



ADAMS COUNTY

COLORADO
BOARD OF COUNTY COMMISSIONERS

Eva J. Henry - District #1
Charles "Chaz" Tedesco - District #2
Erik Hansen - District #3
Steve O'Dorisio - District #4
Mary Hodge - District #5

STUDY SESSION AGENDA
TUESDAY
March 21, 2017

ALL TIMES LISTED ON THIS AGENDA ARE SUBJECT TO CHANGE.

10:00 A.M.	ATTENDEE(S):	Jen Turk, Actuarial Consultant, Arthur J. Gallagher & Co.
	ITEM:	Retirement Analysis & Recommendations
11:00 A.M.	ATTENDEE(S):	Bryan Ostler
	ITEM:	Deferred Compensation
11:30 A.M.	ATTENDEE(S):	Terri Lauth / Amy Jones / Michelle Michel
	ITEM:	Employee Manual Policy Change Recommendations
12:00 P.M.	ATTENDEE(S):	Ben Dahlman
	ITEM:	Grants Management Policies & Procedures
12:30 P.M.	ATTENDEE(S):	Eliza Schultz / Jeanne Shreve
	ITEM:	Legislative Working Group
1:00 P.M.	ATTENDEE(S):	Norman Wright / Kristin Sullivan / Jen Rutter
	ITEM:	Oil & Gas Update
2:00 P.M.	ATTENDEE(S):	Nancy Duncan
	ITEM:	2016 Year End Budget Report
2:30 P.M.	ATTENDEE(S):	Todd Leopold
	ITEM:	Administrative Item Review / Commissioner Communications
3:00 P.M.	ATTENDEE(S):	Heidi Miller
	ITEM:	Executive Session Pursuant to C.R.S. 24-6-402(4)(b) and (e) for the Purpose of Receiving Legal Advice and Instructing Negotiators Regarding ACHA Monitoring

(AND SUCH OTHER MATTERS OF PUBLIC BUSINESS WHICH MAY ARISE)

AGENDA IS SUBJECT TO CHANGE



STUDY SESSION AGENDA ITEM

DATE: March 16, 2017
SUBJECT: Adams County Pension Plan Study
FROM: Bryan Ostler, Interim Deputy County Manager
AGENCY/DEPARTMENT: County Manger Office
ATTENDEES: Jen Turk, Arthur J. Gallagher & Co., Pam Mathisen, Executive Director Adams County Retirement Plan
PURPOSE OF ITEM: Provide analysis and recommendations on the County Retirement Plan
STAFF RECOMMENDATION: Evaluate Arthur J. Gallagher & Co. Recommendations for 2018 Budget Process

BACKGROUND:

During the 2016 Strategic Planning process with the Board and Senior Leadership team, one of the initiatives identified under the High Performing, Fiscially Responsible Government goal was to evaluate, through a third party analysis, the County's retirement plan and provide some recommendations in moving forward. In March of 2016, an informal solicitation was conducted to identify a vendor to provide independent analysis of the current defined benefit program and provide some potential recommendations to consider for the 2018 budget process.

The County's request of evaluation with Arthur J. Gallagher and Co. provided the following analysis:

1. Evaluate the adequacy of the plan's funded status and future risks and challenges to the plan;
2. Present current trends in retirement design, both private and public sector;
3. Address the plan's liability to existing employees and retirees; and
4. Address the adequacy of the current Tier 3 retirement benefit.

The intent of the study session on March 21st, is to review the findings of the Gallagher report and begin a discussion for the 2018 budget process in looking at ways to potentially enhance the retirement plan from a recruitment and retention standpoint.

AGENCIES, DEPARTMENTS OR OTHER OFFICES INVOLVED:

County Manager's Office
Retirement Office

ATTACHED DOCUMENTS:

Arthur J. Gallagher & Co. Pension Plan Study

FISCAL IMPACT:

Please check if there is no fiscal impact . If there is fiscal impact, please fully complete the section below.

Fund:

Cost Center:

	Object Account	Subledger	Amount
Current Budgeted Revenue:			
Additional Revenue not included in Current Budget:			
Total Revenues:			<hr/>

	Object Account	Subledger	Amount
Current Budgeted Operating Expenditure:			
Add'l Operating Expenditure not included in Current Budget:			
Current Budgeted Capital Expenditure:			
Add'l Capital Expenditure not included in Current Budget:			
Total Expenditures:			<hr/>

New FTEs requested: YES NO

Future Amendment Needed: YES NO

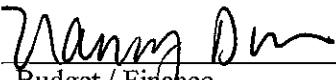
Additional Note:

APPROVAL SIGNATURES:

APPROVAL OF FISCAL IMPACT:



Todd Leopold, County Manager



Wanny Du
Budget / Finance

Raymond H. Gonzales, Deputy County Manager



Bryan Ostler, Interim Deputy County Manager



Arthur J. Gallagher & Co.
BUSINESS WITHOUT BARRIERS™

ADAMS COUNTY PENSION PLAN STUDY

JEN TURK | MARCH 21, 2017

Table of Contents

Executive Summary	4-5
2016 Valuation Match/Review	
• Match Valuation results	7
• Assumptions and Methods review	8
• Normal Cost discussion	9
Projected Valuation Results	11
• Projected Total Contributions vs. Benefit Payments	12
• Projected Funding – Asset Returns	13-14
• Projected Funding – Plan Changes	15-16
Plan Comparisons	
• Summary of Key Plan Provisions (Adams County vs Competitors)	18-19
• Recommended Replacement Ratios	20-21
• Adams County Employees Replacement Ratios	22
Future Considerations and Recommendations	24
Appendix	
• Retirement Program Fundamentals	26
• Comparison of DB & DC Features	27
• Hybrid Plan Overview	28-29

Current Retirement Board Organization

Duties of the Retirement Board include management of the Retirement Plan, interpreting the Retirement Plan's provisions, and adopting any changes to the Retirement Plan. As required by Colorado state law, the Retirement Plan is administered by a five-member Retirement Board including:

- Two members appointed by BoCC
 - Benjamin Dahlman and Raymond Gonzales
- Two members elected by the Employees
 - Marc Osborne and James Morgen
- Treasurer serves by State Statute
 - Brigitte Grimm
- Staff members
 - Pamela Mathisen, Executive Director
 - Debbie Haines, Senior Benefits Manager

Executive Summary

2016 Valuation Match/Review

- Gallagher performed a match of 2016 valuation results; overall liabilities and costs are within a reasonable range
- We reviewed the plan's Assumptions/Methods; interest and mortality rates could be updated to be more conservative in the future
- One concern is that newly hired Tier 3 employees are contributing more than the average cost of their benefits (9% vs 7%), meaning they are making up for past losses (such as investment losses)

Projected Valuation Results

- We projected the plan's funded status over the next 20 years under a number of different scenarios
- If the current plan continues and all assumptions are met (including the assumed 7.5% return on assets), funded status is expected to gradually improve
- Lower than expected asset returns would keep the funded status fairly level over the period
- Closing the plan to new entrants or freezing benefit accruals is expected to drastically reduce funded status
 - This is mainly due to new entrants contributing more than their cost of benefits

Executive Summary (continued)

Plan Comparisons

- Gallagher compared benefits offered by a number of competing employers
 - Adams County offers slightly lower benefit accruals and has longer vesting requirements, though unreduced early retirement is better than most (age 55 with 80 points)
- The replacement ratio (a tool used to measure benefit adequacy) provided by Adams County for a career employee is close to the recommendation, meaning that someone can retire from the County with a reasonable retirement benefit

Future Considerations and Recommendations

- The County could consider lowering employee contributions and/or increasing employer contributions to the plan
- The County could consider a new benefit design to shift some of the investment risk to employees, or a lower vesting requirement to help the plan be more marketable



Arthur J. Gallagher & Co.
BUSINESS WITHOUT BARRIERS™

2016 VALUATION MATCH/REVIEW

Match Valuation results

	Counts			
	GRS	AJG	Difference	Difference (%)
Actives	1,986	1,986	-	0.0%
Vested Terminated	285	279	(6)	-2.1%
Retired	991	982	(9)	-0.9%
Total Participants	3,262	3,247	(15)	-0.5%
Projected Payroll	\$ 113,995,220	\$ 114,969,153	\$ 973,933	0.9%

	Present Value of Projected Benefits			
	GRS	AJG	Difference (\$)	Difference (%)
Total Active	\$ 257,817,232	\$ 250,368,055	\$ (7,449,177)	-2.9%
Total Inactive	247,657,040	254,753,136	7,096,096	2.9%
Total	\$ 505,474,272	\$ 505,121,191	\$ (353,081)	-0.1%

	Actuarial Accrued Liability			
	GRS	AJG	Difference (\$)	Difference (%)
Total Active	\$ 171,701,930	\$ 161,533,220	\$ (10,168,710)	-5.9%
Total Inactive	247,657,040	254,753,136	7,096,096	2.9%
Total	\$ 419,358,970	\$ 416,286,356	\$ (3,072,614)	-0.7%

	Normal Cost (NC)			
	GRS	AJG	Difference (\$)	Difference (%)
Total	\$ 10,890,125	\$ 10,799,945	\$ (90,180)	-0.8%
NC percent of payroll	9.6%	9.4%	-0.2%	-1.7%

Assumptions and Methods review

Overall the assumptions and methods used are not unreasonable. Experience studies should be performed periodically to ensure assumptions are appropriate, and to help minimize gains and losses.

A few issues to consider:

- The interest rate assumption of 7.5% may be somewhat high, considering recent average rates of return for the plan.
 - In the following projections, we have considered what would happen if this assumption is not met.
- Mortality rates are currently based on the RP-2000 table. A new table was published two years ago, which has longer life expectancies. Updating to these new mortality rates increases the liability by 7-10% for an average plan.
- County contributions are currently set equal to member contributions (9.0% of pay). This is not projected to be sufficient to fully fund the plan over a 30-year period.

Normal Cost discussion

- Normal Cost represents the increase in liability due to employees working another year of service and accruing additional benefits.
- Member contributions (9.0% of pay) will soon exceed the Normal Cost, as terminating Tier 1 and 2 employees are replaced with newly hired Tier 3 employees.
- Tier 3 member contributions already exceed their Normal Cost, meaning they are paying more than the cost of their benefit accruals (and are covering past losses, such as due to lower than expected asset returns).
- The following tables shows the current Normal Cost percentage for each Tier:

Tier	Normal Cost (percent of pay)
1	12.0%
2	10.4%
3	7.0%
All	9.6%



Arthur J. Gallagher & Co.
BUSINESS WITHOUT BARRIERS™

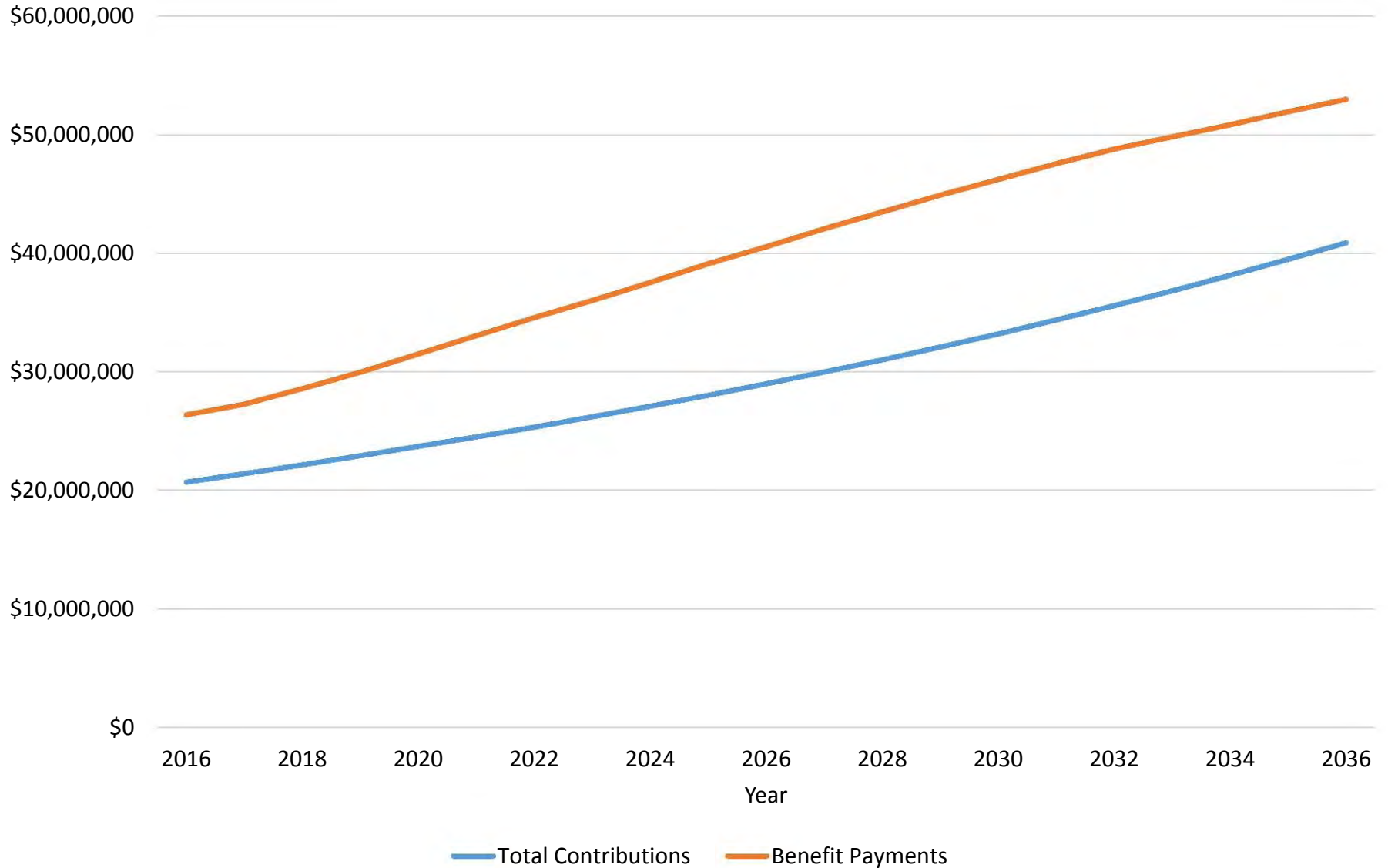
PROJECTED VALUATION RESULTS

Projected Valuation Results

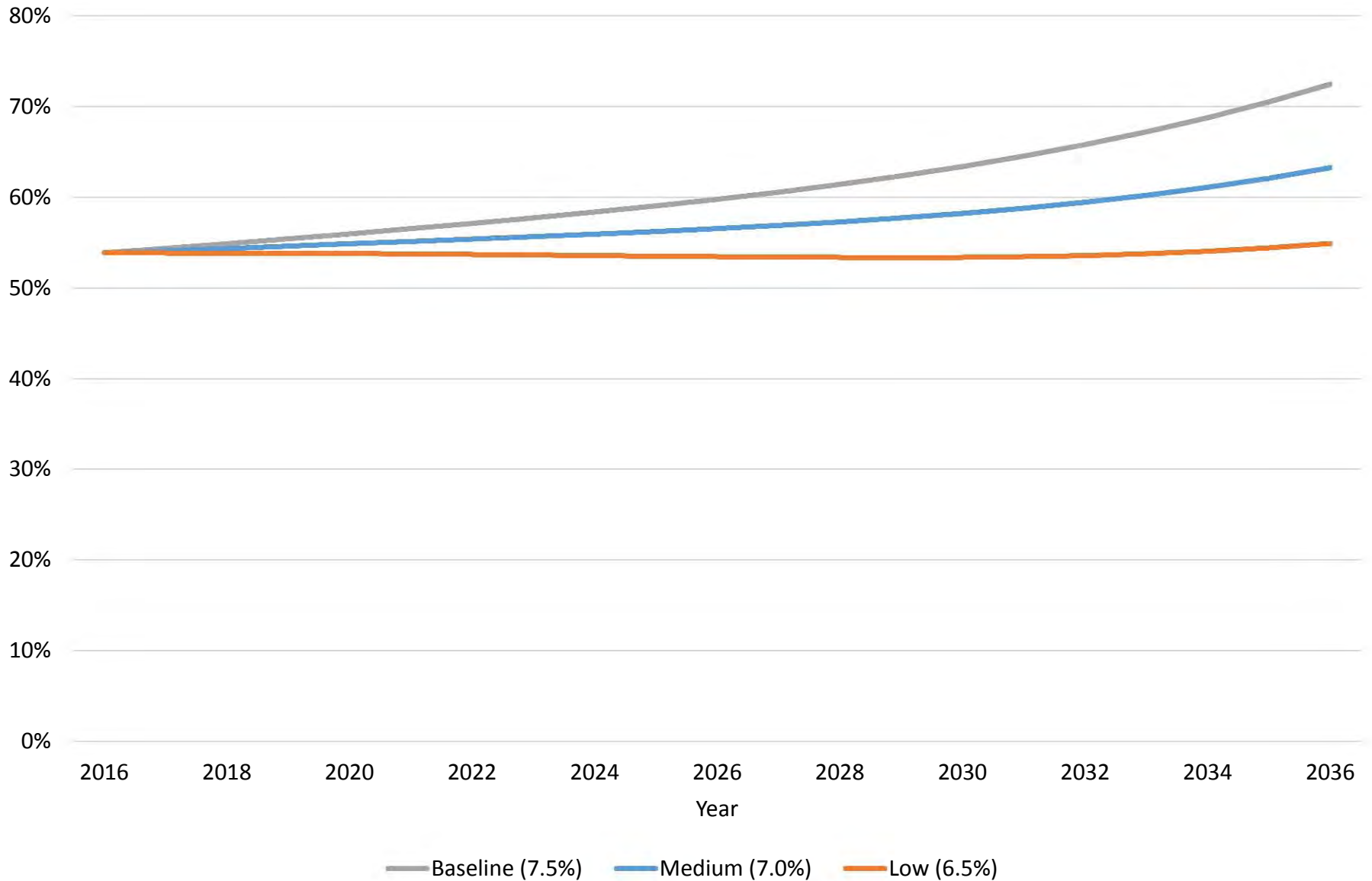
The following projection charts show the current baseline plan results, as well as results under a number of alternative scenarios. These projections assume zero population growth (i.e., the current number of employees is assumed to remain the same).

