate volunteers who assist the Victim Advocate staff in responding to crime scenes, supporting and helping victims, and participating in various activities. This group occasionally has a fund raiser or receives contributions to assist with victim services and support volunteer activities.

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

- **Explorer Post** - Each year the Explorers coordinate various fundraising activities to support the members in the Post. They have created a catalog to sell merchandise with the Sheriff's Office logo to supplement the cost of sending participants to annual conferences and training. Monies are used to support Explorer cadets during the annual Top Gun competition.
- **Reserves** – Reserves apply for an annual grant of \$500 from Qwest to support purchase of specific approved items for the unit. Monies are used to support activities for the Reserves.
- **Posse** – Any money received through fund raisers or donations is deposited to this account and utilized specifically for Posse activities.
- **Funeral Committee** – This committee is established by Sheriff's Office policy to assist families of employees in the case of a death. Donations are collected and then purchases made for food and necessities to assist with a funeral dinner or meals prior to funeral.
- **Operation Free Bird** – This annual event continues to grow. In November 2009, certificates for over 2,400 free turkeys were given out to families of students on the school free lunch program and we anticipate at least that many in 2010.

Long Term Goals

Intelligence Fund:

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

Commissary Fund:

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

Flower Fund:

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

Donated Monies:

7. Continue to seek contributions and organize fund raising activities to support these specialized programs



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

Current Year Objectives

Intelligence

- Follow established processes for purchase of items requested during the fiscal year. Goals #1-3.

Commissary

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

Flower

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

Volunteer

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

2010 Budget Highlights

- ◆ \$1,200,137 was approved to fund various inmate costs out of the Commissary revenues.
- ◆ \$9,500 was appropriated in the flower fund for employee functions throughout the year.
- ◆ \$13,000 was appropriated for self-supporting programs such as explorers, posse, reserves, and operation free bird.

**Activity/Performance Measures**

	2008	2009	2010
Description	Actual	Estimated	Budget
Commissary			
Chaplain's Visits	2,098	2,200	2,500
Religious Service Attendance	25,143	27,400	28,000
ESL Inmate Attendance	1,321	1,200	1,500
GED Class Attendance	3,249	3,425	3,500
Law Library Attendance	2,203	4,550	4,800

Revenue and Expenditure Summary

	2008	2009	2010
Account Type	Actual	Estimate	Budget
Revenue			
Charges for Services	\$1,069,605	\$914,143	\$1,007,300
Miscellaneous	26,321	61,601	15,700
Total Revenue	\$1,095,926	\$975,744	\$1,023,000
Expenditures			
Personnel Services	\$101,635	\$131,265	\$149,849
Operating & Maintenance	320,204	299,448	347,396
Charges for Services	361,172	500,269	637,392
Capital Outlay	78,050	340,600	105,000
Total Expenditures	\$861,061	\$1,271,582	\$1,239,637



Surveyor's Office

Primary Services

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

2010 Budget Highlights

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

Revenue and Expenditure Summary

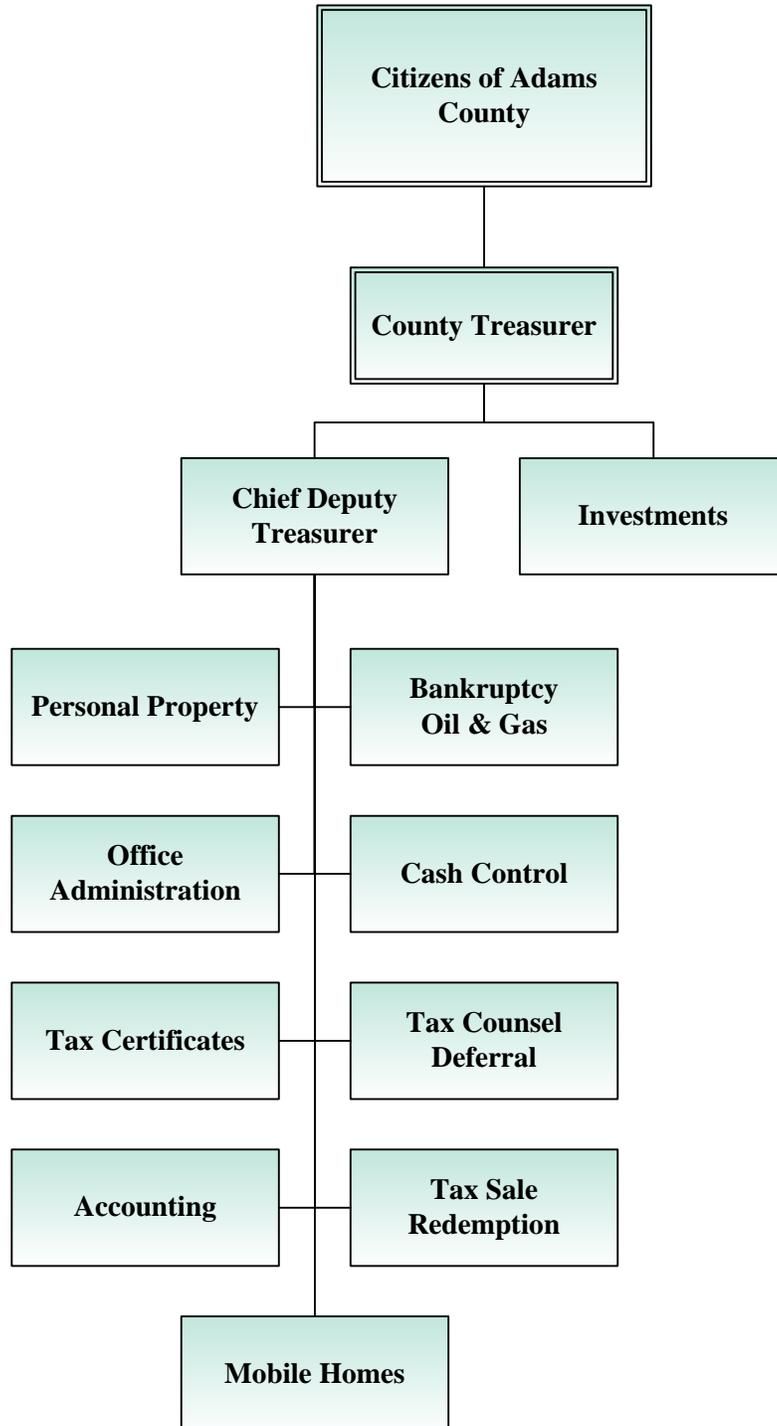
Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Misc. Revenue	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0
Expenditures			
Personnel Service	\$11,498	\$15,594	\$16,110
Operating & Maintenance	0	0	0
Charges for Services	0	0	0
Capital Outlay	0	0	0
Total Expenditures	\$11,498	\$15,594	\$16,110



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Treasurer's Office





Treasurer's Office

Mission Statement

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

Primary Services

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

Responsibilities include:

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

Long Term Goals

1. Reduce money transfer insurance costs.
2. Aide the county in converting to ACH direct deposit payments for vendors.
3. Collect all monies via an electronic process.
4. Pay all checks via journal entries with financial institutions or by electronic funds transfer.
5. Cross-train all staff.
6. Reduce the use of paper reports.
7. Assist other offices in implementing a credit card acceptance system and enhance efficiency of online payments.



8. Increase professional development for all staff through education and training.
9. Increase number of volunteer counselors and total filings for the income tax assistance program.
10. Replace the Treasurer's system software.
11. Improve communication between Treasurer's office and other departments.

Current Year Objectives

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

2010 Budget Highlights

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

Activity/Performance Measures

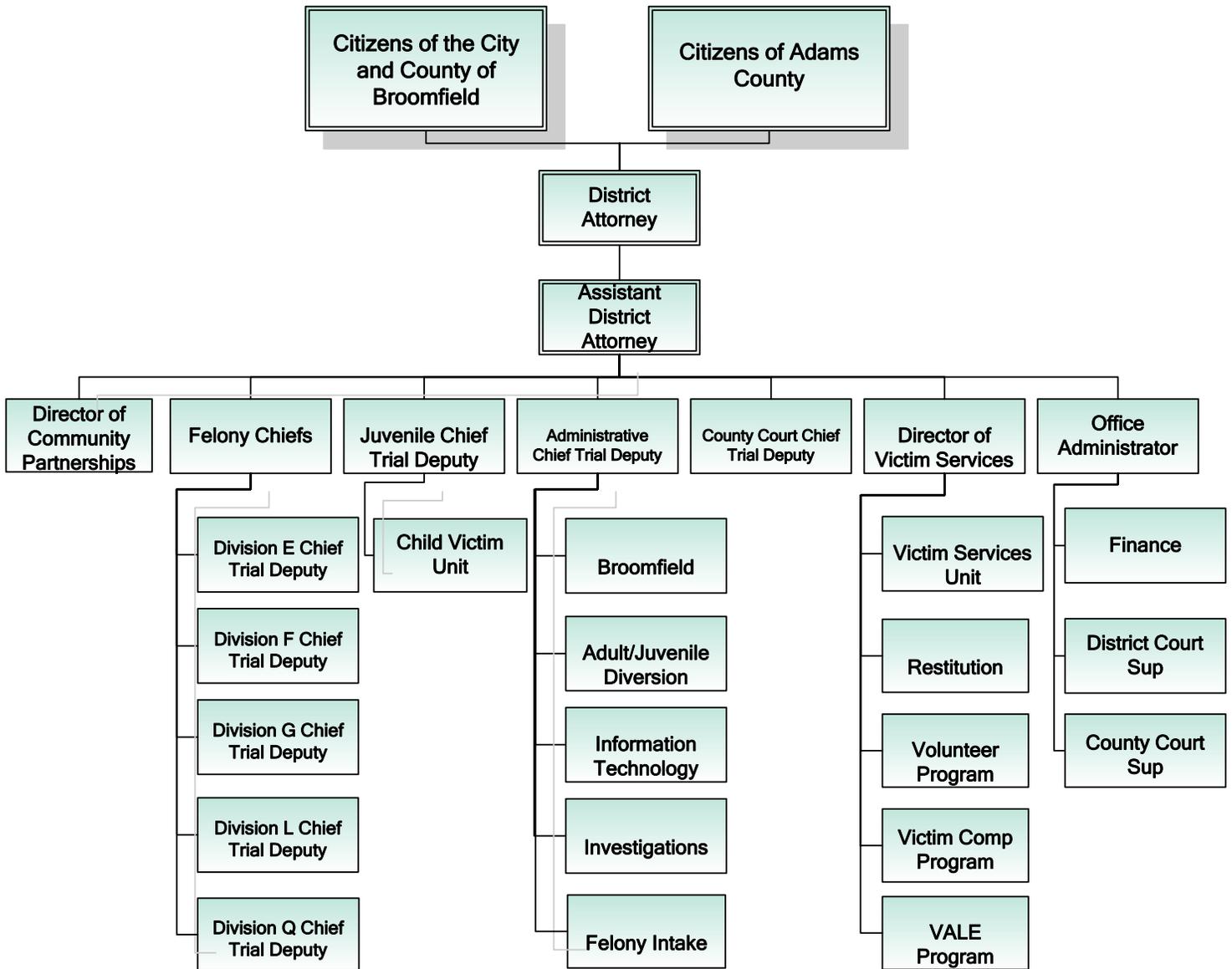
Description	2008 Actual	2009 Estimate	2010 Projected
FTEs Per 10,000/Capita	0.35	0.35	0.34
Per Capita Spending	\$2.80	\$2.95	\$3.13
Number of Tax Notices Per Budgeted FTE	11,267	11,867	12,344
Cost Per Tax Bill	\$6.82	\$7.34	\$7.56
Annual Tax Notices	176,000	178,000	185,160
Delinquent Tax Notices	15,000	14,000	15,000
Tax Counseling for the Elderly	5,500	7,000	10,000
Annual Tax Lien Sale Number of Parcels	3,300	5,000	5,000
Annual Tax Lien Sale Amounts	\$4,000,000	\$5,500,000	\$5,500,000
Tax Sale Premiums	\$220,000	\$74,000	\$75,000
Treasurer's Checks Issued	5,000	4,500	5,000
Mortgage Payments (Mass)	\$117,000,000	\$149,000,000	\$149,000,000
Miscellaneous Receipts	3,700	3,850	3,900
Treasurer's Tax Certificates	37,000	37,000	37,000
Bankruptcy Cases	650	700	750
Investment Interest Percent Earned	4.00%	3.1%	2.0%
Property Tax Percent Collected	99.90%	99.90	99.90
Employees (FTE)	15	15	15

**Revenue and Expenditure Summary**

Account Type	2008 Actual	2009 Estimate	2010 Budget
<i>Revenue</i>			
Licenses & Permits	\$2,140	\$1,960	\$1,600
Charges for Services	2,327,726	2,515,649	2,573,508
Misc. Revenues	184,236	75,166	151,000
Total Revenue	\$2,514,102	\$2,592,775	\$2,726,108
<i>Expenditures</i>			
Personnel Services	\$867,135	\$933,914	\$956,314
Operating & Maintenance	33,436	31,173	34,300
Charges for Services	315,162	341,949	409,884
Capital Outlay	0	0	0
Total Expenditures	\$1,215,733	\$1,307,036	\$1,400,498



District Attorney's Office





District Attorney's Office

Mission Statement

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

The 17th Judicial District includes both Adams County and the City and County of Broomfield.

Primary Services

Criminal Prosecution: the District Attorney's Office is assigned the responsibility to prosecute all crimes occurring in our district. This includes everything from traffic to murder cases. In 2009, we prosecuted over 32,000 cases including over 3,800 felonies.

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

Diversion Program: This program is an alternative to prosecuting a case in the court system. In support of the operation, goals, and objectives of the District Attorney's Office, early intervention counseling, victim reparation, and supervision services are provided for first-time felony offenders and second-time misdemeanor offenders who would otherwise be the object of charges filed in the court. All referrals are received from the District Attorney's Office and are technically provable cases, which would be filed if Diversion did not exist. By reducing the number of cases within the court system, as well as the future risk to recidivate, the program reduces costs to the District Attorney's Office, the county, and thus, to the taxpayers of the Judicial District.

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

Victim Witness Services Unit: Information, support and assistance are provided to victim/witnesses of crimes in compliance with the Colorado Victim Bill of Rights, Colorado Revised Statute 24-4.1-301. Victims are notified of critical court hearings in writing, by telephone and in person as well as provided with practical information regarding courtroom procedures and the criminal justice process. Victims are also provided practical assistance in documenting restitution requests to submit to the sentencing courts. A primary objective of the unit is to increase awareness of, and sensitivity to, the needs and rights of witnesses involved in the criminal justice process throughout the Judicial District. The program also provides efficient supportive services to Deputy District Attorneys throughout the criminal prosecution process. The Victim Witness Services Unit also uses trained volunteer advocates to assist with the heavy Domestic Violence caseload prosecuted in the Fast Track System. Unit personnel also provide administrative assistance to the Crime Victim Compensation and VALE (Victim & Witness Assistance and Law Enforcement) Boards pursuant to statutory mandates.

Long Term Goals

1. To implement information technology to make the Office of the District Attorney more cost effective and efficient.
2. To use IT to enhance information exchanges with law enforcement agencies and the District Attorney's Office.



3. To make our community safer through effective prevention efforts.
4. To support all items as listed in the Mission Statement.

Current Year Objectives

- Utilize existing staff to effectively handle increasing caseloads.
- Implement new electronic case management system;
- While recognizing the current county revenue limitations.

2010 Budget Highlights

- ◆ \$27,500 has been approved for new server.
- ◆ \$25,000 has been approved for hard drive storage equipment.
- ◆ The signing of an intergovernmental agreement with the City and County of Broomfield is projected to generate \$1,478,181 in offsetting revenue back into the county general fund for 2010.

Diversion Activity/Performance Measures

Description	2008	2009	2010
	Actual	Estimate	Projected
Referrals	460	411	450
Acceptances	322	303	340
Number of Victims Served	197	135	195
Successful Terminations	244	162	210
Restitution Collected	\$199,826	\$109,000	\$150,000

Victim Witness Services Unit Activity/Performance Measures

Description	2008	2009	2010
	Actual	Estimate	Projected
Number of Volunteers / Hours of Service	10 / 3,536 hrs	12 / 3,952 hrs	14 / 4,368 hrs
Number of Victims Served by Volunteers	1,045	1,021	1,150
Number of Crime Victim Compensation Victims Served / Dollars Disbursed	2,547 / \$1,490,071	2,442 / \$1,438,160	2,686 / \$1,500,000
Number of Victims Served by Restitution Division	Not tracked	7,000	7,700
Number of Victim/Witness Management Services Provided to Deputy District Attorneys	22,724	37,030	40,733
Number of Agencies Funded by VALE / Dollars Disbursed / Victims Served	34 / \$958,446	31 / \$1,024,370	33 / \$1,244,638
	51,237	67,904	74,694

**Criminal Prosecution/Performance Measures**

Case Type	2007	2008	2009 Actuals*	% Change	% of 3 year change
Felony Cases	3,532	3,734	3,776	1.12%	7%
Misdemeanor Cases	5,967	5,019	6,256	24.65%	5%
Domestic Violence Cases	1,326	1,479	1,451	-1.89%	9%
Traffic Cases	20,656	17,014	22,678	33.29%	10%
JUV Filings	915	796	771	-3.14%	-16%
DUI/DWAI	3,272	3,373	3,058	-9.34%	-7%

*2009 Reported actuals represent period 1/1/2009 through 12/18/2009, numbers for period of 12/19/2009-12/31/2009 are not available at the time of publication.

Activity/Performance Measures

Description	2008 Actual	2009 Estimate	2010 Projected
FTE/Per 10,000 Capita*	3.07	3.04	2.98
Total Population Estimated*	486,351	496,383	506,389
Per Capita Spending*	\$27.75	\$28.78	\$28.59

*Note total population used in calculations include the City and County of Broomfield.

Employees (FTE)	149.5	151.0	151.0
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**Revenue and Expenditure Summary**

Account Type	2008 Actual	2009 Estimate	2010 Budget
<i>Revenue</i>			
Charges for Services	\$1,401,636	\$1,400,738	\$1,232,647
Charges for Services	1,083,277	1,147,233	1,555,682
State Grants/Other Governmental	5,312	5,037	4,563
Fines & Forfeitures/Misc.	19,618	17,290	1,827
Total Revenue	\$2,509,843	\$2,570,298	\$2,794,719
<i>Expenditures</i>			
Personnel Services	\$11,391,268	\$12,097,039	\$12,528,253
Operating & Maintenance	256,754	282,696	410,857
Charges for Services	984,098	1,076,591	1,047,716
Grants To Other Institutions	563,000	550,000	440,000
Capital Outlay	430,636	278,478	52,500
Total Expenditures	\$13,625,756	\$14,284,804	\$14,479,326



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Commissioners' Office

W. R. "Skip" Fischer (District 1)

Alice J. Nichol (District 2)

Larry W. Pace (District 3)

Mission Statement

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

Primary Services

The Commissioners' Office is the governing body of Adams County, according to Colorado Statutes. As the chief elected officials for the county, the commissioners establish policy and serve as the ultimate authority on matters of county appointments, vacancies in county offices, certification of mill levies, public hearings, and adoption of the annual budget. In addition to general governance responsibilities, the Board of County Commissioners guides the operations of the county administrator and the 9 departments in the administrator's span of control. The board also holds public hearings at which official county business is conducted; considers applications for funding from community agencies, county departments and elected officials; represents the people of Adams County on other boards and governing bodies; and establishes personnel policies.

Governing Principles

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

Current Year Objectives

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

2010 Budget Highlights

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

**Activity/Performance Measures**

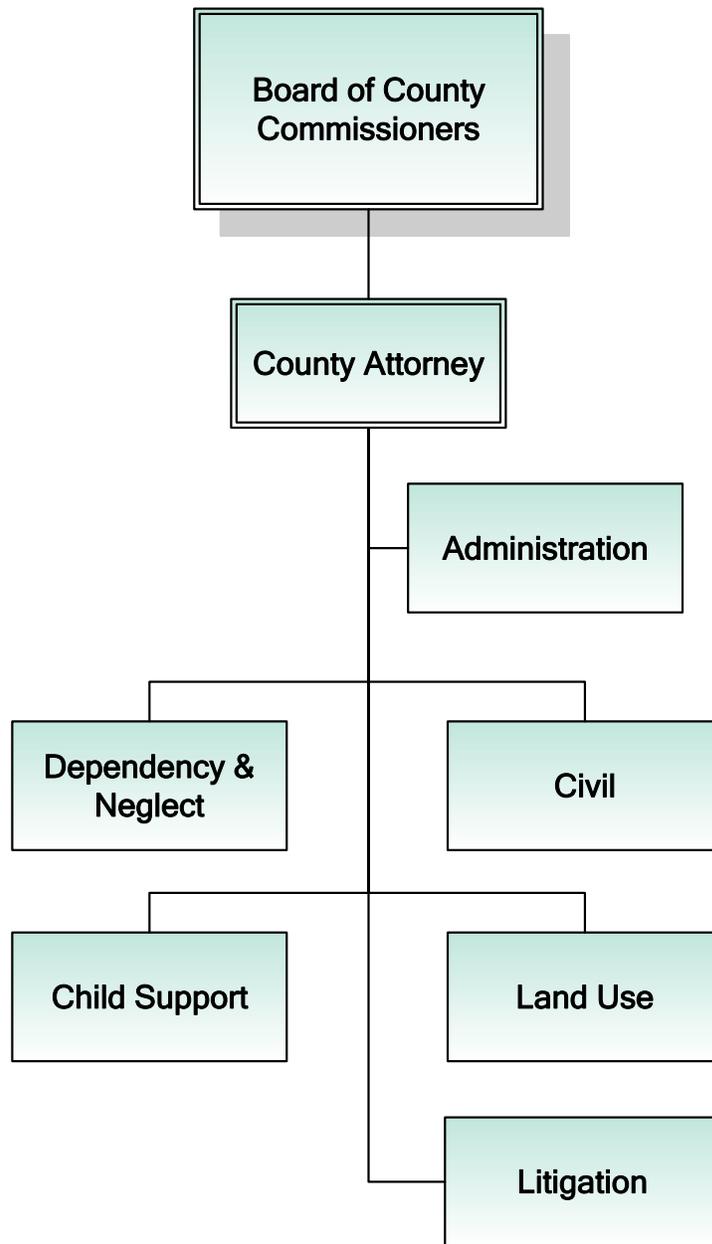
Description	2008 Actual	2009 Estimate	2010 Projected
FTEs per 10,000/Capita	0.12	0.11	0.11
Per Capita Spending	\$1.50	\$1.67	\$1.68
Public Hearings	90	90	90
Land Use Hearings	180	180	180
Liquor License Renewals	95	95	95
Employees (FTE)	5	5	5

Revenue and Expenditure Summary

Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Liquor Licenses	\$24,256	\$21,083	\$26,000
Charges for Services	212	191	0
Miscellaneous	2,625	4,371	3,500
Total Revenue	\$27,094	\$27,094	\$28,600
Expenditures			
Personnel Services	\$387,443	\$446,721	\$452,781
Operating & Maintenance	66,981	88,892	72,050
Charges for Services	193,622	202,039	225,252
Capital Outlay	0	0	0
Total Expenditures	\$648,047	\$737,651	\$750,083



County Attorney's Office





County Attorney's Office

Mission Statement

The Adams County Attorney's Office is committed to providing the Board of County Commissioners, elected officials, and department directors with competent and professional legal advice. The County Attorney's Office, through constructive dialogue, shall encourage new ideas, be progressive and foresighted, and always analyze the political, social, fiscal, and legal consequences of its opinions. We shall treat every person with fairness, kindness, and respect. We shall work together as a team to serve and assist the county and each department and elected office in achieving its goals.

Primary Services

The County Attorney's Office gives legal advice to the Board of County Commissioners, elected officials, all county departments, and such other entities as may be authorized by the Board of County Commissioners. Attorneys appear in all courts of record on behalf of the commissioners, elected officials, and employees acting within the scope of their employment.

The office prosecutes misdemeanor violations of the zoning and building codes in County Court and obtains warrants for the county to clean blighted properties in unincorporated areas.

The office provides legal advice and representation to the Adams County Social Services Department (ACSSD) in all cases for the Child Support Enforcement Unit. It files all civil claims in state, district, and county courts and federal bankruptcy court for welfare fraud recoveries.

The office provides legal advice and representation to the ACSSD in all dependency and neglect cases, administrative review hearings, adult services matters, and other matters directly related to social services. It provides legal advice and assistance to the ACSSD director, administrators, supervisors, and line workers. The County Attorney's Office also prosecutes all Adams County involuntary mental health and alcohol commitments. It provides extensive education and training to county employees as necessary.

Long Term Goals

1. Mitigate potential future liability.
2. Comply with mandatory legal standards.
3. Improve the efficiency and effectiveness of legal services.

Current Year Objectives

- Develop and retain a staff of competent, professional individuals who work well together and benefit the organization. Analyze the political, social, fiscal, and legal impacts of opinions and decisions. Anticipate legal questions and project legal reforms. Effectively communicate the Board's vision, mission, and decisions to other elected officials and departments so that others may internalize those goals and do their part to achieve them. Prepare to address the county's future growth and fiscal needs. Goals #1 and 2.
- Provide staff with equipment and a work environment to efficiently perform job duties and provide competent legal representation. Goal #3.
- Provide efficient and effective legal services to Adams County Social Services Department in areas of paternity and child support enforcement, fraud recovery, and foster care collections. Goal #2.
- Provide efficient and effective legal services to Adams County Social Services Department in areas of adult services, contracts, dependency & neglect cases, and administrative hearings. Goal #2.

**2010 Budget Highlights**

- ◆ \$500,000 has been budgeted for outside counsel on environmental issues.
- ◆ \$1,448,140 in revenue is expected for reimbursement from the social services fund for services provided.

Revenue and Expenditure Summary

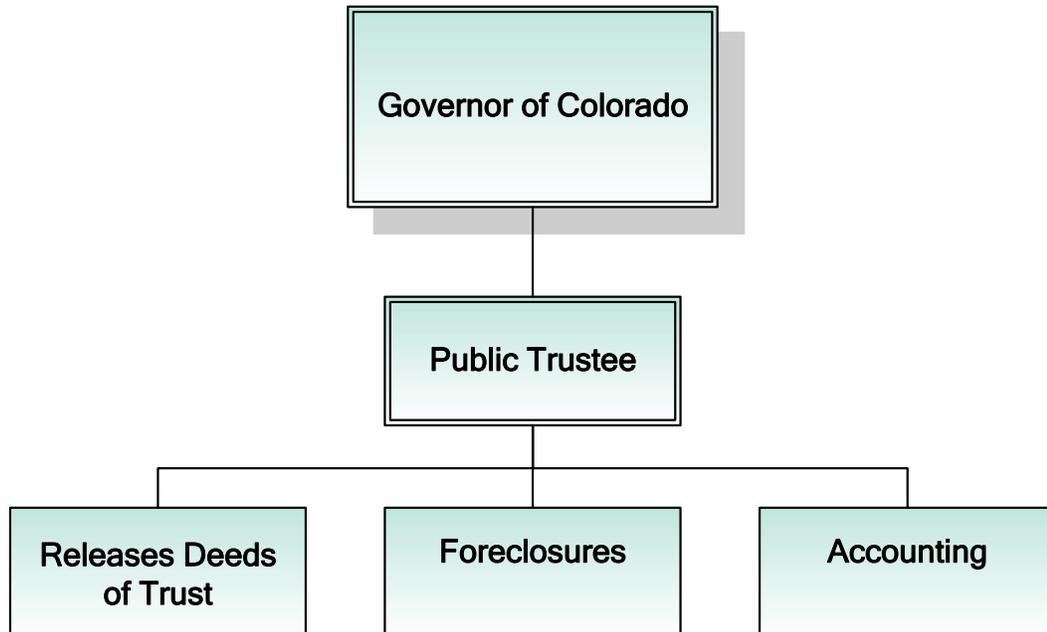
	2008	2009	2010
Account Type	Actual	Forecast	Budget
Revenue			
Charges for Services	\$1,288,978	\$1,368,550	\$1,448,540
Misc Revenues	0	0	0
Total Revenue	\$1,288,978	\$1,368,550	\$1,448,540
Expenditures			
Personnel Services	\$2,409,440	\$2,562,005	\$2,621,013
Operating & Maintenance	165,021	171,011	204,890
Charges for Services	1,136,400	527,209	939,740
Capital Outlay	0	0	0
Total Expenditures	\$3,710,861	\$3,260,225	\$3,765,643

Activity/Performance Measures

	2008	2009	2010
Description	Actual	Estimate	Budget
FTEs Per 10,000/Capita	0.62	0.61	0.60
Per Capita Spending	\$8.54	\$6.86	\$8.41
Legal Opinions	2,318	2,191	2,200
New Inmate Cases	1	0	1
New EEOC Matters	4	0	1
New Foreclosure	191	130	150
New Blight Enforcement	279	116	125
New Zoning Enforcement	180	148	175
Child Support Enforcement Money Collected	\$31,983,584	\$32,138,612	\$32,781,384
Non-IVE Foster Care Money Collected	\$3,542,303	\$3,613,149	\$3,685,412
Dependency & Neglect Cases Filed	358	376	395
Mental Health/Alcohol Commitments Filed	371	400	400
FTEs	27.00	27.00	27.00



Public Trustee's Office





Office of Public Trustee

Mission Statement

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

Primary Services

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

2010 Budget Highlights

- ◆ The county contributes \$10,000 to the Public Trustee's annual operating budget for books, forms, stationery, and other miscellaneous operating supplies.
- ◆ Anticipated 2010 excess revenues from the Public Trustee's Office are \$550,000, which represents revenues (fees for services) collected above and beyond the expenses required to operate the office (personnel, rent, equipment, etc.) according to the Public Trustee's operating budget. This excess revenue is paid over to the County Treasurer's office quarterly during each year and ultimately goes into the county's general fund. 2009 excess revenues deposited into the general fund total \$1,154,882.

Activity/Performance Measures

Description	2008	2009	2010
	Actual	Actual	Projected
Number of released liens	15,451	16,893	N/A
Number of foreclosures	5,631	5,646	N/A

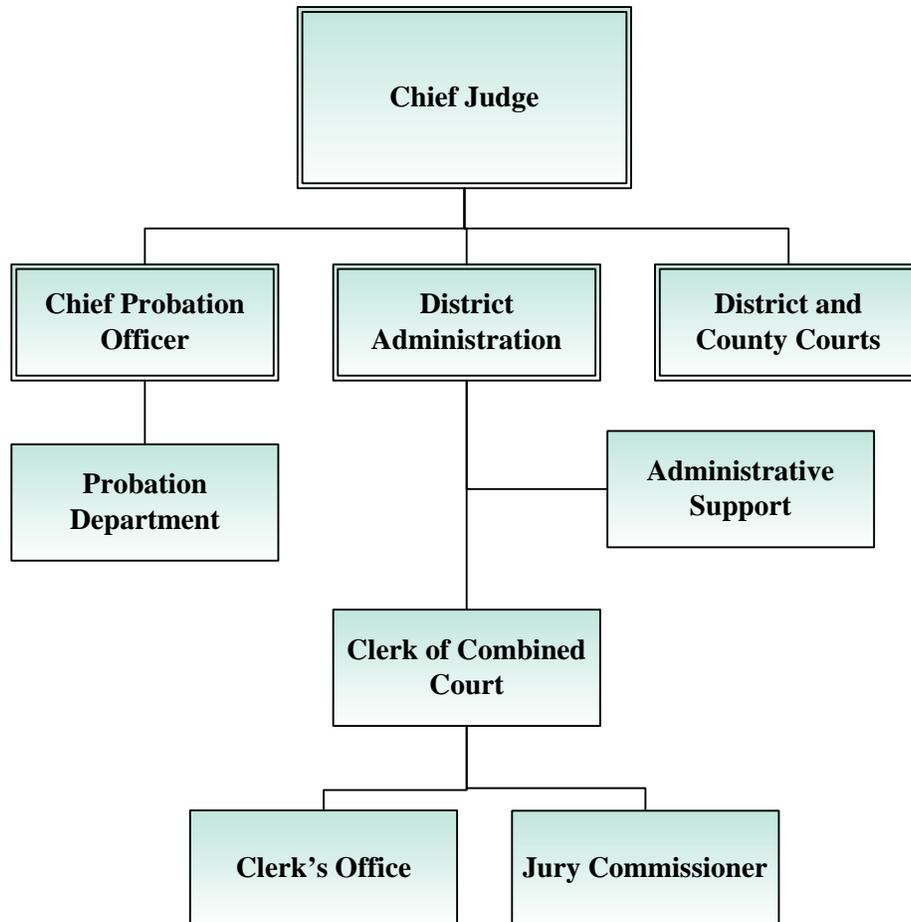


Revenue and Expenditure Summary

Account Type	2008 Actual	2009 Estimate	2010 Budget
<i>Revenue</i>			
Public Trustee Excess Fees	\$1,205,424	\$1,154,882	\$550,000
Total Revenue	\$1,205,424	\$1,154,882	\$550,000
<i>Expenditures</i>			
Operating & Maintenance	\$8,326	\$6,341	\$10,000
Charges for Services	0	0	0
Capital Outlay	0	0	0
Total Expenditures	\$8,326	\$6,341	\$10,000



17th Judicial District





17th Judicial District

Mission Statement

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

Primary Services

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

Long Term Goals

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

Current Year Objectives

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

2010 Budget Highlights

- ◆ \$317,747 has been budgeted for operating and maintenance of the 17th Judicial District probation office located at 12421 Washington Street, Unit H, Thornton, Colorado, 80241.

