

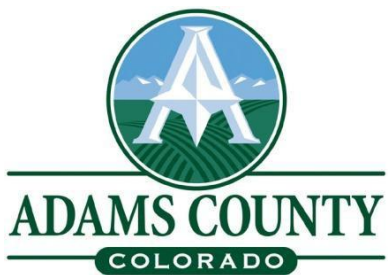


2018

ADAMS COUNTY ADOPTED BUDGET



ADAMS COUNTY
COLORADO



2018 Adopted Budget For the Fiscal Year Beginning January 1, 2018

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 (Chair), District 5

County Manager

Raymond Gonzales

Deputy County Managers

Patti Duncan – People & Culture Services
Bryan Ostler – Community Services
Alisha Reis – Administrative Services

Budget Office

Nancy Duncan – Budget Manager
Mark Kluth – Budget Analyst II
Pernell Olson – Budget Analyst II
Raylene Taylor – Budget Analyst II



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Adams County
Colorado**

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morrell

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Adams County, Colorado** for its annual budget for the fiscal year beginning **January 1, 2017**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

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

Table of Contents

TABLE OF CONTENTS.....	2
BUDGET MESSAGE	4
ORGANIZATIONAL OVERVIEW	8
COUNTY VISION STATEMENT	8
COUNTY MISSION STATEMENT.....	8
CORE VALUES	8
STRATEGIC PLAN GOALS.....	8
ORGANIZATIONAL CHART.....	10
ORGANIZATIONAL STRUCTURE	11
HISTORY OF ADAMS COUNTY.....	14
DEMOGRAPHICS AND ECONOMIC INDICATORS.....	16
ADAMS COUNTY MAP.....	18
BUDGET DEVELOPMENT PROCESS AND FUND OVERVIEW	19
BUDGET DEVELOPMENT PROCESS	19
FUND OVERVIEW.....	26
FISCAL POLICIES.....	30
REVENUE POLICY	30
INVESTMENT POLICY.....	31
DEBT POLICY	33
FUND BALANCE POLICY	34
CAPITAL OUTLAY/INFRASTRUCTURE POLICY	37
COUNTY-WIDE BUDGET SUMMARY	39
2018 COUNTY-WIDE REVENUE SUMMARY.....	40
COUNTY-WIDE EXPENDITURES BY FUNCTION	45
2018 COUNTY-WIDE EXPENDITURE SUMMARY.....	46
2018 SUMMARY OF EXPENDITURES BY DEPARTMENT/DIVISION.....	52
IMPACTS ON FUTURE OPERATING BUDGETS	55
2018 ADOPTED BUSINESS CASES	56
2018 ADOPTED 5-YEAR CAPITAL IMPROVEMENT PLAN.....	61
CHANGE IN FUND BALANCE BY FUND.....	63
GENERAL FUND.....	64
FLATROCK FACILITY FUND.....	65
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG), HEAD START, COMMUNITY SERVICE BLOCK GRANT (CSBG), AND ADAMS COUNTY WORKFORCE AND BUSINESS CENTER FUNDS	66
CONSERVATION TRUST FUND.....	68
OPEN SPACE SALES TAX FUND.....	69
OPEN SPACE PROJECTS FUND.....	70
SOCIAL SERVICES FUND	71
DIA NOISE MITIGATION AND COORDINATING FUND	72
DEVELOPMENTALLY DISABLED FUND.....	73
ROAD & BRIDGE FUND.....	74
WASTE MANAGEMENT FUND	75
CAPITAL FACILITIES FUND	76
GOLF COURSE FUND	77
STORMWATER UTILITY FUND.....	78
FRONT RANGE AIRPORT FUND	79
WATER AND WASTEWATER TREATMENT FUND.....	80
FLEET MANAGEMENT FUND.....	81
INSURANCE FUND.....	82

BOARD OF COUNTY COMMISSIONERS	83
ASSESSOR'S OFFICE	86
CLERK & RECORDER'S OFFICE	90
CORONER'S OFFICE	94
DISTRICT ATTORNEY'S OFFICE.....	97
SHERIFF'S OFFICE	100
SURVEYOR'S OFFICE	105
TREASURER'S OFFICE.....	108
PUBLIC TRUSTEE'S OFFICE	111
COUNTY MANAGER'S OFFICE	114
COUNTY ATTORNEY'S OFFICE.....	118
ANIMAL SHELTER & ADOPTION CENTER.....	122
COMMUNITY AND ECONOMIC DEVELOPMENT	125
FACILITIES AND FLEET MANAGEMENT	130
FINANCE.....	135
FRONT RANGE AIRPORT	138
HUMAN SERVICES.....	141
INFORMATION TECHNOLOGY AND INNOVATION.....	146
PARKS & OPEN SPACE	149
PEOPLE & CULTURE SERVICES.....	153
PUBLIC WORKS.....	159
REGIONAL AFFAIRS	162
OTHERS.....	165
GLOSSARY	169
BUDGET RESOLUTIONS.....	183