- Total Contributions vs Benefit Payments
 - Projected total contributions (employee + employer) compared to benefits being paid out, if the current plan stays in place and all assumptions are met
- Projected Funding – Asset Returns
 - Projected funded status under current plan if 7.5% asset return assumption is not met
- Projected Funding – Plan Changes
 - Projected funded status if plan is closed to new entrants, or if all benefits are frozen
 - Under the closed plan, 9.0% employee and employer contributions are assumed to continue for current employees (no contributions or benefits for new hires)
 - Under the frozen plan, employee contributions are assumed to cease and 9.0% employer contributions would continue for current employees

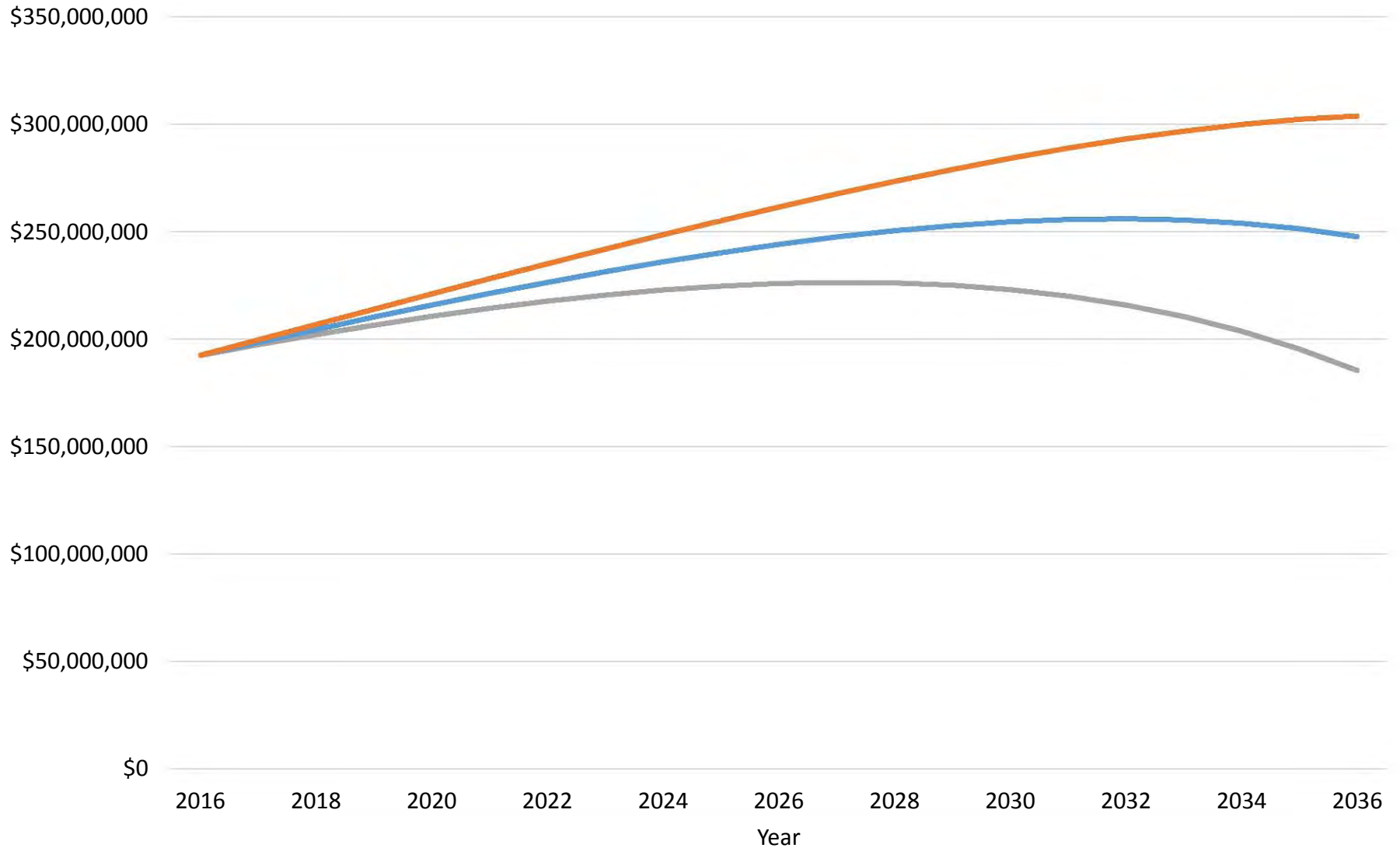
Total Contributions vs Benefit Payments (current plan)



Projected Funding – Asset Returns (funded %)

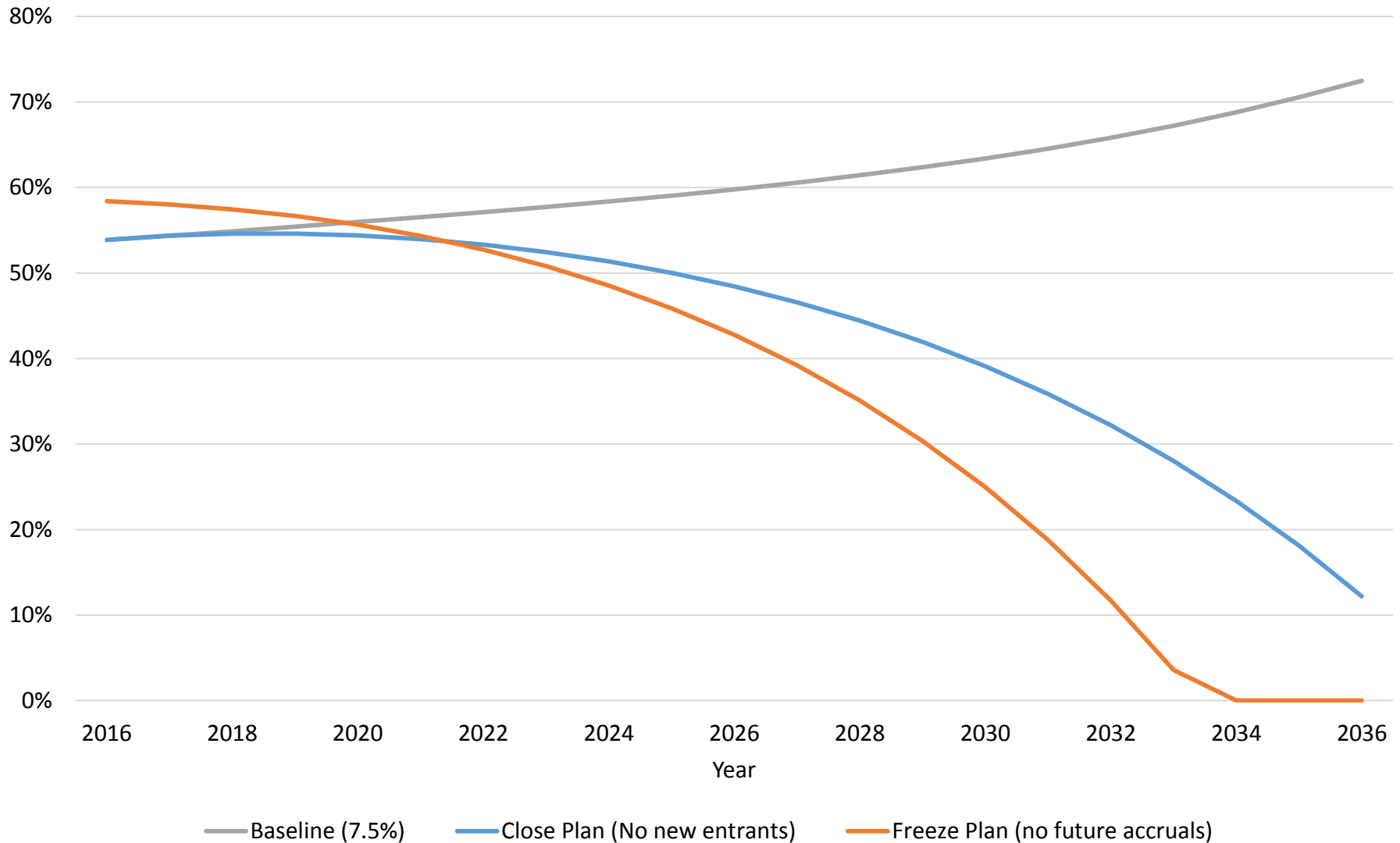


Projected Funding – Asset Returns (unfunded \$)



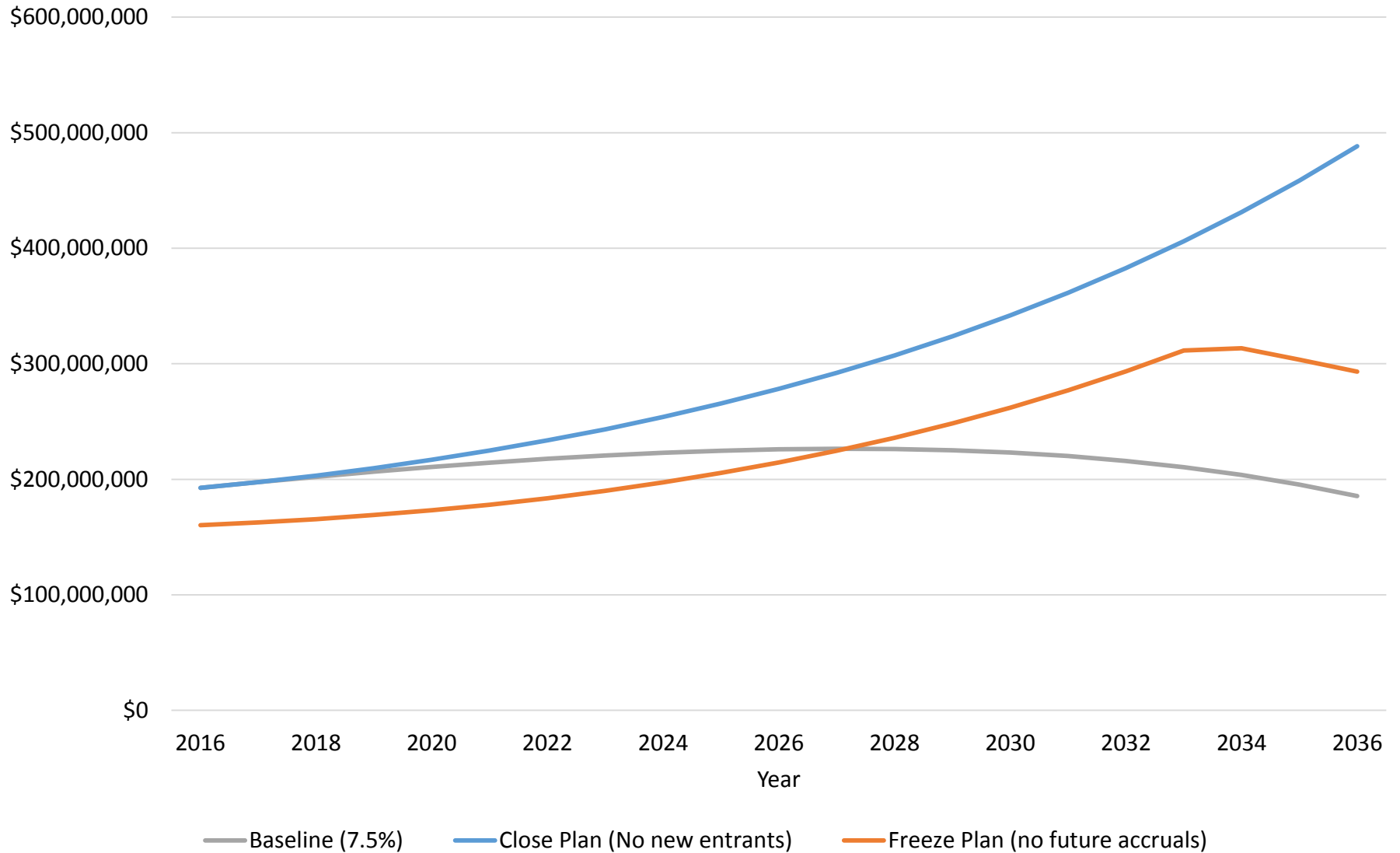
— Baseline (7.5%) — Medium (7.0%) — Low (6.5%)

Projected Funding – Plan Changes (funded %)



With a plan freeze, member contributions cease (Country contributions assumed to stay at 9.0%)

Projected Funding – Plan Changes (unfunded \$)



With a plan freeze, member contributions cease (Country contributions assumed to stay at 9.0%)



Arthur J. Gallagher & Co.
BUSINESS WITHOUT BARRIERS™

PLAN COMPARISONS

Pension Plan Comparisons

Summary of Key Plan Provisions for New Hires

Provision	Adams County	Arapahoe County	Denver County
Normal Retirement Age	Earlier of: <ul style="list-style-type: none"> • Age 65 • Age 55 with 80 points 	Earlier of : <ul style="list-style-type: none"> • Age 65 • Age 60 with 85 points 	Earlier of : <ul style="list-style-type: none"> • Age 65 with 5 Years of Service • Age 60 with 85 points
Normal Retirement Benefit	1.75% of Career Compensation	1.85% of High 5 Compensation x Years of Service	1.50% of High 3 Compensation x Years of Service
Early Retirement Age	Age 55 & 10 Years of Service	Age 55 & 8 Years of Service	Age 60 & 5 Years of Service
Early Retirement Benefit	Accrued Benefit reduced 4% for each of the first 3 years and 5% for each additional year	Accrued Benefit reduced for 6.66% each of the first 5 years and 4.50% for each additional year	Accrued Benefit reduced 6% per year
Normal Form of Annuity	Life Only	Life Only	Life Only
100% Vesting	10 Years of Service	8 Years of Service	5 Years of Service
Contributions	9.0% Member and County	8.0% Member and County	8.0% Member, 11.5% County

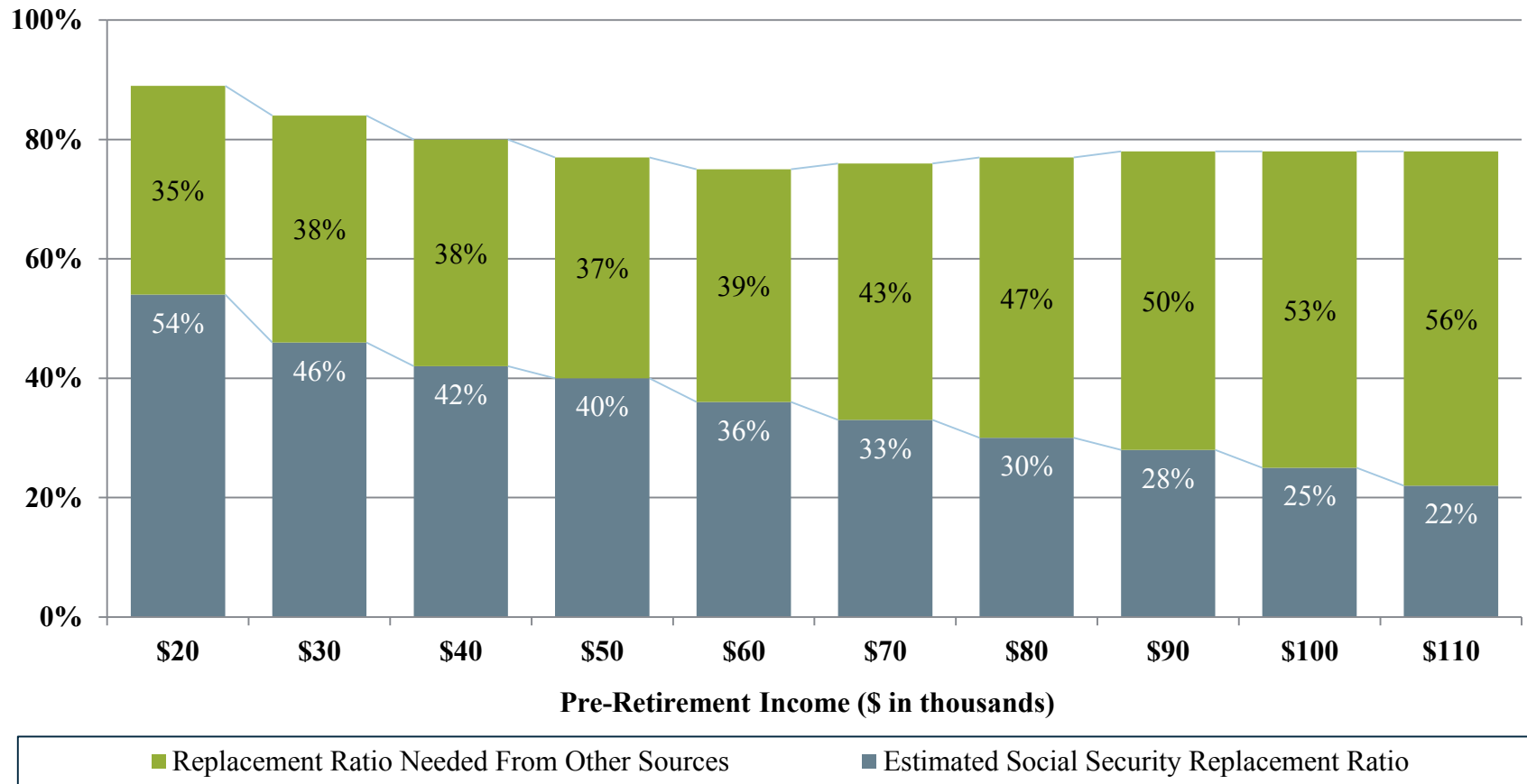
Pension Plan Comparisons

Summary of Key Plan Provisions for New Hires

Provision	Adams County	El Paso County	Weld County
Normal Retirement Age	Earlier of: <ul style="list-style-type: none"> • Age 65 • Age 55 with 80 points 	Earlier of : <ul style="list-style-type: none"> • Age 62 with 8 Years of Service • Any age with 75 points 	Age 65
Normal Retirement Benefit	1.75% of Career Compensation	2.00% of High 3 Compensation x Years of Service (not more than 60% of High 3)	1.90% of each year's Compensation, adjusted for asset returns
Early Retirement Age	Age 55 & 10 Years of Service	Age 55 & 8 Years of Service	Age 55 & 5 Years of Service
Early Retirement Benefit	Accrued Benefit reduced 4% for each of the first 3 years and 5% for each additional year	Accrued Benefit reduced 3% per year	Accrued Benefit reduced 5% per year
Normal Form of Annuity	Life Only	10-Year Certain and Life	Life Only
100% Vesting	10 Years of Service	8 Years of Service	5 Years of Service
Contributions	9.0% Member and County	8.0% Member and County	10.75% Member and County

Recommended Replacement Ratios

The replacement ratio is a tool used to measure benefit adequacy and equals $\frac{\text{Gross Income After Retirement}}{\text{Gross Income Before Retirement}}$



Recommended Replacement Ratios (continued)

A replacement ratio is a person's gross income after retirement, divided by their gross income before retirement. For example, a person earning \$60,000 before retirement and \$45,000 after retirement would have a replacement ratio of 75% (\$45,000/\$60,000). This ratio can be used to estimate the amount of postretirement income a person will need in order to maintain their standard of living.

An average person will need less income after retiring in order to maintain the same standard of living. This is primarily due to the following factors:

1. Income taxes go down after retirement because extra deductions are available.
2. Social Security taxes end completely at retirement.
3. Social Security benefits are partially or fully tax-free.
4. Saving for retirement is no longer necessary.
5. Age- and work-related expenses generally decrease at retirement.