**Activity/Performance Measures**

Description	2008 Estimated	2009 Estimated	2010 Budget
Per Capita Spending	\$0.71	\$0.71	\$0.71
Number of Cases Filed	65,000	65,000	65,000
Number of Cases Terminated	65,000	65,000	65,000
Number of Jurors Called	91,000	91,000	91,000
Number of Probation Clients (ISP)	110	110	110
Number of A/J Probation Clients	*4998	*8,040	*8,040
Successful Termination Rate-adult	59%	62%%	64%%
Successful Termination Rate-juv.	68%	71%%	74%

* Number of clients now includes those supervised by private probation

Revenue and Expenditure Summary

Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Misc. Revenues	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0
Expenditures			
Personnel Services	\$0	\$0	\$0
Operating & Maintenance	0	0	0
Charges for Services	317,779	304,914	317,747
Capital Outlay	0	0	0
Total Expenditures	\$317,779	\$304,914	\$317,747



Administrative/Organizational Support

Primary Services

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

2010 Budget Highlights

- ◆ \$400,000 was budgeted for termination pay, which provides for the estimated general fund termination pay liability for employees leaving county government service in 2010.
- ◆ \$200,000 was budgeted for annual memberships, primarily for Colorado Counties, Inc., Denver Regional Council of Governments, Regional Air Quality Council, Aurora Economic Development Council, and National Association of Counties.
- ◆ \$40,000 is budgeted for the Adams County Visual Arts Commission.
- ◆ The 2010 budget also includes \$1,899,289 for insurance premiums, which are paid directly out of this program.
- ◆ Principal and interest totaling \$12,792,608 are budgeted in 2010 for capital lease payments to be made according to four sale-leaseback agreements between the county and four different lessors. Specific terms of the first lease with Capital Asset Finance Corporation included the sale of two county-owned buildings, which took place in October 1999. Principal and interest payments were spread out over 15 years, at an interest rate that ranges from 3.75-5.40%. This financing transaction was refunded in 2009 due to the positive interest rate environment. The lease uses only the Children and family Services Building as collateral freeing up the Human Services building. The lease matures in 2014 and interest rates range from 1.1%-3.0%. The second lease purchase agreement with the Adams County Public Facilities Leasing Trust 2003 took place in 2003 and includes the sale-leaseback of the Adams County Service Center for a 20-year period, at an interest rate that ranges from 3.0-6.0%. The third lease purchase agreement is with the Adams County Public Facilities Leasing Trust 2008 took place in 2008 and includes the Western Service Center, District Attorney Building, Sheriff HQ/Coroner Building, and the Development Building. Principal and interest payments are spread out over 10 years at an average interest rate of 4.01%. The fourth agreement is with the Adams County Detention Facility Leasing Trust 2009. Principal and interest are spread out over 20 years at an average interest of 4.85%. For all four agreements, total principal payable is \$6,075,143 and interest totals \$6,717,465.

Expenditure Summary

Expenditure Type	2008 Actual	2009 Forecast	2010 Budget
Personnel Services	\$551,782	\$769,022	\$758,800
O&M/Charges for Services	1,651,588	2,419,228	2,287,289
Debt Service	2,873,061	18,365,983	12,792,608
Governmental Services	1,734,240	500,000	1,144,817
Capital Outlay	35,000,000	110,752,050	0
Total Expenditures	\$41,810,671	\$132,806,282	\$16,983,514



**Adams County Service Center Lease
Payment Schedule**

Year	Principal	Interest	Total Payment
2003	-	432,562.50	432,562.50
2004	590,000.00	648,843.76	1,238,843.76
2005	595,000.00	613,443.76	1,208,443.76
2006	605,000.00	583,693.76	1,188,693.76
2007	615,000.00	565,543.76	1,180,543.76
2008	630,000.00	547,093.76	1,177,093.76
2009	650,000.00	528,193.76	1,178,193.76
2010	670,000.00	508,693.76	1,178,693.76
2011	690,000.00	486,918.76	1,176,918.76
2012	715,000.00	462,768.76	1,177,768.76
2013	745,000.00	436,850.00	1,181,850.00
2014	770,000.00	408,912.50	1,178,912.50
2015	805,000.00	379,075.00	1,184,075.00
2016	835,000.00	346,875.00	1,181,875.00
2017	870,000.00	312,431.26	1,182,431.26
2018	910,000.00	275,456.26	1,185,456.26
2019	950,000.00	236,781.26	1,186,781.26
2020	990,000.00	195,218.76	1,185,218.76
2021	1,035,000.00	150,668.76	1,185,668.76
2022	1,085,000.00	104,093.76	1,189,093.76
2023	1,135,000.00	53,912.50	1,188,912.50
Total	15,890,000.00	8,278,031.40	24,168,031.40

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

Date	Principal	Interest	Total Payment
2009	\$ 840,000.00	\$ 66,656.25	\$ 906,656.25
2010	\$ 905,000.00	\$ 144,150.00	\$ 1,049,150.00
2011	\$ 930,000.00	\$ 117,000.00	\$ 1,047,000.00
2012	\$ 960,000.00	\$ 89,100.00	\$ 1,049,100.00
2013	\$ 990,000.00	\$ 60,300.00	\$ 1,050,300.00
2014	\$ 1,020,000.00	\$ 30,600.00	\$ 1,050,600.00
Total	\$ 5,645,000.00	\$ 507,806.25	\$ 6,152,806.25

*2009B refunding of 1999 CAFCO Lease



**Adams County Detention Facility Lease
Payment Schedule**

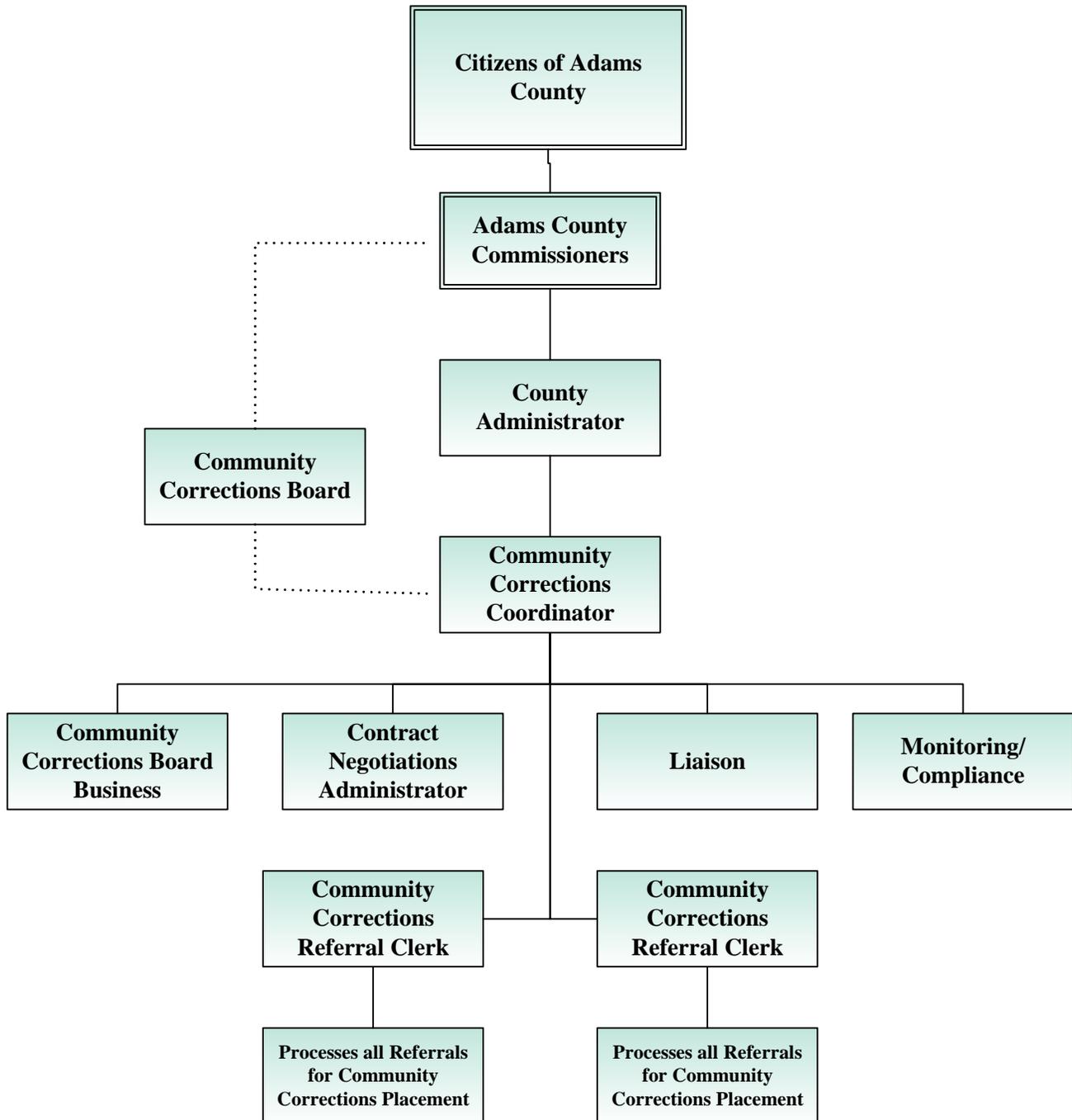
Year	Principal	Interest	Total Payment
2009	2,160,000.00	4,113,786.06	6,273,786.06
2010	1,470,000.00	4,806,788.76	6,276,788.76
2011	1,515,000.00	4,762,688.76	6,277,688.76
2012	1,560,000.00	4,717,238.76	6,277,238.76
2013	1,610,000.00	4,670,438.76	6,280,438.76
2014	1,660,000.00	4,622,138.76	6,282,138.76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

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

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



Community Corrections Administration





Community Corrections Administration

Mission Statement

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

Primary Services

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

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

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

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



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

Long Term Goals

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

Current Year Objectives

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



2010 Budget Highlights

- ◆ \$5,096,179 was appropriated for other professional services in 2010. The majority of these funds are used for contractual Community Corrections program services as follows: Diversion Residential - \$2,644,819; Transition Residential - \$2,176,466; Diversion Non-Residential - \$257,894.
- ◆ \$218,868 was approved for the administration of the various community correction programs.

Activity/Performance Measures

Description	2007-2008	2008-2009	2009-2010
	Actual	Estimated	Projected
FTEs Per 10,000/Capita (17th Judicial District Pop.)	0.05	0.05	0.05
*Per Capita Spending (17 th Jud. District)	\$10.41	\$10.62	\$10.53
*Daily Cost per Client–Residential (Res.)	\$37.18	\$37.74	\$37.74
Daily Cost per Client – Non-Residential	\$5.04	\$5.12	\$5.12
Total Offenders Referred	2,815	2,617	2,700
Offenders Supervised /Day – Residential	314	375	375
Offenders Supervised /Day – Non-Residential	102	128	150
Avg. Prison Cost saved /Day – Residential	\$12,058	\$14,190	\$14,190
Avg. Prison Cost saved /Day – Non-Residential	\$7,195	\$9,019	\$10,569
% of Offenders Completing Residential Programs	58%	55%	58%
Restitution paid to victims per year	\$215,600	\$209,298	\$200,000

*County Calendar Year;
17th Judicial District population includes Broomfield

Employees (FTE)	2.50	2.50	2.50
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Revenue and Expenditure Summary

Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Intergovernmental Revenue	\$5,003,915	\$5,600,603	\$5,282,346
Total Revenue	\$5,003,915	\$5,600,603	\$5,282,346
Expenditures			
Personnel Services	\$161,469	\$164,014	\$163,354
Operating & Maintenance	13,262	16,453	18,500
Charges for Services	4,888,990	5,089,192	5,116,193
Capital Outlay	0	0	0
Total Expenditures	\$5,063,722	\$5,269,659	\$5,289,047



Economic Development – ACED, Inc.

Mission Statement

The mission of Adams County Economic Development, Inc. (ACED) is to represent Adams County in all primary employer endeavors. ACED assists primary employers through innovative, professional retention, expansion, and attraction efforts. More jobs and better jobs, along with a growing, healthy tax base, are the desired results.

Primary Services

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

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

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

2010 Budget Highlights

- ◆ Adams County’s 2010 budgeted grant allocation to ACED, Inc. is \$576,064.
- ◆ \$22,000 has also been approved for another economic development organization, the I-70 Regional Economic Advancement Partnership (REAP).

Activity/Performance Measures

Description	2005	2006	2007	2008	2009
	Actual	Actual	Actual	Actual	Actual
New Jobs	3,394	2,093	2,956	950	316
Retained Jobs	1,975	1,215	283	333	428
Square Footage Absorbed	2,774,573	2,297,093	2,713,995	1,774,018	1,023,467
Capital Investment	\$403 Million	\$360 Million	\$1 Billion	\$441 Million	\$89 Million
Prospects	287	299	246	201	161



Revenue and Expenditure Summary

Account Type	2008 Actual	2009 Actual	2010 Budget
<i>Revenue</i>			
Misc. Revenue	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0
<i>Expenditures</i>			
Personnel Service	\$0	\$0	\$0
Operating & Maintenance	0	0	0
Grants for Economic Development	648,064	598,064	598,064
Total Expenditures	\$648,064	\$598,064	\$598,064



Economic Development Incentives

Primary Services

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

2010 Budget Highlights

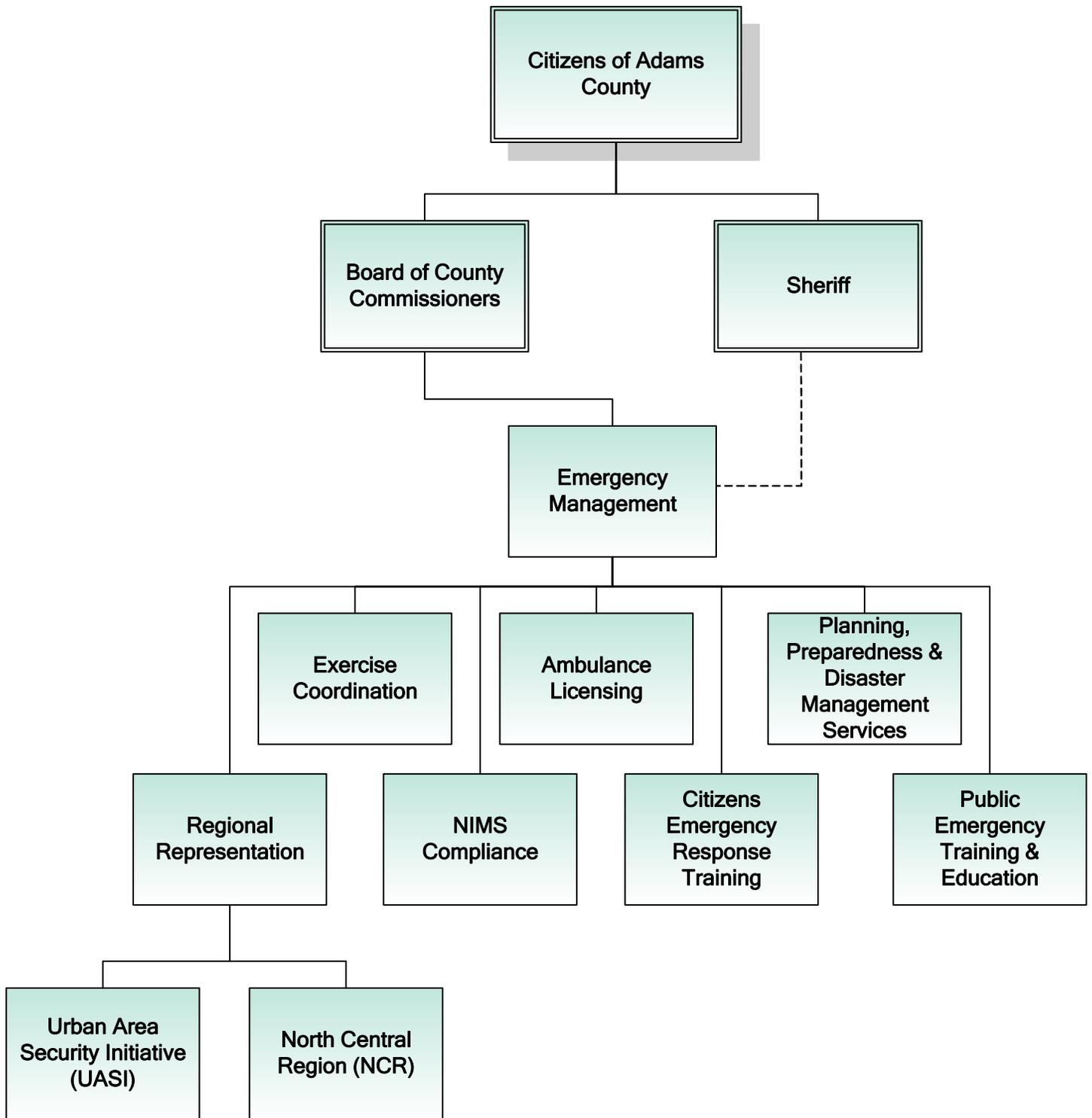
- ◆ Expenditures to be paid out in 2010 are budgeted at \$600,000.
- ◆ Current year budgeted incentive packages: Alpine Waste, American Down and Feather, Ascent Solar Technologies, Colorado Petroleum, Comasco International Holdings, Corporate Express, CPS Distributors, Degussa Construction Chemicals, Denver Newspaper Agency, Douglas Roofing, FedEx Freight, FedEx Ground, Furniture Row, Industrial Labs, Iron Woman Construction & Environmental, Komar Family Partnership, Kwal Paint, Lynx Aviation, Neway Packaging, Oneida Cold Storage, Precast Concepts, Rocky Mountain Natural Meats, Shamrock Foods, Sierra Detention Systems, Trustile Doors, Utility Trailer, Voyager Express and Whirlpool.

Revenue and Expenditure Summary

Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Misc. Revenue	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0
Expenditures			
Personnel Service	\$0	\$0	\$0
Operating & Maintenance	0	0	0
Charges for Services	295,128	575,999	600,000
Capital Outlay	0	0	0
Total Expenditures	\$295,128	\$575,999	\$600,000



Office of Emergency Management





Office of Emergency Management

Mission Statement

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

Primary Services

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

Long Term Goals

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

Current Year Objectives

- Prepare for the 2010 trip, along with Brighton, to FEMA's Integrated Emergency Management Course.



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

2010 Budget Highlights

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

Activity/Performance Measures

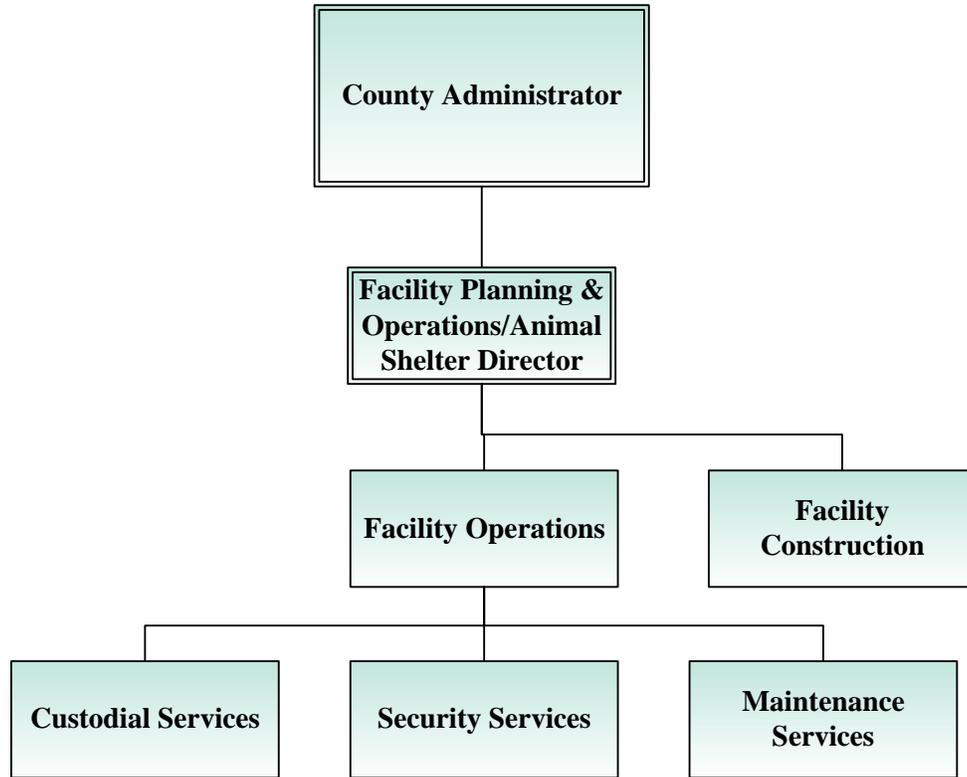
Description	2008 Actual	2009 Estimate	2010 Projected
FTEs per 10,000/Capita	0.08	0.08	0.08
Per Capita Spending	\$0.88	\$0.81	\$0.85
Employees (FTE)	3.5	3.5	3.5

**Revenue and Expenditure Summary**

Account Type	2008 Actual	2009 Estimate	2010 Budget
<i>Revenue</i>			
Licenses & Permits	\$6,885	\$7,140	\$6,460
Intergovernmental Revenue	77,000	79,445	67,000
Miscellaneous	1,000	1,000	0
Total Revenue	\$84,885	\$87,595	\$73,460
<i>Expenditures</i>			
Personnel Services	\$282,490	\$284,927	\$283,805
Operating & Maintenance	35,594	14,696	22,205
Charges for Services	62,470	58,252	73,900
Capital Outlay	0	0	0
Total Expenditures	\$380,554	\$357,875	\$379,910



Facility Planning & Operations





Facility Planning & Operations

Mission Statement

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

Primary Services

Provide prompt, courteous customer service to the visiting public, elected officials, and county departments.

Provide maintenance, limited construction and custodial services for all county buildings, except for the Golf Course, Regional Park, and several Head Start and Workforce Business Center facilities, which maintain their own staff for such purposes.

Provide additional security for facilities, with the assistance of a computerized card access/photo identification system.

Long Term Goals

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

**Current Year Objectives**

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

2010 Budget Highlights

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

Activity/Performance Measures

	2008	2009	2010
Description	Actual	Estimate	Projected
FTEs Per 10,000/Capita	1.08	1.08	1.07
FTEs Per 10,000/Sq. Ft.	0.39	0.35	0.35
Per Capita Spending	\$35.02	\$22.51	\$20.72
Total Square Footage Maintained	1,216,736	1,376,265	1,376,259
Ave. Janitorial Service Cost / Sq. Ft.	1.63	1.71	1.71
Facility Operations Cost / Sq. Ft. (not including new construction)	\$7.99	\$7.24	\$6.74
Work Orders Issued	14,530	25,615	26,000
Work Orders Closed (12/31)	14,501	25,615	26,000
Work Order Hours	50,591	48,992	49,000
Work Order Labor	\$971,309	\$957,010	\$960,000
Employees (FTE)	47.00	48.00	48.00

**Facilities as of 2010**

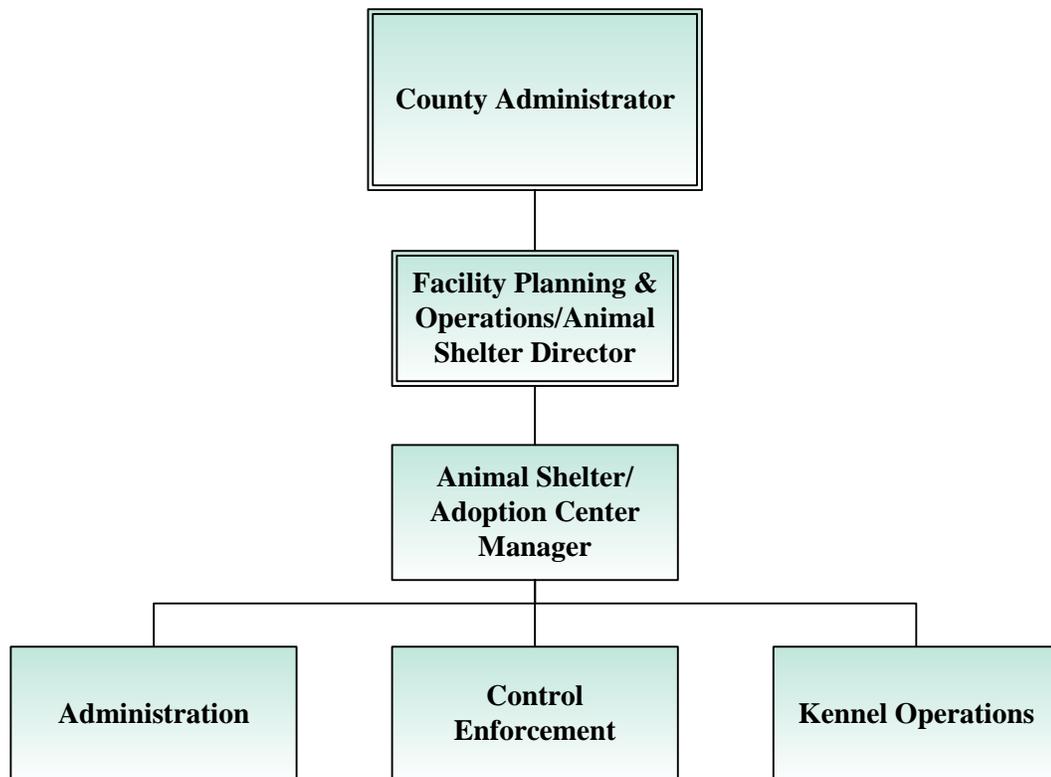
County Owned Facilities	Address	Square Feet
Administration Building	450 S. 4th Ave., Brighton	66,344
Coroner's Office	324-330 Walnut St., Brighton	6,000
Senior Hub	2360 W. 90th- Federal Heights	4,103
Human Service Building	7190 Colorado Blvd., Commerce City	65,798
Public Works Building	4955 E. 74th Ave., Commerce City	38,500
Salt Dome		14,400
Honnen Building	7111 E. 56th Ave., Commerce City	16,000
Children & Family Center	7401 N. Broadway, Denver	48,000
Animal Shelter/Adoption Center	10705 Fulton St., Commerce City	40,000
Motor Vehicle Warehouse	7275 Birch, Commerce City	11,800
Adams County Service Center	4201 E. 72nd, Commerce City	100,000
Justice Center Building	1100 Judicial Center Drive, Brighton	304,768
Detention Facility	150 N. 19th Ave., Brighton	342,107
Sheriff's Headquarters/Coroner's Building	330 N. 19th Ave, Brighton	28,360
Sheriff's Shooting Range	14451 Riverdale Rd.- Henderson	6,000
Facility Planning & Operations' Storage Facility	1927 Bridge St., Brighton	16,000
Strasburg Public Works Shops	2550 Strasburg Mile Road, Strasburg	9,800
Western Service Center	12200 N. Pecos St. Westminster	55,000
District Attorney's Building	1100 Judicial Center Drive, Brighton	65,000
Parks - Admin	9755 Henderson Rd, Brighton, CO 80601	15,015
Parks - Dome	9755 Henderson Rd, Brighton, CO 80601	31,500
Whittier Public Works Support Facility	34400 E 152nd Ave, Brighton	4,000
Subtotal		1,288,495
Leased Facilities		
Diversions Pearl Street	9101 Pearl St., Thornton	5,700
Westminster Motor Vehicle	8452 Federal Blvd. - Westminster	9,090
Aurora Service Center	Gateway Plaza-3508-3538-511 Peoria St., Aurora	19,478
Aurora Motor Vehicle	3449 E. 33rd. Place, Aurora	4,500
Northridge Elections	1865 W. 121st Ave - Westminster	16,000
Parkway Technology - Elections Warehouse	1020 W. 124th Ave, Westminster	14,996
Thornton Probation Office	12421 Washington St., Unit H- Thornton	18,000
Subtotal		87,764
Total Square Feet		1,376,259

**Revenue and Expenditure Summary**

Account Type	2008 Actual	2009 Estimate	2010 Budget
<i>Revenue</i>			
Intergovernmental	\$250,000	\$0	\$0
Miscellaneous	254,325	61,173	375
Total Revenue	\$504,325	\$61,173	\$375
<i>Expenditures</i>			
Personnel Services	\$2,702,819	\$2,872,620	\$2,913,499
Operating & Maintenance	556,992	558,344	603,127
Charges for Services	5,868,379	6,042,319	5,709,483
Capital Outlay	6,051,797	550,263	51,500
Total Expenditures	\$15,179,987	\$9,962,373	\$9,277,609



Animal Shelter/Adoption Center





Animal Shelter/Adoption Center

Mission Statement

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

Primary Services

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

Long Term Goals

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

Current Year Objectives

- Increase number of animals adopted.
- Increase number of animals reclaimed.
- Ensure that 100% of animals adopted are spayed/neutered.
- Continue to provide excellent customer service in a cost effective manner.
- Work with other organizations to generate more adoptions.
- Encourage people to put I.D. tags or chips on their animals so they can be returned to them.
- Continue the education of the public through school seminars, web site, newspaper and television regarding the spay/neuter process, ordinances, responsible pet ownership and overall shelter services.
- Update Chameleon software to allow better reporting.



- Improve professional qualifications of Animal Control officers through continued training.
- Recruit more volunteers to directly assist staff with cleaning and feeding.
- Develop and produce monthly volunteer newsletter.
- Participate in more high volume offsite adoption events staffed entirely by volunteers.
- Institute an annual recognition event for volunteers.
- Through staff participation, create a formal training program to increase quality of volunteers' service.
- Implement an adoption counseling and follow-up program to create better, more lasting adoptions.