Budget Message

January 31, 2018

Dear Board of County Commissioners and Adams County Residents:

The County Manager's Office is pleased to present Adams County's 2018 Adopted Budget. This Adopted Budget represents the county's financial plan for the fiscal year beginning Jan. 1, 2018 through Dec. 31, 2018. This budget is balanced, fiscally sound, sustainable, and prepared in accordance with applicable Colorado State Statutes and Adams County budget and fiscal policies.

Moreover, the 2018 Adopted Budget reflects the county's organizational values and the commissioners' strategic planning goals, which are education and economic prosperity, fiscally responsible government, quality of life, safe and reliable infrastructure, and community enrichment. This budget ensures the continued delivery of all core governmental services provided by the county. The 2018 Adopted Budget:

- **Continues progress** in the board's strategic focus areas of economic development, fiscal responsibility, transportation infrastructure, and human services;
- **Invests in transportation infrastructure** to meet the growing needs of the community and address inadequate public infrastructure;
- **Values our outstanding workforce** by providing a competitive, market rate compensation structure that minimizes turnover;
- **Allocates staffing resources and necessary funds** to meet the operating public safety needs in the District Attorney's Office, Sheriff's Office, and Coroner's Office; and
- **Ensures the maintenance of critical services** such as our preservation of recording documents.

Economic Overview

Property Values

- Residential – Per the Adams County Assessor's Office, the average single family home price in Adams County was \$324,929 for the sales period of July 1, 2015 through June 30, 2017, used for the 2017 assessment year. This is an increase of 22% over the average single family home price for the sales data period used for the 2016 assessment year. The average condominium/townhome price for the same sales period was \$222,822, which is an increase of 52% over the average price used for the 2015 assessment year. Multiple family and mobile home parks are included under the residential classification. These two property types increased substantially due to the overall housing market where the demand outweighs the supply. Residential properties represent 44% of the county's total taxable property values.
- Commercial – Per the Assessor's Office, the double digit growth in commercial real estate values contributed to the 17.9% growth in property taxes. Commercial/industrial values contain both real and personal property values. The real property side grew at a greater rate than the personal property values. The largest increases came from the warehouse and retail properties, where rental rates are escalating and vacancy rates are dropping considerably. The growth in residential properties leads to the commercial growth needed to support new residences and population. Commercial properties represent 37% of the county's total taxable property values.
- New Construction – Of the total net assessed value of \$6,351,421,520 (inclusive of tax incremental financing districts), \$132,566,080 is attributed to new construction. The rest of the increase is attributable to the reappraisal process and represents the market value of all properties as of June 30, 2017.

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

Colorado vs. Denver Metro Area Gross Domestic Product (GDP)				
Year	Colorado		Denver-Aurora-Lakewood Metro Area	
	GDP (in millions)	% Change	GDP (in millions)	% Change
2008	\$254,784	-0.06%	\$154,164	4.75%
2009	\$247,270	-2.95%	\$149,283	-3.17%
2010	\$253,374	2.47%	\$154,621	3.58%
2011	\$262,719	3.69%	\$159,961	3.45%
2012	\$272,799	3.84%	\$167,491	4.71%
2013	\$286,835	5.15%	\$173,037	3.31%
2014	\$305,633	6.55%	\$186,338	7.69%
2015	\$315,201	3.13%	\$190,963	2.48%
2016	\$322,644	2.36%	\$197,969	3.67%

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

Jobs – Job growth has continued to outpace the population growth in Adams County beginning in 2011 with the opening of the Anschutz Medical Center in Aurora. Adams County continued to experience strong job growth in 2015 and 2016. Adams County was ranked 8th in economic growth nationwide in 2017 and was the only Colorado county in the top 10. This growth was in non-farm related industry. Job growth beginning in 2013 is more than double the population growth as shown in the table below.

Adams County Population vs. Jobs Growth				
Year	Population	% Change	Total Jobs	% Change
2008	424,913	2.16%	206,508	2.36%
2009	435,700	2.54%	204,468	-0.99%
2010	443,681	1.83%	201,704	-1.35%
2011	452,040	1.88%	215,952	7.06%
2012	460,472	1.87%	220,557	2.13%
2013	470,107	2.09%	229,859	4.22%
2014	480,446	2.20%	242,453	5.48%
2015	490,674	2.13%	253,308	4.48%
2016	498,187	1.53%	261,051	3.06%

Data Sources: US Bureau of Economic Analysis

Unemployment – Per Bureau of Labor Statistics (BLS) data for the Denver-Aurora-Broomfield metropolitan area, the unemployment rate in the first six months of 2017 was 3.0% versus 4.1% during the same time period of 2016. In fact, the unemployment rate has been trending down for the latter part of 2017. See table below for comparison of 2016 and 2017 unemployment rates by month.