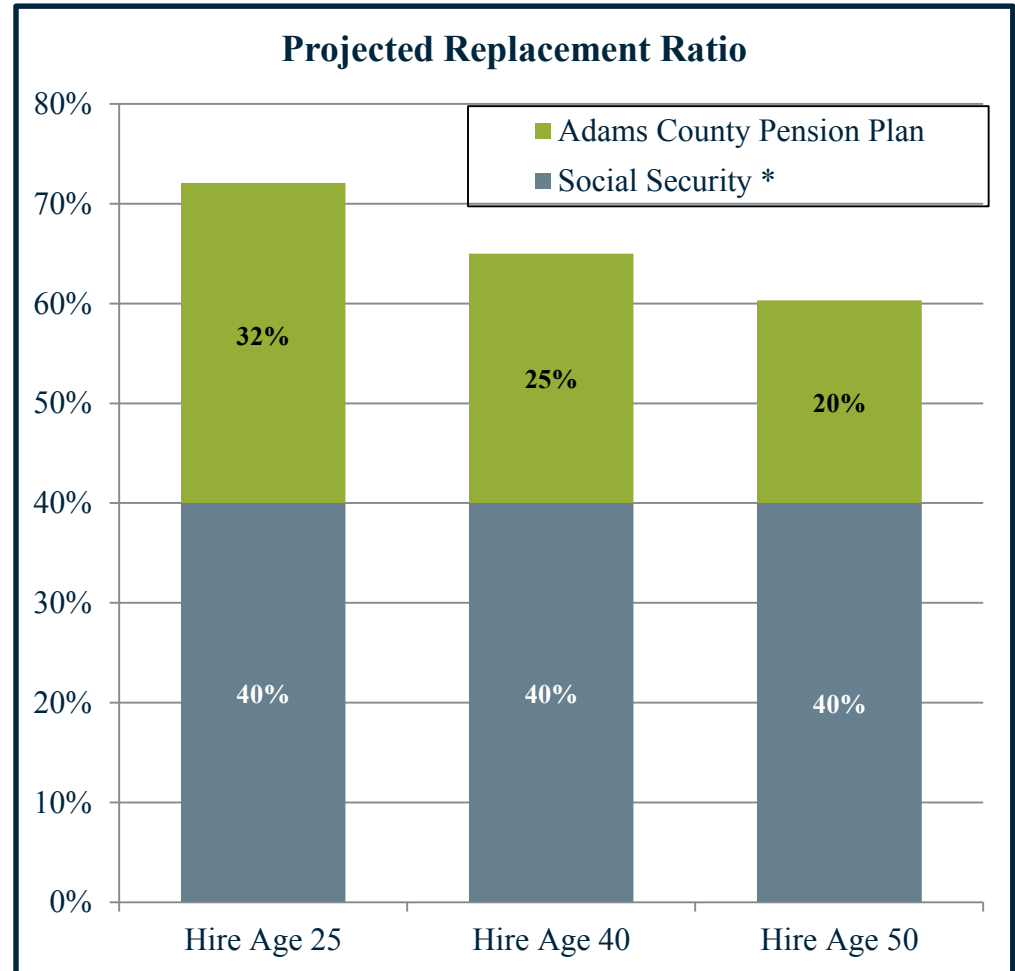
	Annual Income		Replacement Ratio
	Before Retirement	After Retirement	
Gross Income	\$60,000	\$45,299	75%
Taxes	(11,574)	(334)	
Savings	(1,945)	0	
Age- & Work-Related Expenses	(34,194)	(32,678)	
Remaining Income	\$12,287	\$12,287	

This chart from a study by Aon Consulting and Georgia State University shows an example of a person earning \$60,000 gross income before retirement. At a 75% replacement ratio, this person can maintain their standard of living with a postretirement income of \$45,299.

Adams County Employees Replacement Ratios

Hypothetical Employee	Hire Age	Years of Service at Retirement
1	25	30
2	40	20
3	50	15

Participants are assumed to retire at earlier of age 65, or age 55 with 80 points



* The full Social Security amount is not payable until Social Security Retirement Age



Arthur J. Gallagher & Co.
BUSINESS WITHOUT BARRIERS™

FUTURE CONSIDERATIONS AND RECOMMENDATIONS

Future Considerations and Recommendations

- For new hires, employee contributions are higher than the cost of their benefit accruals; the County could consider lowering employee contributions to make the plan more equitable
- To improve the plan's funded status, the County could consider increasing their employer contributions to the plan
 - Statutory issues requiring equal employee and employer contributions need to be reviewed (see Denver employees plan for example)
- Closing or freezing the plan would likely decrease funded status
 - The County could consider a new benefit design to shift some of the investment risk to employees (see appendix for alternatives)
- The plan's vesting schedule is more strict than competing employers; the County could lower the vesting requirement to make the plan more marketable
 - This is a fairly low cost option; for example, lowering the vesting requirement from 10 years to 5 years is expected to increase the current liability and normal cost by less than 1% (assumes service requirement for early retirement remains the same)



Arthur J. Gallagher & Co.
BUSINESS WITHOUT BARRIERS™

Appendix

DEFINED BENEFIT AND DEFINED CONTRIBUTION COMPARISON

Retirement Program Fundamental



Defined Benefit plans provide a fixed monthly benefit. Contributions will increase if investment earnings are less than an assumed amount and will decrease if earnings exceed an assumed amount.

Defined Contribution plans provide benefits that will vary with investment earnings. The contribution amount is fixed.

Regardless of the type of retirement program, benefits will be based on contributions plus investment earnings less administrative costs.

Comparison of DB & DC Features

	Defined Benefit Plans	Defined Contribution Plans
Investment Risk	Maintained by Sponsor	Maintained by Employee
Participant's Retirement Benefit	Fixed Benefit	Variable Benefit
Employee Cost	Fixed Rate	Fixed Rate
Employer Cost	Variable Cost	Fixed Rate
Benefit Accrual Pattern	Accruals are relatively small early and relatively large near retirement	Accruals are more consistent throughout career
Advantaged Participants	Employees closer to retirement	Employees further from retirement
Retention & Portability	Greater retention of employees (due to valuable accruals near retirement)	Greater portability for employees (due to more valuable early accruals)
Subsidized Early Retirement	Available	Not Available
Understandability	Generally considered difficult for employees to understand	Generally considered easy for employees to understand
Post Retirement Risk	Participant can't outlive benefits	Participant must manage post-retirement mortality risk

Hybrid Plan Overview

The term *hybrid plan* generally refers to a plan that includes elements of both defined benefit and defined contribution plans. The following are examples of hybrid plans:

- Defined Benefit plan (DB) with Defined Contribution (DC) features: These plans include a combination of an employer-provided DB plan with a separate DC plan such as a 457 or 403(b).
- Defined Contribution plan (DC) with Defined Benefit (DB) features: DC plans such as 457 or 403(b) exist only as cash balances upon retirement and are subject to market volatility. To help mitigate an individual's risk that he or she might outlive his or her money, some DC plans now offer holders the opportunity to purchase annuity contracts or allow DC funds to be annuitized through the plan sponsor's DB plan.
- Cash Balance Plans: In this type of DB plan, employers guarantee an annual rate of return on a "notional" account into which the employer, the employee, or both contribute. The guaranteed rate may be a set percentage or some multiple of an indicator, such as the yield on a Treasury bill. At retirement, the employee can withdraw the funds through an annuity or in one lump sum. Because a cash balance plan is a DB plan, the employer is ultimately responsible to fund the plan.
- Pension Equity Plans: These plans operate like traditional DB plans that base the cash value of defined benefits on a formula that typically accounts for years of service, age, and some averaging of salary. However, unlike a traditional pension plan, pension equity plans have a current cash value. Pension equity plans provide employees the benefits of DB plans with the flexibility usually found in DC plans when they change employers or careers.

Hybrid Plan Overview

Plan Feature	DB	DC	Cash Balance	Pension Equity	DB with DC	DC with DB
Funding Source	Employer and employee	Employee* (possible employer contribution)	Employer and employee	Employer and employee	Employer and employee	Employee* (possible employer contribution)
Portable to new employer	No	Yes	Yes	Yes	Some	Yes
Responsibility for investment risk	Employer	Employee	Employer (until separation)	Employer (until separation)	Employer and employee	Employee and annuity provider
Rate of return for employee during service	Guaranteed for employee contributions	Variable	Guaranteed for employee contributions	Guaranteed for employee contributions	Mixed	Variable
Accrual of benefits	Back loaded, toward end of career	Front loaded, toward start of career	Even	Even	Part even and part back loaded, toward end of career	Front loaded, toward start of career
Potential to outlive funds	No	Yes, unless annuity purchased	No, if annuity selected	No, if annuity selected	No, if service requirement met	No, if annuity purchased

Source: Center for State & Local Government Excellence, *What are Hybrid Retirement Plans?* January 2011



Arthur J. Gallagher & Co.
BUSINESS WITHOUT BARRIERS™

Thank You

Jen Turk – Actuarial Consultant
Phone: 952-356-0720
Email: jen_turk@ajg.com



STUDY SESSION AGENDA ITEM

DATE OF STUDY SESSION: March 21, 2017
SUBJECT: 457 Deferred Compensation Plan Advisory Committee
FROM: Bryan Ostler, Interim Deputy County Manager
AGENCY/DEPARTMENT: County Manager/Finance
ATTENDEES: Bryan Ostler, Ben Dahlman, Todd Leopold
PURPOSE OF ITEM: Present background of current 457 Deferred Compensation Plan and recommendation of adopting a advisory committee by-laws to fulfill fiduciary responsibility and consider additional plan enhancements.
STAFF RECOMMENDATION: Adoption of the committee by-laws, begin looking at 2018 budget process plan enhancements, offer Roth 457 option.

BACKGROUND:

In 1981, the Adams County Commissioners adopted a 457 Deferred Compensation plan as an additional benefit offering for employees providing them a supplemental savings strategy for retirement. The 457 Deferred Compensation Plan established a program whereby County employees could voluntarily set aside a portion of their wages to be invested in an approved deferred compensation plan.

In the early years of the plan, participation was slow primarily due to the fact that this was a new benefit that not many employees knew of or understood. Most employees were aware of the Defined Benefit Retirement Plan but not this additional retirement savings opportunity. Over time, as individual "retirement planning" has become a more mainstream topic, and individuals are increasingly investing in financial markets, participation, along with account values, have increased.

Currently, the plan investment information and correspondence between the County and Nationwide are received by the Finance Director. We have been researching how other local counties/cities that have managed these programs and concluded that the best approach is to establish a committee to oversee the plan and to manage the County's fiduciary obligations. The committee will have the responsibility to monitor the investment line-up, make any investment offering changes, approve and amend the investment policy statement, and evaluate the fees associated with the vendor and the investments offered in the plan. The recommendation is to establish the Adams County Deferred Compensation Committee for this purpose. Additionally, the Committee is recommending that we look at options for an employer match benefit to be considered during the 2018 budget process, and consideration of offering a Roth 457 option.

AGENCIES, DEPARTMENTS OR OTHER OFFICES INVOLVED:

County Manager/Finance

ATTACHED DOCUMENTS:

PowerPoint presentation

Advisory Committee By-Laws Draft

FISCAL IMPACT:

Please check if there is no fiscal impact . If there is fiscal impact, please fully complete the section below.

Fund: _____

Cost Center: _____

	Object Account	Subledger	Amount
Current Budgeted Revenue:			
Additional Revenue not included in Current Budget:			
Total Revenues:			_____

	Object Account	Subledger	Amount
Current Budgeted Operating Expenditure:			
Add'l Operating Expenditure not included in Current Budget:			
Current Budgeted Capital Expenditure:			
Add'l Capital Expenditure not included in Current Budget:			
Total Expenditures:			_____

New FTEs requested: YES NO
Future Amendment Needed: YES NO

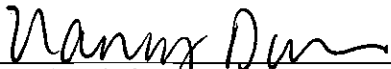
Additional Note:

APPROVAL SIGNATURES:

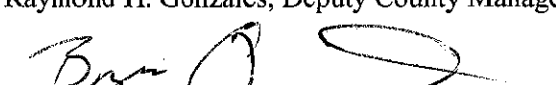
APPROVAL OF FISCAL IMPACT:



Todd Leopold, County Manager



Nancy Dun
Budget / Finance

Raymond H. Gonzales, Deputy County Manager


Bryan Ostler, Interim Deputy County Manager

Adams County Deferred Comp

March 21, 2017



Deferred Comp Plan

Intent:

- Provide information of current plan
- Updated advisory committee by-laws
- Enhanced benefit options—employer match
- Roth 457 plan option



Deferred Comp Plan Information

Nationwide 457 B

- Total plan assets: \$39.3 million
- # of participants: 1,007
- Annual contributions: \$1.8 million
- New 2016 plan participants: 51
- # of loans: 95
- Loan balances: \$630,000



Advisory Committee By-Laws

- Purpose and Responsibilities:
 - Recommendations of committee to the Board for the following:
 - Plan investments
 - Selection of investment fund line up
 - Monitoring of fees
 - Reviews investment performance
 - Monitoring of investment service providers

Enhanced Benefit Offering

Potential 2018 Employer Match Options:

- \$25 monthly employer match: ~\$591,300
- \$50 monthly employer match: ~\$1,182,600
- \$75 monthly employer match: ~\$1,773,900



Roth 457 Plan Option



Deferred Comp Plan

- Summary:
 - Approve Advisory Committee by-laws
 - Consider employer match option for 2018 budget process
 - Roth 457 option



Questions?



Deferred Compensation Advisory Committee of Adams County

DRAFT COMMITTEE BY-LAWS

COMMITTEE BYLAWS

I. Introduction

The purpose of the Adams County Deferred Compensation Advisory Committee By-Laws is to serve as a guide for the Adams County Deferred Compensation Advisory Committee (the “Committee”) members and others. It is intended to assist the Advisory Committee in meeting fiduciary obligations by effectively constructing, supervising, and evaluating the Deferred Compensation benefit. The purpose of the Advisory Committee is to ensure that the County meets its responsibility as a fiduciary for the Plan by overseeing the activities of the Plan and working to obtain appropriate and valuable options for Plan participants that is consistent with other governmental deferred compensation plans of like size.

The Power and Authority of the Advisory Committee shall rest in the Committee as a whole, and shall not be exercised by any person or persons without the prior approval of the Committee.

II. Definition of Terms

For purposes of these Bylaws:

- a. The term “Advisory Committee” shall mean the Deferred Compensation Advisory Committee of Adams County, Colorado, which shall consist of three Members.
- b. The term “Member” shall mean any of the three (3) Members of the Advisory Committee, duly appointed by the County Manager and the Board of County Commissioners. If a Member fails to attend three Regular meetings within any one year period of time, the Advisory Committee may recommend to the appointing authority (Board of County Commissioners) that such Members be replaced.
- c. The term “Ex-Officio” Member, as used in these Bylaws, shall mean
 1. The designated representative of the County Manager’s Office, Finance Director, and Human Resources Director,
The County Attorney’s Office and any third party administrator(s) of the Plan shall provide the Secretary of the Advisory Committee with the name, address, and telephone number of a person from its office who shall be designated as its’ liaison with the Advisory Committee.

III. Purpose and Responsibilities

This Deferred Compensation Plan, commonly referred to by Internal Revenue Code section 457 (b), is designed to permit Eligible Employees of Adams County to defer a portion of their compensation in order to provide for themselves and their Beneficiaries supplemental retirement and death benefits. The 457(b) Plan is intended to meet the requirements for an eligible deferred compensation plan under the IRS Code section 457(b). The benefit under the 457(b) Plan shall at all times be limited to those payable from each Participant’s Investment Accounts.

Adams County established a program whereby County employees could voluntarily authorize deferral of a portion of their wages to be invested in an approved deferred compensation plan

authorized by the Adams County Board of Commissioners and regulated by applicable state and federal law. To oversee this benefit program, the Board established the Advisory Committee in January 2016.

The Board has given the Committee advisory oversight to establish rules and processes consistent with fiduciary laws and regulations, County policy and best practices. The Committee has the oversight and provides recommendations to the Board of the Plan investments, selection of investment fund line up, monitoring of fees, reviewing investment performance, monitoring of investment service providers, approving and amending the investment policy statement, and other administrative tasks. The Advisory Committee may form sub-committees to review and research particular matters and make recommendations to the Advisory Committee for decision. These sub-committees may include alternate designees and will abide by the same rules as the Advisory Committee.

In accordance with fiduciary responsibility assigned under state law, recommendations made by the Advisory Committee and decisions made by the Board will be made for the sole interest of the participants and beneficiaries of the Deferred Compensation plan.

IV. Principal Office

The principal office of the Plan Committee shall be: c/o Adams County Human Resources Department 4430 S. Adams County Parkway, 4th floor, Suite C4000B, Brighton, CO 80601-8213.

V. Committee Composition

The Plan Committee shall consist of three (3) members and will include:

- Finance Director (or his/her designated alternate) ;
- Human Resources Director (or his/her designated alternate);
- County Manager (or his/her designated alternate);

The County Manager or designee, Finance and HR Directors are ex officio positions on the committee. In the event a member is no longer an Adams County employee, that Member's term on the Plan Committee shall immediately terminate and shall be filled by the persons hired for that office.

VI. Committee Officers

The Advisory Committee shall be comprised of a Chair, Vice-Chair, and Secretary elected during the first scheduled meeting of the calendar year from among the serving Advisory Committee members. All members will have equal voting status and a Member's alternate will also have equal voting status when specifically acting on behalf of their designating Advisory Committee member. All formal documentation, executed on behalf of the Advisory Committee, will require the signatures of the Chair or in his/her absence, the Vice-Chair and the Secretary to be valid.

The Chairman shall preside at all meetings at which he or she is present, shall have the final authority with respect to the items that shall appear on the agenda for any Plan Advisory Committee meeting, shall see that all decisions of the Plan Advisory Committee are carried into effect, and shall have such other duties as are delegated to the Chairman by the Members.

The Vice Chairman shall preside at any meeting, or portion thereof, at which the Chairman is absent, and shall have such other duties as are delegated by the Chairman.

The Secretary shall record, or cause to be recorded, all the proceedings of the meetings of the Plan Committee in minutes. The Secretary shall give, or cause to be given, notice of all meetings of the Plan Committee, shall, in consultation with the Chairman, prepare an agenda for each Plan Committee meeting, and shall perform such other duties as may be prescribed by the Chairman, under whose supervision the Secretary shall be.

VII. Meetings

Meetings of the Advisory Committee shall be held each quarter. The Deferred Compensation Advisory Committee meeting notice shall be posted at least twenty-four (24) hours before each regular meeting in a location that is freely accessible to members of the Plan which may be an electronic posting.

VIII. Indemnification

In the absence of other coverage, Adams County shall indemnify and reimburse to the fullest extent permitted by law, members of the Advisory Committee and other employees and former employees acting for and on behalf of the Plan, for any and all expenses, liabilities or losses arising out of any act or omission relating to membership on the Advisory Committee or for the management and administration of the Plan, except in instances of fraud, corruption or actual malice.

IX. Amendments

The Plan Advisory Committee may, from time to time, suggest amendments to these bylaws to Board of County Commissioners by majority vote. All amendments must be approved by the Board of County Commissioners.



STUDY SESSION AGENDA ITEM

DATE: March 21, 2017
SUBJECT: Adams County Employee Manual
FROM: Amy Jones, Michelle Michel, Terri Lutt
AGENCY/DEPARTMENT: Human Resources, County Attorney's Office
ATTENDEES: Amy Jones, Michelle Tyler Michel, Terri Lutt
PURPOSE OF ITEM: Review proposed changes to policies in employee manual
STAFF RECOMMENDATION: The Board of County Commissioners adopts the updated employee manual.

BACKGROUND:

Human Resources Department maintains the Adams County Employee Manual. Approximately every other year, in conjunction with the County Attorney's Office, the manual is reviewed for modernization and improvements. In doing so, collaboration with Department Directors, Deputy County Managers, the County Attorney and the County Manager took place. A draft of the new policies and the Executive Summary of Changes Document was sent out to each Elected Office (that has adopted our manual) and Department, and we provided a window to receive feedback and comments in relation to the proposed changes. The purpose of this study session is to review the proposed changes with the Board with the intent of adoption of the updated manual at the April 4, 2017 Public Hearing.

AGENCIES, DEPARTMENTS OR OTHER OFFICES INVOLVED:

All County Departments and Offices following the Employee Manual

ATTACHED DOCUMENTS:

Summary of Changes

New Employee Policies:

- 1.2 Reporting and Investigation of Discrimination, Harassment, or Retaliation
- 1.3 Pregnancy Accomodation
- 2.5 Motor Vehicles
- 3.1(2) Short Term Disability Insurance

FISCAL IMPACT:

Please check if there is no fiscal impact . If there is fiscal impact, please fully complete the section below.