Activity/Performance Measures

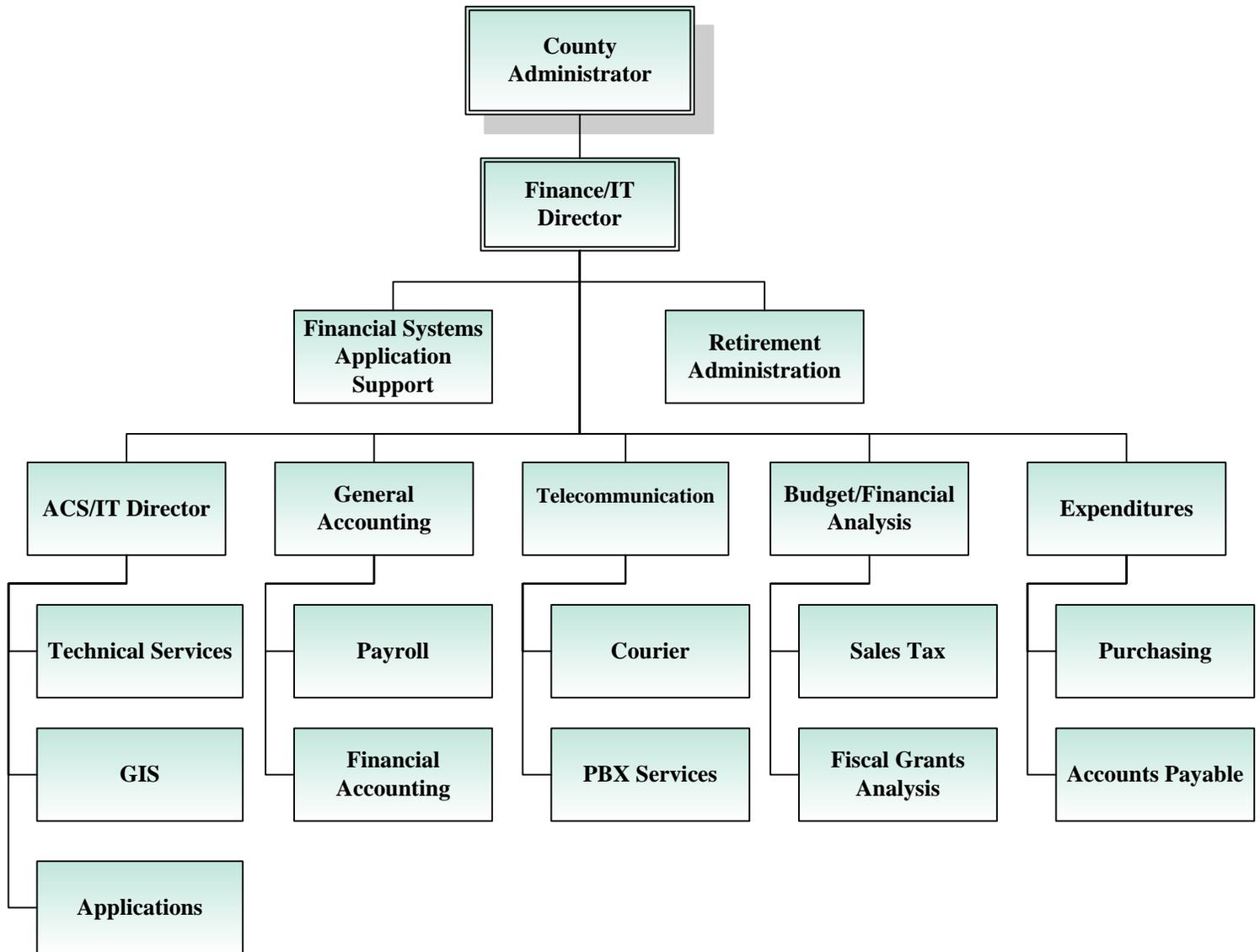
Description	2008 Actual	2009 Estimate	2010 Budget
FTEs Per 10,000/Capita	0.65	0.63	0.63
Per Capita Spending	\$3.94	\$4.13	\$4.14
Animal Adoptions	1,824	2,605	1,898
Animal Reclaims to Owners	1,831	1,549	2,143
Customers Entering Shelter For Service	23,640	25,452	25,452
Transfer of Animals	546	621	475
Incoming Telephone Calls For Service	30,837	31,000	31,000
Animals Released to Shelter by Owners	619	829	829
Incoming Stray Animals	7,152	7,919	8,044
Spays/Neuters	1,640	2,565	1,706
Dogs Impounded	3,842	3,828	4,262
Cats Impounded	3,118	3,766	3,442
Other Animals Impounded	330	325	340
Animals Receiving Veterinary Care	152	160	160
Volunteer Hours	4,538	5,445	5,445
Offsite Adoption Locations	5	10	10
Foster parents Hours	4,500	6,000	6,000
Number of Active Volunteers	85	120	120
Field Services Provided	8,682	7,610	7,610
Investigation of Cruelty/Abuse	1,332	1,952	1,952
Investigation of Bite Cases	128	115	115
Animals Apprehended	2,278	1,566	1,566
Bite injures to Officers	2 bites out of 2,278	2 bites out of 1,566	2 bites out of 1,566
Short distance response time	< 30 minutes	< 30 minutes	< 30 minutes
Long distance response time	45-60 minutes	45-60 minutes	45-60 minutes
Employees (FTE)	28.0	28.0	28.0

**Revenue and Expenditure Summary**

Account Type	2008 Actual	2009 Estimate	2010 Budget
<i>Revenue</i>			
Charges for Services	\$593,753	\$723,944	\$713,424
Fines & Forfeitures/Misc.	35,993	69,175	22,000
Total Revenue	\$629,746	\$793,119	\$735,424
<i>Expenditures</i>			
Personnel Services	\$1,324,689	\$1,400,363	\$1,457,780
Operating & Maintenance	147,751	172,377	142,026
Charges for Services	259,241	253,378	253,022
Capital Outlay	0	0	0
Total Expenditures	\$1,731,681	\$1,826,118	\$1,852,828



Finance & Information Technology





Finance & Information Technology

Mission Statement

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

Primary Services

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

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

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

Long Term Goals

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

Current Year Objectives

Finance

- Reduce the General Fund 2010 operating budget by 5% of 2008 actual expenses.
- Update the Five year Revenue and Expense Forecast.
- Upgrade the County's Oracle Enterprise One ERP system to current supported version 9.0.
- Hold vacant admin asst position. Estimated budget savings of \$33,934 in personnel.
- Coordinate and plan the move to the new Government Center.
- Procure the FF&E for the new Government Center.
- Develop fiscal policies for Grant's administration, document processes and regulations for each grant.
- Monitor the total budget for the Government Center construction and move-in.

Information Technology

- Update aerial maps & pictometry within GIS. Goals #1, 2.

**Telecommunications**

- Install IP Telephones and train the Administration personnel so they will be familiar with their telephone when they move to the Government Center in 2011. Set up training classes for those departments not located in the administration building that will be moving there as well. Goals #1, 2 .
- Coordinate the voice/data wiring of the new Government Center with the general contractor. Goal # 2.
- Begin to finalize all the contracts, equipment, personnel schedules, etc. for the move to the Government Center in 2011. Goals #1, 2.
- Work with the Switchboard Operators and Couriers on how they will work at the new Government Center. Goal # 3.

2010 Budget Highlights

- ◆ One part-time Administrative Assistant position will be held vacant for 2010 resulting in savings of \$33,934
- ◆ \$265,148 was appropriated for the replacement and maintenance of the county's IT infrastructure.
- ◆ \$132,500 was appropriated for various GIS projects/improvements.
- ◆ \$70,000 was appropriated for the purchase of Internet Protocol (IP) phones for the administrative building staff.

Activity/Performance Measures

Description	2008 Actual	2009 Estimate	2010 Budget
FTEs per 10,000 capita	0.81	0.85	0.83
Spending per capita	\$21.12	\$19.64	\$20.92
GFOA certificate received – Budget	Yes	Yes	Yes
GFOA certificate received – CAFR	Yes	Yes	Yes
Auditor's Opinion on Financial Statements	Unqualified	Unqualified	Unqualified
Long Distance Rate (Per Minute)	\$0.350	\$0.350	\$0.350
Number of Parcels	293,150	306,168	300,000
Average Mailing Cost per Parcel	\$0.49	\$0.54	\$0.55

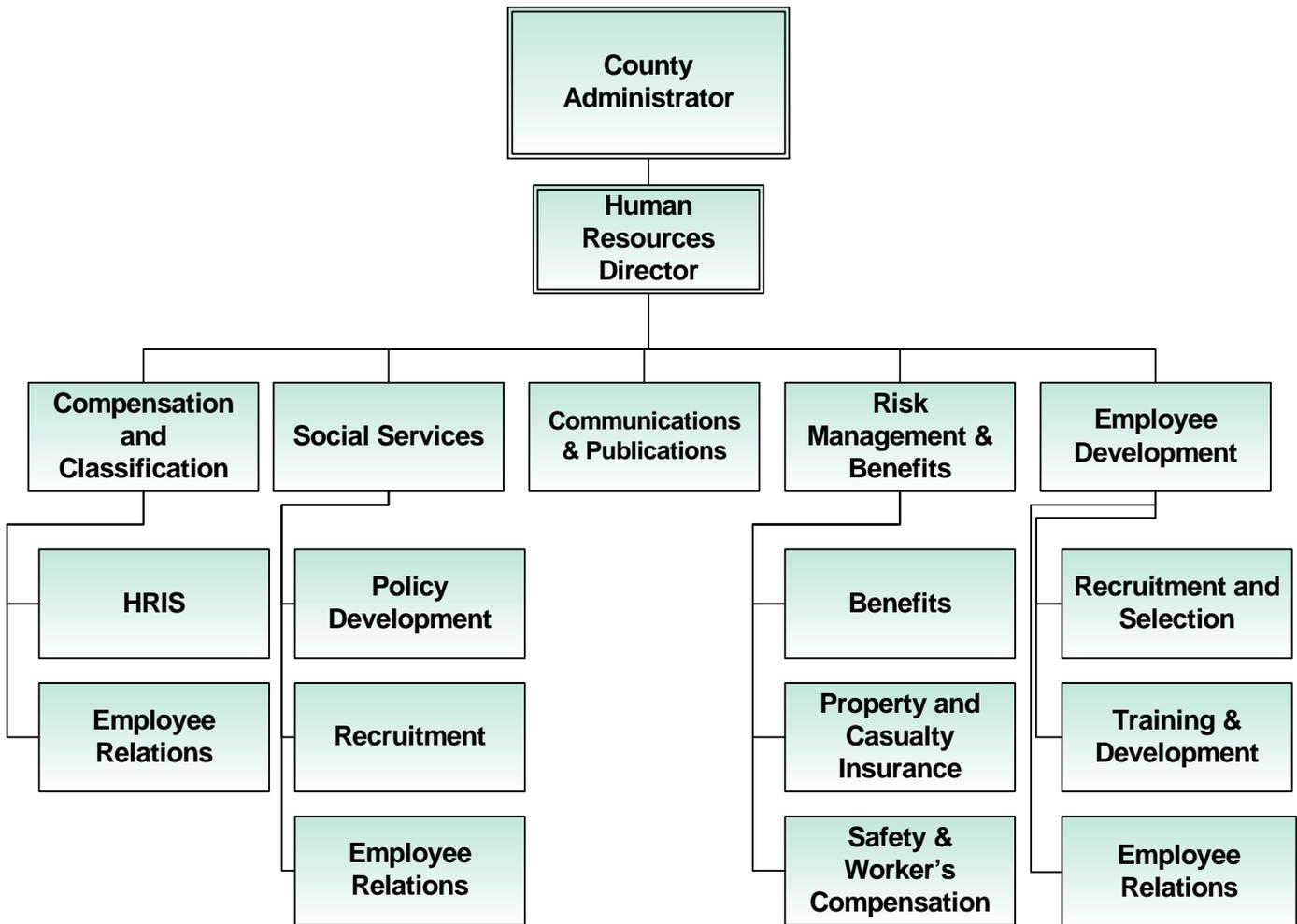
FTEs			
Finance	25.25	27.25	27.25
Information Technology	0.00	0.00	0.00
Telecommunications	10.00	10.00	10.00
Total FTEs	35.25	37.25	37.25

**Revenue and Expenditure Summary**

Account Type	2007 Actual	2008 Estimate	2009 Budget
<i>Revenue</i>			
Charges for Services	\$364,554	\$395,442	\$490,196
Miscellaneous	340,703	310,738	330,329
Total Revenue	\$705,257	\$706,180	\$820,525
<i>Expenditures</i>			
Personnel Services	\$2,625,165	\$2,797,528	\$2,903,550
Operating & Maintenance	661,653	257,616	307,784
Charges for Services	5,325,582	5,330,218	5,742,463
Governmental Services	-	-	-
Capital Outlay	570,829	595,203	415,105
Total Expenditures	\$9,183,229	\$8,980,565	\$9,368,902



Human Resources





Human Resources

Mission Statement

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

Primary Services

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

Long Term Goals

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

Current Year Objectives

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

**2010 Budget Highlights**

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

Activity/Performance Measures

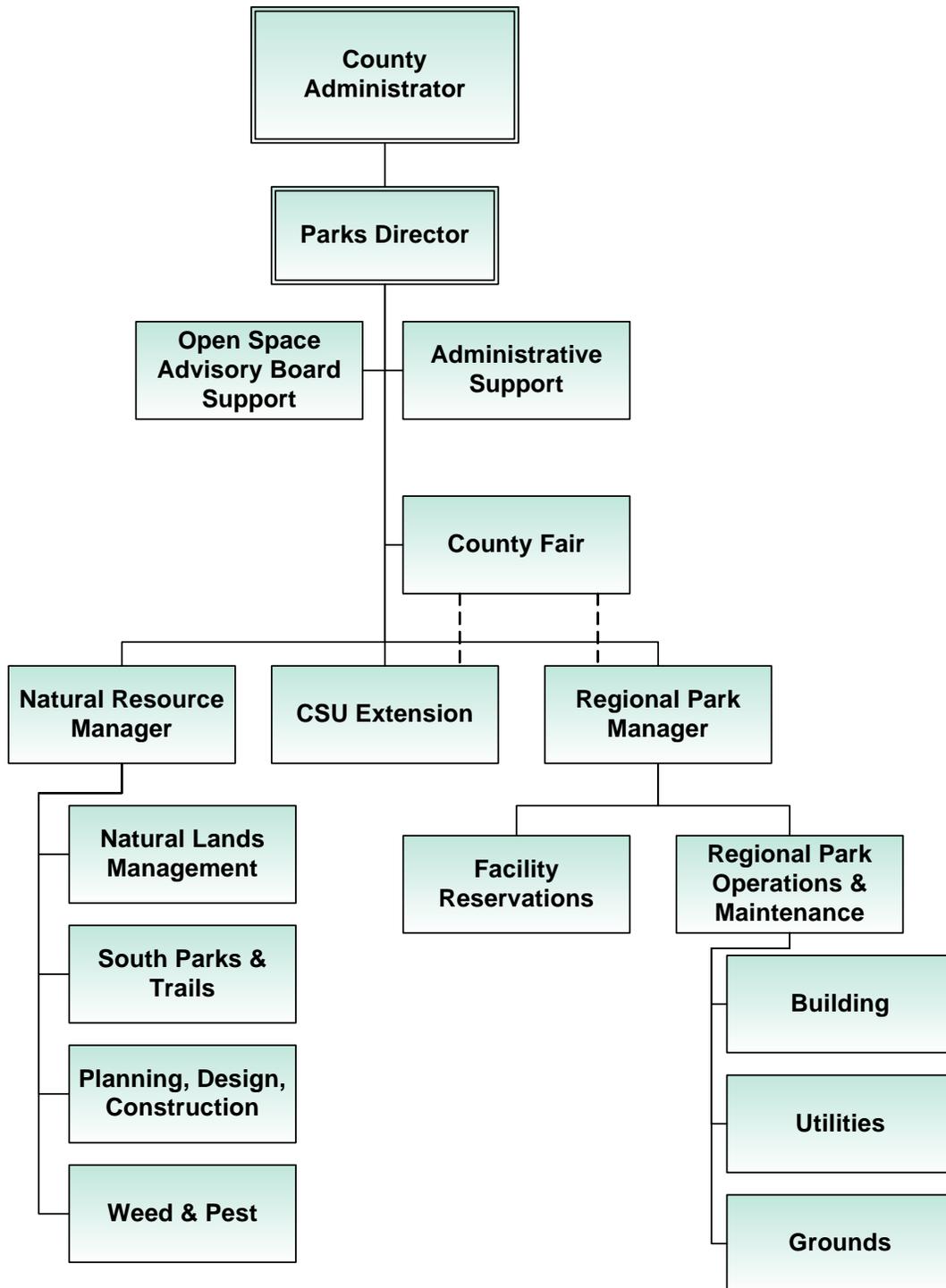
Description	2008 Actual	2009 Estimate	2010 Projected
FTEs Per 10,000 Capita	0.37	0.37	0.37
Per Capita Spending	\$4.40	\$4.24	\$4.39
Turnover Rate	10.00%	9.00%	8.50%
Recruitment (Average Days)	35.36	30.33	30.00
Employee participation in training	500	500	500
FTEs/1,000 Employees	8.85	8.85	8.74
Tuition Reimbursement Participants	52	52	52
Employees (FTEs)	16	16	16

Revenue and Expenditure Summary

Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Charges for Services	\$310,966	\$330,461	\$347,329
Miscellaneous	0	0	0
Total Revenue	\$310,966	\$330,461	\$347,329
Expenditures			
Personnel Services	\$1,128,148	\$1,210,579	\$1,237,366
Operating & Maintenance	170,463	158,719	159,850
Charges for Services	599,751	506,661	570,610
Capital Outlay	10,488	0	0
Total Expenditures	\$1,908,850	\$1,875,959	\$1,967,826



Parks & Community Resources





Parks & Community Resources Department

Mission Statement

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

Primary Services

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

Long Term Goals

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



14. Manage stewardship of Adams County Open Space properties (fee simple and easement) to preserve and protect county natural resources.
15. Procure funding and implement capital projects consistent with master plans for the South Parks and Natural Resources sections.

Current Year Objectives

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



annual 5 year capital improvement plan that emphasizes maintenance of existing rather than new infrastructure.

- Goal 5 objective: Coordinate with managers, “Business Plan” strategies to reduce the department footprint on the general fund for BOCC consideration in 2011 that focuses more on revenue generating programs, considers partial closure of some facilities, reduces our investment in vegetation control, and a reduction of attractions offered at the annual county fair.
- Goal 6 objective: Implementation of terms of event contracts and other non-contract events including weekly coordination meeting with Marketing/Reservationist staff, timely set-up, tear down and clean-up.
- Goal 6 objective: Within 3 business days, submit documentation of security wrap-up, damage assessments and additional charges for work performed outside of the scope of contract terms to the Reservationist.
- Goal 7 objective: Provide supplies and staff resources to maintain all buildings and related infrastructure at the Regional Park specific to janitorial services (excluding office bld.), painting, plumbing, repairs to interior and exterior building surfaces, service HVAC systems (excluding office & Waymire), waste water treatment systems, domestic water distribution systems, public address systems, communication systems, electrical service, parking lots, roads, storm drainage systems and all other related infrastructure.
- Goal 7 objective: Address major renovations and infrastructure needs through the annual capital and 5 year CIP and the annual budgetary process.
- Goal 8 objective: Provide staff and equipment to mow twice per week the 25 acre irrigated park site maintain, mow 100 acres of open space twice annually, sweep 0.5 miles of trail twice per year, apply pesticides to 5 acres per year, aerate turf 2 times per year, walk through and maintenance irrigation system once per week and inspect and service playground equipment weekly.
- Goal 8: Provide; contractual services to pump 2 vault restrooms 3 times yearly, services to provide and service 6 port-a-let restrooms, services to prune large trees, services to apply 1,700 lbs. of nitrogen to irrigated turf annually,
- Goal 8: Implement snow removal plan to plow (0.5) miles of trail, (140,000 sq. ft.) of parking lots and shovel (2000 sq. ft.) of side walk located at public building access points to maximize public safety and maintain public access.
- Goal 9 objective: Annually fund, certify and acquire CEU’s for two FTE’s in compliance with State Health requirements (class D water and Distribution 1 license).
- Goal 9 objective: Perform daily operation of water transmission system including quarterly and daily sampling, system calibrations, tank inspections every 3 years and monthly hydrant flushing.
- Goal 12 objective: Facilitate terms of third contract addendum with Lafarge and take control of the site in October 2009, including MLRB approval of liner integrity, cleanup of unwanted vegetation in and around reservoirs, seeding of all areas not up to MLRB standards suitable for reclamation release, and grading of the bottom of reservoirs to meet the design elevations of the interconnect system as designed by Love & Associates.
- Goal 12 objective: Facilitate site improvements in-house by applying for Adams County open space grant to install landscape materials and first phase of sprinkler irrigation to progress towards reclamation release and to coordinate with Public Works the removal and beneficial use of the remaining aggregate stock piles.
- Goal 13 objective: Prepare RFP and construct Mann/Nyholt interconnects.
- Goal 13 objective: Prepare and present a study session to BoCC providing justification for lease of the storage facilities by a water provider and presentation of a draft RFP.
- Goal 14 objective: Annually monitor and document 12 conservation easements, coordinate visits by Colorado Open Lands and the City of Westminster for annual inspections of six (6) fee owned open space properties of the County that have a GOCO-required conservation easement.
- Goal 14 objective: Administer gas & oil leases on three (3) open space properties (Maul, Frazier, and Smith); collect and track royalty payments to the County on the 3 leases and facilitate the leasing of eight (8) County-



owned agricultural properties.

- Goal 14 objective: Manage County's portfolio of tributary and non-tributary water resources by paying assessments for shares in eight (8) mutual ditch companies and four (4) augmentation contracts with CCWCD and by representing Adams County at all meetings for eight (8) mutual ditch companies; represent Adams County on the board of directors of four (4) ditch companies (LCC, Old Brantner, Allen, and Oliver Ditch Companies).
- Goal 15 objective: Write grants including four (4) Adams County Open Space Grants, one GOCO Conservation Excellence Grant and apply for reimbursement from GOCO for the 5.0 million dollar Legacy grant upon project completion.
- Goal 15 objective : Facilitate capital construction of the improvements at 88th Avenue Open Space based on the CDOW Fishing Is Fun grant award and contract (\$110,000), complete the GOCO Legacy Grant project McIntosh Phase III, and South Platte Trail bridges, construct san-o-let enclosures at two (2) locations in Rotella park, relocate the double vault toilet to Confluence Park, demolish and remove two (2) old shelters and construct two (2) new shelters, depending on the 2010 approved budget, design and construct the S. Platte Pedestrian Bridge at 104th Avenue, complete construction of the S. Platte Pedestrian Bridge near 136th Avenue, construct 1.0 miles of 10' wide concrete trail from the 136th Avenue pedestrian bridge to Old Brighton Road along E-470, and construct a 15 car parking lot/trailhead near Old Brighton Road and 136th Avenue, demolish and remove four (4) structures and old fencing at the Miller property, demolish and remove two (2) structures at the Bromley Phase II property, coordinate the update to the Adams County Open Space Plan (approved project in the 2008 budget).

2010 Budget Highlights

- ◆ \$144,500 was appropriated to repair roofs on the indoor arena, exhibit hall and al lesser buildings.
- ◆ \$110,000 was approved to upgrade the grandstand arena.
- ◆ One position, a full-time maintenance worker, was eliminated from the budget.

Revenue and Expenditure Summary

Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Intergovernmental	\$0	\$0	\$0
Charges for Services	304,311	352,899	353,500
Miscellaneous	19139	330825	0
Total Revenue	\$323,450	\$683,724	\$353,500
Expenditures			
Personnel Services	\$1,832,376	\$1,935,927	\$2,019,000
Operating & Maintenance	370,251	320,493	363,878
Charges for Services	971,731	811,262	823,081
Capital Outlay	5,609,252	374,519	355,800
Total Expenditures	\$8,783,610	\$3,442,201	\$3,561,759

**Activity/Performance Measures**

Description	2008	2009	2010
	Actual	Estimate	Budget
FTEs Per 10,000/Capita	0.60	0.56	0.55
Per Capita Spending	\$20.20	\$7.83	\$7.95
Miles treated/inspected for noxious weeds	600	800	1,200
% of Clear Creek watershed eradicated of Purple loosestrife	20	30	50
Total events booked	771	925	950
Commercial events booked	545	625	650
Coordination/scheduling 4-H and other fee waived events	226	300	300
Campers staying at park	417	405	450
Facilities maintained (sq. ft.)	131,425	131,425	131,425
Equestrian facilities maintained (sq. ft.)	328,228	328,228	328,228
Asphalt lots maintained (sq. ft.)	869,186	869,186	869,186
Dirt lots maintained (sq. ft)	1,314,776	1,314,776	1,314,776
Acres of natural areas maintained	300	300	500
Miles of trails maintained	13	17	21
Acres of irrigated bluegrass maintained	40	40	40
Playground inspections	12	15	18
Acres of (on-line) fully automated sprinklers	42	42	42
Conservation easements monitored	6	8	12
Development reviews completed	50	85	130
Open Space acres preserved	1,801	173	200
Employees (FTE)	26.00	24.50	24.50



Adams County Fair & Rodeo

Mission Statement

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

Primary Services

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

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

Long Term Goals

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

Current Year Objectives

- Goal 1 objective: Procure cash sponsorships of \$45,000 for the 2010 event, and maintain current in-kind sponsorships of \$250,000 for 2010 event.
- Goal 1 objective: Engage Adams County Economic Development Group to strategize ways to involve new businesses in the Adams County Fair and tailor sponsorship programs to attract new and diverse sponsors.
- Goal 2 objective: Execute a public survey measuring public satisfaction, attraction choices, demographic information, and utilize data to develop marketing strategies to improve overall fair satisfaction.
- Goal 2 objective: Attend IAFE Conference to obtain current/relevant knowledge of industry trends and apply those trends to the Fair.
- Goal 2 objective: Given the current state of economy and to stay within the historical approved budget, develop for consideration by the BOCC, an analysis of alternatives including elimination of posters to reduce printed advertising costs, prioritization of attractions based on revenue potential, reduction of the formal scheduled fair dates to reduce security and overtime costs and other options that may present themselves via the survey.

2010 Budget Highlights

- ◆ \$352,200 is anticipated in revenue for the 2010 county fair.

**Activity/Performance Measures**

Description	2008 Actual	2009 Estimate	2010 Budget
Estimated Attendance	60,000 - 70,000	58,000 - 65,000	58,000 - 65,000
Per Capita Spending	\$1.08	\$1.08	\$1.08
Fair Revenues	\$366,293	\$361,086	\$352,200
% of Expenses Covered by Revenues	76.5%	76.9%	69.7%

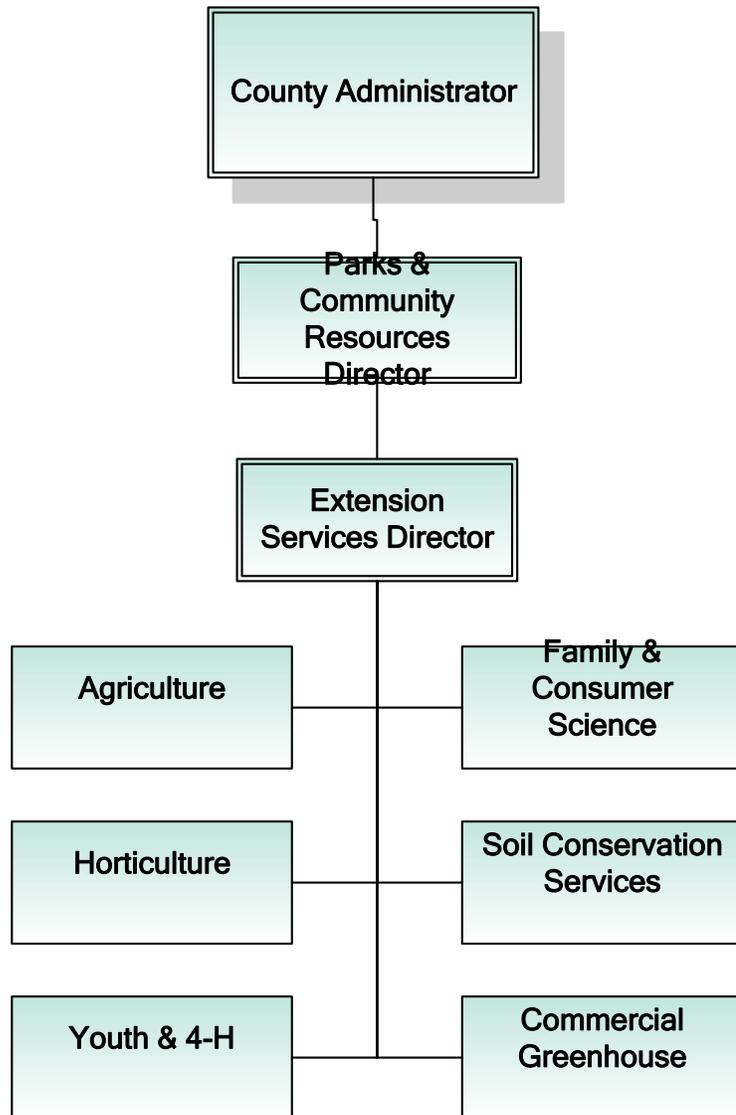
Employees (FTE)	1.00	1.00	1.00
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Revenue and Expenditure Summary

Expenditure Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Charges for Services	\$366,293	\$361,086	\$352,200
Total Revenue	\$366,293	\$361,086	\$352,200
Expenditures			
Personnel Services	\$83,258	\$75,094	\$96,431
Operating & Maintenance	22,176	20,173	25,300
Charges for Services	363,982	381,410	363,044
Capital Outlay	0	0	0
Total Expenditures	\$469,416	\$476,677	\$484,775



Colorado State University Extension





Colorado State University Extension

Mission Statement

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

Primary Services

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

Long Term Goals

1. **Sustainable and Profitable Agriculture.** Governing Principle #5.
 - Conduct educational programs for farmers, ranchers, and commercial greenhouse operators that are designed to assist producers in maximizing profit potential and sustainability.
 - Utilize organic as well as conventional production practices.
 - Coordinate BioSecurity programs for ag producers.
 - Utilize solar and wind energy.
2. **Value - Added Agriculture.** Governing Principle #5.
 - Work with producers to add value to currently grown crops and livestock by utilizing new production and/or marketing techniques.
 - Utilize crop residues as a method of reducing costs.
3. **4-H/Youth Development.** Governing Principle #1.
 - Conduct programs that attract all youth.
 - Reach out to minority and at risk populations.
 - Utilize a strong volunteer cadre to conduct these programs.
 - Increase outreach beyond traditional audience programming.
 - Locate clubs in geographical areas throughout the county.
 - Develop outside funding sources to fund additional staff, 4H member unable to pay enrollment fees, and cover county and state 4-H user fees.
 - Develop short-term projects such as Sports Fishing.
4. **Family and Consumer Education.** Governing Principle #1.
 - Coordinate and conduct programs in the area of strengthening families/parents, family financial planning, and food safety.
 - Conduct nutrition programs for limited resource audiences.
 - Provide learning experiences for Adams County citizens including those who are traditionally underserved because of location, age, ethnicity or income.
 - Conduct preventative programs in obesity and diabetes.



- Provide learning experiences for underserved audiences.
 - Strengthen existing partnerships with Adams County agencies and organizations.
 - Provide learning experiences that contribute to measurable knowledge, skill, and behavior outcomes.
 - Develop new and strengthen existing partnerships with Adams County agencies and organizations that serve families.
 - Continue funding of the Family Success Grant.
- 5. Environmental and Natural Resource Management.** Governing Principle #5.
- Develop programs for homeowners, commercial horticulture enterprises, greenhouse operators, and full-time and part-time agricultural producers that protect the environment and sustain natural resources such as water, soil and air.
- 6. Weed Control.** Governing Principle #1.
- Work cooperatively with the weed specialist in a manner that encourages producers to control all noxious weeds.
 - Conduct educational programs that assist producers and realtors in identifying and managing noxious weeds.
 - Utilize new technology such as GPS and GIS to assist in weed management and accountability.
- 7. Small Acreage Management.** Governing Principle #5.
- Develop and utilize a small acreage regional newsletter available on the web.
 - Hold annual educational programs to assist small acreage producers in managing their resources.
 - Assign the coordination of small acreage educational programming to the Small Acreage Coordinator.
- 8. Agland Preservation/County Open Space Program.** Governing Principle #5.
- Work with the Parks Department to assist the county Open Space Program to assure Agland Preservation and Open Space in the urban sections of Adams County.
- 9. Administration.** Governing Principles #1, 7.
- Maintain a strong county budget, supplemented by appropriated program funds equivalent to 15% of the appropriated budget.
 - Manage resources in the most efficient and effective manner.
 - Develop funding sources throughout the Extension program to cover annual CSU user fee requirements and funding for the 4H endowed position.
- 10.** Develop learning and innovation center with municipalities, private businesses and community colleges.