Fund:

Cost Center:

	Object Account	Subledger	Amount
Current Budgeted Revenue:			
Additional Revenue not included in Current Budget:			
Total Revenues:			<hr/>

	Object Account	Subledger	Amount
Current Budgeted Operating Expenditure:			
Add'l Operating Expenditure not included in Current Budget:			
Current Budgeted Capital Expenditure:			
Add'l Capital Expenditure not included in Current Budget:			
Total Expenditures:			<hr/>

New FTEs requested: YES NO

Future Amendment Needed: YES NO

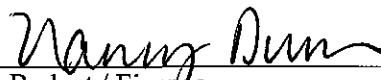
Additional Note:

APPROVAL SIGNATURES:

APPROVAL OF FISCAL IMPACT:



Todd Leopold, County Manager



Nancy Dun
Budget / Finance

Raymond H. Gonzales, Deputy County Manager



Bryan Ostler, Interim Deputy County Manager

Employee Manual Policy Revisions - 2016

Table of Contents

- ~ Updated date approved by the Board of County Commissioners
- ~ Updated date the Employee Manual is effective
- ~ Revised policy number for Equal Employment Opportunity from 1.1 to 1.1(1)
- ~ Revised policy number Anti-Harassment from 1.2 to 1.1(2)
- ~ Revised policy number Anti-Retaliation from 1.3 to 1.1(3)
- ~ Created policy Reporting and Investigation of Harassment as Policy number 1.2
- ~ Created policy Pregnancy Accommodation as Policy number 1.3
- ~ Removed policy 3.5(2) Parental Involvement in K-12 Education Leave from Part 2/Section B – Leave Polices
- ~ 1.5 is reserved for future use
- ~ 3.5(2) is reserved for future use

Introduction

- ~ Removed references related to Staff Directors from the Exemptions section
- ~ Removed references related to Staff Directors from d. Executive under Position Categories
- ~ Referring people to Human Resources for the definition and requirements for temporary employees
- ~ Changed seasonal employee definition to reflect 120 days maximum employment period

1.1 (1) Equal Employment Opportunity

- ~ Updated the Policy number from 1.1 to 1.1(1)

1.1 (2) Anti-Harassment

- ~ Updated the Policy number from 1.2 to 1.1(2)
- ~ Removed entire section under Reporting and Investigation of Discrimination, Harassment, or Retaliation in order to create new policy with this information

1.1 (3) Anti-Retaliation

- ~ Updated the Policy number from 1.3 to 1.1(3)
- ~ Deleted section regarding reporting as reporting is now covered in separate policy 1.2

1.2 Reporting and Investigation of Discrimination, Harassment, or Retaliation

- ~ Created policy; verbiage from Anti - Harassment 1.1(2) and Anti – Retaliation 1.1(3) policy removed and made into this separate policy

1.3 Pregnancy Accommodation

- ~ Created policy

1.4 Disability and Religious Accommodation

- ~ Removed the words “In most situations” from the sentence “In most situations, the County will require that an accommodation request be submitted in writing.”

1.5 Ethics

- ~ Removed policy from Employee Manual in order to eliminate potential inconsistencies with the Code of Ethics separately adopted by the BOCC; the Code of Ethics adopted by the BOCC remains in place.

- ~ Reserved policy number in the Table of Contents

1.7(1) Computer and Internet Use

- ~ Under Prohibited Uses, bullet one, removed references to specific policy numbers that would be violated under the employee manual and replaced with "or that would violate policies in section I of this employee manual."
- ~ Added section titled Cloud Based Storage and Transmission
- ~ Added the following to the Monitoring section: "All requests for access to another employee's County email or electronic files must be made through IT. The Human Resources Director or designee must approve any request for access before such access is provided."
- ~ Updated the CORA section to reflect that records whether in electronic or paper form may be subject to inspection

2.1(2) Teleworking

- ~ Under Process for Teleworking section, number 3, provided a subsection listing approvals for irregular teleworking requests and regular teleworking requests.
- ~ Under General Procedures, number 11, removed the numeration of 1.5 from the Code of Ethics wording

2.4(2) Drug and Alcohol Testing for Individuals with CDL

- ~ Under Refusal to Submit section, second paragraph, added that drivers "shall be placed on administrative leave and will be subject to the disciplinary process."
- ~ Referral to a Substance Abuse Professional section was updated to reflect DOT language
- ~ Citations were updated and made consistent throughout the policy

2.5 Motor Vehicle Safety

- ~ Combined policies 2.5(1) and 2.5(2) Motor Vehicle Safety; complete with a revision; updated policy number to 2.5

2.5(1) Motor Vehicle Records (MVR) Standards

- ~ Removed policy; combined with Policy 2.5

2.5(2) Motor Vehicle Safety

- ~ Removed policy; combined with Policy 2.5

2.7 Performance Appraisal

- ~ Paragraphs one and two are updated to reflect the common review process and the timing of merit increases.

2.8(2) Job Abandonment

- ~ Paragraph one, added "or who fails to return to work following approved leave"

3.1(1) Long Term Disability Insurance

- ~ Updated the verbiage in the sentence of who the policy applies to for consistency

3.1(2) Short Term Disability Insurance

- ~ Created Policy

3.3(1) Workers' Compensation

- ~ In second paragraph, updated to reflect that employees now call into a call center for first report of injury immediately and report injury to supervisor within twenty-four (24) hours.

3.4 (1) Annual Leave (Vacation)

- ~ Changed the years of service to Up to 2 years, After 2 years, After 5 years, and After 10 years from 0-3, 3-5, 6-10, 11+
- ~ Removed sentence after chart related to new hires receiving annual leave at pro-rated amounts their first month

3.5(1) Family Medical Leave

- ~ Under Return to Work section, edit first paragraph to state that employees who fail to return to work will be deemed to have voluntarily resigned
- ~ Under Return to Work section, instead of employee's "will" be required to reimburse the County for payment of insurance premiums during leave, updated to employee's "may" be required...

3.5(2) Parental Involvement in K-12 Education Leave

- ~ Deleted the policy due to the expiration of the law requiring the leave
- ~ Reserved policy number in the Table of Contents

3.6(3) Leave without Pay

- ~ Second page, first paragraph; added sentence referencing that employees must pay their portion of the insurance coverage while on leave or their insurance coverage will terminate

3.6(4) Bereavement/Funeral Leave

- ~ First paragraph; added nieces and nephews as relatives allowed for leave use
- ~ First paragraph; changed wording from 5 working days to 40 hours

4.1 Temporary Reassignment

- ~ Added clarification that employees being temporarily assigned must meet the minimum qualifications of the position they are being reassigned to.

4.2 Rates of Pay

- ~ Changed the policy to allow a director to promote an individual with a pay increase of up to 15% into the range.
- ~ Under section: Appointment to a Position Assigned to a Higher Pay Grade, second paragraph, revised sentence to reflect that promotions will not trigger a change the employees annual review date

4.3 Recruitment and Selection

- ~ Under Temporary position section, deleted sentence referencing temporary positions are generally of short duration of 6 months or less and referred to Human Resources for temporary employment requirements
- ~ Added section Internships/Volunteers, after Temporary Positions sections, to clarify requirements for Interns and Volunteers

1.2: Reporting and Investigation of Discrimination, Harassment, or Retaliation

This policy applies to all employees.

POLICIES AND PROCEDURES

Employees who believe they have been the subject of harassment, discrimination or retaliation, must immediately report the alleged act(s) to their supervisor and/or a Human Resources representative. Adams County expects an employee(s) to make a timely complaint; such complaint may be documented in writing and signed by the complainant(s). This will enable the County to promptly investigate and correct any behavior which may be in violation of this policy. If the employee feels that he or she cannot go to his/her supervisor or HR with a complaint, the employee should report the incident to the County Manager or to a Deputy County Manager. All complaints must be brought forth in good faith.

Managers and supervisors (including executive level employees) shall not allow employees to be discriminated against or harassed because of any legally protected characteristic. Managers and supervisors shall not allow employees to be retaliated against because of any complaint made regarding illegal harassment, discrimination, or for reporting a violation (or potential violation) of Adams County policy in good faith, or for assisting in an investigation. **Managers or supervisors who know of, or receive reports of, harassment, discrimination or retaliation must take immediate and appropriate remedial action, including reporting the harassment to their department director and to Human Resources.** If managers or supervisors become aware of acts of discrimination, harassment, or retaliation, and do not take appropriate action, those managers or supervisors will be subject to disciplinary action, up to and including, termination.

For the protection of complainants and those alleged to have violated this policy, the Human Resources department shall promptly initiate an investigation of alleged harassment. Participation in such an investigation is mandatory; an employee's refusal to participate in such an investigation will be cause for disciplinary action, up to and including termination of employment. This investigation and its results will be kept confidential to the extent possible. During an investigation, the employee accused of a violation of this policy may be placed on administrative leave. The contents of complaints and the results of investigations may be shared with the person accused of harassment or discrimination.

1.3: Pregnancy Accommodation

This policy applies to all employees.

POLICIES AND PROCEDURES

If an employee or applicant is pregnant or has a health condition related to pregnancy and requests an accommodation, the County will engage in the interactive process with the employee or applicant and will provide a reasonable accommodation that would allow applicants and employees to perform the essential functions of the job, unless doing so would result in an undue hardship to the County.

The County will not take adverse action against an employee who requests or uses a reasonable accommodation. The County will not deny employment opportunities to an applicant or employee based on the need to make a reasonable accommodation.

Employees shall contact Human Resources with any request for accommodation. The County will require that an accommodation request be submitted in writing. The Human Resources Department, in consultation with the department director (or designee) or elected official (or designee), and the County Attorney's Office, will make a determination on a request for reasonable accommodation.

2.5: Motor Vehicles

This policy applies to all employees.

POLICIES AND PROCEDURES

The safe operation of Adams County vehicles and equipment as well as personal vehicles used on Adams County business is the responsibility of all employees. All employees and volunteers who operate a motor vehicle, whether a personal or County vehicle, in the course of their job with Adams County shall comply with this policy and shall be subject to evaluation of their driving record at any time at the discretion of Adams County management. The responsibility of driving for the County on County business is a privilege and can be revoked.

Standards for Motor Vehicle Records (MVR)

In order to operate a County vehicle and to drive a personal vehicle on Adams County business, employees and volunteers are required to have a Motor Vehicle Record background check conducted by Human Resources. Motor Vehicle Record (MVR) submissions must reflect the most recent three (3) years. To operate a County vehicle or personal vehicle on Adams County business, an employee's MVR must contain no major violations (as listed below) and contain no more than three (3) violations in the past three (3) years. These standards must be maintained to operate a County vehicle and while operating personal vehicles on Adams County business. If moving from another state, a copy of the previous state's MVR for the previous three (3) years must be submitted at the time of hire; a current Colorado driver's license must be obtained within thirty (30) calendar days of hire and must be obtained before driving any vehicle on County business.

Major driving violations include, but are not limited to:

- Reckless driving.
- Leaving the scene of an accident.
- DUI, DWI or DWAI and/or refusal to take a blood alcohol content test.
- Fleeing police.
- Any felony involving the use of a vehicle including vehicular homicide.
- Any violation of state or local laws that arises in connection with a fatal traffic accident.

2.5: Motor Vehicles (continued)

If an employee's license is suspended, revoked or restricted, the employee must notify his or her supervisor and County Management immediately. Employees and volunteers who have their license suspended or revoked shall not drive a County vehicle or drive on County business.

Motor Vehicle Safety:

All employees and volunteers who operate a personal or County vehicle, in the course of their job with Adams County, shall comply with this policy.

Personal Vehicle Use on County Business

- Employees must carry current auto liability insurance as required by Colorado law.
- Employees must provide proof of insurance to Risk Management upon request.
- Personal vehicles used on County business must be maintained in a safe operating condition.
- The County will not reimburse employees for insurance deductibles.
- Appropriate child-safety seats and seatbelts must be provided if transportation of clients is required by the employee's position.
- County insurance does not cover personal vehicles used on County business.

County Vehicle Use on County Business

- Passengers or clients may be transported in County vehicles when the travel supports County business and with managers' approval.
- Only County employees or approved volunteers are allowed to operate County vehicles.
- County vehicle doors must be locked, and keys must be removed from the vehicle when parked.

2.5: Motor Vehicles (continued)

Safety requirements for all vehicles used for County business

- Seatbelts must be used by the driver and passengers at all times.
- Vehicles that are not in safe operating condition are not to be used.
- No hitchhikers are allowed at any time.
- The use or operation of cell phones or other similar devices while driving must comply with federal, state and local law. The Federal Motor Carriers Safety Association (FMCSA) rule restricts the use of all hand-held mobile devices by drivers of commercial motor vehicles (CMVs). This rulemaking restricts a CMV driver from holding a mobile device to make a call, or dialing by pressing more than a single button.
- Adhere to state and federal driving laws and obey warning signs.
- The employee is responsible for any traffic or parking tickets incurred while on County business.

County Vehicles and Global Positioning System (GPS):

Global Positioning System (GPS) units have been installed on Adams County vehicles and equipment to enhance and improve liability protection for the County. In addition, GPS on Adams County Vehicles will maximize the value of the County's assets while reducing the cost of the vehicle fleet and providing a mechanism to monitor driving activities.

The system will allow supervisors to dispatch vehicles to maximize the efficiency of the fleet, confirm or deny allegations of misconduct/abuse, traffic violations, and or auto damage claims. The system can generate reports of any vehicle that excessively speeds or has unusual amounts of idle time (See Engine Idling Policy).

For the purpose of this policy, the actual driver or operator of each vehicle shall be the responsible employee. This policy and the system are not intended to be punitive or used to monitor individual employees, although unsafe vehicle usage may lead to disciplinary action. Tampering with any GPS equipment in the vehicle is expressly prohibited.

2.5: Motor Vehicles (continued)

Fuel Conservation Steps:

Employees are encouraged to plan trips to avoid unnecessary travel and use conference calling instead of travel where practical. Carpooling shall be considered when employees are attending the same meetings with other County staff members or staff from neighboring entities. Departments shall use the County's courier service to the full extent to avoid unnecessary trips to outlying entities. Operators shall ensure that vehicles are available for scheduled preventive maintenance, as this will help reduce fuel consumption and pollution. Operators should accelerate at a slow speed and avoid heavy braking at stop lights and stop signs. Operators are encouraged to fuel in the early morning or late afternoon to reduce fuel evaporation.

Engine Idling:

County employees can play an important role in improving air quality, reducing the consumption of petroleum products, and reducing vehicle wear by limiting the amount of time vehicle engines are allowed to idle. Turning off and starting an engine uses less fuel than letting the engine run for thirty seconds and modern vehicles need only a maximum of 60 seconds of idle at start up.

Engine Idling Restrictions:

A driver of a County vehicle must turn off the engine upon stopping at their destination. All vehicle equipment operators must not cause or allow an engine to idle at any location for more than five consecutive minutes with the following exceptions:

- Public safety emergency vehicles being operated on the scene of an emergency or on a public roadway.
- Stopping at an official traffic control device or signal.
- Traffic conditions over which a driver has no control. This includes stopping in a line of traffic, at a railroad crossing or a construction zone.
- The direction of a public safety or other official traffic controller.
- Routine or diagnostic testing, maintenance, or repair of the vehicle.
- Running a vehicle due to mechanical or electrical problems.
- Powering auxiliary equipment other than a heater or air conditioner, e.g. use of a hoist, lift, computer or safety lighting.

2.5: Motor Vehicles (continued)

- Operation of defrosters, heaters, air conditioners or other equipment because of a safety or health situation, but not solely for the comfort of the driver or passengers.
- Necessary cool down of a turbo-charged heavy duty vehicle in accordance with the manufacturer's recommendation.

Use of Fuel Sites for County Vehicles:

The operator must have the proper vehicle fuel card and personal identification code in order to fuel any County vehicle. In order to avoid discrepancies in the reporting of fuel usage, avoid fuel theft and for preventive maintenance tracking, the fuel card is not to be used for fueling multiple units. Fuel cards and training on their use are available through Fleet Management. When fueling vehicles without electronic tracking, record date, vehicle number, fuel type and quantity and provide accurate records monthly to Fleet Management. Every employee is responsible for ensuring the safe fueling of County vehicles including preventing events that may result in a release of fuel.

Inspection of County Equipment and Vehicles:

Each vehicle operator is responsible for conducting a vehicle inspection and reporting vehicle problems to the Fleet Management Department to ensure the vehicle is safe for operation and not damaged prior to use. Under no circumstances is an employee to operate an unsafe vehicle or operate a vehicle in an unsafe manner. All unsafe equipment must be reported immediately to the Fleet Management Department using a Service

Operators of Commercial Motor Vehicles (CMV's) are required to perform a pre-trip and post-trip walk-around vehicle inspection on every trip and report updated mileage (odometer reading.) Operators of vehicles that are required by the Department of Transportation (DOT) to have regular inspections shall keep daily logs in the vehicles. These logs must be signed by the operators after each inspection. The operators are responsible for reporting any repairs necessary to the Fleet Management Department.

Unless a division or department directive indicates otherwise, operators should fuel vehicles after use when the fuel gauge indicates that the tank is less than half full. The vehicle should be returned to the area where it was picked up unless the operator has been advised differently.

Prior to operation, the operator shall ensure the vehicle has an Evidence of Insurance card, which certifies Adams County is a self-insured public entity, in the vehicle's glove box. If an accident occurs, the operator is responsible for producing the card as proof of insurance and conducting proper reporting in accordance with Adams County incident

2.5: Motor Vehicles (continued)

report procedures found here; [Incident Report](#). Inspection books, service requests and insurance cards are available through the Fleet Management Department.

Tobacco Use in County Vehicles

Tobacco use is prohibited in Adams County vehicles. Tobacco use and the use of electronic delivery devices are prohibited in any vehicles managed, owned, or leased by Adams County.

Violation of Policy

An employee, who violates this policy, shall be subject to disciplinary action, up to and including, termination of employment under the Discipline and Appeal Policy 1.8. Other actions, including notification of appropriate law enforcement agencies, may be taken in response to a violation of this policy.

3.1(2): Short-Term Disability Insurance

This policy applies to all benefit eligible employees except employees in project-designated positions.

Short-term disability insurance provides continued income in the event that employees are disabled for a period longer than fourteen (14) calendar days.

POLICIES AND PROCEDURES

The insurance carrier determines eligibility, amount and duration of benefits. Employees should refer to individual certificates of insurance for specific policy provisions. Master Plan Documents are available for inspection in the Human Resources Department. Provisions in the Master Plan Documents shall prevail in all issues of coverage.

Short-term disability (“STD”) insurance benefits pay an eligible employee a portion of the employee’s pre-disability salary.

If deemed eligible by the carrier, STD insurance benefits begin on the latter of the first day after fourteen (14) consecutive calendar days of disability or the exhaustion of all sick leave accruals.

Loss of Coverage/Separation of Employment

If an employee separates from the County, STD insurance benefits and coverage cease on the last day of the month in which the employee separates from employment.

Annual and Sick Leave Accruals

Employees are required to use all accrued sick leave prior to being eligible for short-term disability benefits. Employees may supplement the STD benefit with available annual leave accruals to meet 100% of their pre-disability salary while receiving STD benefits.

Employees are responsible for notifying the Human Resources Department of their intent to use accrued annual leave in this manner.

If an employee remains on medical leave after the exhaustion of disability benefits, employees are required to use all accrued vacation and comp-time accruals prior to being placed in a leave-without-pay status.

Related Policies

STD benefits will occur in conjunction with other County policies, including but not limited to the following.

3.1(2): Short-Term Disability Insurance (continued)

Family Medical Leave

Employees applying for short-term disability are subject to the provisions of the Family Medical Leave Act (FMLA) as stipulated in the Adams County Family Medical Leave Policy 3.5(1). As per the FMLA Policy, when an employee is absent for illness related reasons, sick leave accruals must be exhausted before any other leave types are used.

Leave Without Pay

Employees applying for Short-term disability are subject to the leave without pay provisions as stipulated in the Adams County Leave-Without-Pay Policy 3.6(3). If an Employee is in unpaid status for more than fifty (50) percent of the pay period, they shall not accrue annual or sick leave. Employees shall receive accruals for the pay period, provided they have worked or were in an approved paid leave status for at least fifty (50) percent of the pay period.