Current Year Objectives

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



- Work cooperatively with county weed specialist to conduct programs to educate residents about managing noxious weeds to reduce noxious weeds in Adams County. Utilize GPS equipment for accountability and management. Goal #6.
- Conduct programs with small acreage landowners to assist them with production concerns, natural resource management, water quality, and regulatory issues. Develop complete electronic mailing lists for rural small acreage landowners. Through the efforts of the small acreage coordinator, develop newsletter for all county based rural homeowners associations. Goal #7.
- Work with agencies and families in Adams County to conduct parenting, nutrition, financial management, and senior oriented programs. Goal #4.
- Apply for and obtain grants and cooperative agreements, and conduct trials that generate revenue and reduce costs for operations of CSU Extension. Generate revenue equivalent to a minimum of 15% of appropriated budget. Make required user fee payment to Colorado State University. Goal #9.
- Work with municipalities and landowners on issues such as open space and agricultural land preservation. Goal #8.
- Continue to utilize and increase the number of volunteers involved in conducting education programs. Goal #10.
- Expand 4-H enrollments to all geographical areas of the county, increasing traditional enrollment to over 1,000 members and school enrichment programs to over 45,000. Goal #3.
- Continue to increase ethnic diversification by designing programs that reach minority populations in the county to increase parity. Goal #3.
- Continue development of the Adams County Extension website and document effectiveness of the site. Goal #9.
- Conduct a scientific needs assessment survey to assist in designing programs in Adams County for the next five years. Goal #9.
- Develop a CSU fact sheet or program on the use of crop residues including grass clippings for ruminant livestock. Goal #2.
- Utilize interns to assist with programming efforts. Goal #9.
- Obtain Western SARE grants to fund research projects. Goal #1.
- Work administratively to manage staff and fiscal resources efficiently and in a productive manner. Goal #9.
- Utilize grant funding to assist producers with organic marketing and production techniques. Goal #1.
- Conduct educational programs designed to reduce obesity and diabetes. Goal #4.
- Obtain equipment to make staff most effective and efficient. Goal #9.
- Conduct annual program to assist realtors that sell rural acreage to help educate their clientele and generate revenue. Goal #7.
- To more effectively utilize advisory committees in all program areas in assisting agents to better meet the needs of clientele. Goal #9.
- Conduct two legislative functions to keep Legislators and Commissioners informed of Extension activities. Goal #9.
- Meet annually with municipalities to inform them of Extension programming. Goal #9.
- Assist in the coordination of a three-day program for produce growers, small acreage landowners, and organic producers. Goal #1.
- Utilize part-time 4-H staff to maximize programming efforts. Goal #3.
- Generate supplemental funding of over \$30,000 for 4-H/Open Class fair activities. Goal #3.

**2010 Budget Highlights**

- ◆ \$214,108 was approved for Adams County's portion of the CSU Agents and interns salaries for 2009.
- ◆ \$124,000 in revenue has been budgeted for CSU Extension in 2009.

Activity/Performance Measures

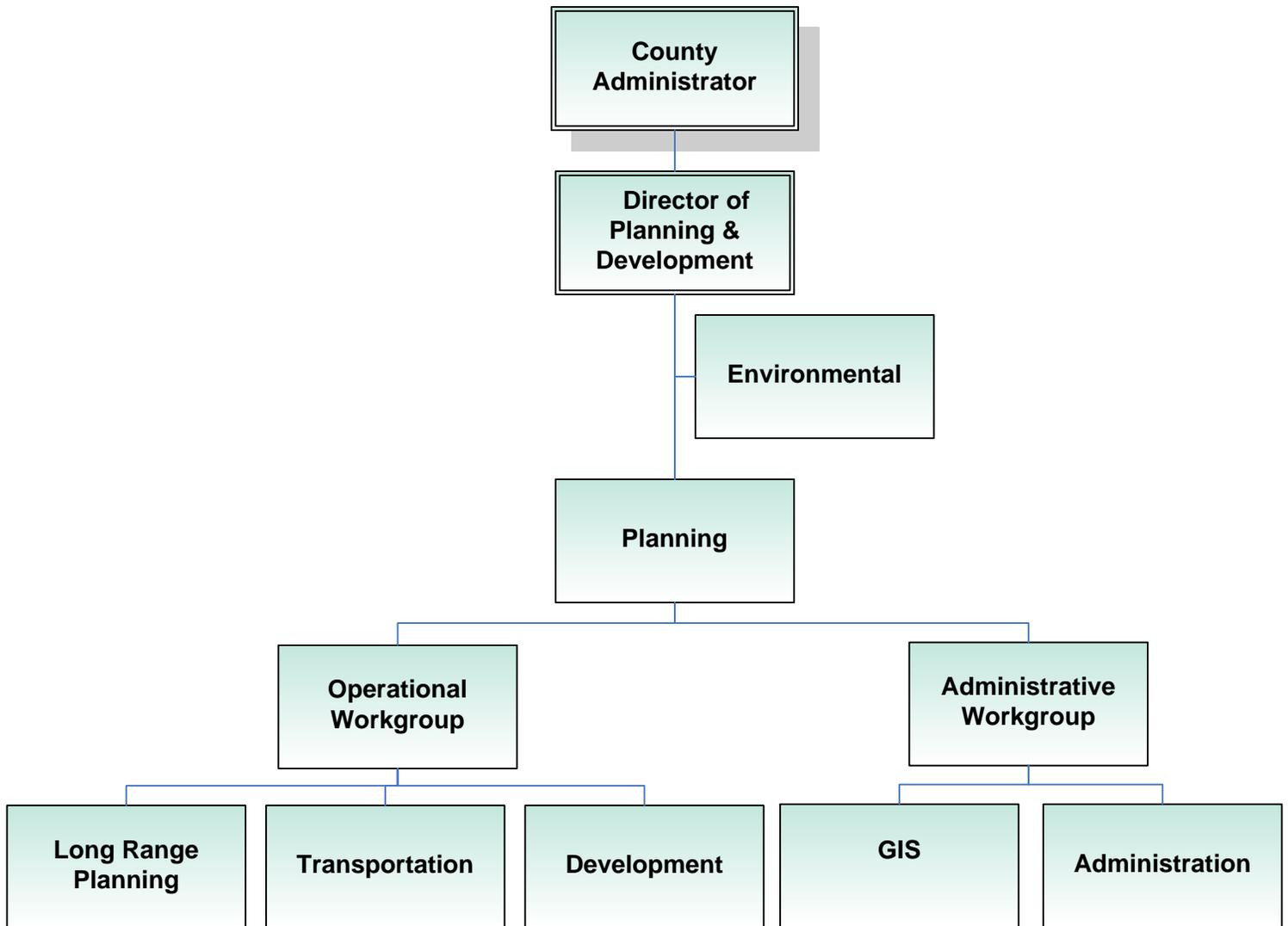
Description	2008 Actual	2009 Forecast	2010 Budget
County funded FTEs per 10,000/capita	0.14	0.14	0.13
Per capita spending	\$1.75	\$1.46	\$1.84
Revenues generated as a % of appropriated budget	15.2%	13.4%	10.2%
Commercial greenhouse growers attending workshops and other talks	400	100	250
Field calls to commercial greenhouse operators	75	30	45
Number of samples processed for pest and disease analysis	200	90	150
Greenhouse workshops and seminars conducted	20	13	15
Volunteer master gardeners	45	55	65
Commercial horticulturists attending conferences	550	600	650
Public parks employees attending workshops (horticulture)	15	15	20
Residents receiving home horticulture information	6,000	6,500	7,000
Residents receiving xeriscape information	3,500	4,000	4,500
Number of participants in parenting, financial edu, nutrition, and life	773	824	685
Training events held, including workshops (4-H/Youth)	800	800	800
4-H clubs organized (traditional)	37	40	40
4-H Leaders	175	225	225
National Western Stock Show Programs (schools)	20,000	20,000	20,000
Traditional 4-H members and Cloverbud members	800	1,000	850
Non-traditional members	6,500	6,500	6,000
Programs held - agriculture/weed/small acreage	25	30	35
Programs held - consumer and family	25	25	25
Program held - horticulture	20	25	30
Program held - youth	75	80	100
Program held - commercial greenhouse	12	15	20
Employees (FTE)	6	6	6
CSU formula funded agents	8	8	8
4-H endowed positions	0	1	1
Total	14	15	15

**Revenue and Expenditure Summary**

Account Type	2008 Actual	2009 Forecast	2010 Budget
<i>Revenue</i>			
Charges for Services	\$115,689	\$87,654	\$84,150
Miscellaneous	\$0	\$581	\$0
Total Revenue	\$115,689	\$87,654	\$84,150
<i>Expenditures</i>			
Personnel Services	\$331,554	\$365,513	\$372,169
Operating & Maintenance	180,227	143,445	189,510
Charges for Services	223,738	218,762	262,854
Capital Outlay	24,623	0	0
Total Expenditures	\$760,142	\$727,720	\$824,533



Planning & Development





Planning & Development

Mission Statement

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

Primary Services

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

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

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

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

Boards and Commissions program is designed to support the Planning Commission and the Board of Adjustment in conducting their duties. Both committees are composed of citizen volunteers. The Planning Commission normally conducts 22 public hearings per year and the Board of Adjustment is normally scheduled to conduct 24. The Planning Commission is both a legislative and quasi-judicial commission. It reviews and approves the county's Comprehensive Plan and reviews and makes recommendations on applications for rezoning, subdivision, conditional uses and certificates of designation. The Board of Adjustment is a quasi-judicial board which makes the final decisions on applications for special uses, variances, and appeal of administration decision applications.

Long Term Goals

1. To conduct public hearings with the utmost decorum and professional decision making for the citizens of Adams County by interactively using all new technology.



2. Utilize technology to streamline the Development Review process including, but not limited to, the Permit Plan system, Geographic Information Systems, PowerPoint and the Internet.
3. Technology will also assist in the referral process, obtaining citizen comments, administrative permitting processes, and public hearing presentations.
4. Prepare, maintain and implement future land use and transportation plans, which reflect the vision of the elected and appointed officials and the citizens of Adams County.
5. Maintain and enhance the county planning and development database using both cutting edge and traditional technology to insure accuracy and comprehensiveness and to distribute information to users.
6. Work effectively and efficiently as the county's Planning Department.

Current Year Objectives

Administrative Support

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

GIS

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

Development and Long Range Planning

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

Transportation

- Continue to coordinate working partnerships with other county departments to further transportation goals and projects:
 - Enhance communication about projects with the Planning Department
 - Provide initial Project Outlines for all projects
 - Gathering information and identify what is needed to update the transportation plan



- Alignment Studies
- Eastern Adams County Strategic Corridors
- Collector Roads
- Update Traffic Impact Fee Program and Fee Schedule.

2010 Budget Highlights

- ◆ \$25,000 was approved for an I-70 Corridor Plan.
- ◆ \$20,000 was approved for a Federal Boulevard Corridor Study.

Activity/Performance Measures

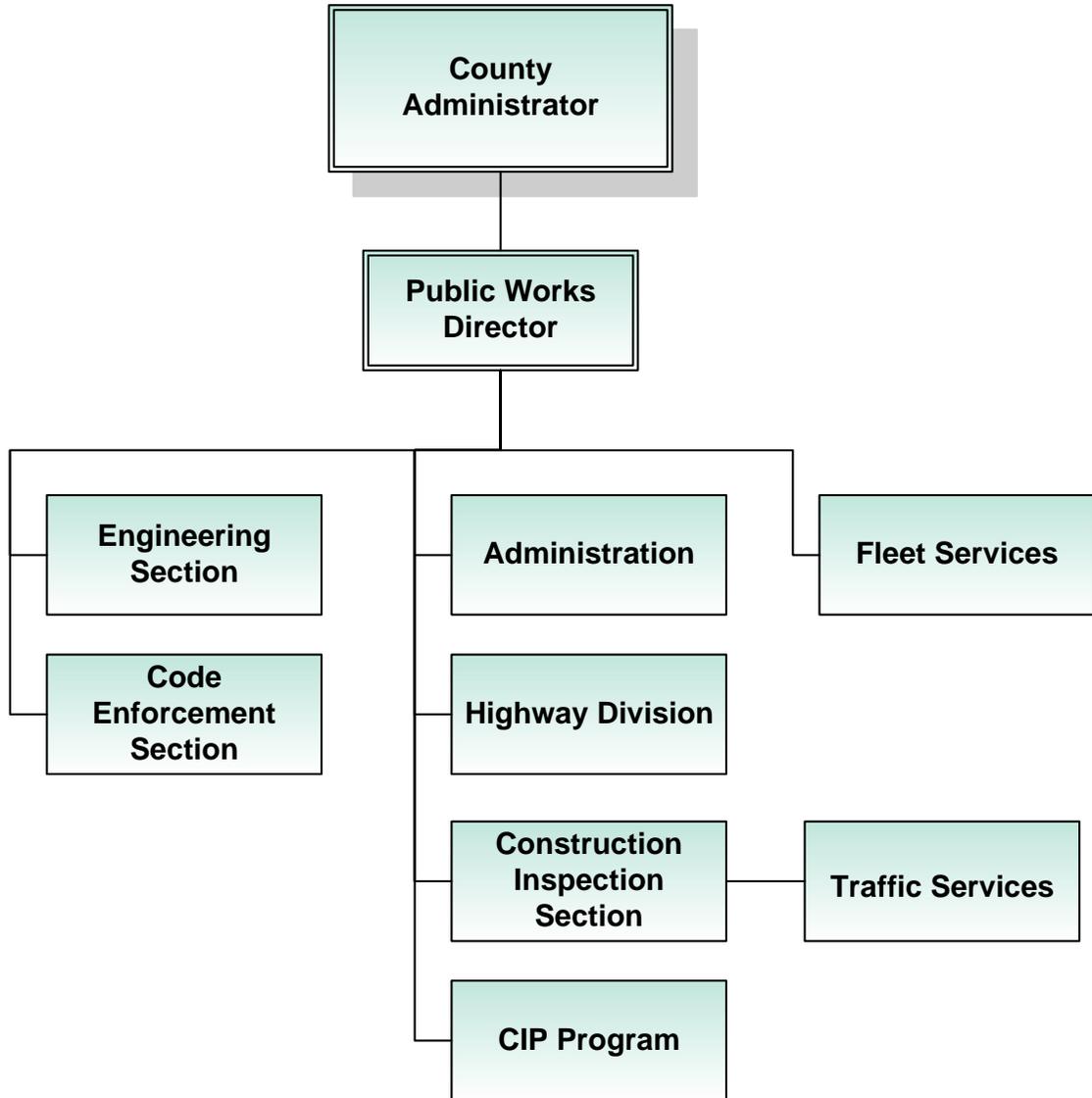
Description	2008 Actual	2009 Estimate	2010 Projected
FTEs Per 10,000/Capita	0.40	0.39	0.39
Per Capita Spending	\$3.39	\$	\$3.19
FTEs Per 10,000/Capita Unincorporated	2.00	1.95	1.93
Per Capita Spending Unincorporated	\$16.83	\$	\$15.85
Total Case Reviews	151	160	160
Excavation and Grading	12	4	4
Subdivisions	31	22	22
Planned Unit Developments	14	10	10
Rezoning/Conditional Use	40	38	38
Vacation (property)	4	1	1
Variance/Special Use	61	78	78
Site Plan/Change in Use Reviews	1,657	1,916	1,916
Suspense Cases Closed	226	825	1000
Sign Permits	95	50	50
Temporary Use Permits	0	0	0
Regulation Amendment	1	1	1
Planned Commission Hearings	22	20	20
Board of Adjustment Hearings	22	18	18
Employees (FTE)	17.4	17.4	17.4

**Revenue and Expenditure Summary**

Account Type	2008 Actual	2009 Estimate	2010 Budget
<i>Revenue</i>			
Licenses & Permits	\$15,022	\$7,585	\$12,250
Charges for Services	127,452	67,983	77,300
Miscellaneous	6,680	4,841	9,000
Total Revenues	\$149,154	\$80,409	\$98,550
<i>Expenditures</i>			
Personnel Services	\$1,325,683	\$1,255,713	\$1,257,867
Operating & Maintenance	53,237	39,054	49,433
Charges for Services	223,196	85,717	120,279
Capital Outlay	0	0	0
Total Expenditures	\$1,467,985	\$1,380,484	\$1,427,579



Public Works





Public Works

Mission Statement

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

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

Primary Services

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

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

Long Term Goals

Engineering:

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

Code Enforcement:

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

Capital Improvement Projects:

1. Plan, design, construct drainage facilities, and perform technical studies in the county.
2. Complete Irondale/Kenwood Pond project, and associated drainage outfall.
3. Work with the Urban Drainage and Flood Control District to construct the Utah – Junction/Clay St Outfall phase I.
4. Participate with the Urban Drainage and Flood Control District, municipalities, and state or federal agencies in



the joint funding of projects.

5. Work with the Urban Drainage and Flood Control District and the City of Westminster to improve the Shaw Boulevard / Circle Drive drainage system.
6. Continue work on the Stormwater Utility Feasibility study.
7. Target non-road and bridge infrastructure problems in the county, and try to eliminate or mitigate them.

Current Year Objectives

Engineering:

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

Code Enforcement:

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

Capital Improvement Projects:

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

2010 Budget Highlights

- ◆ 2010 Capital Improvements Program projects for the general fund total \$1,795,000. (See below for a listing of the 2010 Capital Improvement Projects and *Exhibit 3-14* in the *Consolidated Budget Summary* section for a description of each specific project.)
- ◆ \$20,000 has been budgeted for records scanning.
- ◆ \$695,000 in revenue has been budgeted for building permits.

**Revenue and Expenditure Summary**

Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Licenses & Permits	\$583,673	\$608,675	\$696,000
Charges For Services/Misc.	68,877	72,182	64,500
Total Revenue	\$652,550	\$680,857	\$760,500
Expenditures			
Personnel Services	\$1,945,513	\$1,960,620	\$2,244,174
Operating & Maintenance	52,331	49,992	30,900
Charges for Services	287,610	639,310	569,935
Capital Outlay	1,474,883	4,199,459	1,375,000
Total Expenditures	\$3,760,337	\$6,849,381	\$4,220,009

Activity/Performance Measures

Description	2008 Actual	2009 Estimate	2010 Projected
FTEs Per 10,000/Capita	0.67	0.66	0.65
Per Capita Spending	\$8.65	\$15.48	\$9.42
Estimated Case Review	600	600	600
Engineering Respond to Service Request	15	15	15
Building Permits Issued	1450-1500	1450-1500	1200-1300
Inspections Completed	4000-4200	4000-4200	3500-3800
Zoning Violations Cases	2,600	2,600	2,600
Environmental Blight Cases	4,000	4,000	4,000
Employees (FTE)	29	29	29

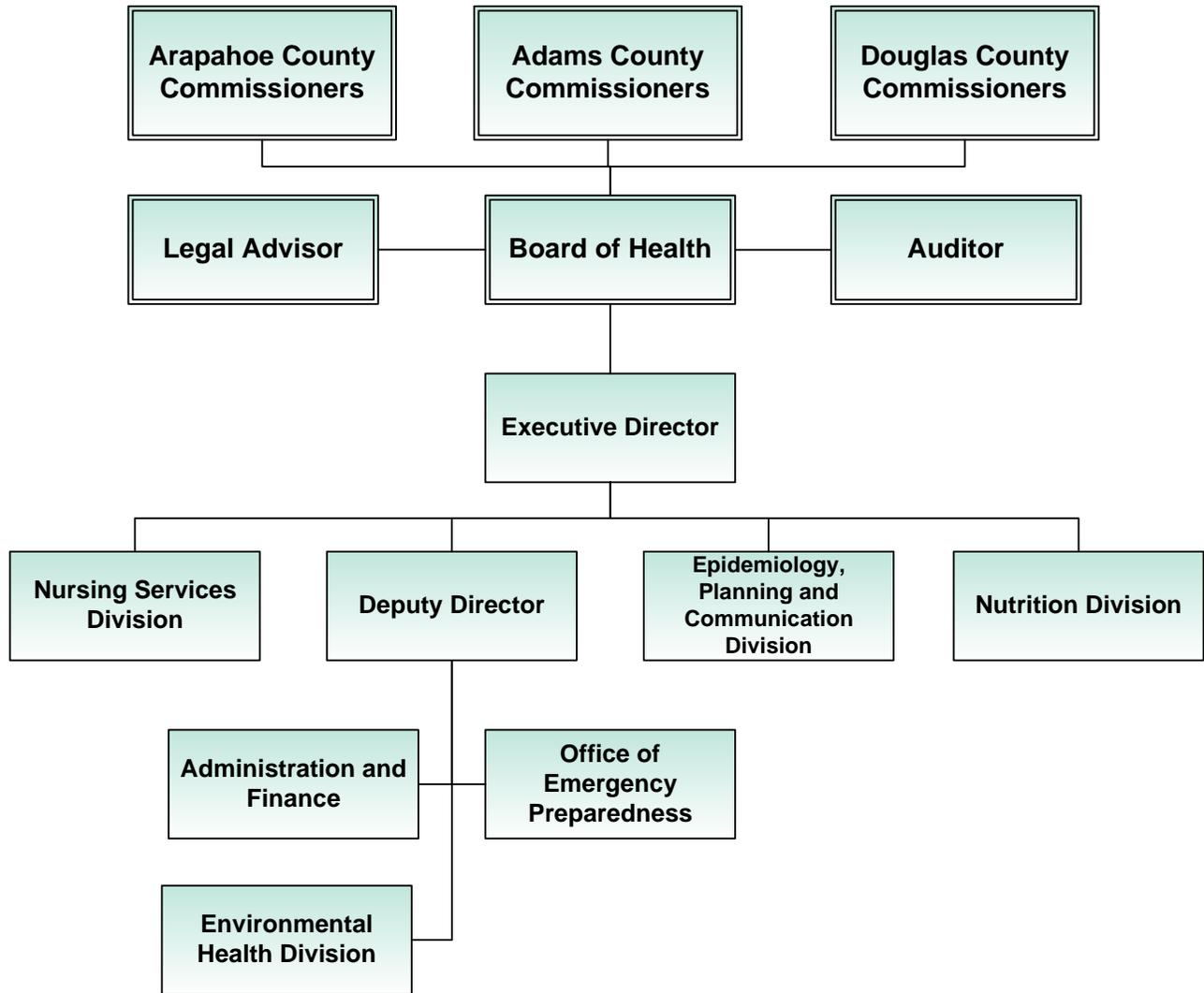


Capital Improvement Projects – General Fund

Project	Amount
Page Gulch	\$100,000
Little Dry Creek Park Master Plan	\$625,000
Miscellaneous Right of Way Acquisition	\$50,000
Shaw Boulevard/Circle Drive Drainage Improvements	\$250,000
Miscellaneous Drainage	\$50,000
Stormwater Regulatory Compliance	\$20,000
Irondale/Kenwood Pond Outfall	\$700,000
Total Projects	\$1,795,000



Tri-County Health Department





Tri-County Health Department

Mission

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

Activity Description/Purpose

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

The department serves a diverse community of approximately 1,343,222 citizens covering nearly 3,000 square miles. Tri-County Health is the largest local health department in the State of Colorado. Office locations are maintained in leased or county-furnished facilities in Commerce City, Northglenn, Aurora, Englewood, Greenwood Village, Lone Tree, Castle Rock, Brighton and Unincorporated Adams County.

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

Environmental Health:

Emergency Preparedness/Response

Food Protection

Individual Sewage Disposal Systems (ISDS)

Child Care Inspections

Land Use

Vector Control

Solid and Hazardous Waste

Rocky Mountain Arsenal

Pools and Beaches

Industrial Hygiene

Public Health Nursing Services:

Immunizations

Early Periodic Screening, Diagnosis and Treatment (EPSDT)

Reproductive Health

Women's Cancer Screening

Nurse Family Partnership

Prenatal Plus

Healthcare Program for Children with Special Needs HCP

Children's Eligibility

International Travel Clinic

Nutrition Services:

Women Infants and Children (WIC) Supplemental Nutrition Program



Community Nutrition Education

Epidemiology, Planning & Communication & Vital Statistics:

Epidemiology and Planning

Infectious and chronic disease surveillance with notifiable disease investigation and control

Health Planning – assessment and evaluation

Communication – media and public relations

Tobacco Prevention and Control

Thriving Communities

Administration and Finance:

General Administration

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

Pharmacy

Information Technology

Vital Records

Long Term Goals

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



2010 Budget Highlights

- ◆ Adams County's 2010 budget contribution to the Tri-County Health Department is \$3,090,360.
- ◆ The 2010 per capita rate for services is \$6.79.
- ◆ Though included in this section of the budget book due to its public health nature, the \$289,000 that has been budgeted for mosquito control, to mitigate the spreading of West Nile Virus is not part of the Tri-County Health Department budget.

Activity/Performance Measures

Description	2008	2009	2010
	Actual	Estimate	Projected
Per Capita Contribution to Health Department	\$6.79	\$6.79	\$6.79
Restaurant Inspections	10,143*	10,143*	10,143*
Women Infant Children Program: Case Load	25,582	25,582	25,582
Children's Immunization Program (Total Clients)	9,114	9,114	9,114
Child Health Plan Plus (CHP+) and Medicaid Applications	1,735	1,735	1,735
Family Planning Program Clients	8,344	8,344	8,344

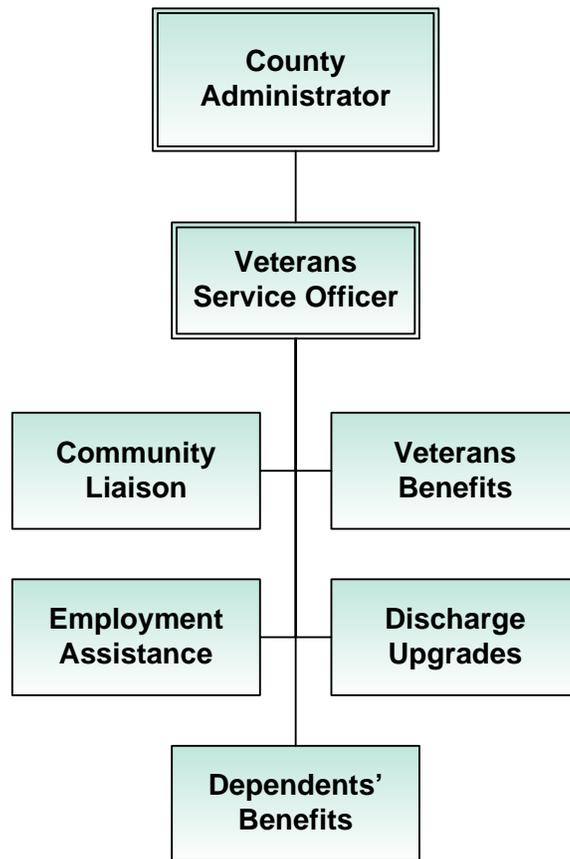
*TCHD conducts more targeted restaurant inspections based upon risk.

Revenue and Expenditure Summary

Account Type	2008	2009	2010
	Actual	Estimate	Budget
Revenue			
Total Revenue	\$0	\$0	\$0
Expenditures			
Charges for Services	\$2,943,078	\$3,005,091	\$3,090,360
West Nile Mitigation	289,000	289,000	289,000
Total Expenditures	\$3,232,078	\$3,294,091	\$3,379,360



Veterans Service Office





Veterans Service Office

Mission Statement

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

Primary Services

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

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

Long Term Goals

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

Current Year Objectives

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

2010 Budget Highlights

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

**Activity/Performance Measures**

Description	2008 Actual	2009 Estimate	2010 Projected
FTEs per 10,000/Capita	0.05	0.05	0.02
Per Capita Spending	\$0.26	\$0.15	\$0.15
Payments to county veterans by the VA	\$3,938,378	\$4,100,000	\$4,200,000
Customers served - Office visits	480	500	520
Customers served - Phone Calls	3,600	3,700	3,800
Claims Filed with CO Veterans Affairs/Others	157	165	180
Employees (FTE)	2.00	2.00	1.00

Revenue and Expenditure Summary

Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
State Grants	\$1,400	\$2,400	\$2,400
Total Revenue	\$1,400	\$2,400	\$2,400
Expenditures			
Personnel Services	\$109,294	\$60,514	\$60,027
Operating & Maintenance	3,716	3,250	5,650
Charges for Services	2,265	2,855	3,580
Total Expenditures	\$113,274	\$66,619	\$69,257



Special Revenue Funds

Fund Category Description

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

Funds

Community Development Block Grant (CDBG)

Community Services Block Grant (CSBG)

Conservation Trust

Contingent

Developmentally Disabled

DIA Noise Mitigation

Head Start

Other Human Services

Open Space

Open Space Projects

Open Space Sales Tax

Road & Bridge

Social Services

Waste Management

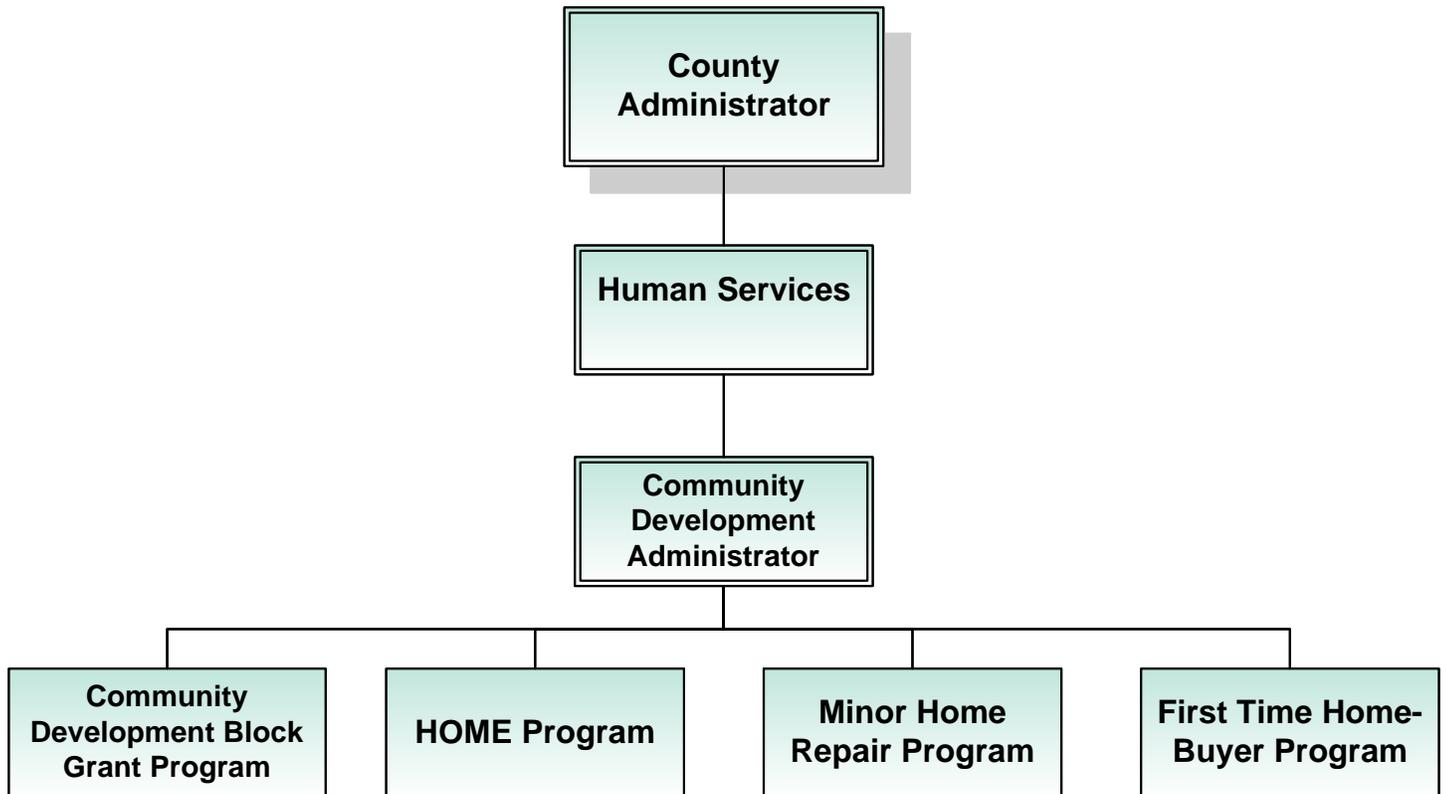
Workforce & Business Services



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Community Development Block Grant Fund





Community Development Block Grant Fund

Description of Fund

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

Mission Statement

The mission of Adams County Human Services is to actively support and build the capacity of citizen groups and community organizations in Adams County so they may enhance the economic, social, environmental, and cultural well being of their communities.

Principles

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

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

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

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

Primary Services

Adams County Human Services manages several federally funded programs for housing, community development, neighborhood revitalization, economic development and human service activities. The common theme of the funds administered by Community Development is that they benefit low- and moderate-income residents of Adams County. There are over 24 non-profit organization and 5 municipalities currently funded by various grants and loans available through Community Development. Almost all funds and programs administered by Community Development directly impact the lives of low- and moderate-income people in Adams County.

Direct service activities provided by Community Development include:

- Minor Home Repair Program
- Housing Rehabilitation



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

Community Development manages the following grant programs:

- Community Service Block Grants (CSBG)
- Adams County Human Services Grants
- Community Development Block Grants (CDBG)
- HOME Investment Partnerships Program
- Emergency Shelter Grants (ESG)

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

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

Long Term Goals

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

The Five-Year Consolidated Plan (2006-2010) Goals are:

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



- ◆ Increase economic opportunities for low - income residents that will increase their personal incomes and move them toward self-sufficiency.

Current Year Objectives

2010 CDBG Objectives / Outputs

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

- ◆ Provide resources and priority need services (e.g., housing services, emergency services, nutrition, linkages with other programs and self-sufficiency services) to eligible population. (2010 Target Goal - 15,240 individuals)
- ◆ Provide basic food security and access to nutrition education to families. (2010 Target Goal - 6,000 households and 15 local food pantries receive food.)
- ◆ Provide information on ACCD programs and services by developing and distributing ACCD flyers and brochures at 5 community events targeting low income citizens.
- ◆ Publish and distribute quarterly newsletters to 250 Adams County community organizations and individuals to increase the awareness of ACCD mission, goals and objectives.

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

- ◆ Create or strengthen resident-based organizations that promote the improvement of their neighborhoods. (2010 Target Goals – one (1) new group created and 20 residents trained.) Continue to work with the three existing target neighborhoods.
- ◆ Coordinate on-going public forums to discuss community needs, housing, and community revitalization issues. (2010 Target Goal – five (5) public meeting/forum to encourage public participation with the use of bilingual notices and materials.
- ◆ Coordinate or encourage the development of neighborhood-based plans and needs assessments. (2010 Target Goal - one (1) neighborhood plan created.)
- ◆ Community Agency Capacity Building (2010 Target Goal – 5 non-profits trained).

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

- ◆ Infrastructure Improvements - Specific project activity that improves or upgrades public infrastructure such as sewers, overhead utility lines, curb cuts for handicapped accessibility. (2010 Target Goal - 16 projects)
- ◆ Public Facilities - Specific project activity that improves public facilities and/or improving ADA accessibility. (2010 Target Goal - 1 project)
- ◆ Recreational Amenities - Specific project activity that targets low income areas to improve recreational and/or public parks amenities (2010 Target Goal - 2 projects)

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

- ◆ Business Development - Provide technical assistance and support to individuals or small business owners wanting to start or expand their own business. (2010 Target Goal - 60 entrepreneurs trained)
- ◆ Small Business / Entrepreneurial Financial Assistance - Direct financial assistance and training to small businesses. (2010 Target Goals - 20 new businesses started)
- ◆ Economic Development Planning - Development of feasibility studies, needs assessments for economic development purposes in Adams County. (2010 Target Goals - 1 project completed in 2010)



2010 HOME Program Objectives

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

- ◆ Provide loans to 25 homeowners to address code, health and safety issues and improve their homes.
- ◆ Provide grants to 35 homeowners for minor repairs or for emergency repairs
- ◆ CHDO Capacity Building: complete two projects in 2010.

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

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

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

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

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

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

2010 Budget Highlights

- ◆ \$8,471,176 in revenue has been anticipated to be received in the program year.



Activity/Performance Measures

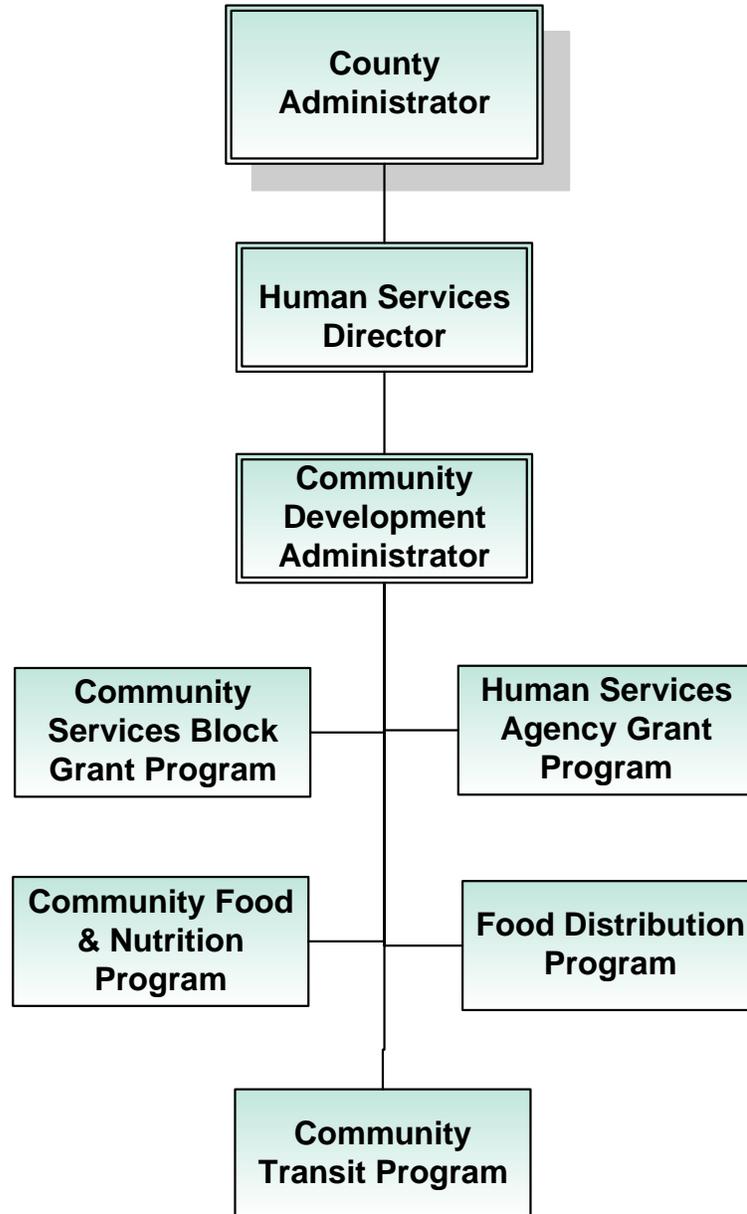
Description	2008	2009	2010
	Actual	Estimate	Projected
FTEs Per 10,000/Capita	0.15	0.15	0.15
Per Capita Spending	\$6.65	\$7.28	\$18.92
Minor Home Repair Housing Units	33	35	35
Single Family Rehabilitation Housing Units	36	30	30
Homeownership Assistance Loans	28	29	35
CHDO Housing Units	10	10	13
Low and Moderate Persons Benefiting from Public Service	14,947	15,000	15,000
Public Facility and Infrastructure Projects Completed	13	16	16
Household/Families	6,640	6,700	6,700
Community Agencies	8	8	8
Employees (FTE)			
	6.5	6.5	6.5

Revenue and Expenditure Summary

Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Intergovernmental Revenue	\$2,789,881	\$3,036,297	\$8,321,176
Interest On Deposits	852	500	0
Program Income	118,724	150,000	150,000
Misc. Revenue	0	0	0
Total Revenue	\$2,909,457	\$3,186,797	\$8,471,176
Expenditures			
Personnel Services	\$451,835	\$500,246	\$599,919
Operating & Maintenance	200,405	24,903	31,133
Charges for Services	50,660	54,081	65,045
Grants to Other Institutions	2,361,556	2,644,903	7,775,079
Capital Outlay	0	0	0
Total Expenditures	\$3,064,456	\$3,224,133	\$8,471,176



Community Services Block Grant





Community Services Block Grant Fund

Description of Fund

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

Mission Statement

The mission of Adams County Human Services is to actively support and build the capacity of citizen groups and community organizations in Adams County so they may enhance the economic, social, environmental, and cultural well being of their communities.

Principles

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

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

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

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

Primary Services

Adams County Human Services manages several federally funded programs for housing, community development, neighborhood revitalization, economic development and human service activities. The common theme of the funds administered by Community Development is that they benefit low- and moderate-income residents of Adams County. There are over 24 non-profit organization and 5 municipalities currently funded by various grants and loans available through Community Development. Almost all funds and programs administered by Community Development directly impact the lives of low- and moderate-income people in Adams County. Direct service activities provided by Community Development include:

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



Community Development manages the following grant programs:

- Community Service Block Grants (CSBG)
- Adams County Human Service Agency Grants (HSAG)
- Community Development Block Grants (CDBG)
- HOME Investment Partnerships Program
- Emergency Shelter Grants (ESG)

Community Service Block Grant (CSBG): Administers and provides financial assistance to community organizations and county departments who serve low income persons in Adams County; such as:

Emergency shelter- transitional housing and affordable permanent housing.

Services for domestic violence - shelter, basic needs, counseling.

Senior Services - Meals on Wheels, Emergency Utility, Senior Conference, Newsletter, In-Home Supportive Service and Tax Preparation.

Transportation Services - Senior transportation service to medical visits, nutritional sites and grocery shopping.

Early childhood education during the summer for children with special needs.

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

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

Long Term Goals

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

The Five-Year Consolidated Plan (2006-2010) Goals are:

- ◆ Maintain and improve the existing supply and quality of affordable housing to meet the needs of low and moderate-income residents in Adams County.
- ◆ Increase the supply of safe, decent and affordable housing for low and moderate-income residents to address the need created by economic growth and the creation of new jobs in Adams County.
- ◆ Expand first time homebuyer opportunities in Adams County for low and moderate-income households.
- ◆ Provide resources, services and linkages that ensure that low and moderate-income homeowners and renters can afford to stay in their homes.



- ◆ Increase access to housing and supportive services for the homeless population in Adams County.
- ◆ Strengthen the delivery and coordination of public services in Adams County.
- ◆ Enhance the livability of low and moderate-income neighborhoods in Adams County.
- ◆ Develop or increase the capacity and leadership abilities of residents and groups in low and moderate-income neighborhoods in Adams County.
- ◆ Increase economic opportunities for low - income residents that will increase their personal incomes and move them toward self-sufficiency.

Current Year Objectives

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

- ◆ Public Services for low-income citizens - Provide resources and priority need services (e.g., housing services, emergency services, nutrition, linkages with other program and self-sufficiency services) to eligible population. (2010 Target Goal - 13,505 individuals)
- ◆ Food Assistance / Security Programs - Provide basic food security and access to nutrition education to families. (2010 Target Goal - 5,000 households and 15 local food pantries receive food.)
- ◆ Provide information on ACCD programs and services by developing and distributing ACCD flyers and brochures at 5 community events targeting low income citizens.

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

- ◆ Neighborhood Capacity Building and Leadership Development - Create or strengthen resident-based organizations that promote the improvement of their neighborhoods. (2010 Target Goals – 1 new group created and 80 residents trained)
- ◆ Community Outreach - Coordinate on-going public forums which discuss community needs, housing, and community revitalization issues. (2010 Target Goal - 5 public meetings/forums to encourage public participation; a community partnership effort for housing repair/painting; and local government collaboration and partnering for delivery of transportation for disabled and seniors.)

2010 Budget Highlights

- ◆ \$949,281 in revenue has been budgeted for the 2010 CSBG Program Year.

**Activity/Performance Measures**

	2008	2009	2010
Description	Actual	Estimate	Projected
FTEs Per 10,000/Capita	0.10	0.10	0.10
Per Capita Spending	\$0.89	\$0.89	\$0.89
Household/Families	5,000	5,000	5,000
Community Agencies	6.5	6.5	6.5
<hr/>			
Employees (FTE)	4.5	4.5	4.5

Revenue and Expenditure Summary

Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Intergovernmental Revenue/Misc	\$418,042	\$547,693	\$949,281
Total Revenue	\$418,042	\$547,693	\$949,281
Expenditures			
Personnel Services	\$276,373	\$197,201	\$253,817
Operating & Maintenance	21,061	45,559	43,057
Charges for Services	24,883	25,851	24,600
Grants to Other Institutions	95,726	69,558	627,807
Capital Outlay	0	290,761	0
Total Expenditures	\$418,043	\$628,930	\$949,281



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Conservation Trust Fund

Description of Fund

The conservation trust fund, classified as a special revenue fund, accounts for expenditures and revenues received from the Colorado Lottery and other special grants designated for trails and open space in the county as set forth in Colorado Revised Statutes 29-21-101.

Mission Statement

Acquire, develop and renovate Adams County parks, trails, park facilities, and new sites to benefit residents. The funds for this program come from the conservation trust fund (Colorado Lottery) and grants. According to state law, lottery funds can be used for "the acquisition, development, and maintenance of new construction sites for capital improvements or maintenance for recreational purposes in any public sites."

Budget Policy

The conservation trust fund uses fund balance as the primary revenue source. The policy is to budget funds currently available and reserve the current year's revenues generated from the Colorado Lottery for the next year's program activities.

Responsibility for development and administration of the conservation trust fund budget rests with the Director of the Parks and Community Resources Department.

Long Term Goals

1. Provide funding from the Conservation Trust Fund program for the maintenance and operation of facilities that have been developed wholly or in part with Conservation Trust Fund monies.
2. Provide matching funds from the CTF program with other revenue sources such as grants, funds from the 30% sales tax distribution and general fund dollars to design and construct new trails and park amenities consistent with adopted plans.

Current Year Objectives

- Goal 1 objective: Fund five (5) FTE's: the three-person construction crew and two parks maintenance workers.
- Goal 1 objective: Fund the purchase of materials and equipment used to maintain and operate Conservation Trust Fund facilities.
- Goal 2 objective: Complete construction of the South Platte Pedestrian Bridge near 136th Avenue, construct one mile of concrete trail that will extend north and east to Old Brighton Road, complete design of the South Platte Pedestrian Bridge near 104th Avenue and begin construction of the bridge in 2010, complete the Trail Alignment Study for the S. Platte River Trail between 108th Avenue and 120th Avenue and enter into an MOU or IGA with Denver Water to complete a cost-share project to install culverts to serve as a crossing of First Creek for both the South Platte River Trail and Denver Water maintenance access.
- Goal 2 objective: Provide matching funds to leverage \$5.25 million dollar GOCO grant, and provide funds to leverage a \$110,000 Fishing-Is-Fun grant.
- Goal 2 objective: Fund service, operations and salary for five (5) FTE's to perform maintenance of facilities funded with CTF funds, provide construction services on new facilities and provide maintenance construction activities on existing facilities.

**2010 Budget Highlights**

- ◆ \$200,000 was approved to construct three shelters and a parking lot at Rotella Park.
- ◆ \$10,000 was approved to begin a rotational replacement of the County's concrete trails.

Activity/Performance Measures

	2008	2009	2010
Description	Actual	Estimate	Budget
FTEs per 10,000/Capita	0.12	0.11	0.11
Per Capita Spending	\$1.81	\$0.65	\$1.43
Employees (FTE)	5.00	5.00	5.00

Revenues and Expenditures Summary

Account Type	2008 Actual	2009 Forecast	2010 Budget
Revenues			
Intergovernmental	\$636,679	\$597,485	\$592,000
Charges for Services	18,115	3,774	5,373
Miscellaneous	0	0	0
Other Sources	0	0	0
Total Revenue	\$654,794	\$601,259	\$597,373
Expenditures			
Personnel	\$263,701	\$272,940	\$285,449
Operating & Maintenance	20,159	9,679	19,800
Charges for Services	1,892	3,496	20,200
Capital	0	0	315,800
Other Uses	500,000	0	0
Total Expenditures	\$785,752	\$286,115	\$641,249



Contingent Fund Emergency Reserve

Description of Fund

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

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

Primary Services

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

2010 Budget Highlights

- ◆ For the 2010 budget, a total appropriation of \$5,578,956 has been approved to assure that resources will be available in case of a major disaster and to meet the requirements of the TABOR amendment.
- ◆ The beginning fund balance is \$5,349,069. After the transfer in of \$229,887 from the general fund, the fund balance will total \$5,578,956 for 2010.

Revenue and Expenditure Summary

Account Type	2008 Actual	2009 Estimate	2010 Budget
<i>Revenue/Other Financing Sources</i>			
Transfers In	\$301,089	\$124,022	\$229,887
Total Revenue/Other Financing Sources	\$301,089	\$124,022	\$229,887
<i>Expenditures</i>			
Personnel Services	\$0	\$0	\$0
Operating & Maintenance	0	0	0
Charges for Services	0	0	5,578,956
Capital Outlay	0	0	0
Total Expenditures	\$0	\$0	\$5,578,956



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Developmentally Disabled Fund

Description of Fund

The developmentally disabled fund, classified as a special revenue fund, is used for the collection of general property taxes designed for aiding individuals with special needs. The fund is legally restricted to account for sources of revenue to be expended for specified programs helping the developmentally disabled.

Primary Services

Colorado Revised Statute 27-10.5-104 authorizes counties to set a mill levy for the purpose of providing matching funding for the acquisition of services on behalf of developmentally disabled residents of the county. Adams County established a fund to receive the property tax revenue that meets the required 5% local match of state and federal funding with the 2010 mill levy of 0.257 mills.

2010 Budget Highlights

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

Revenue and Expenditure Summary

Account Type	2008 Actual	2009 Forecast	2010 Budget
Revenue			
Taxes	\$1,140,276	\$1,166,334	\$1,157,015
Total Revenue	\$1,140,276	\$1,166,334	\$1,157,015
Expenditures			
Personnel Services	\$0	\$0	\$0
Operating & Maintenance	0	0	0
Charges for Services	17,078	17,475	17,977
Governmental Services	1,115,938	1,144,346	1,144,346
Total Expenditures	\$1,133,016	\$1,161,821	\$1,162,323



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DIA Noise Mitigation Fund

Description of Fund

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

In May 1988, the voters of Adams County approved an agreement that allowed the City and County of Denver to annex land for the construction of what came to be called DIA. Denver agreed that DIA would be operated in such a fashion that noise impacts would be held to an acceptable level. The acceptable levels of aircraft noise were specified in the agreement. The agreement provided that if DIA exceeded the acceptable levels of noise for any given year, they would have a year to correct the violation. If not corrected, Denver would be required to make noise mitigation payments to Adams County or the cities within which the violations occurred.

Primary Services

Adams County established a program to use DIA noise mitigation money to address noise issues for eligible affected parties. Eligibility for funding requires that homeowners must have lived in their homes continuously since DIA opened and that they live within the five-mile eligibility area from DIA. The amount of funding varies with proximity to DIA and decreases with distance. For homes within two miles of DIA, Adams County will pay up to \$20,000 for improvements. Between two and three miles, the maximum is \$17,000. Between three and four miles, the maximum is \$14,000 and between four and five miles, the maximum is \$11,000. The county's Planning and Development Department administers the program and applications.

2010 Budget Highlights

- ◆ There are currently no budgeted expenditures in 2010. Any funds remaining at the end of 2009 will be carried over into 2010 through a supplemental.

Revenue and Expenditure Summary

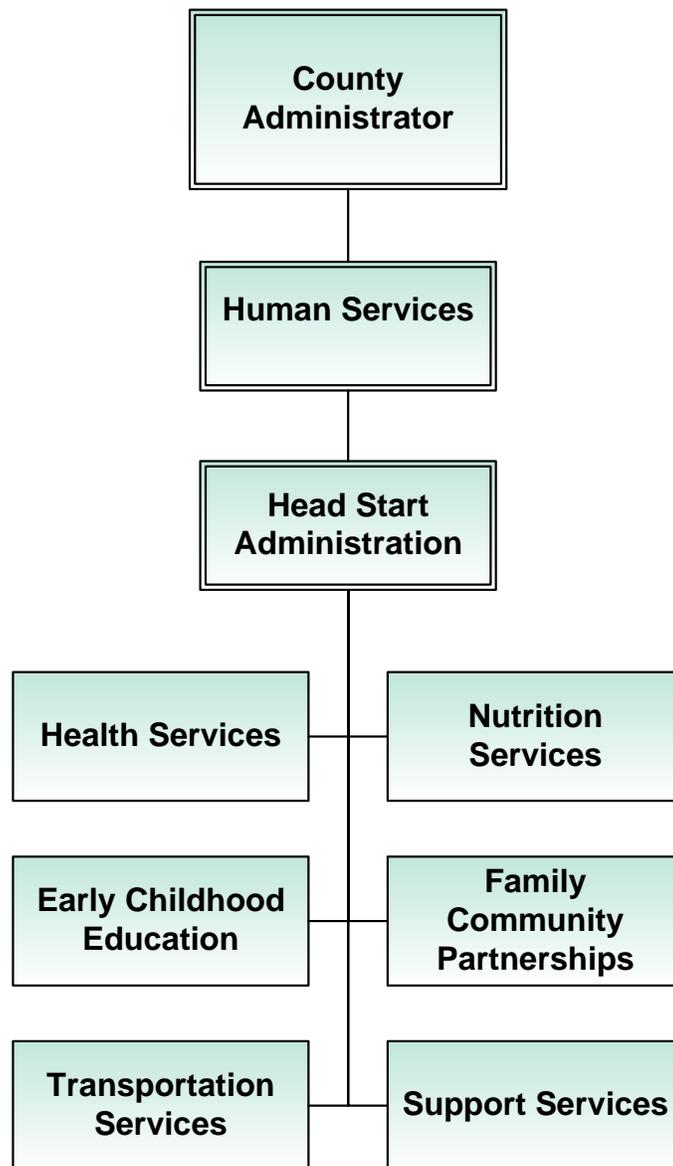
Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Investment Income	\$38,043	\$5,573	\$0
Fines & Forfeitures	0	0	0
Other Finance Sources	0	0	0
Total Revenue	\$38,043	\$5,573	\$0
Expenditures			
Charges for Services	\$185,694	\$43,866	\$0
Governmental Services	0	0	0
Other Finance Uses	0	0	0
Total Expenditures	\$185,694	\$43,866	\$0



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Head Start





Head Start Fund

Description of Fund

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

Mission Statement

The mission of Adams County Head Start (ACHS) is to provide high-quality early education for children in partnership with their families and the community.

The philosophy of Adams County Head Start is that all children are born ready to learn therefore the quality of their earliest experiences is critical for later school success. Towards this effort ACHS is committed to providing:

- A highly qualified and educated staff;
- An outcome-focused curriculum;
- Comprehensive health and support services;
- Meaningful opportunities for parent involvement; and,
- Enhanced collaboration and coordination with other early childhood programs.

The vision of ACHS is that every child enrolled in Head Start will enter kindergarten with the competencies necessary to succeed in school and caregivers will be empowered to be their child's most important teacher.

Primary Services

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

Comprehensive Health and Mental Health Services: Children health and developmental screenings and staff ensure children are up-to-date on immunizations and well child check-ups. Children also receive a dental exam, cleaning and fluoride treatments annually. An early childhood mental health specialist provides on-site consultation and services for children and families.

Family Partnerships/Parent Involvement: Parents receive assistance and support in identifying and achieving personal and family goals. Parents are involved in all aspects of the program including planning and decision-making. ACHS focuses on increasing the involvement of fathers and other male role models in their child's education.

Long Term Goals

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



Current Year Objectives

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

2010 Budget Highlights

- ◆ \$4,980,270 is budgeted based on the minimum number of 470 children that Adams County Head Start is expected to serve during the program year.
- ◆ \$50,000 is budgeted as a transfer in from the general fund to help cover the costs of employee insurance.

Activity/Performance Measures

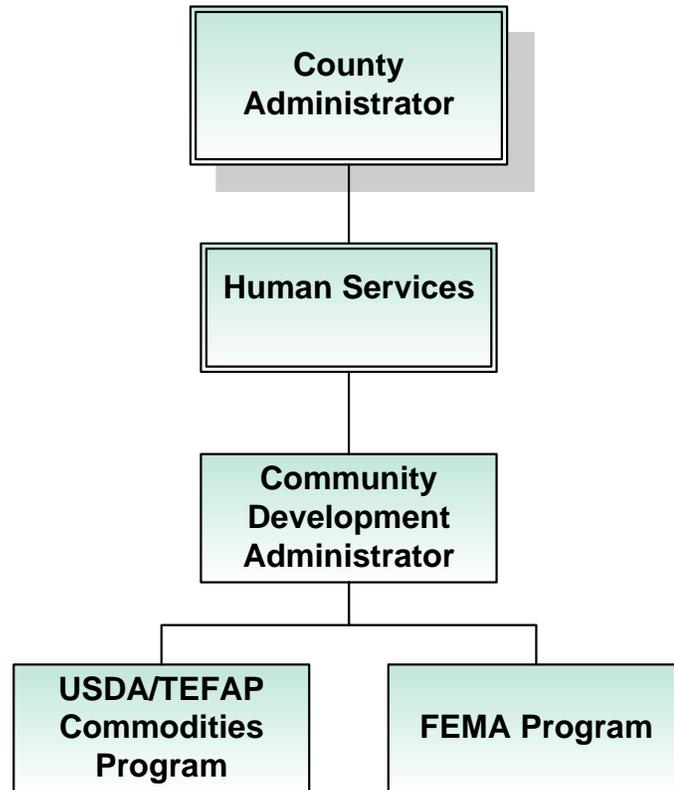
Description	2008	2009	2010
	Actual	Projected	Projected
FTEs Per 10,000/Capita	1.71	1.67	1.65
Per Capita Spending	\$8.96	\$9.77	\$11.23
Percentage of Teacher Credentials BA	40%	50%	50%
Percentage of Teacher Credentials AA	60%	50%	50%
Percentage of Teacher Assistant CDA	70%	100%	100%
Number of Families Receiving Referrals to Community Services	500	502	550
Number of Persons Providing Volunteer Services to ACHS	641	540	590
Percent of Children Up-to-date on Preventive Health Care	95%	91%	93%
Percentage of Children With Health Insurance	90%	89%	90%
Employees (FTE)	74	74	74

**Revenue & Expenditure Summary**

Account Type	2008 Actual	2009 Estimate	200 Budget
<i>Revenue</i>			
Intergovernmental Revenue	\$3,741,661	\$4,115,196	\$4,953,989
Misc. Revenues	93,934	140,279	26,281
Total Revenue	\$3,835,595	\$4,255,475	\$4,980,270
<i>Expenditures</i>			
Personnel Services	\$2,898,558	\$3,022,356	\$3,605,580
Operating & Maintenance	399,459	525,870	390,252
Charges for Services	587,579	782,120	1,034,438
Capital Outlay	0	0	0
Total Expenditures	\$3,885,596	\$4,330,346	\$5,030,270



Other Human Services





Other Human Services Fund

Description of Fund

The other human services fund classified as a special revenue fund, accounts for revenues and expenditures associated with the operations of small human service programs by the county. The Adams County Human Services administers the other human services fund.

Mission Statement

The mission ACCD is to actively support and build the capacity of citizen groups and community organizations in Adams County so they may enhance the economic, social, environmental, and cultural well being of their communities.

Primary Services

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

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

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

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

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

Long Term Goals

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

2010 Budget Highlights

- ◆ \$48,375 in revenue is anticipated in 2010

**Activity/Performance Measures**

Description	2008	2009	2010
	Actual	Estimate	Projected
Per Capita Spending	\$0.20	\$0.10	\$0.10
Total number of low income households served - FDC	5,566	6,000	6,000
Total number of individuals served - FDC	18,96	20,000	20,000
Employees (FTE)	0	0	0

Revenue and Expenditure Summary

Account Type	2008	2009	2010
	Actual	Estimate	Budget
Revenue			
Intergovernmental Revenue	\$36,891	\$95,326	\$48,375
Total Revenue	\$36,891	\$95,326	\$48,375
Expenditures			
Personnel Services	\$7,068	\$1,933	\$0
Operating & Maintenance	36,077	40,900	43,775
Charges for Services	214	2,250	4,600
Governmental Services	0	0	0
Total Expenditures	\$43,360	\$43,150	\$48,375



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Open Space Fund

Description of Fund

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

2010 Budget Highlights

- ◆ Interest on deposits is projected to be \$5,221
- ◆ \$45,257 is expected to be received for the rental of county land.
- ◆ No expenditures are budgeted in the open space fund for 2010.

Revenue and Expense Summary

Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Interest	\$24,914	\$3,926	\$5,221
Miscellaneous	69,484	47,707	45,257
Other Financing Sources	0	0	0
Total Revenue	\$94,398	\$51,633	\$50,478
Expenditures			
Operating & Maintenance	\$0	\$0	\$0
Charges for Services	0	0	0
Capital	28,065	0	0
Other Financing Uses	0	0	0
Total Expenditures	\$28,065	\$0	\$0



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Open Space Projects Fund

Description of Fund

The open space projects fund, classified as a special revenue fund, was established in 2002 for the purpose of consolidating the various sources of open space funding into one fund, and to designate and track expenditures solely for open space projects.

Current Year Objectives

- Apply for grants, and develop partnerships, to fund open space purchases as identified in the South Platte River Heritage Plan and the Adams County Open Space Plan.

2010 Budget Highlights

- ◆ \$4,600,000 has been appropriated for the purchase of property that is consistent with the Adams County Open Space Plan, Barr Lake Buffer Zone Plan, the South Platte River Heritage Plan, 104th Avenue Fishing Lakes Master Plan or the Regional Park Master Plan.
- ◆ \$2,300,000 has been appropriated for the North East Greenway Match fund.
- ◆ \$2,760,000 in grant revenue is budgeted for partial reimbursement of previous and future purchases of open space.
- ◆ \$593,727 is anticipated for Adams County's portion of the 30% distribution of the open space sales tax.

Revenue and Expenditure Summary

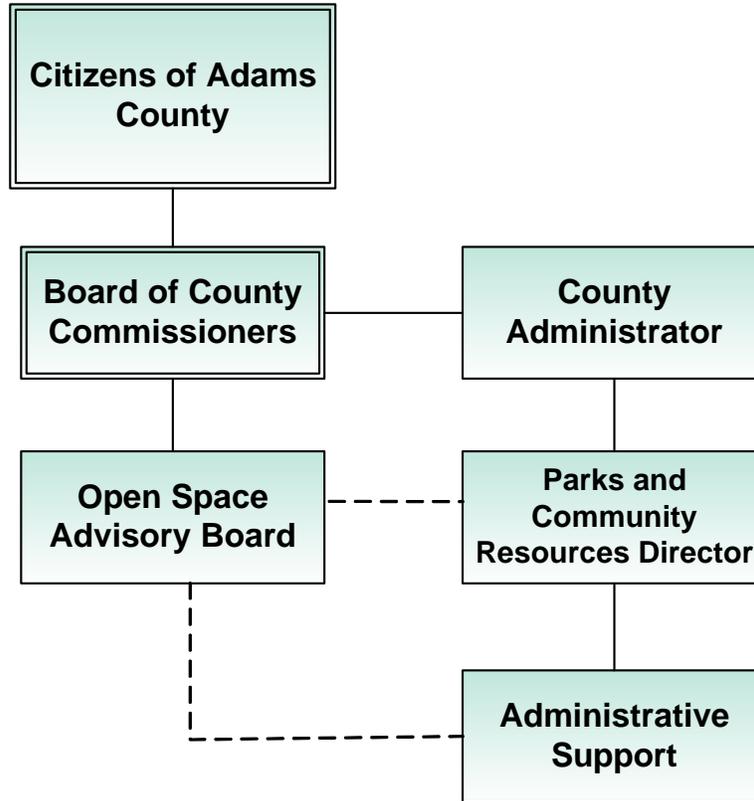
Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Intergovernmental	\$0	\$2,888,000	\$2,300,000
Investment Income	30,226	7,717	9,443
Miscellaneous	309,120	1,393,925	78,492
Other Financing Sources	3,536,033	1,901,414	3,353,727
Total Revenue	\$3,875,379	\$6,191,056	\$5,741,662
Expenditures			
Personnel Services	\$0	\$0	\$0
Operating & Maintenance	0	0	0
Charges for Services	36,281	21,140	59,000
Capital	4,897,730	4,033,008	7,000,000
Other Financing Uses	81916	20,914	0
Total Expenditures	\$5,015,927	\$4,075,062	\$7,059,000



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Open Space Sales Tax





Open Space Sales Tax Fund

Description of Fund

On November 2, 1999, Adams County citizens voted in favor of a temporary sales tax of one-fifth of one percent (0.2 percent) on sales in the county, for the purpose of preserving open space, preserving wildlife habitat, parkland purchase and development, trail development and creating and maintaining parks and recreation facilities. In November 2004, Adams County citizens voted in favor of extending the tax from January 1, 2007 through December 31, 2026 and increasing it to one-quarter of one percent (0.25 percent).

Mission Statement

To administer the tax according to the November 1999 open space sales tax issue passed by the voters.

Primary Services

The proceeds of the sales tax shall be administered in the following manner:

- ◆ An Open Space Advisory Board, appointed by the Board of County Commissioners, shall consist of seven members, four of who shall be residents of unincorporated Adams County and three of who shall be residents of cities or towns located within the county. The advisory board shall meet quarterly and will make recommendations to the Board of County Commissioners regarding the distribution of proceeds from the collection of the sales tax.
- ◆ Two percent of the proceeds are used for administrative purposes.
- ◆ Thirty percent of the remaining proceeds shall be returned to the cities, towns, and unincorporated areas of the county in the same proportion as is the ratio of open space sales tax collected within the city, town, or unincorporated area to the total county sales tax collected.
- ◆ Seventy percent of the remaining proceeds, after the administrative fee, will be available to be distributed through a grant process, in accordance with the guidelines of the adopted resolution, to jurisdictions with approved open space and/or recreation plans. No less than 40% shall be expended for passive uses and no more than 28% shall be expended for active uses. Interest generated by the fund will be distributed through the grant process.