STUDY SESSION AGENDA ITEM

DATE:	March 21, 2017
SUBJECT:	Grant Management Policies and Procedures
FROM:	Benjamin Dahlman
AGENCY/DEPARTMENT:	Finance Department
ATTENDEES:	Benjamin Dahlman and the Grant Management Team
PURPOSE OF ITEM:	Present Draft of Proposed Grant Management Policies and Procedures for Future Adoption in Public Hearing
STAFF RECOMMENDATION:	Direct Staff to Proceed for the Preparation of Policies and Procedures for Adoption in Public Hearing

BACKGROUND:

Adams County has contemplated the development of a Grant Management Policies and Procedures document for several years. In 2016, a cross functional team with representatives from various departments and elected offices collaborated to draft a comprehensive grants policies and procedures document to complete this task. This effort is in response to grant best practices and certain requirements from some of the County’s grantors. The policies and procedures document outlines the process and requirements for County staff to follow in the application, authorization, approval and implementation of grants.

The proposed policies and procedures are currently in draft form and the Grant Management Team is seeking comments from the BOCC before sending the policies and procedures to the wider organization for edits and comments. This process is similar to how the County proposes and updates the Purchasing Policies and Procedures. After incorporating BOCC comments, the Grant Management Team will send the proposed document to department directors and elected officials and others. It is suggested that 10 days be considered to receive organizational input. If any comments are suggested, they will be considered for incorporation into the final draft for BOCC consideration. If there are significant changes suggested resulting from the comments, another study session may be necessary. If the draft policies and procedures are acceptable or only minor edits/comments submitted, they will be added to the document for that will be presented in a a future Public Hearing for BOCC adoption.

AGENCIES, DEPARTMENTS OR OTHER OFFICES INVOLVED:

- Team Members and the Department or Elected Office they Represent:
- Brian Kenna – Human Services
 - Marc Osborne – Sheriff’s Office
 - Joelle Greenland – Community and Economic Development
 - Gloria Janisch - Community and Economic Development

Mary Ha – Finance Department
Laura Garcia – Finance Department
Dmitriy Chernyak – Finance Department
Nick Beston – Finance Department / Human Services Accounting
Mark Kluth – County Manager’s Office/Budget
Liz Estrada – Finance Department/Purchasing
Ben Dahlman – Finance Department

ATTACHED DOCUMENTS:

PowerPoint Presentation
Draft Grant Management Policies and Procedures Document

FISCAL IMPACT:

Please check if there is no fiscal impact . If there is fiscal impact, please fully complete the section below.

Fund:

Cost Center:

	Object Account	Subledger	Amount
Current Budgeted Revenue:			
Additional Revenue not included in Current Budget:			
Total Revenues:			

	Object Account	Subledger	Amount
Current Budgeted Operating Expenditure:			
Add'l Operating Expenditure not included in Current Budget:			
Current Budgeted Capital Expenditure:			
Add'l Capital Expenditure not included in Current Budget:			
Total Expenditures:			

New FTEs requested: YES NO

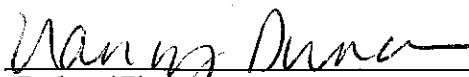
Future Amendment Needed: YES NO

Additional Note:

APPROVAL SIGNATURES:

APPROVAL OF FISCAL IMPACT:


Todd Leopold, County Manager


Budget / Finance

Raymond H. Gonzales, Deputy County Manager


Bryan Ostler, Interim Deputy County Manager

Grant Management Policies and Procedures

Developed by the Grants
Management Team



ADAMS COUNTY
COLORADO

Who is on the Team

- The Grants Management Team was suggested by our General Accounting Manager Mary Ha in order to get a better handle on grants across County operations.
- The Team Members are: Brian Kenna, Nick Beston, Joelle Greenland, Liz Estrada, Marc Osborne, Mary Ha, Dmitriy Chernyak, Ben Dahlman, Gloria Janisch, Laura Garcia and Mark Kluth



Purpose of this Presentation

- To present draft policies and procedures that provide a framework of internal controls that standardizes grant management and administration from beginning to end.
- To develop these policies and procedures such that the BOCC will adopt them for implementation in a future public hearing.



Why a Comprehensive Grants Policies and Procedures Manual

- Best practice
- We have scattered policies that are not in one spot
- Grantors are increasingly requiring grant recipients to have a comprehensive manual for the administration of grants



Discussion Topics

- Grant Approval Considerations
 - Authorized approval levels: BOCC, County Manager, Deputy County Managers, Department Director/Elected Official
 - Agreement signatures
 - Match Requirements
 - FTEs
 - Budget amendments



Policies and Procedures

- Basic Concepts
 - Grants are a good source of funds for one-time expenditures
 - Grants are a source of operations when there is consistent funding. Grants to start an operation that lack on going funding causes some concerns.
 - Grants come with hidden costs that may need to be considered before applying



Policies and Procedures Sections

- Purpose
- Organizational units affected
- Types of Grants the County may receive
- Policy Sections:


Roles	Approvals
Conflict of Interest	Use and Receipt of Funds
Signatures	Grant Oversight and Monitoring
DUNS Number	File Management, Access and Retention
Grant Seeking Process	Grant Closeout
Application Submission	Amendments
	Exceptions



Next Steps

- Incorporate changes discussed today
- Send out to the organization for suggestions, comments and edits
- Add feedback (another study session may be needed) the suggestion is for 10 days
- Adopt policies and procedures in public hearing
- Continuously Improve



	GRANT MANAGEMENT POLICIES AND PROCEDURES	Approval Date TBD
	DIVISION AND POLICY NUMBER GRANTS - 5200	Revision Date

PURPOSE:

The purpose of this policy and related procedures is to provide a framework of internal controls that standardizes grant management and administration in developing, implementing and maintaining oversight including; the approach for applying, approving and implementing grants. These policies and procedures address the County’s requirements, processes, responsibilities to compliance requirements and related liabilities accompanying receipt of such grants from our grantors. Additionally, our approach aims to improve the efficiency and effectiveness of programs and services funded through grants in our service to our community.

Funding through grants is encouraged as a means of financing projects or one-time expenditures. The County generally does not support the use of grant assistance for routine and/or ongoing operational programs which will require additional local funds to continue, in whole or in part, once the grant assistance is no longer available, except in uniquely beneficial circumstances. Programs and projects funded by 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 or project with County funding as part of their annual budget submission.

ELECTED OFFICIALS/DEPARTMENTS AFFECTED: All

GRANTS THE COUNTY MAY RECEIVE:

1. Block Grants – a broad intergovernmental transfer of funds or other resources by the Federal government to state or local governments for specific activities such as secondary education or health services, but with few restrictions attached. Block grants are distributed according to legal formulas defining broad functional areas such as; health, income security, education or transportation.
2. Competitive (Discretionary) Grants – an award of financial assistance in the form of money, or property in lieu of money, often by the Federal government to an eligible grantee, usually made on the basis of a competitive review process.
3. Continuation of any grant type – a continuation grant provides additional funding for budget periods subsequent to the initial budget period.
4. Conditional Grant – a conditional grant involves one grantor seeking the involvement of recipients by making their grant (only a part of the total costs of a project) conditional upon the remainder of the cost being funded from another source.
5. Cooperative Agreements & Contracts – a type of Federal assistance; essentially, a variation of a discretionary grant, awarded by a Federal governmental agency when it anticipates having substantial involvement with the grantee during the performance of a funded project.
6. Earmark – refers to a provision in legislation requiring that a portion of a certain source of

revenue be designated for specific projects usually at the request of a legislator. Typically, the County submits requests for projects to state and federal legislators who seek to obtain funds for those requests, usually to be spent in the district the legislator represents.

7. Formula Grants – a grant that the Federal agency is directed by Congress to make to grantees, for which the amount is established by a formula based on certain criteria that are written into the legislation and program regulations; this funding is directly awarded and administered in the Federal agency’s program offices.
8. Pass-through of any grant type – grant funds received from one grantor, but passed through another grantor or funding source which are typically Federal in nature.
9. Reimbursement Grants – a type of funding program under which the grantee is reimbursed by the grant for qualifying expenditures already incurred, as specified in the terms of the grant agreement for such a program.
10. Advance Grants – a grant made where funding is provided to the County before expenditures are incurred. The County generally prefers reimbursement grants.
11. State Grants – a grant made by the State of Colorado Government.
12. Federal Grants – a grant made by the U.S. Federal Government.
13. Foundation Grants – a grant made by a philanthropic foundation.
14. Corporate Grants – a grant made by a corporate foundation.

POLICY:

This policy is to establish the roles and associated responsibilities of the various Adams County departments, divisions, agencies and offices, referred to as “offices” or “departments” involved in the grant process. County offices and departments and their staff that occupy positions of responsibility with respect to grant activity have specific roles and responsibilities that they shall perform and uphold both ethically and in the best interests of the County.

Roles are addressed herein for the: Finance Department, Grants Management Team, and the County offices and departments that apply for or receive grant funds.

1. ROLES

1.1. Finance Director - The Finance Director or designee has authority to approve and sign grant applications for the County when the authority has been delegated by the BOCC at the time of application submission.

1.2. The Finance Department is available for the guidance and review of grant related financial activity. In this role, the Finance Department may review financial reports generated by recipient offices and departments as needed, and provides general oversight of other grant related issues, including the proper budgeting and accounting for grants and other responsibilities indicated throughout this policy.

1.3. The Finance Department’s Purchasing Division – The Purchasing Division processes requisitions and purchasing orders according to the County’s Purchasing Policies and Procedures Manual and/or according to the grant agreement(s), federal and state laws and regulations, and County policy. The office or department receiving the grant must let the purchasing staff know in writing the grant requirements before requisitions and purchases are made.

1.4. The Finance Department’s Grants Compliance Coordinator or other designee is

responsible for providing guidance and general management and administration support for the County's grant activities to include: application information such as the County's D-U-N-S Number, County profile information and general information related to grant programs. The Grants Compliance Coordinator will also aid in helping office and departments with monitoring and compliance activities. The Grants Compliance Coordinator may also provide grant planning for collaborative grant submittals; grant training and technical assistance for County staff; ensuring that offices and departments properly track and report grant activity; comply with grant policies and procedures, investigating issues that may arise with respect to the management of County grants. The Grants Compliance Coordinator will collaborate with the Budget Manager to create a grant fund, cost center and/or project (subledger(s)) number(s) as necessary, which are used to recognize grant revenue and expenditures in the County's financial system and/or the office or the department's budget.

1.5. Grants Management Team – The Grants Management Team is a cross functional group comprised of the individuals from the Finance Department, Budget Office and County offices and departments. This team evaluates Grant Policies and Procedures, reviews grant trends and helps address responses to compliance issues.

1.6. County Offices and Departments – County offices and departments that apply for and utilize grant funds are responsible for all aspects of the grant process including;

- planning for grant acquisition,
- preparation and submission of grant proposals,
- grant writing,
- preparing County Study Session and County Public Hearing Agenda items to accept grant awards,
- preparing budget revision requests to accept grant funds,
- developing grant implementation plans,
- managing grant programs and projects,
- preparing and submitting reports to grantors, and properly closing out grant projects as detailed in this policy and the grant agreement or award letter that delineates the terms and conditions of the grant.

The following further define grant related responsibilities:

1.6.1 The office or department shall have a project manager or liaison that:

1.6.1(1) Communicates grant related information for proper application, approval and administration to all staff in their office or department with grant responsibilities.

1.6.1(2) Serve as the conduit for grant related ideas and information from the office/department back to the Grants Compliance Coordinator in the Finance Department.

1.6.1(3) Obtain the necessary approvals and signatures as required in this policy.

1.6.1(4) Ensure County grant policy and procedure is being followed in the office or department.

1.6.1(5) Report their office or department's grant activity to the Finance Department's Grant Compliance Coordinator or designee and ensure their

office or department's grant activity is accounted for as outlined in this policy.

1.6.1(6) Participate in Grants Management Team meetings as needed.

1.6.1(7) Share ideas and expertise in grant related meetings and training events as requested.

1.6.1(8) Attend regular trainings as appropriate

1.6.1(9) Send year end data and information for Federal grants to the Finance Department for inclusion in the annual Schedule of Expenditures of Federal Awards (SEFA), which is part of the County's financial statement issuance,

1.7. Budget Office – The Budget Office develops and prepares the budget for BOCC approval. The Budget Office administers the annual budget per the Fiscal Policy and Budget Process as outlined in the County's Annual Budget which includes how the budget may be amended.

1.8. Board of County Commissioners (BOCC (or designee)) - The BOCC has the authority to approve and sign grant applications for County offices and departments at the time of application submission. In addition, the BOCC or designee in consultation with the County Manager's Office shall be the final arbiter of which office or department will submit the application when internal competition for a grant application cannot otherwise be resolved.

1.9. BOCC Chair – The Chair or designee will sign grant agreements as appropriate that have been approved by the BOCC and delivered for signature by the Clerk to the Board.

1.10 County Attorney's Office – The County Attorney or designee will review grant contracts and determine if the language in the contract is acceptable to the County. If acceptable they will stamp or otherwise document that the contract is "Approved as to Form" as appropriate.

2. CONFLICT OF INTEREST

Grant audit findings due to conflicts of interest can damage the reputation and credibility of the County. Further, the appearance of a conflict of interest can be just as damaging to the County's reputation and credibility as an actual conflict. County officials and staff shall follow the County's Code of Ethics found on the County's myAdams intranet site as they work with grants the County applies for and receives. Should more restrictive regulations apply related to the acceptance of a Grant, it is the officials' or employees' responsibility to know and follow those requirements.

3. AUTHORIZED SIGNATURES

The purpose of this section of the policy is to identify who may approve and provide authorized signatures on grant applications and subsequent grant agreements. This shall be done well in advance of grant submission due dates to avoid last minute delays or problems that could cause the grant deadline to be missed. The signatures limits shall follow the "authorized approval levels" defined in the Purchasing Policies and Procedures as defined in Policy #1010. Should the grant require a different signature level, then that level shall be used if not less restrictive.

3.1. AUTHORIZED Signatures

Grantor requirements may need either written and/or electronic signatures and if there is any delegation of signature authority it needs to be documented before application or approval and stored in the grant file.

3.1.1. There may be several authorized signers depending on the grant or item to be signed: Elected Official, Department Director, Finance Director, County Manager, Deputy County Manager, and the BOCC Chair or designee.

3.1.1(1). Elected Official or Department Director – The Elected Official or Director is authorized to approve and provide authorized signature on grant applications which their office or department is responsible to facilitate according to authorized approval levels or grant requirements.

3.1.1(2). County Manager – The County Manager or designee is authorized to approve and provide authorized signature on grant applications for commitment to grant oversight.

3.1.1(3). Deputy County Managers – The Deputy County Managers or designees are authorized to approve and provide authorized signature grant applications on behalf of all departments.

3.1.1(4). BOCC Chair or Designee – The Chair shall sign the grant agreements that have been approved by the BOCC. The Clerk to the Board shall coordinate obtaining this signature. BOCC signatures are required if there is a non-budgeted County match component to the grant and/or if there are FTEs as part of the grant funding proposal.

3.1.1(5). Authority over a specific grant project or program, grant application or grant agreement may be delegated in writing to address circumstances that warrant delegation or provide efficiency and kept in the grant file.

3.1.1(6). If a grantor requests a signature other than what is defined above, a copy of this policy may be provided to grantors as documentation authorizing that person to sign. Should there be a conflict between County policy and grant requirements, the County Attorney shall consider potential solutions to meet the best interest of the County.

3.2. ADDITIONAL PROVISIONS FOR AUTHORIZED ELECTRONIC SIGNATURES

Many federal and state grant programs have the requirement or option of submitting grant applications and reporting electronically. The purpose of this policy is to identify the procedure to provide authorized electronic signatures.

3.2.1 AUTHORIZED ELECTRONIC SIGNATURE PROCEDURE

3.2.1(1). All grant applications submitted through the internet shall comply with the standard policies and procedures for submission of grant applications as described in this policy.

3.2.1(2). A representative from the Finance Department shall be registered as the authorized electronic signatory where appropriate.

3.2.1(3). Under certain conditions, an individual within an office or department may also be registered as an authorized electronic signatory, but such arrangements shall be pre-approved by the Elected Official or Department Head, and the BOCC Chair.

3.2.1(3)i. Should an office or departmental request be sought, the Elected Official or Department Director shall send an email to the Finance Department requesting and/or notifying authorized electronic signature status for each designated staff person he/she selects. This shall be done well in advance of grant submission due dates to avoid

last minute delays or problems that could cause the grant deadline to be missed.

3.2.1(3)ii. The County Manager's Office will arrange authorized signature status for the designated staff person(s).

3.2.1(3)iii. The County Manager's Office will confirm authorized signature status with the Elected Official or Department Director, and authorized signatory upon completion.

4. COUNTY D-U-N-S NUMBER

Dun & Bradstreet (D&B) issues a D-U-N-S Number, a unique nine digit identification number that is required to apply for Federal government contracts or grants.

4.1. The Finance Department has the sole responsibility of managing and obtaining the D-U-N-S Number for the County for the Federal government's Central Contractor Registry. As needed the office or department may obtain the County D-U-N-S Number from Finance.

5. GRANT SEEKING PROCESS

In order to coordinate the County's grant activities effectively and support the County's strategic priorities, the Finance Department and Budget Office must have knowledge of prioritized office/department needs that potentially can be met through grants. This knowledge will allow the staff to identify;

- parallel or redundant submissions,
- potential collaboration among offices and departments,
- a plan for submission of proposals to regular cyclical grant opportunities,
- to be pre-positioned to assist the offices and departments in the submission of proposals to those opportunities when they arise.

The grant seeking process has the following components: (1) pre-application assessment and review, (2) application submission, (3) approvals, and (4) use, oversight, monitoring and compliance.

5.1. PRE-APPLICATION ASSESSMENT & REVIEW

The purpose of this section of the policy is to encourage the pursuit of grant opportunities that support the County's goals and strategic priorities, while ensuring that possible costs to the County are identified and considered as early as possible. The office or department's project manager or liaison shall ensure the grant records are created, updated and complete at the time of application.

5.1.1. PRE-APPLICATION ASSESSMENT & REVIEW PROCEDURE

The office or department considering an application for a grant is responsible for pre-application assessment, in which the following factors shall be evaluated. Pre-application assessment should be done well in advance of grant submission due dates to avoid last minute delays or problems that could cause the grant deadline to be

missed.

5.1.1(1) Financial

5.1.1(1)i. Total anticipated project cost

5.1.1(1)ii. Match requirements and sources

5.1.1(1)iii. Program income considerations

5.1.1(1)iv. Staffing requirements (including salary and benefits increases for multi-year grants)

5.1.1(1)v. Receipt of grant funds shall be done in coordination with the Finance Department and Budget Office.

5.1.1(1)vi. Documentation of a clear continuation plan. It is required that offices and departments develop continuation plans (plans for sustaining grant funded programs if funding is reduced or terminated) prior to applying for grants. Such plans should reflect the potential for loss of funding and the subsequent loss of grant funded positions or program components. Offices and departments must plan responsibly for either termination or reduction of the program or seek to secure alternative sources of funding.

5.1.1(1)vii. Subrecipient/Vendor analysis. If another entity or vendor will be providing the service funded by grant funds, the County must evaluate the compliance requirements to determine whether or not the allocation is a vendor relationship or a subrecipient grantee relationship. The analysis shall be performed with grant guidelines (especially when Federal dollars are involved using guidance found in 2 CFR 200 et al.

5.1.2(1). Programmatic

5.2.2(1)i. Alignment with County's goals and strategic priorities and/or office's or department's business plan

5.2.2(1)ii. Provision or expansion of services to address critical needs

5.2.2(1)iii. Office or department's capacity to administer the financial and administrative aspects of the grant.