Long Term Goals

1. Facilitate the open space grant process consistent with Adams County Resolutions 99-1 and 2004-1
2. Maintain and enhance public support of the Open Space sales tax program.
3. Manage a monitoring program for properties that have a Conservation Easement or Declaration of Covenants, Conditions and Restrictions placed on it as a condition of receiving an Open Space grant.

Current Year Objectives

- Goal 1 objective: Execute two grant cycles per year by facilitating all OSAB board and BOCC communications & meetings, including public hearing materials, study session materials, modification requests, grant applications and OSAB minutes.
- Goal 1 objective: Program OSAB meetings and tours, provide training and outreach to applicants and OSAB, audit close-out materials, facilitate grant reimbursements back to grantee's, provide feedback to applicants, and provide fiscal reporting of sales tax revenues to applicants.
- Goal 2 objective: Compile sales tax data, text and pictures for the annual report to the public highlighting significant accomplishments and milestones.



- Goal 2 objective: Program and implement the annual Open Space Forum in the fall.
- Goal 2 objective: Develop a volunteer data base and program one volunteer event in the spring on a park or open space property that has received grant funding.
- Goal 3 objective: Implement policy and processes to monitor conservation easements and Declarations of Covenants, Conditions, and Restrictions including completion of monitoring forms, record retention and remedy of violations
- Goal 3 objective: Begin annual monitoring of the projects no later than the third quarter and produce written documentation for each inspection, maintain contact information for each property/easement, provide notification to the director and landowner of violations, and develop and maintain GIS data on easements.

2010 Budget Highlights

- ◆ Projected revenue generated from the open space sales tax is \$9,162,450.
- ◆ The 2010 appropriated budget includes \$183,249 for administrative purposes, \$2,693,760 for direct distribution to the cities, towns, and unincorporated Adams County, and \$6,285,441 for grants to those entities with approved open space and/or recreation plans.

Activity/Performance Measures

	2008	2009	2010
Description	Actual	Estimate	Projected
OSAB trainings held	1	0	2
Grant writing training held	2	2	2
Grants Awarded			
Grant Amounts Awarded	\$8,764,848	\$4,061,673	\$13,000,000
Grant Amounts Distributed	\$4,075,171	\$6,054,735	\$7,000,000
Employees (FTE)	1.75	1.75	1.75

**Revenue and Expenditure Summary**

Expenditure Type	2008 Actual	2009 Estimate	2010 Budget
<i>Revenues</i>			
Taxes	\$10,171,118	\$9,071,733	\$9,162,450
Investment Income	532,986	67,388	85,896
Miscellaneous	218,757	661	-
Other Financing Sources	67,304	-	-
Total Revenue	\$10,990,165	\$9,139,782	\$9,248,346
<i>Expenditures</i>			
Personnel Services	\$108,951	\$139,607	\$135,288
Operating & Maintenance	5,257	3,041	7,850
Charges for Services	42,865	119,861	120,577
Governmental Services	3,815,086	6,989,889	8,481,236
Capital	-	-	-
Other Financing Uses	2,946,015	1,901,414	3,353,727
Total Expenditures	\$6,918,174	\$9,153,812	\$12,098,678



Road & Bridge Fund

Description of Fund

Colorado Revised Statute 43-2-202, requires Colorado counties to establish a road and bridge fund to account for activities related to road and bridge construction, maintenance, and administration. The fund balance is comprised of unexpended property taxes, specific ownership taxes and a temporary sales tax of one-fifth percent. The period of taxation for the temporary sales tax will run from January 1, 2009 through December 31, 2028. Classified as a special revenue fund, all funds received for expenditures on roads and bridges must be accounted for in the road and bridge fund.

Mission Statement

Administration/Highway: Provide services to the taxpayers of Adams County in a timely, economical, and professional manner.

Construction Inspection: Provide assistance and excellent service to the public works staff, elected officials, development community, builders and contractors, engineering and technical assistance, the citizens of Adams County, and quality assurance of all constructed roadway and drainage systems within the right-of-way. The Construction Management Section also secures public safety on our traveled graveled or paved roadways within Adams County by following construction standards as set forth by various federal agencies, Colorado Department of Transportation and the Adams County Board of County Commissioners.

Traffic Services: Establish and maintain safe, uniform and reasonable traffic control devices throughout the county that comply with federal, state, and county laws and regulations. Conduct input and traffic studies used to determine the need and type of roadway improvements that are necessary to relieve traffic congestion and improve safety.

Primary Services

Administration: Provides clerical and management support for Public Works employees, as well as acts as department liaison role when responding to county citizen concerns.

Construction Inspection: The Construction Management Section provides quality assurance to all constructed roadways and drainage systems within the right-of-way. Quality is assured by following the construction standards as set forth by various federal agencies, Colorado Department of Transportation and the Adams County Board of County Commissioners.

Highway: Maintains the dedicated rights-of-way, and provides normal routine maintenance and emergency response for 114 Major Bridge with a span length larger than twenty (20) feet and over 65 Minor Bridge with span length under twenty (20) feet and approximately 1,300 lane miles of paved roadways and 700 lane miles of gravel roadways located in the county maintained system.

Traffic Services: Provides technical support for all traffic and transportation issues; installs and maintains traffic control devices and pavement markings within the county; responds to public and private sector traffic development and safety issues; enforces zoning regulations that relate to access and safety issues; maintains and monitors an accident history computer data base; designs and coordinates street light installations; and monitors traffic conditions and initiates or makes recommendations for changes based on these conditions.



Long Term Goals

Traffic Services

1. Reduce traffic congestion and improve level of service for major roadways and signalized intersections.
2. Reduce the accident rate on county's maintained roadways.
3. Complete street light installations for all unlighted developed areas and locations with high night accident rates.
4. Continue to provide quality assurance to all constructed roadways and drainage systems in the right of way.
5. Complete goals with little or no funding increases.
6. Continue traffic control device installation and maintenance.

Construction Inspection:

7. Provide quality assurance to all constructed roadways and drainage systems within the public right-of-way. By maintaining quality assurance, the Construction Management Section secures public safety on the County's traveled graveled or paved roadways within Adams County.
8. Provide customer satisfaction by allowing the procurement of various types of permits expeditiously.

Current Year Objectives

- Maintain accurate expenditure records, employee records, daily activities, project records, materials used, and snow and ice reports.
- Provide direction so that all employee, citizen, and elected official requests are handled in a timely manner.
- Provide direction and assistance to staff on all policies and procedures, as adopted by the Board of County Commissioners.
- Gravel, sweep, pave, and dust abate roadways.
- Provide safe and efficient flow of traffic within the county-maintained system by removing snow and applying sand and salt.
- Reduce the amount of sand used for snow and ice control by using more salt and alternative de-icers. This effort is to continue compliance with the Regional Air Quality Council's mandated reduction in particulate air pollution caused by sanding operations.
- Continue maintenance of traffic signals and systematic upgrade of signal timing, software, and control equipment. Continue street light installation in unlighted areas.
- Continue upgrade of signs to comply with updated Federal Manual on Uniform Traffic Control Devices, 2003 Edition.
- Continue upgrade of signs to include new county logo.
- Complete design and coordinate installation of new street lighting.
- Update traffic signals interconnect timing for two coordinated signal systems.
- Continue systematic upgrade of traffic signal detection from inductive loop to video type detection.
- Apply new GIS sign management system.
- Provide survey records and assisting the public with information requests.
- Protect the interests of the county relating to safety of public rights-of-way.
- Improve customer service and employee morale.
- Continue to implement the new Storm Water Quality Regulations for all construction that disturbs more than one acre within the county.

Capital Improvement Projects (CIP) Objectives:



- Continue the construction of the Pecos Street Railroad Grade Separation project.
- Continue the street design and drainage improvements in the Goat Hill Area, Phase I.
- Complete construction of 62nd Parkway from Pecos Street to Huron Street.
- Begin Construction of Washington Street Phase III from Highway 224 to Union Pacific Railroad north of 58th Avenue.
- Inspect all minor bridges in the county that have a span opening less than twenty (20) feet.
- Continue to maintain county roadways by paving and reconstruction according to Pavement Management System.
- Continue to maintain county roadways after paving operations, by performing chip seal, crack seal and slurry seal.
- Improve neighborhoods with Community Development Block Grant (CDBG) funds.
- Repair, rebuild or replace county bridges that are structurally deficient or outdated.
- Work with the public to replace damaged sidewalks, crosspans, and inlets, by using the miscellaneous concrete budget.
- Design and construct street and intersection improvements for arterial and collector roadways.

2010 Budget Highlights

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

Capital Improvement Program (CIP)

- ◆ Constructs and preserves the needed infrastructure to insure public safety and encourage economic development in Adams County. These activities include road, bridge, safety and hazard elimination projects, paving, concrete replacement, and railroad crossing programs. The 2010 CIP provides \$26,975,000 for such projects.

Project	Gross County Cost
Streets Program	\$4,500,000
Pecos St I-76 to 52nd Ave	\$10,000,000
Pavement Management System	\$740,000
Street Seal	\$350,000
Chip Seal	\$300,000
Miscellaneous Concrete	\$250,000
Street Striping	\$150,000
Crack Seal	\$125,000
Bridge Repair	\$100,000
Brantner Gulch Bridge	\$600,000
Misc. ROW Acquisition	\$100,000
Goat Hill Area	\$400,000
Washington St - Phase III	\$9,260,000
Washington St - Phase IV	\$100,000
Total Capital Improvement Projects	\$26,975,000



Payment to Cities

- ◆ \$7,704,345 of road and bridge expenditures has been budgeted for payments to cities. These funds are not available to the county for road and bridge purposes.
- ◆ \$5,525,280 has been budgeted to anticipate payments to the cities and towns for the temporary sales tax of one-fifth percent. Sales tax collected within the county will be remitted to the cities and towns in the same proportion as is the ratio of sales tax collected within the city, town or unincorporated area of the county total sales tax collections, as computed from information provided by the Colorado Department of Revenue.
- ◆ \$2,179,065 has been budgeted to anticipate remittance of property taxes to municipalities. A certain percentage of the property taxes collected in the road and bridge fund must be transferred to municipalities within the county according to the following formula:

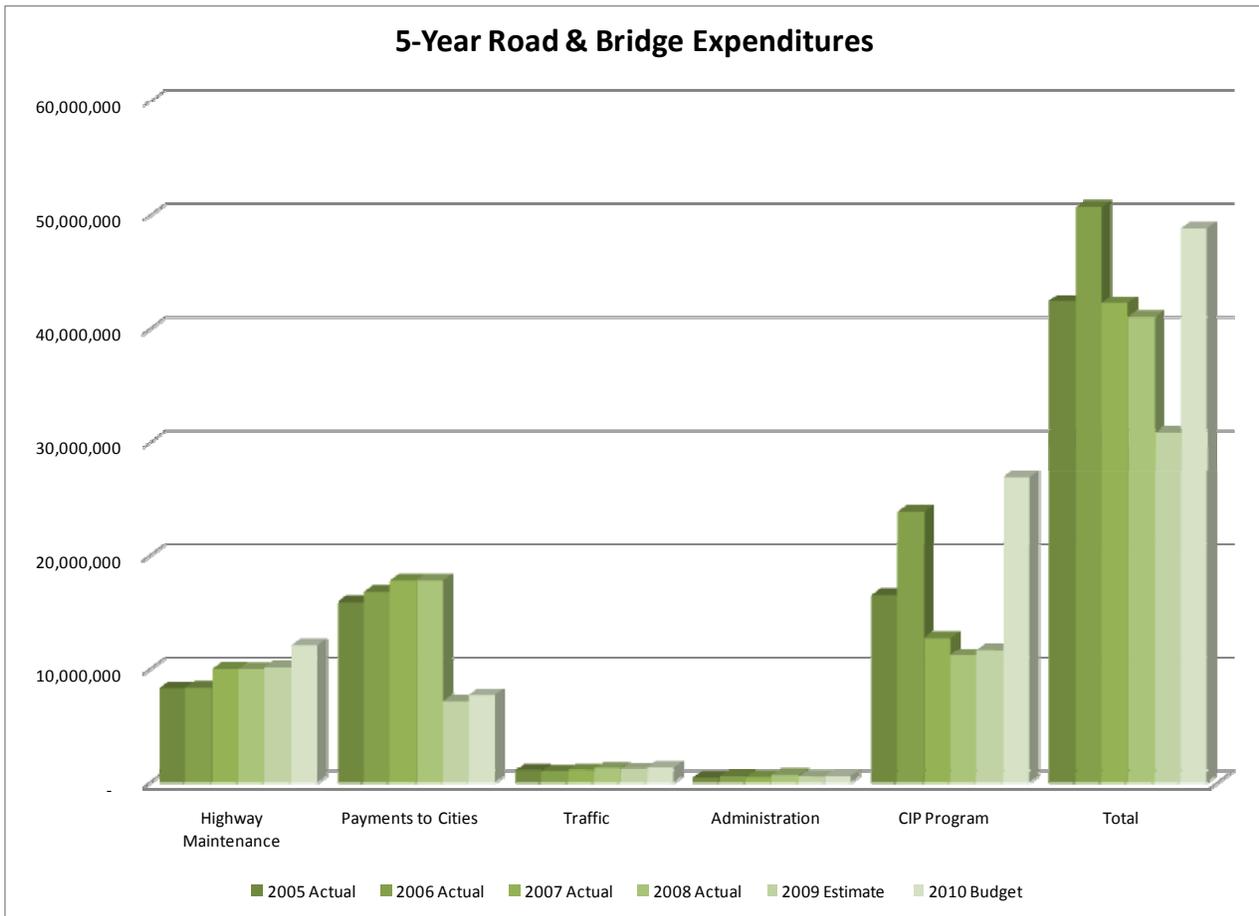
Formula:

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

Based on this formula, for every \$1.00 of property tax collected in the road & bridge fund, approximately \$0.64 is available to the county for road and bridge expenditures.

Overall Road and Bridge Expenditures

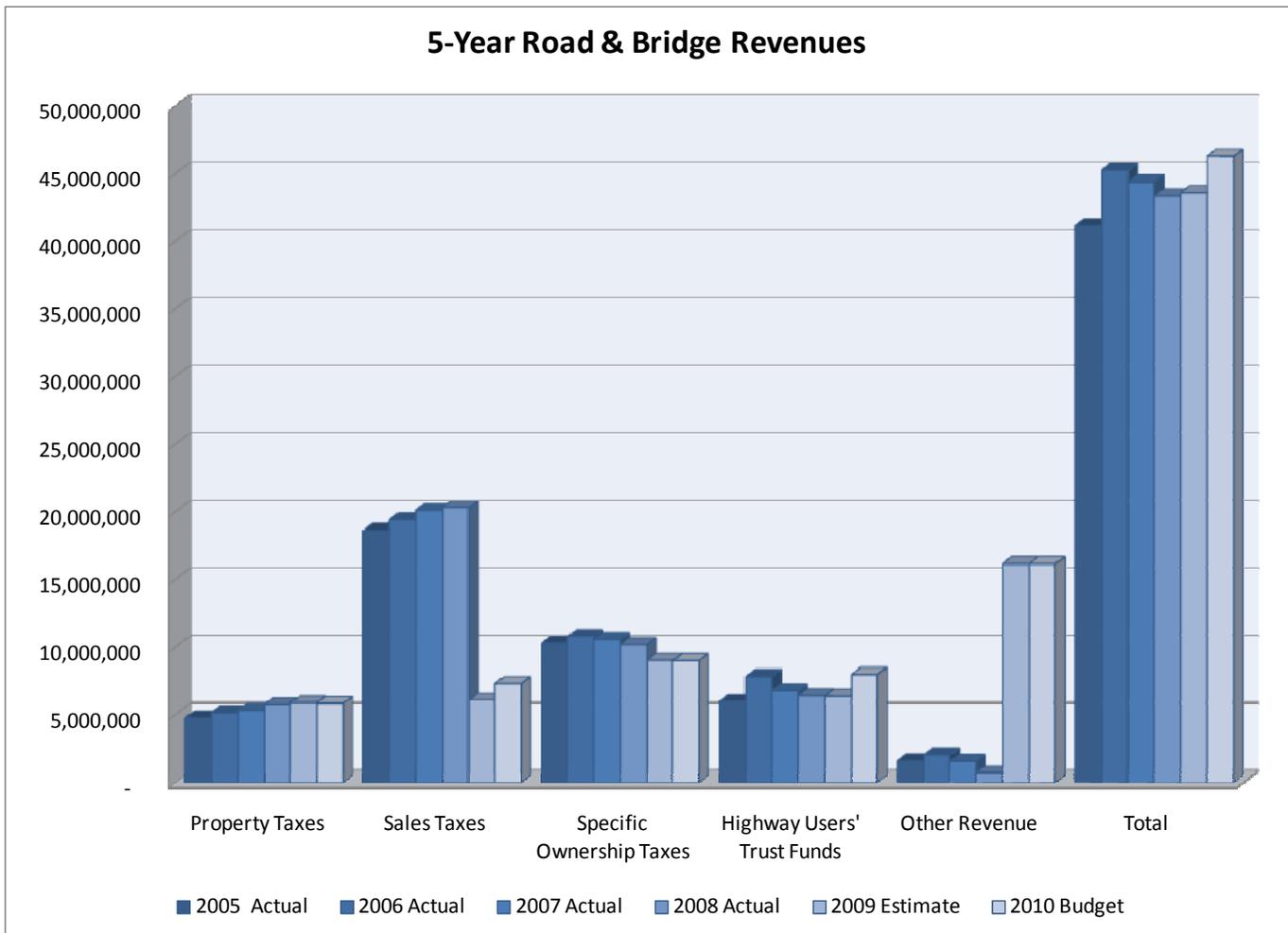
- ◆ A five-year history of Road & Bridge expenditures is provided below.





Revenues:

- ◆ **Property Taxes:** Net current property tax revenues for 2010 will be \$5,847,547, or 12.6% of total road & bridge revenue sources.
- ◆ **Highway User Tax:** Monies from taxes on motor fuel, vehicle registrations, driver’s license fees, fines, and interest are collected by the State of Colorado and distributed to the cities and counties. Adams County’s share is expected to be \$8,000,000, or 17.2% of total road & bridge revenues.
- ◆ **Specific Ownership Tax:** For 2010, the Specific Ownership Tax is anticipated to total \$9,000,000 or 19.4% of total road & bridge revenue. This is an ad valorem tax on motor vehicles and rolling construction equipment, which is collected by the county and distributed among the county, municipalities and other districts in the county that levy property taxes based upon the percentage of total property taxes collected in the county. The county deposits its share of the tax in the road & bridge fund for funding roadway and bridge infrastructure projects.
- ◆ **Sales Tax:** A temporary sales tax of one-fifth percent, which is shared with cities and towns in the county. The period of taxation for the temporary sales tax will run from January 1, 2009 through December 31, 2028. Sales tax revenues are budgeted at \$7,346,479, or 15.8% of total road & bridge revenues.
- ◆ **Overall Road and Bridge Fund Revenues:** A five-year history of Road and Bridge Revenues is provided below.



**Activity/Performance Measures**

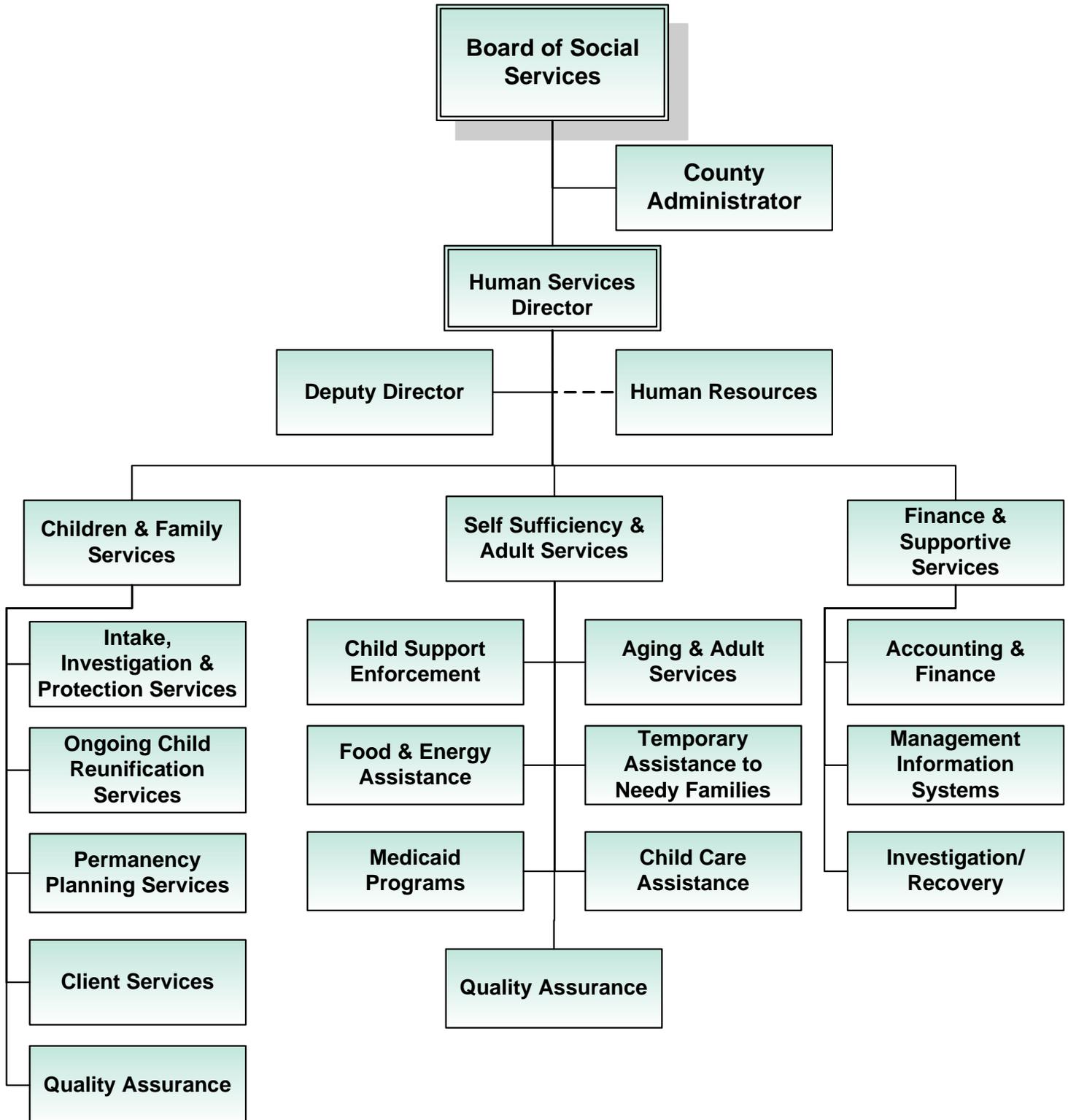
Description	2008 Actual	2009 Estimate	2010 Projected
FTEs Per 10,000/Capita	1.98	1.94	1.92
Per Capita Spending	\$95.64	\$69.70	\$108.99
Lane Miles of Roadway Swept	70,000	70,000	70,000
Average Cost Per Mile of Street Overlay and Maintenance	9.8	10.0	10.0
Dust Abatement	50 Miles	52 Miles	52 Miles
Construction Plan Review	60	65	65
Subdivision Final Acceptance	8	0	40
Traffic Counts	180	142	250
Material Test/Analysis	800	825	825
Snow Storms Responded To	20-25	20-25	20-25
Traffic Signs Installed/Maintained	2,200	1,861	2,000
Street Light Installation/Design	30	18	30
Employees (FTE)	86	86	86

Revenue and Expenditure Summary

Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Current Property Tax	\$5,761,935	\$5,900,733	\$5,847,547
Sales Tax	20,323,157	6,102,973	7,346,479
Specific Ownership Tax	10,193,583	9,009,597	9,000,000
Highway User Tax	6,431,742	6,399,525	8,000,000
Other/Misc.	1,705,689	16,239,091	16,239,091
Total Revenue	\$44,416,106	\$43,651,919	\$46,433,117
Expenditures			
Personnel Service	\$5,807,182	\$5,469,428	\$5,988,509
Operating & Maintenance	926,165	615,919	1,622,678
Charges for Services	8,013,458	11,111,459	8,519,047
Governmental Services	18,231,259	7,163,371	7,704,345
Capital Outlay	8,474,389	6,486,710	24,965,000
Total Expenditures	\$41,452,453	\$30,846,887	\$48,799,579



Social Services





Social Services Fund

Description of Fund

The social services fund, classified as a special revenue fund, accounts for revenues and expenditures associated with the operations of county social services programs.

Mission Statement

Provide programs with integrity and innovation to residents of Adams County in partnership with community, state, and federal entities. Serve in the spirit of being good stewards of public funds, while promoting the dignity and betterment of individuals and families.

Primary Services

Colorado statutes provide for the establishment in each county of the state, a county department of social services, now reorganized as the Adams County Human Services Department, which shall consist of a county board of social services, and such additional employees as may be necessary for the efficient performance of public assistance and welfare activities, including, but not limited to assistance payments, food and energy assistance payments and social services. The county department shall serve as agents for the state department and shall be charged with the administration of public assistance, welfare, and related activities in the county.

The Adams County Human Services Department continues to be successful supporting families so they can attain maximum independence or significantly reduce the time they receive governmental support. This is done through various programs, services and referrals by the department, with assistance from our community partners.

Financial Resources

Colorado Revised Statute 26-1-122 states that each county shall annually appropriate such funds as shall be necessary to defray the departments' 20% share of the overall cost of providing the assistance payments, electronic benefit transfers (EBTs), and social services activities delivered to the county, including the costs allocated to the administration of each, and shall include in the tax levy for such county the sums appropriated for that purpose. All other funding for the Adams County Social Services Department is received through federal and state grants.

The Adams County Human Services Department administers all public assistance and social service programs to the residents of the county, as well as Community Development, Workforce Business Center and Head Start. The department is mandated to provide financial assistance for the aged, blind and dependent children, and family and child welfare services as well as grants management, employment assistance and early childhood development. These services are provided through several federal, state, and county-assisted programs and grants:

Colorado Works (TANF): The Temporary Assistance to Needy Families (TANF) program, known in this state as the Colorado Works Program, provides cash assistance and social services to needy families with dependent children. States may also provide assistance to two-parent families if the primary wage earner is unemployed. Unlike its predecessor Aid to Families with Dependent Children program (AFDC), TANF is not an entitlement program, has limits on the time persons can participate and imposes requirements on the participant.

Aid to the Needy Disabled/Supplemental Security Income (AND/SSI): Two programs provide financial assistance to disabled citizens. One program, called the Colorado Supplement, provides financial assistance grants to recipients of benefits under the federal Supplemental Security Income (SSI) program. Our other program provides financial assistance grants to disabled citizens not eligible for the federal SSI program.

Old Age Pension (OAP): Public assistance for county residents ages 60 or over, with limited resources.



Adult Protection Program: Receives and investigates reports of mistreatment and self-neglect of at-risk adults who are unable to protect themselves from abuse, neglect or exploitation. Those who report mistreatment of at-risk adults remain anonymous and are immune from any civil or criminal liability if report is made in good faith. Guardianships and custody of adults are attained if it is necessary for Social Services to be the primary guardian.

Low Income Energy Assistance Program (LEAP): Provides financial assistance to county residents either ages 18 or older or emancipated, who pay heating costs directly to a utility company or as part of their rent, with incomes less than 185% of the federal poverty level for their household size. LEAP operates annually from November through April, and can also assist with heat system repairs.

Medicaid Programs:

- Medical assistance to needy families who would have been eligible for the former AFDC;
- Baby Care/Kids' Care for pregnant women who receive prenatal care, labor and delivery, and family planning during pregnancy and 60 days after delivery. Newborns receive full medical care up to age one;
- Nursing Home Program provides Medicaid to individuals institutionalized in Medicaid certified facilities;
- Spousal Impoverishment Protection Program provides protection to a spouse of an institutionalized member in order to prevent impoverishment;
- Home and community based alternatives to nursing home care provides Medicaid for individuals who can be appropriately cared for in their home, rather than a nursing home; and
- Other Medicaid Programs provide payment of Medicare premiums for qualified individuals.

Food Assistance Program: Formerly known as the Food Stamp Program, this program assists low-income households to purchase foods necessary for good health. Eligibility is based upon financial need determined by income, resources, household size, and shelter costs. Benefits are given to eligible households through the Colorado Quest Card. Mandatory food assistance recipients are referred to the Employment First Program for assistance in employment and training needs.

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

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

Child Support Enforcement Program: Establishes and enforces orders of the court to require non-custodial parents (parents who are out of the child's home) to help pay for financial and medical support of their children.

Child Protection Program: Responds to a variety of referrals and concerns about children and their families. These include: possible abuse or neglect, parents, who for reason of health, mental health, intellectual capacity, or poverty are unable to care for their children and youth whose special care needs are beyond the resources of their families. Those who report concerns about children remain anonymous and are immune from any civil or criminal liability if report is made in good faith. Conduct investigation and assessment to make decisions as to the substantiation of maltreatment, protection of the child, and services to the family.

Foster Care Programs: Furnish a safe environment for children and adolescents on a temporary basis in family foster homes, shelter and receiving homes, group homes, and placements with child placement agencies or residential treatment facilities at any given time. Also, provide related supportive services to children and families.



Child Adoption Program: Facilitates and finalizes adoption for children in the custody of the county. During the most recent years, nearly 150 children have achieved permanency with their adoptive families. Recruits and provides training and support for adoptive families.

General Assistance: Provides critical, emergency needs assistance in such areas as food, shelter, medical needs, and utilities when other forms of assistance are not available.

Human Service Agency Grants: Each year, the Board of County Commissioners grants funds to various Adams County human service agencies, which request the county to help financially support its human service endeavors. The Board of County Commissioners reviews requests to match donations based on need, quality of services offered, and number of county residents benefited. For the 2010 budget year, the county has allocated \$523,950 for such purposes to the following human service agencies: Community Reach Center (\$205,000), The Senior Hub (\$79,750), Arapahoe House (\$57,000), Adams County Housing Authority (\$42,000), Clinica Campesina (\$35,000), Senior Tax Rebate Program (\$25,000), Almost Home (\$25,000), Aurora Mental Health Center (\$20,000), Alternatives to Family Violence (\$15,000), Special Transit (\$13,200), Radio Reading Service of the Rockies (\$7,000).

Long Term Goals

1. Develop and deliver timely and effective customer service.
2. Further implement an outcome-based assessment process.
3. Ensure effective intra-departmental communication and inter-connectedness.
4. Develop partnerships with the community in the delivery of social service programs and services.
5. Continually develop child welfare service programs for the betterment of the community and the protection of children.
6. Maintain a highly motivated and competent workforce.
7. Administer programs that reduce and prevent dependency on government assistance and meet the needs of citizens.

Current Year Objectives

- Continue to promote expedited permanency for children and families.
- Develop community based services for juvenile programs.
- Support post-TANF clients in obtaining higher paying jobs.
- Further the involvement and development of community agencies to serve needy families.
- Effectively manage a new program for active duty and recent veteran military families to provide community referrals and supportive services.
- Effectively manage full integration of traditional social services programs with Community Development, Head Start and Work Force Business Center as the newly formed Adams County Human Services Department.

2010 Budget Highlights

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

**Activity/Performance Measures**

Description	2008	2009	2010
	Actual	Estimate	Projected
FTEs Per 10,000/Capita	10.18	10.00	10.00
Per Capita Spending	\$274	\$263	\$263
TANF Case Load	542	625	645
Medicaid Case Load	14,647	18,200	18,600
Child Support Collections	\$27.9 Million	\$30 Million	\$30 Million
Child Care Provider Payments	\$3.5 Million	\$4.2Million	\$4.4Million
Child Care (Average Number of Children)	1,212	2,100	2,200
Employees (FTE)			
	433.50	451.00	451.00

Revenue and Expenditure Summary

Account Type	2008	2009	2010
	Actual	Estimate	Budget
Revenue			
Taxes	\$10,438,795	\$10,638,547	\$10,438,754
Federal/State Earned Revenue	111,615,135	138,108,120	142,472,958
Misc. Revenues	218	0	0
Total Revenue	\$122,054,148	\$148,746,667	\$152,911,712
Expenditures			
Personnel Services	\$26,536,421	\$28,776,818	\$29,202,688
O & M/ Services	94,966,453	118,906,935	124,927,339
Capital Outlay	0	0	100,000
Total Expenditures	\$121,502,874	\$147,683,753	\$154,230,027



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Waste Management Fund

Fund Description

The waste management fund (full title: Adams County Solid Waste Disposal Site and Facility Fund), established in 1985 pursuant to Colorado Revised Statute 30-20-115, accounts for all revenues received from fees imposed on operators of waste disposal sites and facilities in the county. Classified as a special revenue fund, the use of such fees is restricted to monitoring and solving environmental problems associated with waste disposal site activities.