5.1.3. Subrecipients

If the County is permitted by the grantor and the County finds that a subrecipient (an entity that is not the County) can better execute the purpose of the grant, funds may be allocated to others. These allocations to subrecipients may come with rules and regulations that fall upon the County as the Grantee to manage the subrecipient as a subgrantee.

5.1.3(1). The County may need to evaluate programmatic responsibilities the grantor has on the County and require the County to incorporate them into the subrecipient agreement.

5.1.3(2). The County may need to evaluate financial responsibilities the grantor has on the County and require the County to incorporate them into a subrecipient agreement.

5.1.3(3). The County may need to establish monitoring and compliance requirements of subrecipients.

6. APPLICATION SUBMISSION

The purpose of this section of the policy is to ensure that each grant application submitted by or on behalf of the County is aligned with an established County priority, meets the County's expectations of document quality, has matching funds available if required by grantor, and that the means for continuation of the project or program after the grant period ends has been given realistic consideration.

The office or department submitting the grant application is responsible for ensuring that pre-application assessment factors noted above have been evaluated and completed prior to submission.

6.1 APPLICATION SUBMISSION PROCEDURE

6.1.1. Approval to submit a grant application shall be obtained via notification to the County Manager's Office. The grant application should be routed through:

- Elected Official or Department Director
- Finance Director or Designee
- Budget Office
- County Manager's Office; and,
- BOCC if their approval is required by the grantor at the time of submission. Grant applications should be sent for review via the Study Session review process as outlined in Admin Directive 1. The County Manager may bring the application to the attention of the BOCC through the weekly Administrative Item Review (AIR) when time constraints occur.

7. AWARD NOTIFICATION, REVIEW AND ACCEPTANCE

Grant agreements are legal contracts. It is the County's responsibility to carry out the project and/or activities associated with a grant to accomplish its objectives, while adhering to all of the terms and conditions prescribed by the grantor. Failure to do so increases the County's exposure to legal liability and compromises current and future grant funding.

The award notification, review and acceptance process has two components: (1) award notification and review and (2) proper approvals, and/or BOCC approval to accept the award.

7.1. AWARD NOTIFICATION AND REVIEW PROCEDURE

7.1.1. All offices and departments that receive a grant award shall duplicate, and forward an electronic copy of the award notification, the grant agreement or contract, and any memoranda of understanding to the Finance Department promptly.

7.1.2. The office or department is responsible for reviewing the grant award and

ensuring that a legal review be conducted and documented by the County Attorney's Office. The approval accepting the award is completed by the date required by the grantor for full execution subject to the County's authorized approval levels.

7.1.3. In the event that funds awarded by the granting entity are reduced from those requested in the original grant application, or factors previously evaluated at the time of application have changed, the office or department must ensure that the goals, objectives and evaluative components of the grant can still be accomplished within the prescribed timeframe set by the grantor.

7.1.4. If award terms need to be amended before the grant award can be accepted, the office or department must negotiate with the grantor and obtain changes to the grant award in writing.

7.1.4(1). If the award terms are negotiated to the office's or department's satisfaction, the office or department must request that the grantor provide the changes in writing. When the changes have been received in writing from the grantor, the office or department must submit the grant agreement or contract, any memoranda of understanding and written changes from the grantor to the Finance Department promptly.

7.1.4(2). If the award terms cannot be negotiated to the office's or department's satisfaction, the Elected Official or Department Director from the recipient office or department must prepare a letter to the granting entity declining the award, and provide a copy of the letter to the County Manager's Office, Finance Director and the Budget Office. The letter should express the County's regret in declining the award and clearly articulate the specific reason(s) the award is being declined.

8. APPROVALS TO ACCEPT AWARD PROCEDURE

The purpose of this section of the policy is to ensure that acceptance of each award granted to the County is formally approved according to the authorized approval levels and/or by the BOCC, if required if matching funds and/or FTEs are required as a condition of the grant.

8.1. If BOCC approval is required, then the office or department receiving the grant award must prepare an agenda item as outlined in Admin Directive 1, which includes a fiscal impact analysis. The agenda item should be accompanied by the award letter, grant agreement and any other required documentation.

8.1.1. The office or department must prepare a budget amendment request to the Budget Office to add the grant award to the office's or department's budget if needed. The fund, cost center and project number (subledger) into which the grant funds are to reside must be clearly stated.

8.1.2. The office or department must ensure the Clerk to the Board has the required copies of the original grant award documents ready for the BOCC Chair's signature. Grant awards should be clearly labeled at each location that requires a signature with a "sign here" label and include the County Attorney's stamp or documentation that the contract is "Approved as to form".

8.1.3. Once the proper approval for the grant award has been received, the recipient office or department shall notify the Finance Department of the approver's action and ensure the proper signature is present as required.

8.1.4. The office or department is responsible for submitting the grant award(s) to the grantor by the specified due date.

8.1.5 The office or department must provide an original of the fully executed grant agreement to the Clerk to the Board as appropriate when the award is returned to the County by the grantor with copies to Budget and Finance.

9. USE AND RECEIPT OF GRANT FUNDS

This section of the policy is to ensure that grant funds are properly used and received by the County. Violations can result in a range of penalties, including suspension of future funds from the grantor, return of all funds associated with the award, including those already expended, and civil and/or criminal penalties.

9.1. No grant funds shall be disbursed until the grant has been approved by the appropriate level authority and the proper accounting structure has been established in an appropriate fund and required documentation is complete. Exceptions must be approved by the County Manager or designee.

9.2. Modifications to the budget associated with a grant funded project in such a way that alters the grant amount or moves funds from one budget line item to another must adhere to County's Fiscal Policy and Budget Process section of the Annual Budget Book and grantor requirements.

9.3. Grant funds awarded to the County should generally not be used to supplant an existing expense so that current funds can be diverted to another use, unless such use of grant funds is explicitly identified as allowable in writing by the granting entity in the grant award.

9.4. All revenues, fees and resources resulting from a grant funded project or program shall be managed and maintained as established in by the grantor.

9.5. All procurement activity associated with grant funded projects or programs shall follow the procedures outlined in the County's Purchasing Policy and Procedure Manual and maintain compliance with grant requirements if more restrictive. A copy of the grant agreement and/or documentation specifying grantor purchasing requirements must be provided to Purchasing Division of the Finance Department to ensure compliance in writing where applicable.

9.6. All property acquired through grant funds shall be subject to the County's fixed asset policies administered by the Finance Department and/or requirements set forth within the terms of the Grant whichever is more restrictive. Assets acquired shall be maintained in accordance with the County's Fixed Asset Policy. Processes shall be developed to secure, track and maintain the assets.

9.7. All grant and any related matching fund revenues and expenditures shall be recorded in the appropriate grant accounting record as applicable.

9.8. Grant project managers are ultimately responsible for adherence to the stipulations outlined in the approved grant award/contract to ensure that allowable expenditures are incurred.

9.9. Direct and indirect costs may be allocated to the grant if allowed or appropriate. Such

allocation may be waived if it serves the best interest of the County.

10. GRANT OVERSIGHT AND MONITORING

The purpose of this section of the policy is to ensure that all grant funded programs or projects are managed according to the terms set forth in the grant agreement, Grant Management Policies and Procedures and other applicable County policies and procedures. The grant oversight and monitoring process has two components: (1) develop implementation plan and (2) submit reports as required.

10.1. DEVELOP IMPLEMENTATION PLAN

10.1.1. All offices or departments that receive grant awards must develop an implementation plan promptly upon the approval of the grant award.

10.1.2. The project manager or liaison shall submit the implementation plan to the Budget Office.

10.1.3. Offices or departments with existing work plans that provide project goals and objective and other documents as required by the grantor.

10.2. GRANT REPORTING

Grants awarded to the County may require that progress, programmatic and financial reports be submitted to the grantor. Accurate and timely reporting is critical to maintaining a good relationship with the grantor. Late or inaccurate reports may negatively impact current or future funding.

GRANT REPORTING PROCEDURE

10.2.1. Recipient offices or departments must prepare timely and accurate progress, programmatic or financial reports as required by grantor.

10.2.2. The office or departmental project manager or liaison shall submit all financial reports to the appropriate signer for review and approval before submitting them to the grantor. The recipient office or department must provide support or reconciliation to the general ledger.

10.2.3. The Finance Department's Grants Compliance Coordinator or other designee will periodically review programmatic reports for content and quality and address any issues with the recipient office or department.

11. FILE MANAGEMENT, ACCESS AND RETENTION

The Grants Compliance Coordinator or the Finance Director or Designee may review the files, activities, equipment, and facilities, and interview relevant personnel and contracted entities of any County project or program that is funded with grants awarded to the County.

11.1. FILE MANAGEMENT PROCEDURE

All office or department and master files associated with a grant award must maintain a file

structure that includes the following sections with clear separations between different fiscal years, unless otherwise directed by the grantor:

- 11.1.1. Submittal (e.g., application guidance and a copy of the application)
- 11.1.2. Award (e.g., award letter, BOCC agenda item, grant agreement, grant amendments, modifications, extensions, cancellations and terminations and anything else related to the award)
- 11.1.3. Finance (e.g., account set up, purchase orders, invoices)
- 11.1.4. Reports (e.g., reports to granting entity and evaluation components)

11.2. FILE RETENTION PROCEDURE

The County maintains records for at least five years following the grant close out and related reports or longer if required by the County or grantor. If any litigation, claim, negotiation, audit, or other action involving grant records has been started before the expiration of the five-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular five-year period, whichever is later.

- 11.2.1. Grantors may require retention periods in excess of five years. Offices or departments must ensure they comply with retention requirements specified by each grantor.
- 11.2.2. Retention requirements extend to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, and other appropriate documents and records.
- 11.2.3. Source documents include copies of all awards, applications, and required recipient financial and narrative reports. Personnel and payroll records shall include the time and attendance reports, personal activity reports or equivalent documentation for all individuals reimbursed under the award.
- 11.2.4. Maintenance of files shall also adequately protect records, passwords, personal information including; HIPPA protected data, Social Security Numbers and confidential case information adequately against loss, theft, fire or other damage in accordance with statutory provisions.

12. GRANT CLOSEOUT

Upon completion of the grant term of each grant award, the recipient office or department shall alert the Budget Office and Finance Department to place the fund and/or project in a non-posting status. All grants must close out at the end of the grant.

GRANT CLOSEOUT PROCEDURE

- 12.1. Upon completion of the grant period of each grant, the recipient office or department must prepare a memorandum to the Finance Department's Grants Compliance Coordinator or designee and the Budget Analyst that identifies the name of the grant, the project and describes the final disposition of the funds and required activities.

12.2. Upon review of the memorandum and satisfaction of any discrepancies, the Budget Office's Budget Analyst will update the accounting system and confirm grant closeout.

13. AMENDMENTS

This section of the Policy outlines the process to amend this Policy and to establish a periodic review process.

13.1 All Policies in this manual shall be reviewed every three (3) years, or sooner, to ensure that the Policy is still relevant and that the process described is accurate.

13.2 Users of this manual are encouraged to recommend improvements and/or revisions.

13.3 The Finance Department along with the Grants Management Team will review all policies on or before the third year anniversary from initial approval. Proposed changes will be forwarded to all elected officials and appropriate department directors for comment prior to obtaining the BOCC approval.

13.3.1. The Finance Department will be responsible for making all changes to the manual.

13.3.2. All proposed changes to a Policy must be submitted to the Finance Department in writing.

13.3.3. Proposed changes will be circulated to the elected officials and department directors for a period of ten days for comment prior to being presented to the BOCC for final approval.

13.3.4. If written comments are not received within stated time period, concurrence with the amendment is assumed.

13.3.5. Simple changes like grammar and/or punctuation changes made for clarification or easier interpretation may be made by the Finance Department's Grant Compliance Coordinator or designee, as required, without BOCC approval.

13.3.6. Any change to a Policy that affects the scope, intent, content or approval authority must be approved by the Board of County Commissioners (BOCC) by resolution.

13.3.7. All questions regarding the change process for policies should be directed to the Finance Department's Grants Compliance Coordinator or other designee.

EXCEPTIONS:

Block Grants, Entitlement Grants and Formula Grants may be exempted from components of these policies and procedures due to the nature of how the funding works. Such grants like those managed by the County's Human Services Department typically do not follow the same application process that other grants need to follow. All sources of grant funding may be subject to periodic review and will generally need to follow grant guidelines.

PROCEDURE:

There are no additional procedures related to this Policy. Certain procedures have been

incorporated into this document in the above sections.

REFERENCES:

- 2 CFR Part 200 of OMB’s Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- Adams County’s Purchasing Policies and Procedures
- Adams County’s Fixed Asset Policy
- Code of Ethics for Adams County

DRAFT



STUDY SESSION AGENDA ITEM

DATE:	March 21, 2017
SUBJECT:	Legislative Working Group (LWG) – General Assembly Legislative Review
FROM:	Jeanne Shreve
AGENCY/DEPARTMENT:	Intergovernmental Relations Office, County Manager’s Office
ATTENDEES:	Eliza Schultz, Jeanne Shreve, LWG
PURPOSE OF ITEM:	Brief BoCC on previous week’s General Assembly legislation of relevance to the County, and obtain County stances on said legislation
STAFF RECOMMENDATION:	Review, discussion, and obtain County stances on legislation

BACKGROUND:

The First Regular Session of the Seventy-first Colorado General Assembly convened on January 11, 2017. These Study Sessions will review, with the BoCC, the pertinent legislation introduced the previous week in order for the BoCC to take official County positions on each piece of relevant legislation.

AGENCIES, DEPARTMENTS OR OTHER OFFICES INVOLVED:

Intergovernmental Relations Office, Legislative Working Group, County Manager’s Office

ATTACHED DOCUMENTS:

FISCAL IMPACT:

Please check if there is no fiscal impact . If there is fiscal impact, please fully complete the section below.

Fund:

Cost Center:

	Object Account	Subledger	Amount
Current Budgeted Revenue:			
Additional Revenue not included in Current Budget:			
Total Revenues:			<hr/>

	Object Account	Subledger	Amount
Current Budgeted Operating Expenditure:			
Add'l Operating Expenditure not included in Current Budget:			
Current Budgeted Capital Expenditure:			
Add'l Capital Expenditure not included in Current Budget:			
Total Expenditures:			<hr/>

New FTEs requested: YES NO

Future Amendment Needed: YES NO


Additional Note:

APPROVAL SIGNATURES:

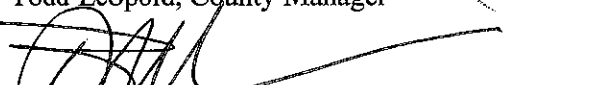
APPROVAL OF FISCAL IMPACT:



Todd Leopold, County Manager



Nancy Dunn
Budget / Finance



Raymond H. Gonzales, Deputy County Manager

Bryan Ostler, Interim Deputy County Manager



STUDY SESSION AGENDA ITEM

DATE: March 21, 2017
SUBJECT: Fourth Quarter 2016 Budget Report
FROM: Nancy Duncan, Budget Manager
AGENCY/DEPARTMENT: Budget Office
ATTENDEES: Budget Office Staff
PURPOSE OF ITEM: Present the 2016 Year End Budget Report
STAFF RECOMMENDATION: Informational Only-No Action Required

BACKGROUND:

Budget Office staff would like to present the 2016 Year End Budget and CIP Report to the BoCC. To promote financial transparency, good fiscal practices, and keep the BoCC fully apprised of the County's financial position, budget vs. actual financial data will be analyzed and reported to the BoCC on a quarterly basis. As a companion piece, the 2016 Year End Capital Improvement Plan Status Report will also be presented.

AGENCIES, DEPARTMENTS OR OTHER OFFICES INVOLVED:

County Manager and Budget Office

ATTACHED DOCUMENTS:

2016 Year End Budget Report
2016 Year End CIP Project Status Report

FISCAL IMPACT:

Please check if there is no fiscal impact xx. If there is fiscal impact, please fully complete the section below.

Fund: _____

Cost Center: _____

	Object Account	Subledger	Amount
Current Budgeted Revenue:			
Additional Revenue not included in Current Budget:			
Total Revenues:			_____

	Object Account	Subledger	Amount
Current Budgeted Operating Expenditure:			
Add'l Operating Expenditure not included in Current Budget:			
Current Budgeted Capital Expenditure:			
Add'l Capital Expenditure not included in Current Budget:			
Total Expenditures:			_____

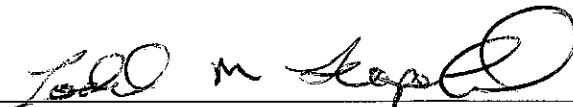
New FTEs requested: YES NO
Future Amendment Needed: YES NO

Additional Note:

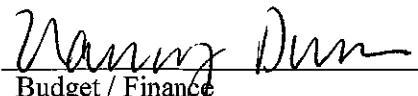
There is no fiscal impact. This is an informational item only.

APPROVAL SIGNATURES:

APPROVAL OF FISCAL IMPACT:




Todd Leopold, County Manager



Budget / Finance

Raymond H. Gonzales, Deputy County Manager



Bryan Ostler, Interim Deputy County Manager



MEMORANDUM

DATE: March 21, 2016
TO: Adams County Board of Commissioners
FROM: Todd Leopold, County Manager
SUBJECT: 2016 Year End Budget Report

Background

The Board of County Commissioners (BoCC) adopted the 2016 Annual Budget on December 17, 2015. The Annual Budget serves as a policy document, operations guide, financial plan, and communications device. As needs arise, the budget is amended periodically throughout the year. For 2016, there have been four amendments to the budget, the first adopted on April 19, the second on June 7, the third on October 18, and the fourth on December 6. All are reflected in the following summary.

To promote financial transparency, good fiscal practices, and keep the BoCC apprised of the County's financial position, budget vs. actual financial data is analyzed on a quarterly basis. The 2016 Year End Budget Report includes the following information:

- Prior Year Data – 2015 Amended Budget, year-end actuals as of December 31, 2015, and the percent of budget consumed by those year-to-date actuals.
- Current Year Data – 2016 Amended Budget, unaudited year-end actuals as of December 31, 2016, the percent of budget consumed by those year-end actuals, and the dollar variance to 2015 year end.
- Summary of key findings and discussion points.

More detailed information is presented for the property tax funds (General, Road & Bridge, Social Services, and Developmentally Disabled) and the sales tax funds (Capital Facilities and Open Space Sales Tax). Higher level revenue and expenditure information is presented for all other funds. Please see the following pages for information presented by fund.

Attached to this report is the 2016 Year End Capital Improvement Plan (CIP) Summary. This summary contains the 2016 Amended Budget, year-end unaudited actuals as of December 31, 2016, remaining budget, and percent of budget completed. This summary includes items carried forward from 2015 to 2016 that were part of the first amendment adopted in April 2016.

General Fund

General Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
Revenues							
Taxes	\$ 107,956,312	\$ 107,583,529	99.65%	\$ 120,855,988	\$ 120,866,432	100.01%	\$ 13,282,903
Licenses & Permits	1,767,638	2,563,875	145.05%	1,840,136	2,831,061	153.85%	267,186
Intergovernmental	13,873,380	11,269,996	81.23%	11,149,531	10,649,443	95.51%	(620,553)
Charges for Services	23,779,976	24,683,931	103.80%	27,283,284	24,827,045	91.00%	143,115
Fines & Forfeitures	1,521,000	809,947	53.25%	1,187,723	974,331	82.03%	164,383
Interest & Investments	1,430,341	2,201,106	153.89%	1,429,941	2,085,018	145.81%	(116,088)
Miscellaneous	3,972,543	5,005,241	126.00%	4,529,066	5,153,456	113.79%	148,215
Other Finance Sources	106,446,248	105,925,482	99.51%	3,127,500	3,127,500	100.00%	(102,797,982)
Total Revenues	\$ 260,747,438	\$ 260,043,107	99.73%	\$ 171,403,169	\$ 170,514,287	99.48%	\$ (89,528,821)
Expenditures							
Personnel	\$ 98,676,115	\$ 96,896,116	98.20%	\$ 106,663,761	\$ 104,388,682	97.87%	\$ 7,492,566
Operating & Maintenance	7,616,775	6,290,612	82.59%	8,861,284	7,924,321	89.43%	1,633,710
Charges for Services	41,156,494	37,200,951	90.39%	43,759,303	36,323,443	83.01%	(877,508)
Debt Service	23,513,451	23,295,339	99.07%	-	-	-	(23,295,339)
Governmental Services	6,838,353	6,599,606	96.51%	8,275,672	8,489,602	102.59%	1,889,996
Capital	10,502,455	3,959,681	37.70%	13,553,269	5,719,228	42.20%	1,759,547
Other Finance Uses	93,864,125	93,603,821	99.72%	1,485,943	829,752	55.84%	(92,774,069)
Total Expenditures	\$ 282,167,768	\$ 267,846,126	94.92%	\$ 182,599,232	\$ 163,675,029	89.64%	\$ (104,171,097)

General Fund Summary

1. Revenues

- a. Total General Fund revenues were a net \$89.5 million or 34.4% lower at year-end 2016 as compared to year-end 2015. This was due to the proceeds received in December 2015 for the refunding of the 2009 and 2015 COP debt. Included also in 2015 was the transfer-in from the Capital Facilities Fund for COP payments. In 2016, the payment was made directly from the Capital Facilities Fund.
- b. Tax revenue was \$13.2 million or 12.2% higher.
 - i. Current Property Taxes were \$12.3 million or 11.4% higher. This was due to the higher property taxes expected as a result of the 2015 reassessment process and resulting property value increases.
 - ii. Marijuana Sales Taxes was a new General Fund revenue source that began in mid-2015. \$1.3 million was collected through year-end 2016, \$1.0 million more than in 2015.
- c. Licenses & Permits revenues were \$267,176 or 10.4% higher. The bulk of this was due to increased Building Permit and Electrical Inspection revenue, which is \$102,159 or 4.1% higher. Growth within the County was a key driver of this increase. The first revenue associated with marijuana licenses issued by the County totaled \$90,000 in 2016.
- d. Intergovernmental revenues were \$620,553 or 5.5% lower. This decrease was due to reduced Community Corrections program funding.
- e. Charges for Services were \$143,115 or .6% higher.
 - i. Real Estate and Recording Fees were \$453,109 or 13.3% higher.
 - ii. Treasurer's Fees were \$374,302 or 15.5% higher.
 - iii. Broomfield revenue for DA's Office services was \$157,924 higher. This was due to additional 2015 year-end true-up and April 2016 revenue received and included during the first quarter of 2016.
 - iv. Regional Park Concessions were \$279,046 higher. This was mainly due to liquor sales at the county fair which were not offered in 2015.
- f. Fines and Forfeitures were \$164,383 or 20.3% higher.
- g. Interest and Investments were \$116,088 or 5.27% lower.
- h. Other Finance Sources, related to interfund transfers, were \$102.8 million or 97.1% lower. This decrease was related to the refunding of the 2009 and 2015 COP debt mentioned above. The interfund transfers were also reduced in 2016 to reflect the debt payments coming directly out of the Capital Facilities Fund.

2. Expenditures

- a.** Total General Fund expenditures were \$104.1 million or 38.9% lower at the end of 2016 compared to 2015. This was due to the payment made in December 2015 for the refunding of the 2015 COP debt and the 2009 COP debt.
- b.** Personnel expenditures were \$7.5 million or 7.7% higher. This was due to new FTEs included in the 2016 budget and 1st and 3rd amendments and the implementation of the pay plan that occurs annually on April 1.
- c.** Operating & Maintenance expenditures were \$1.6 million or 26.0% higher. This increase was primarily due to increased expenditures related to minor equipment purchases, software and licensing, and computers.
- d.** Charges for Services expenditures were \$877,508 or 2.4% lower. This decrease was primarily due to decreased expenditures related to consultant services and other professional services.
- e.** Governmental Services expenditures were \$1.9 million or 28.6% higher. This was due to increased expenditures related to the DA's Victim Compensation Grant and the payments related to the Little Dry Creek Projects.
- f.** Capital Projects expenditures were \$1.8 million or 44.4% higher than in 2015.
- g.** Other Financing Uses expenditures were \$92.8 million lower in 2016 due to the refinancing of the COPs in late 2015.

3. FTE Changes

- a.** No FTEs changes occurred during the fourth quarter of 2016.

Road & Bridge Fund

Road & Bridge Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
Revenues							
Taxes	\$ 26,907,959	\$ 29,261,382	108.75%	\$ 30,613,753	\$ 31,223,696	101.99%	\$ 1,962,314
Licenses & Permits	80,000	187,895	234.87%	100,000	224,138	224.14%	36,243
Intergovernmental	12,356,732	12,035,061	97.40%	15,296,651	11,019,666	72.04%	(1,015,394)
Charges for Services	756,140	1,545,674	204.42%	1,615,834	1,839,124	113.82%	293,450
Fines & Forfeitures	17,509	17,507	99.99%	17,509	17,507	99.99%	-
Interest & Investments	2,000	2,179	108.94%	1,200	8,832	735.99%	6,653
Miscellaneous	16,000	61,747	385.92%	16,000	133,978	837.37%	72,231
Total Revenues	\$ 40,136,340	\$ 43,111,444	107.41%	\$ 47,660,947	\$ 44,466,941	93.30%	\$ 1,355,497

Expenditures	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
Personnel	\$ 5,657,500	\$ 4,791,914	84.70%	\$ 5,869,631	\$ 5,283,999	90.02%	\$ 492,086
Operating & Maintenance	1,293,150	1,265,232	97.84%	1,594,325	1,497,838	93.95%	232,605
Charges for Services	16,973,047	10,563,386	62.24%	17,535,442	13,410,834	76.48%	2,847,449
Governmental Services	12,429,896	14,302,471	115.07%	16,303,159	15,415,394	94.55%	1,112,923
Capital	19,102,498	5,669,840	29.68%	20,826,102	5,281,974	25.36%	(387,867)
Other Finance Uses	375,000	-	0.00%	600,000	-	0.00%	-
Total Expenditures	\$ 55,831,091	\$ 36,592,844	65.54%	\$ 62,728,659	\$ 40,890,039	65.19%	\$ 4,297,195

Road & Bridge Fund Summary

1. Revenues

- a. Road & Bridge Fund revenues were \$1.4 million or 3.1% higher at year end 2016 compared to 2015.
- b. Tax revenue was \$2.0 million or 6.7% higher.
 - i. Property Taxes were \$750,918 or 12.5% higher. This was due to the higher property taxes expected as a result of the 2015 reassessment process and resulting property value increases.
 - ii. Specific Ownership Tax revenue was \$713,642 or 6.3% higher.
- c. Licenses & Permits revenue was \$36,243 or 19.3% higher. This was due to increased construction and oversize permit revenue collected in 2016 compared to 2015.
- d. Intergovernmental revenues are \$1.0 million or 4.1% lower.
 - i. Highway Users Tax revenue was \$177,428 or 2.0% higher, however, other local revenues, mainly one time grant revenues, are \$883,994 or 35.4% lower.
- e. Charges for Services revenue was \$293,450 or 19.0% higher. This is due mainly to an increase in PIF revenue.

2. Expenditures

- a. Road & Bridge Fund expenditures were \$4.3 million or 11.7% higher compared to 2015. This was due to the \$3.0 million payment for the I-25 Soundwalls made in late 2016.
- b. Charges for Services, which includes Infrastructure Repair & Maintenance and Pavement Seal, trended higher in 2016 by \$2.8 million or 26.7%.

3. FTE Changes

- a. 5.0 FTEs were added as part of the 4th Amendment in December 2016.

Social Services Fund

Social Services Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
Revenues							
Taxes	\$ 10,971,113	\$ 10,909,697	99.44%	\$ 12,320,874	\$ 12,270,592	99.59%	\$ 1,360,895
Intergovernmental	85,358,060	83,123,306	97.38%	90,330,162	81,970,101	90.74%	(1,153,205)
Total Revenues	\$ 96,329,173	\$ 94,031,098	97.61%	\$ 102,651,036	\$ 94,347,421	91.91%	\$ 316,323
Expenditures							
Personnel	\$ 37,785,825	\$ 36,058,283	95.43%	\$ 41,426,605	\$ 39,415,068	95.14%	\$ 3,356,785
Operating & Maintenance	2,089,968	1,302,856	62.34%	2,096,955	1,367,928	65.23%	65,072
Charges for Services	57,401,508	57,564,666	100.28%	59,978,799	52,815,376	88.06%	(4,749,290)
Governmental Services	-	-	-	-	1,221	-	1,221
Capital	-	56,221	-	-	-	-	(56,221)
Other Finance Uses	125,000	-	0.00%	-	-	-	-
Total Expenditures	\$ 97,402,301	\$ 94,982,026	97.52%	\$ 103,502,359	\$ 93,599,593	90.43%	\$ (1,382,433)

Social Services Fund Summary

1. Revenues
 - a. Tax revenues were higher in 2016 compared to 2015 by 12.5% as a result of the 2015 reassessment process and resulting property value increases.
2. Expenditures
 - a. Personnel expenses were higher in 2016 due to additional FTEs added in the amendments approved in April and June. Merit increases effective in April 2016 were also a driver of this increase.
 - b. Charges for Services were \$4.7 million or 8.23% lower in 2016 compared to 2015 due to lower payments to clients.
3. FTE Changes
 - a. No FTEs changes occurred during the fourth quarter of 2016.

Developmentally Disabled Fund

Developmentally Disabled Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
Revenues							
Taxes	\$ 1,200,040	\$ 1,191,576	99.29%	\$ 1,346,622	\$ 1,340,223	99.52%	\$ 148,647
Total Revenues	\$ 1,200,040	\$ 1,191,576	99.29%	\$ 1,346,622	\$ 1,340,223	99.52%	\$ 148,647
Expenditures							
Charges for Services	\$ 18,040	\$ 17,869	99.05%	\$ 18,040	\$ 20,100	111.42%	\$ 2,231
Governmental Services	1,160,846	1,160,846	100.00%	1,201,538	1,088,288	90.57%	(72,558)
Total Expenditures	\$ 1,178,886	\$ 1,178,715	99.99%	\$ 1,219,578	\$ 1,108,388	90.88%	\$ (70,327)

Developmentally Disabled Fund Summary

1. Revenues
 - a. Developmentally Disabled Fund revenues were higher in 2016 compared to 2015 by 12.5% as a result of the 2015 reassessment process and resulting property value increases.
2. FTE Changes
 - a. No FTE changes occurred during the fourth quarter of 2016.

Capital Facilities Fund

Capital Facilities Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
Revenues							
Taxes	\$ 16,877,356	\$ 17,896,382	106.04%	\$ 17,921,224	\$ 18,730,138	104.51%	\$ 833,755
Interest & Investments	20,000	31,441	157.20%	20,000	498,987	2494.94%	467,546
Miscellaneous	-	233,525	-	10,000,000	219,618	2.20%	(13,908)
Other Finance Sources	86,100,000	85,485,591	99.29%	-	-	-	(85,485,591)
Total Revenues	\$ 102,997,356	\$ 103,646,939	100.63%	\$ 27,941,224	\$ 19,448,742	69.61%	\$ (84,198,197)
Expenditures							
Operating & Maintenance	20,000	87,169	435.85%	189,132	185,074	97.85%	97,905
Charges for Services	500,000	551,072	110.21%	9,000	485,443	5393.82%	(65,629)
Debt Service	-	-	-	15,014,566	15,014,567	100.00%	15,014,567
Capital	79,830,750	3,491,456	4.37%	87,735,327	46,690,945	53.22%	43,199,489
Other Finance Uses	12,381,248	12,357,734	99.81%	-	-	-	(12,357,734)
Total Expenditures	\$ 92,731,998	\$ 16,487,431	17.78%	\$ 102,948,025	\$ 62,376,029	60.59%	\$ 45,888,598

Capital Facilities Fund Summary

1. Revenues
 - a. Revenues in 2015 reflect the proceeds of the COP refunding.
2. Expenditures
 - a. Capital expenditures were \$45.9 million higher in 2016 compared to 2015. This was due to the continuing construction of the Human Services Center.
 - b. Other Finance Uses expenditures were lower by \$12.4 million due to a change in process related to the COP payments. Payments are no longer transferred to the General Fund for payment. COP payments were paid directly from the Capital Facilities Fund.
3. FTE Changes
 - a. No FTE changes occurred during the fourth quarter of 2016.

Open Space Sales Tax Fund

Open Space Sales Tax Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
Revenues							
Taxes	\$ 14,064,464	\$ 14,751,164	104.88%	\$ 14,785,010	\$ 15,566,769	105.29%	\$ 815,605
Interest & Investments	30,000	95,184	317.28%	30,000	214,424	714.75%	119,240
Total Revenues	\$ 14,094,464	\$ 14,858,207	105.42%	\$ 14,815,010	\$ 15,781,194	106.52%	\$ 922,986
Expenditures							
Personnel	\$ 135,811	\$ 134,485	99.02%	\$ 145,001	\$ 144,099	99.38%	\$ 9,615
Operating & Maintenance	6,270	6,439	102.70%	9,800	6,674	68.10%	235
Charges for Services	89,112	10,756	12.07%	86,582	12,644	14.60%	1,889
Governmental Services	16,075,044	10,212,861	63.53%	19,146,793	10,864,653	56.74%	651,792
Other Finance Uses	1,861,175	1,019,745	54.79%	3,594,359	3,684,593	102.51%	2,664,848
Total Expenditures	\$ 18,167,412	\$ 11,384,285	62.66%	\$ 22,982,535	\$ 14,712,663	64.02%	\$ 3,328,378

Open Space Sales Tax Fund Summary

1. Revenues
 - a. Open Space Sales Tax Fund revenues were higher in 2016 compared to 2015. Sales tax revenues increased approximately 5.5% over 2015.
2. Expenditures
 - a. Governmental Services expenditures were higher compared to 2015 due to grants payable to cities for completed projects.
 - b. Other Finance Uses expenditures were higher also due to the timing of distributions.
3. FTE Changes
 - a. No FTE changes occurred during the fourth quarter of 2016.

Other Non-Proprietary Funds

Conservation Trust Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
	Revenues	\$ 700,378	\$ 678,520	96.88%	\$ 715,661	\$ 814,112	113.76%
Expenditures	\$ 1,389,334	\$ 978,729	70.45%	\$ 959,415	\$ 689,893	71.91%	\$ (288,836)

Open Space Projects Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
	Revenues	\$ 7,283,625	\$ 1,869,123	25.66%	\$ 3,775,609	\$ 4,429,796	117.33%
Expenditures	\$ 7,042,024	\$ 4,729,629	67.16%	\$ 5,392,800	\$ 3,313,773	61.45%	\$ (1,415,856)

Waste Management Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
	Revenues	\$ 420,000	\$ 390,665	93.02%	\$ 400,000	\$ 786,526	196.63%
Expenditures	\$ 2,951,492	\$ 2,449,070	82.98%	\$ 746,031	\$ 529,347	70.96%	\$ (1,919,723)

DIA Noise Mitigation & Coordinating Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
	Revenues	\$ 2,000	\$ 2,323	116.14%	\$ 10,001,600	\$ 10,013,391	100.12%
Expenditures	\$ 45,000	\$ -	0.00%	\$ 10,045,000	\$ 9,347,420	93.06%	\$ 9,347,420

Other Non-Proprietary Funds Summary

1. Revenues
 - a. Conservation Trust revenue was higher due to revenue being received earlier in 2016 than in 2015.
 - b. Open Space Projects Fund revenues were higher in 2016 than 2015 due to revenue received for completion of projects.
 - c. Waste Management Fund revenues were higher due to increased hazardous waste disposal fees collected in 2016 compared to 2015.
 - d. DIA Noise Mitigation & Coordinating Fund revenue increased due to a payment from Denver for the passing of ballot issue 1A.
2. Expenditures
 - a. Conservation Trust Fund expenditures were lower due to Rotella Park Improvement costs incurred in 2015.
 - b. Open Space Projects Fund expenditures were higher due to the purchase of the Van Scoyk Open Space.
 - c. Waste Management Fund expenditures were higher due to the Old Shooting Range Remediation project.
 - d. DIA Noise Mitigation & Coordinating Fund expenditures were related to payments made to cities for their portion of revenue associated with the passing of ballot issue 1A.
3. FTE Changes
 - a. No FTE changes occurred during the fourth quarter of 2016.

Grant Funds

Community Development Block Grant (CDBG) Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
Revenues	\$ 5,544,363	\$ 5,193,397	93.67%	\$ 5,341,295	\$ 2,691,309	50.39%	\$ (2,502,088)
Expenditures	\$ 11,746,518	\$ 11,026,360	93.87%	\$ 5,620,874	\$ 4,514,115	80.31%	\$ (6,512,245)

Head Start Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
Revenues	\$ 4,976,036	\$ 4,416,876	88.76%	\$ 4,889,534	\$ 4,198,749	85.87%	\$ (218,127)
Expenditures	\$ 4,976,036	\$ 4,347,953	87.38%	\$ 4,966,170	\$ 4,477,987	90.17%	\$ 130,035

Community Services Block Grant (CSBG) Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
Revenues	\$ 459,846	\$ 248,404	54.02%	\$ 827,260	\$ 718,615	86.87%	\$ 470,212
Expenditures	\$ 459,846	\$ 474,767	103.24%	\$ 438,521	\$ 393,554	89.75%	\$ (81,213)

Workforce & Business Center Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
Revenues	\$ 7,413,915	\$ 5,322,113	71.79%	\$ 7,229,775	\$ 5,193,554	71.84%	\$ (128,558)
Expenditures	\$ 7,413,915	\$ 5,473,691	73.83%	\$ 7,267,499	\$ 5,462,937	75.17%	\$ (10,755)

Grant Funds Summary

1. Revenues
 - a. CDBG revenues were 48.2% lower in 2016 due to lower Neighborhood Stabilization Program (NSP) revenue.
 - b. Head Start revenue was 4.9% lower in 2016 due to decreased grant revenues.
 - c. CSBG revenue was higher in 2016 due to the timing of revenue receipts.
2. Expenditures
 - a. CDBG expenditures were 59.6% lower due to HUD payments paid in 2015.
 - b. Head Start expenditures were 3.0% higher due to increased personnel costs.
 - c. CSBG expenditures were 17.1% lower due to timing of payments and fewer grants being processed.
3. FTE Changes
 - a. No FTE changes occurred during the fourth quarter of 2016.