Primary Services

Review of all applications for waste management activities in the unincorporated portions of the county.

Monitor superfund sites and remedial action plans to meet the county's interests.

Support a household chemical recycling/recovery program for county residents.

Provide public/agency information concerning waste management issues.

Since inception, the scope of the fund has expanded to include two distinct waste management categories:

Solid Waste Management

Hazardous Waste Management

Wastes are collected at several different waste facility sites in the county.

Solid Waste Management: Solid waste operations were established to offset environmental impacts caused by solid waste facilities located in the county and to implement specific Comprehensive Plan objectives. Program objectives are to monitor and maintain the Bennett Landfill site, provide for permit reviews, promote waste minimization by encouragement of re-use, and recycling, and to update solid waste regulations as needed.

Included within the Solid Waste category is the household chemical roundup program. Created in 1991, the program provides a convenient and safe manner in which various leftover hazardous household chemicals, such as paint, paint thinners, pesticides, cleaners, solvents, antifreeze, waste oil, herbicides, etc., could be safely disposed of by county citizens.

These household products, if not properly disposed of, could leak out and contaminate groundwater supplies. Those poured down storm sewers may eventually discharge from sewer systems into public waters. To reduce the impact of improper disposal of household chemical wastes, the county, cities in the county, and other environmentally-concerned agencies sponsor one or more household chemical roundup days, where county residents can bring unwanted, leftover household chemicals to a designated site for eventual safe disposal.

Hazardous Waste Management: Pursuant to C.R.S. 25-15-214, hazardous waste funds can be used for the purpose of offsetting the estimated direct costs of increased state, county and municipal services created by the hazardous waste disposal site, including, but not limited to, the improvement and maintenance of roads and bridges, fire protection, law enforcement, monitoring by county or municipal health officials and emergency preparation and response.

Long Term Goals

1. To continue oversight of solid and liquid waste facilities to protect the health and welfare of Adams County citizens.



Budget Policy

Revenues collected in the waste management fund are collected for a specific purpose, with fees being earmarked for future costs related to waste management of that particular function. For this reason, fund balances are “reserved” for reporting purposes, stating that there are tentative plans for the use of these funds in a future period. All county administrative expenses (such as training, mileage, etc.) are charged to the Planning & Development Department in the general fund.

Current Year Objectives

- Oversight of construction of cells at solid waste landfills.
- Perform permit reviews.
- Perform landfill inspections.
- Promote waste minimization by encouragement for resource reduction and recycling.
- Update hazardous waste regulations as needed.
- Facilitate household chemical collection programs for county residents.
- Review waste stream applications.
- Maintain a landfill liner construction oversight program to provide for permit and amendment reviews.
- Perform waste stream manifest audits.
- Maintain the superfund oversight program.
- Monitor and review remediation at the Rocky Mountain Arsenal under Certificate of Designation.
- Provide for emergency response training and operating equipment for the Mutual Aid Fire system.

2010 Budget Highlights

- ◆ 60% of the Environmental Analyst’s position is budgeted in the waste management fund. (The other 40% is budgeted in the Planning & Development Department within the general fund.)
- ◆ \$352,167 has been budgeted in other professional services for cell construction oversight, hazardous waste cleanup, other contingency inspections and cleanup, and post-closure maintenance of county owned landfills.

Activity/Performance Measures

Description	2008	2009	2010
	Actual	Estimate	Projected
FTEs per 10,000/Capita	0.01	0.01	0.01
Spending per Capita	\$0.53	\$0.63	\$1.07
Landfill Inspections	17	20	25
Technical Permit Review	8	10	12
Modification to permits	2	4	2
CERCLA oversight reviews	20	20	20
Household Chemical Collection Events	2	3	2
Liner Inspection Oversight Program	13	0	0
Employees (FTE)	0.6	0.6	0.6

**Revenue and Expenditure Summary**

Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
State Grants	\$13,458	\$68,895	\$0
Charges for Services	268,661	243,314	255,000
Total Revenue	\$282,118	\$312,209	\$255,000
Expenditures			
Personnel Services	\$59,496	\$59,268	\$59,171
Charges for Services	168,221	218,719	420,647
Governmental Services	0	0	0
Total Expenditures	\$227,717	\$277,987	\$479,818

Adams County Waste Disposal Sites

Operator/Location	Phone #/Contact	Waste Type
Clean Harbors 7 miles west of Last Chance	(970) 386-2293 Jack Kehoe	Hazardous
Conservation Services – Waste Mgmt 41800 E. 88 th Ave	(303) 690-1528 Jack Epple	Liquid non-hazardous, industrial waste, asbestos, petroleum, contaminated soil
Albert Frei & Sons	(303)289-1837	Inert Waste Material
Alpine Waste SW corner of 88 th and Shumaker Road	(303) 591-4940 Ken Manzo	Sanitary Waste/ Household Waste

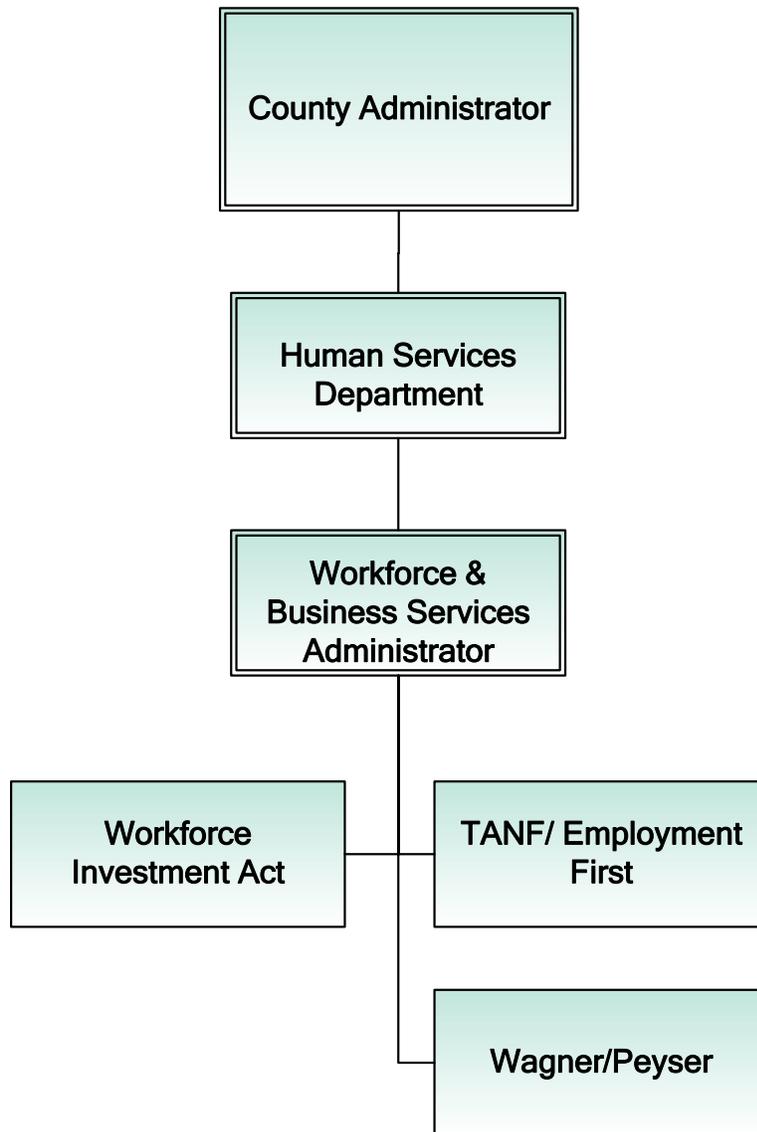


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Workforce & Business Services

A Division of the Human Services Department





Workforce & Business Center Fund

Where Opportunity Leads to Success!

Description of Fund

The workforce & business center fund, classified as a Special Revenue Fund, accounts for grants received relative to career counseling, training and placement of eligible job seekers and a variety of employer services.

Mission & Vision Statement

Workforce & Business Services division creates opportunities for success by connecting businesses to a quality workforce. Our vision is to be a leader in workforce development that maximizes opportunities and partnerships, promotes the economic growth of the community, and enhances the quality of life in Adams County.

Primary Services

Through federal and state grants, the WBS utilizes taxpayer dollars by providing a myriad of workforce services for employers and job seekers through business partnerships, career development, training, job referrals and placement opportunities.

WBS is in the division of Workforce and Early Childhood Services within the Human Services Department and governed by the Adams County Board of County Commissioners. WBS receives guidance and general oversight from the Workforce Investment Board. Funding is provided for WBS through grant agreements with the Colorado Department of Labor and Employment (CDLE) to administer the programs established by Workforce Investment Act of 1998 which provides business services, employment and training programs, and other workforce services to the citizens of Adams County. Other funding sources include state discretionary funding through the Colorado Workforce Development Council, Adams County Human Services and other partners.

There are three major focus areas for WBS: Business Partnerships, Career Development and Employment.

Business Partnerships: A partnership with WBS provides valuable employer services designed to assist companies in the successful recruitment and subsequent hiring of highly trained and qualified job seekers. Businesses also have access to a diverse set of workforce development resources and expertise at WBS that can be customized to fulfill their individual workforce needs.

Career Development: WBS staff provides individualized assistance to job seekers with career planning, career development and work transition needs. Career opportunities exist for job seekers from the age of 14 and up, and WBS staff matches potential employees with area businesses for available job opportunities.

Employment: The third primary focus of WBS is to provide job seekers with the basic resources and tools to gain and sustain long-term employment. Individualized and personal attention ensures that those seeking employment and/or training to identify appropriate career choices and select education/ training opportunities that will assist them in excelling in their chosen field and career.

Long Term Goals

1. Collaborate to extend the scope of services in order to meet the needs of our customers.
2. Provide services in a fiscally responsible manner to maintain compliance with government mandates.
3. Match talent development opportunities that will fulfill the needs of our businesses and job seeker customers.
4. Successfully fulfill the obligations of the ARRA funding.



5. Motivate and recognize team excellence to obtain organizational excellence.
6. Perform a standard of customer service excellence that exceeds customer expectations.

Current Year Objectives

- Assist all customers, job seekers and employers by meeting and/or exceeding the Federal and State workforce performance standards which are displayed in the “Activity/Performance Measures” chart.

2010 Budget Highlights

- ◆ \$8,499,986 in revenue is anticipated for 2010.

Activity/Performance Measures

Description	2008	2009	2010
	Actual	Estimate	Projected
FTEs Per 10,000/Capita	1.49	1.46	1.44
Per Capita Spending	\$11.67	\$17.97	\$18.98
WIA Adult - Entered Employment Rate	94.12%	90.00%	90.00%
WIA Adult - Retention Rate	92.31%	90.00%	90.00%
WIA Adult - Average Earnings	\$15,653.62	\$11,000	\$11,000
WIA Dislocated Worker - Entered Employment Rate	95.00%	88.00%	88.00%
WIA Dislocated Worker - Retention Rate	95.52%	93.00%	93.00%
WIA Dislocated Worker - Average Earnings	\$16,525.21	\$15,500	\$15,500
Trade Assistance - Entered Employment Rate	95.65%	87.00%	87.00%
Trade Assistance - Retention Rate	100.00%	87.00%	87.00%
Trade Assistance - Average Earnings	\$19,714.67	\$11,000	\$11,000
WIA Youth - Literacy/Numeracy Gains	N/A	50.00%	50.00%
WIA Youth - Placement Rate	N/A	60.00%	60.00%
WIA Youth - Attainment of Degree/Cert.	N/A	50.00%	50.00%
Wagner Peyser - Entered Employment Rate	66.89%	62.00%	62.00%
Wagner Peyser - Retention Rate	81.44%	81.00%	81.00%
Wagner Peyser - Average Earnings	\$13,573	\$13,500	\$13,500
Employment First Enhanced Funding Earned	\$101,535	\$100,000	\$100,000
Colorado Works Participation Rate	78.00%	70.00%	70.00%
Employees (FTEs)	64.45	64.45	64.45

**Revenue and Expenditure Summary**

Account Type	2008 Actual	2009 Estimate	2010 Budget
<i>Revenues</i>			
Intergovernmental Revenue	\$5,058,865	\$7,953,727	\$8,499,986
Total Revenue	\$5,058,865	\$7,953,727	\$8,499,986
<i>Expenditures</i>			
Personnel Services	\$3,362,153	\$4,031,723	\$4,072,171
Operating & Maintenance	163,619	140,432	141,428
Charges for Services	1,533,093	2,741,308	3,180,404
Governmental Services	0	1,040,264	1,105,983
Capital Outlay	0	0	0
Total Expenditures	\$5,058,865	\$7,953,727	\$8,499,986



Capital Project Funds

Fund Category Description

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

Funds

Capital Facilities



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Capital Facilities Fund

Description of Fund

The capital facilities fund, classified as a capital project fund, accounts for revenues and expenditures associated with the county's construction and financing of the Justice Center expansion, Government Center, and Pre-Trial Holding Facility construction projects. Interest earned on the balance of the fund is entirely designated for capital improvements and future operating and maintenance costs.

Primary Services

On November 7, 2006, the citizens of Adams County voted in favor of extending a temporary sales tax of one-half of one percent on sales in the county. The sales tax will began January 1, 2009 and end on December 31, 2028. Of the 0.5% sales tax, 0.3% will be used for capital facilities projects including the Justice Center expansion, Government Center, and Pre-Trial Holding Facility. The remaining 0.2%, which is shared with cities and towns in the county, will be used to finance transportation projects and will be accounted for in the road & bridge fund. Fund balance remaining in the capital facilities fund and interest earned from the 0.3% sales tax can be used to help offset the incremental future operating and capital costs associated with the Justice Center, Government Center, and Pre-Trial Holding Facility.

Prior to 2008, this was the courthouse construction fund, which was a capital project fund established to account for revenue and expenditures associated with the county's Justice Center construction project. The project was completed in 1998 and remaining fund balance was designated for incremental operating and capital costs.

2010 Budget Highlights

- ◆ \$11,005,947 in sales tax revenue is budgeted in 2010.
- ◆ \$35,000,000 has been appropriated to complete the Government Center.

Revenue and Expenditure Summary

Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Sales Taxes	\$0	\$10,896,977	\$11,005,947
Investment Income	444,788	65,277	724,495
Miscellaneous	35,000,000	105,973,667	0
Other Finance Sources	0	544,381	0
Total Revenue	\$35,444,788	\$117,480,302	\$11,730,442
Expenditures			
Operating & Maintenance	\$0	\$0	\$0
Charges for Services	0	0	0
Capital Outlay	21,930,335	76,841,642	35,000,000
Other Financing Uses	612,660	22,064,097	10,618,552
Total Expenditures	\$22,542,995	\$98,905,739	\$45,618,552



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Enterprise Funds

Fund Category Description

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

Budget Policy

For financial presentation, enterprise fund activities are shown in the same format as those of a business, whereby revenue is recognized when a sale is made or a service provided or earned. Depreciation is recorded on equipment and facilities. For budgetary purposes, all receipts are shown as revenue, and budgetary disbursements are recorded as expenditures, including capital outlays, regardless of the period those disbursements benefit.

Non-GAAP Budget Basis: The enterprise fund budget is prepared on a modified accrual basis, which differs from Generally Accepted Accounting Principles (GAAP). Whereas a GAAP-basis accounts for depreciation and amortization, the county budgets for capital expenditures and excludes budgeting for depreciation. The purpose is to allow for monitoring and control of capital expenditures for the acquisition and replacement of equipment.

It is acceptable to budget on a basis that differs from GAAP, as long as GAAP-basis financial reports are issued. The Comprehensive Annual Financial Report (CAFR), the county's official financial reporting document, contains financial statements prepared in accordance with GAAP. As a part of the CAFR presentation, budget-basis and GAAP-basis financial statements, and the reconciliation between the two, are provided.

The budget includes the following fund:

Fund

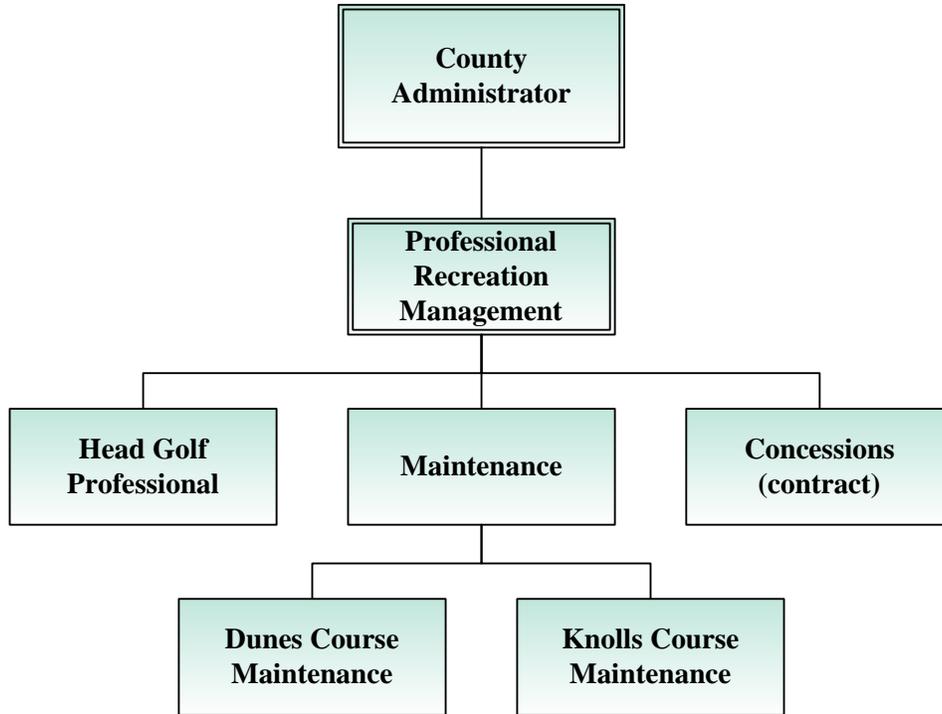
Golf Course



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Golf Course





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

Golf Course Fund

Description of Fund

The golf course fund is the county's only enterprise fund and accounts for revenues and expenditures associated with the operations of the county's two golf courses.

Mission Statement

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

Primary Services

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

The golf courses are conveniently located adjacent to the Adams County Regional Park Complex, near 133rd Avenue and Riverdale Road.

The golf course aims to provide a consistently high level of golf recreation to the customers of the facility, and promotion of the game through a lesson program, junior golf programs, tournament golf, and through the local media. The scope of the operation includes ground maintenance, clubhouse/golf shop services, and restaurant coordination, providing a welcoming environment for patrons.

Long Term Goals

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

Current Year Objectives

- Continue to advertise widely and make strides to entice new clientele to Riverdale. Goal #2.
- Continue with consulting and planning goals for the future of the Knolls Course. Goal #5.
- Continue equipment rotation. Goal # 4.
- Attract the potential customer base through advertising through hotel venues. Goal #2.
- Continue to maintain relationship with current and possible outside groups. Goal #2.



- Continue online and email marketing efforts to attract new customers. Goal #2.
- Continue to provide and improve turf quality and customer satisfaction. Goal #2.

Budget Policy

The enterprise fund budget is prepared on a basis that differs from Generally Accepted Accounting Principles (GAAP). The Comprehensive Annual Financial Report (CAFR), the county's official financial reporting document, contains financial statements prepared in accordance with GAAP. As part of the CAFR presentation, budget-basis and GAAP-basis financial statements, and the reconciliation between the two, are provided.

Golf Course Fees

Fees are reviewed annually, and can only be changed with the approval of the Board of County Commissioners.

2010 Budget Highlights

- ◆ The 2010 capital equipment/non-recurring budget totals \$240,000. *Exhibit 60-1* details equipment/projects approved for 2010.

Revenue and Expenditure Summary

Account Type	2008 Actual	2009 Estimate	2010 Budget
Revenue			
Charges for Services	\$2,701,708	\$2,665,171	\$2,730,500
Interest On Deposits	67,152	9,176	8,921
Misc. Revenues	201,271	187,484	180,000
Total Revenue	\$2,970,131	\$2,861,831	\$2,919,421
Expenditures			
Operating & Maintenance	\$351,405	\$325,243	\$333,600
Charges for Services	2,133,204	2,043,979	1,836,580
Capital Outlay	377,124	230,559	240,000
Total Expenditures	\$2,861,733	\$2,599,781	\$2,410,180

Activity/Performance Measures

Description	2008 Actual	2009 Actual	2010 Estimated
Number of rounds of golf	75,977	75,884	75,500
Revenue per player	\$38.30	\$37.59	\$38.54
Range revenue per round	\$1.72	\$1.71	\$1.76
Golf cart revenue per round	\$7.16	\$7.28	\$7.59



Projects/Capital Equipment

Description	Amount Budgeted
Contour Rough Mower	\$56,000
Replacement Radios	\$6,000
Rebuild 2 Groundmaster Engines	\$12,000
9 - Golf Carts	\$26,000
Split Rail Fence Addition	\$30,000
Deep Tine Aerification	\$35,000
Triplex Greens Mower	\$25,000
Knolls Stairs Replacements	\$7,000
Restore #15 Tiewall	\$8,000
Clubhouse Painting	\$10,000
Irrigation Additions	\$25,000
Total	\$240,000



Internal Service Funds

Fund Category Description

Internal service funds account for the financing of goods and services provided by one department or agency to other departments or agencies of the county on a cost reimbursement basis.

Budget Policy

For financial presentation, internal service fund activities are shown in the same format as those of a business, whereby revenue is recognized when a sale is made or a service provided or earned. Depreciation is recorded on equipment and facilities. For budgetary purposes, all receipts are shown as revenue, and budgetary disbursements are recorded as expenditures, including capital outlays, regardless of the period those disbursements benefit.

Non-GAAP Budget Basis: The internal service fund budget is prepared on a modified accrual basis, which differs from Generally Accepted Accounting Principles (GAAP). Whereas a GAAP-basis accounts for depreciation and amortization, the county budgets for capital expenditures and excludes budgeting for depreciation. The purpose is to allow for monitoring and control of capital expenditures for the acquisition and replacement of equipment.

It is acceptable to budget on a basis that differs from GAAP, as long as GAAP-basis financial reports are issued. The Comprehensive Annual Financial Report (CAFR), the county's official financial reporting document, contains financial statements prepared in accordance with GAAP. As a part of the CAFR presentation, budget-basis and GAAP-basis financial statements, and the reconciliation between the two, are provided.

Funds

Fleet Management

Insurance Claims and Reserve



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Fleet Management Fund

Description of Fund

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

Vision Statement

To continue to be a leader among fleet maintenance organizations by encouraging creative and innovative ideas that will continuously improve customer and employee satisfaction.

Mission Statement

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

Primary Services

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

Budget Policy

Annually, the Public Works - Fleet Management division calculates the appropriate rental rate for each piece of equipment in the county fleet. The rate includes factors for the recovery of replacement, maintenance, and operational costs. A rental rate schedule, by department, is prepared showing all pieces of equipment or vehicles assigned to each department. Departments use this schedule to prepare their fleet rental budgets. New fleet addition requests or the incremental cost of upgrades must be budgeted as capital expenditures by the department requesting the addition and are subject to Board of County Commissioner review and approval.

During the year, user departments receive monthly charges for fleet rentals. These charges are recorded as expenditures by the user departments. Charges for fleet rental are recorded as revenues to the fleet management fund. These revenues are used to cover both the replacement of fleet vehicles and operating expenditures for fleet maintenance and operations. In 2008, the operating & maintenance portion of the fleet rental rates were increased between 11 and 17 percent; primarily to offset the rising cost of vehicle fuel.

Long Term Goals

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

Current Year Objectives

- Purchase and place into service approximately sixty-eight vehicles/equipment. Goal # 3.
- Maintain the "Blue Seal of Excellence" from ASE. Goal # 4.



- Dispose of, at auction, approximately 68 vehicles/equipment at an estimated value of \$300,000. Goal # 1.
- Schedule at least 40 hours of training for each technician. Goal # 4.
- Achieve greater than 99% preventive maintenance inspections on county owned vehicles and equipment. Goal # 1 & #5.
- Establish a standard "Vehicle Replacement Policy" to support the Board of County Commissioners guidelines of vehicle and equipment replacement.

2010 Budget Highlights

- ◆ The 2010 Fleet Management capital improvement/non-recurring projects budget is \$6,681,000. (See the *Consolidated Budget Summary* section, Exhibit 3-7 for a detailed listing of the budgeted capital/project items.)
- ◆ The approved 2010 budget is in accordance with the Board of County Commissioner guidelines to limit and/or curtail expansion of the county's fleet of vehicles and equipment.

Activity/Performance Measures

Description	2008 Actual	2009 Actual	2010 Budget
FTEs Per 10,000/Capita	0.48	0.47	0.47
Per Capita Spending excluding depreciation	\$19.06	\$21.74	\$27.28
ASE Blue Seal of Excellence Recognition	100%	100%	100%
Maintain parts fill ratio of minimum 80% (by NAPA)	89.4%	85.0%	80.0%
Preventive Maintenance On-time Completion	>98%	>99.2%	>99%

Employees (FTE)	21	21	21
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Revenue and Expenditure Summary

Account Type	2008 Estimate	2009 Estimate	2010 Budget
Revenue			
Fleet Rental	\$7,969,824	\$8,872,104	\$9,048,467
Misc. Revenues	993,126	(203,588)	850,000
Total Revenue	\$8,962,950	\$8,668,516	\$9,898,467
Expenditures			
Personnel Services	\$1,599,070	\$1,643,421	\$1,654,505
Operating & Maintenance	3,078,316	5,065,459	3,429,255
Charges for Services	378,446	273,326	448,010
Capital Outlay	3,207,632	2,640,773	6,681,000
Total Expenditures	\$8,263,464	\$9,622,979	\$12,212,770



Insurance Claims & Reserve Fund

Description of Fund

The Insurance Claims & Reserve fund, classified as an internal service fund, accounts for premium revenues and expenditures for insurable losses, commercial insurance, and employee medical and dental coverage, pursuant to the county's insurance & self-insurance plan. Programs budgeted in the insurance fund are administered by the Human Resources Department.

Primary Services

Risk Management Administration: Under the direction of the Human Resources Department, Risk Management provides administrative and technical assistance in the areas of workers' compensation, property insurance, loss control, and safety. Risk Management actively monitors claims and insurance programs assuring consistent administration and cost-effective services in accordance with program documents. In addition, Risk Management provides leadership in developing educational and training programs in loss prevention and employee safety for Adams County employees.

Property/Casualty Insurance: The county has a protected, self-insured program for its property exposures. Damage to county property is self-insured up to \$50,000 per occurrence. Additional insurance is purchased for losses in excess of \$50,000. The county's general liability exposures are self-insured up to \$250,000 per claim and \$250,000 per employment related claim. Insurance protection is maintained for liability in excess of the self-insured retention. This insurance provides protection for Federal Statutes (Civil Rights) violations. The county entered into an intergovernmental agreement for third-party claims administration services with Jefferson County School District R-1 Risk Management Department.

Workers' Compensation: The objective of workers' compensation is to minimize the economic impact of disability to injured county employees. The county self-insures its liability for workers' compensation. Administration of workers' compensation requires that specific forms and legal documents be filed with the State Division of Workers' Compensation. The county entered into an intergovernmental agreement for third-party claims administration services with Jefferson County School District R-1 Risk Management Department.

The Division of Workers' Compensation requires that the county maintain excess insurance coverage. This policy limits the county's exposure deductible to \$500,000 per claim. In addition, the division requires that the county post a surety bond in the amount of \$800,000 for payment of open claims should the county be unable to financially meet its workers' compensation obligation.

Unemployment Compensation: The purpose of the unemployment compensation program is to record the cost of claims arising from payments made to former employees in conformance with state requirements. The county has a direct reimbursement plan with the state that allows the county to only pay for those costs attributable to county employees.

Safety Program: This program was designed to promote the Board of County Commissioners' belief that the safety of its employees and the public they serve is vital. Continual emphasis on safety reduces injuries and property damage. The program consists of three components: education/training, awareness/incentives, and accountability.

Underground Storage Tank Liability: Effective October 26, 1991, the Environmental Protection Agency established rules and regulations that require owners and operators of underground storage tanks (USTs) for petroleum fuels to provide financial responsibility for third-party liability for bodily injury or property damage. Financial responsibility is accomplished by designating a budgetary line item in the amount specified for this purpose with a minimum of \$10,000 for remedial action and \$25,000 for third-party liability.



United Healthcare Self Insurance: Effective January 1, 2007, Adams County began to self-insure its medical insurance plans previously insured through United Healthcare. Two plan options are available to employees through the self-insurance program: Exclusive Provider Organization (EPO) and Preferred Provider Organization (PPO). The self-insurance plan continues to use the UnitedHealth network.

Long Term Goals

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

Current Year Objectives

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

Budget Policy

Each year, the county reviews claims history and evaluates insurance plans to determine funding levels required to support each program. Another review is completed to establish the maximum liability allowed by the county for all self-insurance plans, and to purchase excess insurance policies against catastrophic losses exceeding the pre-determined liability amount. Essential analysis compares premium rates for the excess insurance versus the cost of self-insuring potential claims.

The insurance fund budget is prepared on a basis that differs from GAAP (generally accepted accounting principles). It is acceptable to budget on a basis that differs from GAAP as long as GAAP-basis financial reports are issued. The Comprehensive Annual Financial Report (CAFR), the county's official financial reporting document, contains financial statements prepared in accordance with GAAP. As a part of the CAFR presentation, budget-basis, and GAAP-basis financial statements, and the reconciliation between the two, are provided.

2010 Budget Highlights

- ◆ \$15,200 has been budgeted in risk management under the safety line item. The purpose of the appropriation is



to provide for a safety program, which will administer and promote the Board of County Commissioners' belief that the safety of employees and the public they serve is vital. The program will consist of three components - education and training, awareness, and accountability.

- ◆ \$50,000 is budgeted to cover the costs of the health assessments and flu shots offered to Adams County employees; \$50,000 is also budgeted to support the increased future demand for and utilization of current wellness programs by our employees. This will enable the county to increase the wellness opportunities for employees to include programs in weight reduction, smoking cessation, diabetes education and care, women's health education, cardiac health and aging well.
- ◆ \$11,644,521 is budgeted for self-insured medical claims.
- ◆ \$75,000 is budgeted for unemployment insurance claims.
- ◆ \$603,000 is budgeted for workers' compensation claims.
- ◆ \$926,659 is budgeted for dental self-insurance claims.

Activity/Performance Measures

Description	2008	2009	2010
	Actual	Estimate	Projected
FTEs Per 10,000/Capita	0.05	0.05	0.04
Per Capita Spending*	\$30.86	\$33.70	\$36.74
Workers' Comp Claims	145	140	140
Workers' Comp Modification Factor	0.6	0.6	0.6
Property/Casualty Claims	146	141	141

*Self-insured medical insurance costs added to the insurance fund starting in 2007.

Employees (FTE)	2	2	2
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**Revenue and Expenditure Summary**

Account Type	2008 Actual	2009 Estimate	2010 Budget
<i>Revenue</i>			
Charges for Services	\$13,397,265	\$14,477,659	\$15,618,503
Miscellaneous	45,399	45,663	0
Total Revenue	\$13,442,189	\$14,522,877	\$15,618,503
<i>Expenditures</i>			
Personnel Services	\$179,872	\$189,539	\$183,309
Operating & Maintenance	4,409	5,691	5,430
Charges for Services	13,191,268	14,721,338	16,263,764
Capital Outlay	0	0	0
Total Expenditures	\$13,375,549	\$14,916,568	\$16,452,503



Glossary

A

ACS: Affiliated Computer Services, Inc. provides diversified business process outsourcing (BPO) and information technology (IT) services and solutions to commercial and government clients worldwide including Adams County.

ADCOM: Adams County Communication Center, Inc. (Adcom 911) is a Colorado non-profit corporation governed by thirteen governmental agencies in Adams County, Colorado. Adcom 911 serves thirteen police and fire emergency service agencies. Each agency contributes a representative to the Board of Directors where all operational and policy decisions are made.

ASE Blue Seal of Excellence: The mission of Automotive Service Excellence (ASE) is to improve the quality of vehicle repair and service through the testing and certification of repair and service professionals. The recognition is given when greater than 75% of the professionals are certified, at least one professional is certified in each area of service offered, and the credentials are current.

Abatement: A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies and special assessments.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Accrual: An accounting method that reports income when earned and expenses when incurred.

Activity: A specific service performed by one or more units of government.

Ad Valorem: According to value.

Adopted Budget: Refers to the budget amounts originally approved by the Board of County Commissioners at the beginning of the budget year and the budget document, which consolidates all beginning-of-the-year operating appropriations.

Agency: A governmental or community-based unit outside Adams County government receiving county funding.

Allocations: Distribution of costs.

Amendment 1: A constitutional amendment approved by voters in 1992 limiting revenues and expenditures of government, also known as the Taxpayers Bill of Rights (TABOR).

Annual Budget: A budget applicable to a single fiscal year.

Appropriated Budget: The expenditure authority created by the Appropriation Ordinance and related estimated revenues. The Appropriated Budget would include all reserves, transfers, allocations, and other legally authorized legislative changes.

Appropriation: Legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Ordinance: An ordinance by which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.



Assess: To establish an official property value for taxation.

Assessed Valuation: A valuation set upon real estate and/or other property as a basis for levying taxes.

Audit: The examination of documents, records, reports, systems of internal control, accounting, and financial procedures by an independent accounting firm.

B

BTM: Budget Transfer Memos are used to move money between line items in a spending agency's budget.

Balanced Budget: A budget in which revenues are equal to or greater than base expenditures.

Base Budget: A guaranteed minimum funding level used as a starting point during budgeting.

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

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

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

Bond: A written promise to pay a specified sum of money (called the face value or principal amount), at a specific date or dates in the future, called the maturity date(s), together with periodic interest at a specific rate.

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

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing such expenditures.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

Budget - GAAP Differences: Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable to the fund type when reporting in conformity with generally accepted accounting principles (GAAP).

Budget Hearing: A publicly held meeting between the Board of County Commissioners and an office or department in which the requested budget is discussed.

Budget Preparation Manual: The set of instructions annually provided by the Finance/IT Department to all county offices, departments, and other spending agencies to assist in the preparation of budget requests for the upcoming year.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: generally accepted accounting principles (GAAP), cash, or modified accrual.

Budgetary Control: The control or management of a government in accordance with an approved budget to monitor and control expenditures within the limitations of approved appropriations and available revenues.

**C**

CCI: Colorado Counties, Incorporated. An organization of Colorado counties made up of professional groups to provide services to the counties.

CDBG: Community Development Block Grant.

CDOT: Colorado Department of Transportation.

CIP: Capital Improvement Program.

C.R.S.: Colorado Revised Statutes.

CSBG: Community Services Block Grant.

Capital Budget: The annual request for capital project appropriations. It sets forth each project and equipment purchases and specifies the resources estimated to be available to finance the projected expenditure.

Capital Expenditure Projects Fund: Those costs designated in a separate fund of the same name related to construction of new or the improvement of existing county-owned buildings.

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

Capital Lease: An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time.

Capital Outlay: Those purchases of \$2,500 or more, which become a new fixed asset of the county.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Certificates of Participation (COP): A form of lease revenue bond that permits the investor to participate in a stream of lease payments, installment payments or loan payments relating to the acquisition or construction of specific equipment, land or facilities.

Charges for Services: One of six major categories of expenditures used in the Adams County budgetary system. Charges for services include various contracted services (consulting services, auditing, telephone, advertising, legal, printing, rental, security, delivery, etc.).

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

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

Component Unit: Legally separate organization for which the elected officials are financially accountable.

Comprehensive Annual Financial Report (CAFR): The official annual report stating the financial position and result of operations of Adams County for the fiscal year. It incorporates an opinion on the report's general purposed financial statements by an independent certified public accounting firm.



Contingency Fund: A budget specifically appropriated for unforeseen and unbudgeted emergency expenditures, such as fires, floods, or other special circumstances. TABOR requires this fund to have an amount equal to 3 percent of non-Federal expenditures.

Cost Allocation Plan: Identification, accumulation, and distribution of indirect costs (i.e.: support services such as Finance, Human Resources which provide services to a direct cost center such as Social Services).

Cost Center: A responsibility center within the government organization.

CPI: The **Consumer Price Index, computed by the U.S Bureau of Labor Standards**, produces monthly data on changes in the prices paid by urban consumers for a representative basket of goods and services. Adams County uses the Denver-Boulder-Greeley Metropolitan Statistical Area Index for its calculations.

D

DIA: Denver International Airport.

DLG: Division of Local Government.

DRCOG: Denver Regional Council of Governments.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Service Fund: A fund established to account for accumulation of resources for, and the payment of, general long-term debt, principal, and interest.

Debt Service Requirements: The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

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

Department: A unit of Adams County government that is under the direction of non-elected county management staff.

Department Director: Appointed by the Board of County Commissioners to manage a department and serving at the pleasure of the board.

Depreciation: A non-cash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence.

E

EPO: Exclusive Provider Organization is a type of preferred provider organization where individual members use particular preferred providers rather than having a choice of a variety of preferred providers. These organizations are characterized by a primary physician who monitors care and makes referrals to a network of providers.

Elected Official: Elected by citizens to manage a county office.

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



Encumbrances: Financial commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise Fund: A fund established to account for operations financed and operated in a manner similar to private business enterprises and in which it is intended that costs of providing goods or services to the general public be financed or recovered primarily through user charges (i.e.: the Adams County Golf Course Fund).

Expenditure: Any use of financial resources by Adams County, consistent with its basis of accounting for budget purposes, for the provision or acquisition of goods and services for operations, debt service, capital outlay, transfers, or other financial uses.

F

FICA: Federal Insurance Contributions Act. This income tax is more commonly known as Social Security tax.

Fiscal Year: The 12-month period (January 1 – December 31) to which the annual operating budget applies to Adams County.

Fixed Asset: As required by the State of Colorado, all items that are in use more than one year and valued at a level approved by a local government (at Adams County the amount is \$2,500) should be recorded as a fixed asset of the entity.

Fringe Benefits: Personnel costs (social security taxes, life/disability insurance premiums, medical/dental insurance premiums, workers compensation, etc.) supplemental to an employee's salary or wages, which are paid wholly or in part by the county.

Full Time Equivalent (FTE): A position converted to the decimal equivalent of a full-time position would be 1.0 FTE while a part-time position working a 20-hour week would be 0.5 FTE.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Functional Organizational Chart: An organizational chart depicting the primary activities performed by an office or department rather than indicating the number of personnel and positions in the organization.

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The difference between fund assets and fund liabilities of funds.

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

G

Gallagher Amendment: A Colorado constitutional amendment, which limits the total amount of property taxes, collected statewide from residential property to 45%.



General Fund: The fund used to account for all financial resources, except those required, or chosen, to be accounted for in another manner.

General Ledger: A set of financial accounts, which contain information needed to reflect the financial position and results of the county's operations in terms of finances. The debit balances equal the credit balances.

General Obligation Debt: Debt backed by the full faith and credit of a government (taxing and borrowing power of the issuer). General obligation debt is repaid with general revenue and borrowings.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time.

Geographic Information Systems (GIS): Computerized-mapping systems with databases attached to geographic coordinates. This allows the accumulation of layers of data, related to individual county functions that can be retrieved and displayed for specific land parcels.

Government Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for governmental entities.

Government Finance Officers Association (GFOA): An organization whose membership consists of government finance officers throughout the United States and Canada. Information on pertinent legislation, accounting changes, new programs, or innovations is shared with members in a regular newsletter. Career seminars and educational classes are provided regularly.

Grants: Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

Gross Bonded Debt: The total amount of direct debt of a government, represented by outstanding bonds before deductions of any assets, available and earmarked for their retirement.

Gross Property Tax: Total amount of property tax derived by multiplying the mill levy by the assessed valuation. This does not provide for any non-collection amount.

H

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

HMO: HMO stands for health maintenance organization, a managed care plan where an insurance company negotiates pricing for healthcare services with participating providers and insured participants receive their healthcare from this list of network providers.

HVAC: Heating Ventilation Air Conditioning is a system that provides heating, ventilating, and/or cooling within or associated with a building.

I

Inflation: As defined by TABOR, it is the percentage change in the United States Bureau of Labor Statistics' consumer price index for all items, all urban consumers, or its successor index.



Infrastructure: Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable.

Insurance: The transfer of risk of loss from one party (the insured) to another party (the insurer) in which the insurer promises to pay the insured (or others on the insurer's behalf) an amount of money for economic losses sustained from specified events.

Intergovernmental Revenues: Revenues from other governments (federal, state & local) in the form of grants, entitlements, or shared revenues.

Internal Control: An organization's procedures that are designed to increase its efficiency, ensure its policies are implemented, and its assets are safeguarded.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

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

L

LAN: Local Area Network, a computer networked system allowing for communications via personal computers.

Lease-Purchase Agreements: Contractual agreements that are termed leases, but those, which in substance, are purchase contracts.

Level of Service: Used generally to define existing or current services, programs, activities and/or facilities provided by a government to its citizens. Level of service in any given department or office may be increased, decreased, or remain constant, depending upon needs, alternatives, productivity, and available resources. To continue a given level of service into future years assumes that objectives, goals, quantity and quality of the service will remain unchanged.

Levy: To impose taxes, special assessments, or service charges for the support of government activities.

Line-Item Budget: The presentation of the county's budget in a form which lists each spending agency's approved budget by specific "line-item" of expense along with the dollar amount budgeted. Also known as an object account.

Local Government: Any authority, county, municipality, district, or other political subdivision of the State of Colorado; any institution, department, agency, or authority of any of the foregoing; and any other entity, organization, or corporation formed by intergovernmental agreement or other contract between or among any of the foregoing.

Local Growth: A TABOR definition for a non-school district where a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements and additions to, minus deletions from taxable real property. Also referred to as net new construction.

Long-term Debt: Any obligation of the county with a remaining maturity term of more than one year.

M

Market Rate Adjustment: An annual adjustment to established salary ranges to compensate employees for variances between the current job market and the county's compensation structure.



Merit Rate Increase: A pool of dollars appropriated to compensate county employees annually based on their performance.

Mill: One one-thousandth of a dollar of assessed value.

Modified Accrual Basis: Governmental funds are accounted for by using the modified accrual basis. Under this approach, revenues are recognized when they become susceptible to accrual (when they become both “measurable” and “available” to finance expenditures of the current period). “Available” means collectible in the current period or soon enough thereafter to be used to pay current period liabilities.

N

NAPA Auto Parts: National Automotive Parts Associations is an auto parts supply company used by the Public Works-Fleet department.

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

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

New Construction: See Local Growth.

Non-Recurring Expenditures: Capital purchases and “one-time” expenditures. Each spending agency’s “one-time” expenditure requests for the current year must stand on its own merits without consideration for the level of expenditures approved for the agency in the previous year’s budget.

Non-Recurring Revenues: Revenues accrued to the county that are unique and occur at one time only or follow a sporadic, unpredictable pattern.

O

Object Account: The numeric code, which uniquely distinguishes each account in the county’s chart of accounts, also known as line items.

Office: A unit of Adams County government. Offices are generally managed by elected county officials. However, the term is also used to designate some non-elected units of county government.

Open Space: Referring to tracts of undeveloped land which are utilized as natural buffers between communities, wildlife preservation areas, agricultural use, and natural area hiking trails.

Operating and Maintenance (O&M) Expenditures: The day-to-day operating and maintenance costs of a government. They include utility expenses (gas, electricity, water, and telephone), operating and office supplies, and materials, etc.

Operating Budget: The primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. Colorado law requires the use of an annual operating budget.

Other Financing Sources: Financial resource increases not typically classified as revenues in compliance with GAAP to avoid the distortion of revenue trends, but are other resources used to fund government purchases and services. Resources such as the issuance of debt, lease proceeds, interfund transfers, proceeds from the sale of assets,



insurance proceeds and payments on demand bonds reported as fund liabilities are coded to a separate area of the financial statements.

Other Financing Uses: Financial outlays not typically classified as expenditures for GAAP purposes, but represent decreases in current financial resources to fund certain activities such as issuance discounts on long-term debt, refunding transactions, interfund transfers and the reclassification so demand bonds as a fund liability. These transactions are reported on a separate area of the financial statements to avoid distorting expenditure trends.

P

P.O.S.T: Peace Officer Standards and Training was established by the Colorado Legislature in 1973 as a result of recommendations made by a national Presidential Commission studying crime in the United States. This commission recommended that states establish minimal performance, training, and employment standards for our nation's peace officers and establish a certification process to ensure basic compliance.

Personnel Expenditures: A category of line-item budget expenditures which includes all direct (salaries and wages) and indirect (fringe benefits) costs for full-time, part-time, and temporary employees of the county.

PPO: Preferred Provider Organization – A health care organization composed of physicians, hospitals, or other providers which provides health care services at a reduced [fee](#). This organization may also offer more flexibility by allowing for visits to out-of-network professionals at a greater expense to the policyholder. Visits within the network require only the payment of a small fee.

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

Program Budget: A budget wherein expenditures are based primarily on programs of work and secondarily on expenditure type or class.

Property Tax: Taxes levied on all real and personal property according to the property's valuation and the tax rate, in compliance with state and local statutes.

Proposed Budget: Next fiscal years requested budgets, which are prepared by each county office, department, and spending agency in accordance with Budget Preparation Manual instructions and submitted to the Finance/IT Department for review and analysis and await appropriation by the Board of County Commissioners.

Public Hearing: A meeting to which citizens in the County are invited for purposes of providing input and comments.

Q

R

RFT: Regular Full-Time employee, working 40 hours per week.

Rating: The credit worthiness of the county as evaluated by independent agencies.

Recommended Budget: After analysis and negotiation of proposed budgets with each department/office by the budget division, a balanced budget is submitted to the Board of County Commissioners for their consideration.

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



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

Revenues: Increases in the net current assets of a governmental fund type, other than expenditure refunds, operating transfers in, and residual equity transfers in.

Risk Management: Use of the various ways and means to avoid accidental loss or to reduce its consequences if it does occur.

S

SRO: School Resource Officer, which is an officer stationed at a school as part of their duties.

Special District: An independent unit of local government organized to perform a single or related number of governmental functions. Special districts usually have the power to incur debt and to levy taxes. Special districts include recreation districts, fire protection districts, local improvement districts, water and sanitation districts, etc.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Spending Agency: The office/department or other governmental unit in Adams County having ultimate budgetary responsibility for a unit, program, or fund budget.

Statutory Property Tax Revenue Limit: Found in Section 29-1-301 of the Colorado Revised Statutes. Property tax increases are limited to 5.5% from one tax year to the next. An adjustment for a growth factor is allowed for new construction. The exemptions to this restriction are payment of bonds, payment of other contractual obligations approved by voters, and capital expenditures allowed by "Truth in Taxation" legislation. Adams County was exempted from the 5.5% exemption as of January 1st, 2003.

Supplemental Appropriation: Whenever a government receives unanticipated revenues, or revenues not assured at the time of the adoption of the budget, other than property tax revenue from the current year's mill levy and recurring expenditures which can be funded with fund balance, a supplemental appropriation must be enacted to authorize expenditure of those additional revenues.

T

TABOR: Taxpayers Bill of Rights, revenue and tax limit amendment.

Tax Levy: The unit of measurement, stated in mills, which is applied to the assessed value of real and personal property to determine the amount of taxes due.

Taxes: Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Taxpayer's Bill of Rights (TABOR): A Colorado constitutional amendment, which places limitation on the growth of government, and restricts when and how elections are to be held.

Transfers: The transfer of dollars from one fund to another. Treated as an other financing source in the receiving fund and as an other financing use in the originating fund.



U

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

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

V

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

W,X,Y,Z



Budget Resolutions

Legal confirmation of the budget process consists of preparing and adopting budget resolutions in accordance with Colorado Revised Statutes 29-1-106 thru 112. All resolutions are presented to the Adams County Board of County Commissioners and made official by the board formally adopting the resolution (approval by a majority vote). The resolutions, which must be adopted, are:

Adoption of the Budget.

Appropriation of the Budget.

Mill Levy Certification.

Adopting the Budget

The Adams County Board of Commissioners holds a public hearing to consider the adoption of the proposed budget, at which time any objections to the county's budget will be considered. Adoption of the proposed budget will be effective only upon an affirmative vote by a majority of the commissioners.

Appropriating the Budget

After the resolution adopting the budget is approved, an appropriation resolution is required setting a legal spending limit authorizing those expenditures as set forth in the budget. The amounts appropriated for spending agencies shall not exceed the amounts established during budget adoption.

Mill Levy Certification

In order to levy a property tax, a resolution to certify the mill levy must be adopted. The mill levy is the rate or level of tax imposed upon the county's assessed value in order to collect taxes.

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



STATE OF COLORADO)
COUNTY OF ADAMS)

At a regular meeting of the Board of County Commissioners for Adams County, Colorado, held at the Administration Building in Brighton, Colorado on the 9th day of December, 2009 there were present:

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

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

RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE COUNTY OF ADAMS, STATE OF COLORADO FOR THE 2010 BUDGET YEAR

WHEREAS, the Board of County Commissioners, County of Adams, State of Colorado, has adopted the annual budget in accordance with the Local Government Budget Law, on the 9th day of December, 2009; and,

WHEREAS, the Board of County Commissioners, has made provision therein for the revenues in an amount equal to or greater than the total proposed expenditure as set forth in said budget; and,

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described in the attached Exhibit "A", so as not to impair the operations of the County.

NOW, THEREFORE BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the revenues provided in the budget to and for the purposes described in the attached Exhibit "A", are hereby approved.

Exhibit A

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:

GENERAL FUND:	
Current Operating Expenses	\$ 150,451,604
Capital Outlay	2,557,380
Transfers Out	429,887
Tabor Refund	0
TOTAL GENERAL FUND	\$ 153,438,871
CAPITAL FACILITIES FUND:	
Capital Outlay	\$ 35,000,000
Transfers Out	10,618,552
TOTAL CAPITAL FACILITIES FUND	\$ 45,618,552

**GOLF COURSE FUND:**

Current Operating Expenses	\$ 2,170,180
Capital Outlay	240,000
Transfers Out	340,000
TOTAL GOLF COURSE FUND	\$ 2,750,180

EQUIPMENT SERVICE FUND:

Current Operating Expenses	\$ 5,531,770
Capital Outlay	6,681,000
TOTAL EQUIPMENT SERVICE FUND	\$ 12,212,770

ROAD AND BRIDGE FUND:

Current Operating Expenses	\$ 23,832,579
Capital Outlay	24,965,000
Transfers Out	400,000
Tabor Refund	0
TOTAL ROAD AND BRIDGE FUND	\$ 49,197,579

SOCIAL SERVICES FUND:

Current Operating Expenses	\$ 154,893,520
Capital Outlay	100,000
Transfers Out	0
TOTAL SOCIAL SERVICES FUND	\$ 154,993,520

CONTINGENT FUND:

Current Operating Expenses	\$ 5,578,956
TOTAL CONTINGENT FUND	\$ 5,578,956

INSURANCE FUND:

Current Operating Expenses	\$ 16,452,503
TOTAL INSURANCE FUND	\$ 16,452,503

DEVELOPMENTALLY DISABLED FUND:

Current Operating Expenses	\$ 1,162,323
Tabor Refund	0
TOTAL DEVELOPMENTALLY DISABLED FUND	\$ 1,162,323

OPEN SPACE FUND:

Current Operating Expenses	\$ 0
TOTAL OPEN SPACE FUND	\$ 0

CONSERVATION TRUST FUND:

Current Operating Expenses	\$ 325,449
Capital Outlay	315,800



Transfers Out	<u>0</u>
TOTAL CONSERVATION TRUST FUND	\$ 641,249
WASTE MANAGEMENT FUND:	
Current Operating Expenses	\$ 479,818
TOTAL WASTE MANAGEMENT FUND	\$ 479,818
OPEN SPACE PROJECTS FUND	
Current Operating Expenses	\$ 59,000
Capital Outlay	7,000,000
Transfers Out	<u>0</u>
TOTAL OPEN SPACE PROJECTS FUND	\$ 7,059,000
OPEN SPACE SALES TAX FUND:	
Current Operating Expenses	\$ 8,744,951
Capital Outlay	0
Transfers Out	<u>3,353,727</u>
TOTAL OPEN SPACE SALES TAX FUND	\$ 12,098,678
COMMUNITY DEVELOPMENT BLOCK GRANT FUND:	
Current Operating Expenses	<u>\$ 8,471,176</u>
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$ 8,471,176
HEAD START FUND:	
Current Operating Expenses	\$ 5,030,270
TOTAL HEAD START FUND	\$ 5,030,270
OTHER HUMAN SERVICES FUND:	
Current Operating Expenses	\$ 48,375
Capital Outlay	<u>0</u>
TOTAL OTHER HUMAN SERVICES FUND	\$ 48,375
COMMUNITY SERVICES BLOCK GRANT FUND:	
Current Operating Expenses	\$ 949,281
Capital Outlay	<u>0</u>
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$ 949,281
WORKFORCE & BUSINESS CENTER FUND	
Current Operating Expenses	\$ 8,499,986
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$ 8,499,986
DIA NOISE MITIGATION FUND	



Current Operating Expenses	\$	0
TOTAL DIA NOISE MITIGATION FUND	\$	0

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

Pace _____ Aye
 Nichol _____ Aye
 Fischer _____ Aye
 Commissioners

STATE OF COLORADO)
 County of Adams)

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 9th day of December, A.D. 2009.

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



By:



Deputy



STATE OF COLORADO)
COUNTY OF ADAMS)

At a regular meeting of the Board of County Commissioners for Adams County, Colorado, held at the Administration Building in Brighton, Colorado on the 9th day of December, 2009 there were present:

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

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

RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR ADAMS COUNTY, STATE OF COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2010 AND ENDING ON THE LAST DAY OF DECEMBER 2010

WHEREAS, the Board of County Commissioners of Adams County has appointed Richard Lemke, Director of Finance & Information Technology to prepare and submit a proposed budget to said governing body at the proper time; and,

WHEREAS, Richard Lemke, Director of Finance & Information Technology has submitted a proposed budget to this governing body on December 9th, 2009, 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 7th, 2009, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the budget as submitted, amended and summarized by fund on the attached Exhibit "A", is approved and adopted as the budget of the County of Adams, subject to the Adams County Colorado Annual Budget provisions on Fiscal Policy and Budget Process, and Adams County Finance & Information Technology/Expenditures Policy and Procedure Manual, adopted by previous resolution, for the year 2010 and, hereby incorporated into and made part of this Resolution.

Exhibit "A"

Section 1. Estimated expenditures and transfers-out for each fund are as follows:

General Fund	\$ 153,438,871
Capital Facilities Fund	\$ 45,618,552
Golf Course Fund	\$ 2,750,180
Equipment Service Fund	\$ 12,212,770
Road & Bridge Fund	\$ 49,197,579
Social Services Fund	\$ 154,993,520
Contingent Fund	\$ 5,578,956
Insurance Fund	\$ 16,452,503
Developmentally Disabled Fund	\$ 1,162,323
Open Space Fund	\$ -
Conservation Trust Fund	\$ 641,249



Waste Management Fund	\$ 479,818
Open Space Projects Fund	\$ 7,059,000
Open Space Sales Tax Fund	\$ 12,098,678
DIA Noise Mitigation Fund	\$ -
Community Development Block Grant Fund	\$ 8,471,176
Head Start Fund	\$ 5,030,270
Other Human Services Fund	\$ 48,375
Community Services Block Grant Fund	\$ 949,281
Workforce & Business Center Fund	\$ 8,499,986
TOTAL ESTIMATED EXPENDITURES	\$ 484,683,087

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

GENERAL FUND:

From Unappropriated Fund Balance	\$ 4,373,341
From Sources other than General Property Tax	\$ 35,037,211
From General Property Tax Levy	\$ 103,069,767
Transfers In	\$ 10,958,552
TOTAL GENERAL FUND	\$ 153,438,871

CAPITAL FACILITIES FUND:

From Unappropriated Fund Balance	\$ 33,888,110
From Sources other than General Property Tax	\$ 11,730,442
From General Property Tax Levy	\$ -
TOTAL CAPITAL FACILITIES FUND	\$ 45,618,552

GOLF COURSE FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 2,750,180
Transfers In	\$ -
From General Property Tax Levy	\$ -
TOTAL GOLF COURSE FUND	\$ 2,750,180

EQUIPMENT SERVICE FUND:

From Unappropriated Fund Balance	\$ 2,314,303
From Sources other than General Property Tax	\$ 9,348,467
Transfers In	\$ 550,000
TOTAL EQUIPMENT SERVICE FUND	\$ 12,212,770

ROAD AND BRIDGE FUND:

From Unappropriated Fund Balance	\$ 2,764,462
From Sources other than General Property Tax	\$ 40,585,570
Transfers In	\$ -
From General Property Tax Levy	\$ 5,847,547
TOTAL ROAD AND BRIDGE FUND	\$ 49,197,579

**SOCIAL SERVICES FUND:**

From Unappropriated Fund Balance	\$ 1,940,974
From Sources other than General Property Tax	\$ 142,468,486
Transfers In	\$ -
From General Property Tax Levy	\$ 10,584,060
TOTAL SOCIAL SERVICES FUND	\$ 154,993,520

CONTINGENT FUND:

From Unappropriated Fund Balance	\$ 5,349,069
From Sources other than General Property Tax	\$ -
Transfers In	\$ 229,887
From General Property Tax Levy	\$ -
TOTAL CONTINGENT FUND	\$ 5,578,956

INSURANCE FUND:

From Unappropriated Fund Balance	\$ 834,000
From Sources other than General Property Tax	\$ 15,618,503
Transfers In	\$ -
TOTAL INSURANCE FUND	\$ 16,452,503

DEVELOPMENTALLY DISABLED FUND:

From Unappropriated Fund Balance	\$ 5,308
From Sources other than General Property Tax	\$ 1,000
From General Property Tax Levy	\$ 1,156,015
TOTAL DEVELOPMENTALLY DISABLED FUND	\$ 1,162,323

OPEN SPACE FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ -
From General Property Tax Levy	\$ -
TOTAL OPEN SPACE FUND	\$ -

CONSERVATION TRUST FUND:

From Unappropriated Fund Balance	\$ 43,876
From Sources other than General Property Tax	\$ 597,373
From General Property Tax Levy	\$ -
Transfers In	\$ -
TOTAL CONSERVATION TRUST FUND	\$ 641,249

WASTE MANAGEMENT FUND:

From Unappropriated Fund Balance	\$ 224,818
From Sources other than General Property Tax	\$ 255,000
From General Property Tax Levy	\$ -
TOTAL WASTE MANAGEMENT FUND	\$ 479,818

**OPEN SPACE PROJECTS FUND**

From Unappropriated Fund Balance	\$ 1,317,338
From Sources other than General Property Tax	\$ 2,387,935
From General Property Tax Levy	
Transfers In	\$ 3,353,727
TOTAL OPEN SPACE PROJECTS FUND	\$ 7,059,000

OPEN SPACE SALES TAX FUND:

From Unappropriated Fund Balance	\$ 2,850,332
From Sources other than General Property Tax	\$ 9,248,346
From General Property Tax Levy	\$ -
TOTAL OPEN SPACE SALES TAX FUND	\$ 12,098,678

DIA NOISE MITIGATION FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ -
From General Property Tax Levy	\$ -
TOTAL DIA NOISE MITIGATION FUND:	\$ -

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 8,471,176
From General Property Tax Levy	\$ -
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$ 8,471,176

HEAD START FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 4,980,270
From General Property Tax Levy	\$ -
Transfers In	\$ 50,000
TOTAL HEAD START FUND	\$ 5,030,270

OTHER HUMAN SERVICES FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 48,375
From General Property Tax Levy	\$ -
TOTAL HUMAN SERVICES FUND	\$ 48,375

COMMUNITY SERVICES BLOCK GRANT FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 949,281
From General Property Tax Levy	\$ -
Transfers In	\$ -
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$ 949,281



WORKFORCE & BUSINESS CENTER FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 8,499,986
From General Property Tax Levy	\$ -
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$ 8,499,986

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

Pace _____	Aye
Nichol _____	Aye
Fischer _____	Aye
Commissioners	

STATE OF COLORADO)
County of Adams)

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 9th day of December, A.D. 2009.

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



By:



Deputy



STATE OF COLORADO)
COUNTY OF ADAMS)

At a regular meeting of the Board of County Commissioners for Adams County, Colorado, held at the Administration Building in Brighton, Colorado on the 9th day of December, 2009 there were present:

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

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

RESOLUTION APPROPRIATING SUMS OF MONEY, IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE ADAMS COUNTY PUBLIC TRUSTEE, COUNTY OF ADAMS, STATE OF COLORADO, FOR THE 2010 BUDGET YEAR

WHEREAS, the Board of County Commissioners, County of Adams, State of Colorado, has adopted the Public Trustee budget in accordance with the Local Government Budget Law, on the 9th day of December, 2009; and,

WHEREAS, the Board of County Commissioners has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and,

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the Adams County Public Trustee.

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

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

ADAMS COUNTY PUBLIC TRUSTEE:

Current Operating Expenses	\$688,990
Capital Outlay	<u>7,000</u>
TOTAL Adams County Public Trustee:	\$695,990



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

Pace	_____	Aye
Nichol	_____	Aye
Fischer	_____	Aye
		Commissioners

STATE OF COLORADO)
 County of Adams)

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 9th day of December, A.D. 2009.

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



By:



Deputy



STATE OF COLORADO)
COUNTY OF ADAMS)

At a regular meeting of the Board of County Commissioners for Adams County, Colorado, held at the Administration Building in Brighton, Colorado on the 9th day of December, 2009 there were present:

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

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

RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES AND ADOPTING A BUDGET FOR THE ADAMS COUNTY PUBLIC TRUSTEE, ADAMS COUNTY, STATE OF COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2010 AND ENDING ON THE LAST DAY OF DECEMBER 2010

WHEREAS, the Public Trustee, Adams County, State of Colorado, has submitted a budget for 2010, and recommends adoption of said budget; and,

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 7th, 2009, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

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

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, and State of Colorado: that the budget summarized below, is approved and adopted as the budget of the Adams County Public Trustee, State of Colorado, for the Year 2010.

Estimated expenditures are as follows:	\$695,990
Estimated revenues are as follows:	
From sources other than General Property Tax:	\$695,990
TOTAL PUBLIC TRUSTEE	\$695,990



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

Pace	_____	Aye
Nichol	_____	Aye
Fischer	_____	Aye
		Commissioners

STATE OF COLORADO)
 County of Adams)

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 9th day of December, A.D. 2009.

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



By:



Deputy



STATE OF COLORADO)
COUNTY OF ADAMS)

At a regular meeting of the Board of County Commissioners for Adams County, Colorado, held at the Administration Building in Brighton, Colorado on the 16th day of December, 2009 there were present:

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

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

CERTIFICATION OF MILL LEVIES 2010

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 have submitted resolutions 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 reviewed the requests to levy taxes of the various taxing districts within the County of Adams, and finds the same to be proper in form and substance; and

WHEREAS, the County desires to levy a tax of 26.824 mills, which includes an abatement levy of 0.045 mills, upon each dollar of the total assessed valuation of all taxable property within the county.

WHEREAS, the County desires to establish the following separate funds for mill levy purposes and it's corresponding mill levy for the calendar year commencing January 1, 2010:

County General Fund	22.914
Road & Bridge Fund	1.300
Social Services Fund	2.353
Developmentally Disabled Fund	0.257
Total	26.824

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the above named funds be and hereby are established for the calendar year 2010.

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 2010 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 2010, 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:

Pace	_____	Aye
Nichol	_____	Aye
Fischer	_____	Aye
	Commissioners	

STATE OF COLORADO)
County of Adams)

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 16th day of December, A.D. 2009.

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



By:



Deputy

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Adams County, Colorado.

On behalf of the Adams County Government,
(taxing entity)^A

the Board of County Commissioners,
(governing body)^B

of the _____,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 4,654,686,410 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 4,529,821,990 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/07/2009 for budget/fiscal year 2010.
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	26.779 mills	\$ 121,647,847 124,647,847
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	26.779 mills	\$ 121,647,847 124,647,847
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	0.045 mills	\$ 209,461
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	26.824 mills	\$ 124,857,308

Contact person: (print) Rich Lemke Daytime phone: (303) 654-6290
Signed: Richard C. Lemke Title: Finance/Tx Director

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).