Proprietary Funds

Golf Course Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
Revenues	\$ 3,309,000	\$ 2,989,601	90.35%	\$ 3,046,500	\$ 2,996,303	98.35%	\$ 6,702
Expenditures	\$ 3,140,501	\$ 2,866,678	91.28%	\$ 2,726,072	\$ 2,386,197	87.53%	\$ (480,481)

Fleet Management Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
Revenues	\$ 7,953,371	\$ 6,432,011	80.87%	\$ 10,131,448	\$ 6,969,233	68.79%	\$ 537,222
Expenditures	\$ 10,915,083	\$ 7,041,178	64.51%	\$ 13,801,466	\$ 8,532,635	61.82%	\$ 1,491,457

Stormwater Utility Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
Revenues	\$ 2,205,400	\$ 2,327,410	105.53%	\$ 2,215,200	\$ 2,284,096	103.11%	\$ (43,314)
Expenditures	\$ 1,565,452	\$ 717,752	45.85%	\$ 4,139,805	\$ 2,586,951	62.49%	\$ 1,869,199

Insurance Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
Revenues	\$ 20,273,442	\$ 17,206,674	84.87%	\$ 22,705,787	\$ 17,742,423	78.14%	\$ 535,749
Expenditures	\$ 20,913,314	\$ 15,557,513	74.39%	\$ 22,099,048	\$ 18,349,357	83.03%	\$ 2,791,844

Front Range Airport Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
Revenues	\$ 3,294,483	\$ 2,818,546	85.55%	\$ 2,988,147	\$ 2,905,177	97.22%	\$ 86,630
Expenditures	\$ 3,674,138	\$ 2,457,348	66.88%	\$ 3,569,748	\$ 2,870,594	80.41%	\$ 413,246

Water & Wastewater Treatment Fund	2015			2016			
	Amended Budget	12/31/15 Actuals	% of Amended Budget	Amended Budget	12/31/16 Actuals	% of Amended Budget	\$ Variance to 2015 Actuals
Revenues	\$ 333,525	\$ 325,389	97.56%	\$ 350,252	\$ 350,777	100.15%	\$ 25,388
Expenditures	\$ 358,124	\$ 120,471	33.64%	\$ 338,365	\$ 121,315	35.85%	\$ 844

Proprietary Funds Summary

1. Revenues

- Golf Course Fund revenues were slightly higher in 2016 than 2015 due to green fee revenues.
- Fleet Fund revenue was up 10.9% mainly due to the sale of vehicles in 2016; no vehicles were sold in 2015.
- Stormwater Utility Fund revenues for 2016 were what was expected in relation to billing.
- Insurance Fund revenues were 3.1% higher primarily due to increased premium payments.
- Front Range Airport Fund revenues were up 3.7% due to increased grant funding and customer service needs, including fuel, tie down fees, and hangar rent.
- Water & Wastewater Treatment Fund revenues reflect the WWTP Billing.

2. Expenditures

- Golf Course Fund expenditures were 20.2% lower in 2016 compared to 2015 due to expenses related to Brantner Gulch construction and golf cart purchases in 2015.
- Fleet Fund expenditures were 16.0% higher in 2016. This was due to planned fleet purchases including snow removal trucks and equipment.
- Stormwater Fund expenditures were 260.4% higher. This were due to drainage improvements done in 2016.
- Insurance Fund expenditures were 7.1% higher due to increased workers compensation claims, administrative costs, and insurance premiums.
- Front Range Airport Fund expenditures were 5.9% higher due mainly to professional services related to the airport master plan and increased fuel purchases.
- Water & Wastewater Treatment Fund expenditures were \$844 higher due to minor equipment purchases.

3. FTE Changes

- No FTE changes occurred during the fourth quarter of 2016.



2016 Fourth Quarter Capital Improvement Plan Summary

General Fund								
Department	Projects	Starting Year	2016				Anticipated Completion Date	
			Budget	12/31/16 Actuals	Remaining Budget	% of Budget Completed		
Finance	JDE Licenses	2016	22,000	-	22,000	0%	6/30/2017	
CLK Recording	Large Instrument Map Scanner	2016	16,000	15,995	5	100%	complete	
CLK Recording	Digitizing Historical data	2016	100,200	77,765	22,435	78%	Complete for 2016 (4 year project)	
CLK Recording	Redaction of public records	2016	83,000	-	83,000	0%		no longer needed
CLK Recording	Lobby Management System	2016	56,221	35,344	20,877	63%	complete	
CLK Elections	Voting Equipment Replacement	2016	800,000	520,107	279,893	65%	complete	
CLK Elections	Voter Notification App	2016	30,000	-	30,000	0%	complete	
CLK Motor Vehicle	Lobby Management System for MV	2014	7,772	6,570	1,202	85%	complete	
Community Transit	Transit Vehicle Purchases	2016	30,000	-	30,000	0%	4/1/2017	
District Attorney	Multi-Server VM hosts	2016	34,320	33,769	551	98%	complete	
IT Help Desk & Servers	Infrastructure	2016	376,000	43,465	332,535	12%	7/31/2017	
IT Network/Telecom	2016 Network/VoIP Upgrades	2016	400,000	20,842	379,158	5%	7/31/2017	
FO-Flatrock Training Facility	SO Posse	2015	76,165	71,229	4,937	94%		
FO-Flatrock Training Facility	Flatrock Drainage Project	2015	100,000	98,050	1,950	98%		
FO-Flatrock Training Facility	Flatrock Modular Building	2016	425,000	-	425,000	0%		
FO-Animal Shelter Maintenance	Animal Shelter	2016	1,000,000	130,041	869,959	13%	12/1/2017	
FO - Government Center	Grounds Equipment	2016	50,000	49,393	607	99%	complete	
Parks Facilities	Parks HVAC Upgrades	2016	50,000	-	50,000	0%	complete	
Parks Facilities	HVAC Equipment Upgrades	2016	55,000	-	55,000	0%	no longer needed	
Parks Facilities	Parks Sewer Line Repair	2016	66,000	-	66,000	0%	complete	
FO - District Attorney Bldg.	HVAC Upgrade	2016	23,800	-	23,800	0%	complete	
SHF- Misc Small \$ Grants	JAG Grant	2016	18,000	18,170	(170)	101%		
SHF- MIS Unit	JMS Replacement	2016	385,131	-	385,131	0%	6/1/2017	
SHF- MIS Unit	DataWorks LiveScan Replacement	2016	18,012	-	18,012	0%	complete	
SHF- Detention Facility	Digital Video Recording Equip	2015	169,570	169,569	1	100%	complete	
SHF- Detention Facility	Mental Health Unit	2016	3,246,945	103,169	3,143,776	3%	9/30/2017	
Hoffman Drainage	Hoffman Drainage	2016	2,600,000	2,600,000	-	100%	3/28/2017	
Utah junction- Clay St Outfall	Clay St Community Trail	2012	1,636,395	1,036,910	599,485	63%	complete	
PKS- Fair & Special Events	Regional Park WiFi System	2014	3,570	-	3,570	0%	complete	
PKS- Fair & Special Events	Reservation and Event Software	2016	57,500	57,504	(4)	100%	complete	
PKS- Fair & Special Events	Portable Stock Panels	2016	100,000	83,100	16,900	83%	Spring 2017	
PKS- Regional Complex	Recondition South Parking Lot	2015	82,548	-	82,548	0%	Spring 2017	
PKS- Grounds Maintenance	Clean fill Debetz pit	2009	121,300	63,741	57,559	53%	Ongoing	
PKS- Grounds Maintenance	Mann Nyholt Lake Equipment	2015	74,825	9,132	65,693	12%	Spring 2017	
PKS- Grounds Maintenance	Decommission Sewer Lagoon @ RP	2016	20,000	-	20,000	0%	Prelim. Plans complete by Spring of 2017	
PKS- Grounds Maintenance	Demolition Indoor Arena	2016	116,000	-	116,000	0%	Summer of 2017	
GF- Admin/Org Support	JAC Land Purchase	2016	685,000	-	685,000	0%	no longer needed	
Office of Cultural Affairs	Rotella Park Art	2016	120,000	90,000	30,000	75%	2/10/2017	
CMC- Administration	Community Corrections Database	2015	296,995	-	296,995	0%	on hold	
Various	Reclassification of County Assets		-	385,363	(385,363)			
Subtotal			13,553,269	5,719,228	7,834,041	42%		



2016 Fourth Quarter Capital Improvement Plan Summary

Road & Bridge Fund							
Department	Projects	Starting Year	2016				Anticipated Completion Date
			Budget	12/31/16 Actuals	Remaining Budget	% of Budget Completed	
Transportation CIP	Lowell Blvd Clear Crk to 62nd	2015	3,567,635	5,006	3,562,629	0%	12/31/2017
Transportation CIP	Welby Rd Ext. (Steele St)	2015	1,303,899	25,962	1,277,937	2%	12/31/2017
Transportation CIP	York Street Hwy 224 to 88th Av	2015	329,095	152,019	177,076	46%	12/31/2017
Transportation CIP	W 60th Ave-Realignment	2015	3,162,000	2,526,387	635,613	80%	12/31/2017
Transportation CIP	56th Ave Federal to Zuni	2015	2,394,317	1,540,794	853,523	64%	12/31/2017
Transportation CIP	Kenwood-Dahlia Outfall	2015	5,793,577	554,415	5,239,162	10%	7/1/2017
Transportation CIP	Pecos St. - I-76 to 52nd Ave.	2015	275,579	-	275,579	0%	12/31/2018
Transportation CIP	York Street Hwy 224 to 78th	2016	2,000,000	72,649	1,927,351	4%	12/31/2017
Transportation CIP	58th Ave Washington to York	2016	500,000	201,629	298,371	40%	12/31/2017
Transportation CIP	Dahlia St Asph SW SH 224 I-76	2016	500,000	208,088	291,912	42%	12/31/2017
Transportation CIP	ADA Transition Plan Implement	2016	1,000,000	-	1,000,000	0%	12/31/2017
Various	Reclassification of County Assets by Accting @ YE		-	(4,976)	4,976		complete
Subtotal			20,826,102	5,281,973	15,544,129	25%	

Capital Facilities Fund							
Department	Projects	Starting Year	2016				Anticipated Completion Date
			Budget	12/31/16 Actuals	Remaining Budget	% of Budget Completed	
Capital Facilities	Miscellaneous	Ongoing	958,000	-	958,000	0%	ongoing
Justice Center Addition	Phase II Build Out A&E	2015	6,946,077	2,354,733	4,591,344	34%	7/1/2017
General Capital Improvements	Assessor Remodel	2016	152,000	151,621	379	100%	12/31/2016
General Capital Improvements	2016 /fiber HSC WSC	2016	250,000	179,662	70,338	72%	complete
General Capital Improvements	Upsize Flat Plate	2016	140,850	-	140,850	0%	11/30/2016
General Capital Improvements	Reclassification of County Assets by Accting @ YE	2016	-	231,557	(231,557)		complete
Park 1200-HS	Park 1200-HS	2014	72,288,400	38,398,448	33,889,952	53%	12/31/2017
Community Corrections Facility	Community Corrections Facility	2016	7,000,000	5,374,925	1,625,075	77%	12/31/2017
Subtotal			87,735,327	46,690,945	41,044,382	53%	

Conservation Trust Fund							
Department	Projects	Starting Year	2016				Anticipated Completion Date
			Budget	12/31/16 Actuals	Remaining Budget	% of Budget Completed	
CT- Trails- Plan/Design Const	Rotella Shelters & Parking Lot	2010	98,028	96,944	1,084	99%	complete
CT- Trails- Plan/Design Const	Twin Lakes Park Renovations	2013	250,000	40,168	209,832	16%	12/31/2018
CT- Trails- Plan/Design Const	Self Contained Spray Unit	2015	35,961	16,994	18,967	47%	complete
CT- Trails- Plan/Design Const	Tree Chipper	2016	70,000	69,201	800	99%	complete
CT- Trails- Plan/Design Const	Two 72" Commercial Mowers	2016	40,000	37,624	2,376	94%	complete
Subtotal			493,989	260,931	233,058	53%	



2016 Fourth Quarter Capital Improvement Plan Summary

Open Space Projects Fund								
Department	Projects	Starting Year	2016				Anticipated Completion Date	
			Budget	12/31/16 Actuals	Remaining Budget	% of Budget Completed		
Open Space Projects	120th Ave Pedestrian Bridge	2009	226,007	128,439	97,568	57%	6/30/2017	
Open Space Projects	Clear Creek Trailhead (Welby)	2015	400,000	-	400,000	0%	12/31/2017	
Open Space Projects	Active Rec Component Reg. Park	2015	186,178	-	186,178	0%	ongoing	
Open Space Projects	Open Space Projects	2016	3,500,000	2,788,005	711,995	80%	complete	
Open Space Projects	Clear Creek Trail Replacement	2016	450,000	-	450,000	0%	6/30/2018	
Open Space Projects	Gateway Park at Federal Blvd.	2016	300,000	123,762	176,238	41%	12/31/2017	
Subtotal			5,062,185	3,040,206	2,021,979	60%		

Golf Course Fund								
Department	Projects	Starting Year	2016				Anticipated Completion Date	
			Budget	12/31/16 Actuals	Remaining Budget	% of Budget Completed		
Facilities Club House Maint.	Heating Boiler Replacement	2016	139,000	91,857	47,143	66%	Complete	
Facilities Club House Maint.	MAU Replacement	2016	20,000	-	20,000	0%	Complete	
Golf Course- CIP	Bunker Renovation - Phase 1	2015	13,761	13,274	487	96%	Complete	
Golf Course- CIP	Clubhouse Restroom Renovation	2016	86,000	6,625	79,375	8%	3/10/2017	
Golf Course- CIP	HP Utility Tractor	2016	70,000	71,321	(1,321)	102%	Complete	
Golf Course- CIP	Native Improvement	2016	25,000	11,360	13,640	45%	Partially complete, roll 50% to 2017	
Subtotal			353,761	194,437	159,324	55%		



2016 Fourth Quarter Capital Improvement Plan Summary

Fleet Fund								
Department	Projects	Starting Year	2016				Anticipated Completion Date	
			Budget	12/31/16 Actuals	Remaining Budget	% of Budget Completed		
Transportation Fleet- Admin	Transportation Road & Bridge	2015	865,400	714,704	150,696	83%	complete	
Transportation Fleet- Admin	Fleet Facility Design and Eng	2015	759,500	23,900	735,600	3%	1/1/2020	
Transportation Fleet- Admin	Assessor's Office SUV	2016	32,000	30,543	1,457	95%	complete	
Transportation Fleet- Admin	Assessor's Staff Sedan	2016	88,000	87,016	984	99%	complete	
Transportation Fleet- Admin	District Attorney	2016	44,000	41,230	2,770	94%	complete	
Transportation Fleet- Admin	Facilities - Justice Center	2016	50,000	36,687	13,313	73%	complete	
Transportation Fleet- Admin	Facilities Honnen Building	2016	6,000	-	6,000	0%	2/28/2017	
Transportation Fleet- Admin	Human Services	2016	76,000	65,494	10,506	86%	complete	
Transportation Fleet- Admin	Information Technology	2016	32,000	22,194	9,806	69%	complete	
Transportation Fleet- Admin	Neighborhood Serv Code Comply	2016	64,000	54,650	9,350	85%	complete	
Transportation Fleet- Admin	Neighborhood Serv Storm Water	2016	32,000	28,101	3,899	88%	complete	
Transportation Fleet- Admin	Parks	2016	435,000	-	435,000	0%	7/1/2017	
Transportation Fleet- Admin	Parks Grounds Maintenance	2016	32,000	28,676	3,324	90%	complete	
Transportation Fleet- Admin	Parks Ranger Patrol	2016	87,000	68,804	18,196	79%	complete	
Transportation Fleet- Admin	Transportation Engineering Adm	2016	35,000	32,501	2,499	93%	complete	
Transportation Fleet- Admin	Sheriff Administration	2016	105,000	80,779	24,221	77%	complete	
Transportation Fleet- Admin	Sheriff Civil	2016	42,000	38,507	3,493	92%	complete	
Transportation Fleet- Admin	Sheriff Detectives	2016	521,000	468,090	52,910	90%	complete	
Transportation Fleet- Admin	Sheriff Jail	2016	244,000	90,284	153,716	37%	7/1/2017	
Transportation Fleet- Admin	Sheriff Patrol	2016	798,000	763,458	34,542	96%	complete	
Transportation Fleet- Admin	Sheriff Patrol	2016	42,000	37,038	4,962	88%	complete	
Transportation Fleet- Admin	Sheriff Patrol	2016	220,000	201,216	18,784	91%	complete	
Transportation Fleet- Admin	Sheriff Patrol	2016	32,000	26,693	5,307	83%	complete	
Transportation Fleet- Admin	Coroners Office	2016	160,000	49,226	110,774	31%	10/1/2017	
Transportation Fleet- Admin	Highway 1/2 Ton 4X4	2016	245,000	221,660	23,340	90%	complete	
Transportation Fleet- Admin	Highway 3/4 Ton 4X4 truck	2016	35,000	29,434	5,566	84%	complete	
Transportation Fleet- Admin	Highway 2 Ton 4X4	2016	75,000	-	75,000	0%	7/1/2017	
Transportation Fleet- Admin	Highway Crane Truck	2016	175,000	45,896	129,104	26%	complete	
Transportation Fleet- Admin	Highway Tandem Trucks	2016	660,000	-	660,000	0%	4/1/2017	
Transportation Fleet- Admin	Highway Motor Grader	2016	600,000	600,195	(195)	100%	complete	
Transportation Fleet- Admin	Highway Front Loader	2016	300,000	222,725	77,275	74%	complete	
Transportation Fleet- Admin	Highway Pavers	2016	150,000	-	150,000	0%	complete	
Transportation Fleet- Admin	Highway Shoulder Machine	2016	120,000	-	120,000	0%	4/1/2017	
Transportation Fleet- Admin	Animal Shelter	2016	50,000	47,734	2,266	95%	complete	
Transportation Fleet- Admin	Transportation Road Reclaimer	2016	290,000	290,000	-	100%	complete	
Transportation Fleet- Admin	Parks Wheel Front Loader	2016	185,000	122,481	62,519	66%	complete	
Transportation Fleet- Admin	Parks Skid Steer Loader	2016	60,000	59,593	407	99%	complete	
Transportation Fleet- Admin	Parks Bobcat Utilities (2)	2016	50,000	44,905	5,095	90%	complete	
Transportation Fleet- Admin	Sheriff Inmate Passenger Van	2016	50,000	28,333	21,667	57%	complete	
Transportation Fleet- Commerce	A/C Recycler	2016	7,500	3,999	3,501	53%	complete	
Transportation Fleet- Commerce	Mobile Column Lift HD	2016	75,000	62,668	12,332	84%	complete	
Transportation Fleet- Commerce	Diesel Opacity Meter	2016	10,000	5,425	4,575	54%	complete	
Transportation Fleet- Commerce	55 Ton Press	2016	6,271	-	6,271	0%	complete	
Transportation Fleet- Commerce	Aqueous Parts Washer	2016	25,000	11,866	13,134	47%	complete	



2016 Fourth Quarter Capital Improvement Plan Summary

Transportation Fleet- Commerce	Column Lifts MD	2016	55,000	43,717	11,283	79%	complete
Transportation Fleet- Strasbrg	A/C Recycler	2016	7,500	3,999	3,501	53%	complete
Transportation Fleet- Strasbrg	Aqueous Parts Washer	2016	25,000	11,866	13,134	47%	complete
Transportation Fleet- Strasbrg	55 Ton press	2016	6,271	-	6,271	0%	complete
Subtotal			8,064,442	4,846,286	3,218,156	60%	

Stormwater Utility Fund

Department	Projects	Starting Year	2016				Anticipated Completion Date
			Budget	12/31/16 Actuals	Remaining Budget	% of Budget Completed	
Stormwater CIP	Kenwood-Dahlia Outfall	2015	524,615	9,135	515,480	2%	7/1/2017
Stormwater CIP	Neighborhood Curb and Gutter	2016	900,000	4,100	895,900	0%	12/31/2017
Stormwater CIP	Hoffman Drainage Improvements	2016	2,033,000	1,988,000	45,000	98%	4/1/2018
Subtotal			3,457,615	2,001,235	1,456,380	58%	

Front Range Airport Fund

Department	Projects	Starting Year	2016				Anticipated Completion Date
			Budget	12/31/16 Actuals	Remaining Budget	% of Budget Completed	
Airport Operations/Maintenance	Install Diesel fuel tank	2016	40,000	38,650	1,350	97%	complete
Airport Operations/Maintenance	Re-roof FBO hangar	2016	80,000	-	80,000	0%	complete, costs coded to R&M
Subtotal			120,000	38,650	81,350	32%	
TOTAL			139,666,690	68,073,892	71,592,798	49%	