Adams County Unemployment Rates 2016-2017												
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2016	4.3	4.3	4.3	3.9	3.5	4.0	3.6	3.5	3.2	3.0	2.9	3.0
2017	3.7	3.6	2.7	2.3	2.6	2.8	2.7	2.4	2.4	N/A	N/A	N/A

Sales Taxes – Through year-end 2017, sales taxes are expected to be 11% higher than year-end 2016. This trend is anticipated to continue into 2018.

Board of County Commissioners Strategic Plan Goals

The Strategic Plan encompasses five primary goals the board is committed to addressing. These goals provide a high level framework for the budget development process and are listed below along with key projects and operational items included in the 2018 Adopted Budget. Parenthetical references behind each item detail funding source and whether the item is related to a Business Case or 5-Year CIP item (see the Business Case and 5-Year Capital Improvement Summaries beginning on page 56 of this document for more information).

1. Education and Economic Prosperity

- \$420,000 for the Adams County Scholarship in the County Manager's Office (*General Fund, Business Case*).

2. High Performing, Fiscally Sustainable Government

- \$97,500 for ITi maintenance contracts (*General Fund, Business Cases*).
- \$600,000 for ITi infrastructure needs (*General Fund, CIP*).
- \$100,000 for preservation of records in the Clerk & Recorder's Office (*General Fund, Business Case*).
- \$228,703 for two new FTEs in the Finance Department (*General Fund, Business Case*).

3. Quality of Life

- \$1,000,000 for design of a new multi-purpose area (*General Fund, CIP*).
- \$15,000 for K9 dog replacement (*General Fund, CIP*).
- \$2,175,000 for open space projects (*Open Space Projects Fund, CIP*).
- \$530,518 for six new FTEs in the District Attorney's Office (*General Fund, Business Case*).
- \$250,000 for improvements at Riverdale Golf Course (*Golf Course Fund, CIP*).

4. Safe and Reliable Infrastructure

- \$8,255,500 for vehicle and equipment item replacement (*Fleet Management Fund, CIP*).
- \$12,657,521 for road and bridge projects (*Road & Bridge Fund, CIP*).
- \$1,828,506 for drainage improvements (*Stormwater Utility Fund, CIP*).
- \$588,463 for airport operations and maintenance (*Front Range Airport Fund, CIP*).

5. Community Enrichment

- \$297,462 additional allocation to North Metro Community Services (*Developmentally Disabled Fund, Business Case*).

2018 Budget Highlights

As improvements to economic conditions continue within the county, it is imperative that we ensure wise investments in our community are realized. The 2018 Adopted Budget is \$468.4 million for **all** funds. This includes an operating portion of \$433.5 million and a capital improvement portion of \$34.8 million. The budget is balanced for all funds. The 2018 General Fund budget is \$196.1 million. This includes an operating portion of \$188.4 million and a capital improvement portion of \$7.7 million. A total of 35.75 new full-time equivalent positions (FTEs) are included in the budget. The property tax mill levy remains unchanged for 2018 at 26.779 mills. In addition to this base mill levy, an abatement levy of 0.150 is included for 2018 for a total of 26.929 mills.

Conclusion

The 2018 Adopted Budget maintains our current service levels, while strategically reinvesting public monies in county infrastructure. This will ensure infrastructure is well maintained and can be used for years to come. The 2018 Adopted Budget includes a robust list of capital improvement projects that will promote the safety of roadways, improve drainageways, promote regional transportation priorities, and maintain/enhance building assets and open spaces.

Respectfully,



Raymond H. Gonzales
County Manager

Organizational Overview

County Vision Statement

Adams County is the most innovative and inclusive county in America for all families and businesses.

County Mission Statement

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

Core Values

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

Strategic Plan Goals

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

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

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

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

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

Education and Economic Prosperity – Key Focus Description

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

Strategic Objectives:

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

High Performing, Fiscally Sustainable Government – Key Focus Description

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

Strategic Objectives:

- Improve the overall customer service experience.
- Explore and evaluate employee benefit offerings to ensure competitiveness within the job market.
- Digitally archive documents.

Quality of Life – Key Focus Description

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

Strategic Objectives:

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

Safe, Reliable Infrastructure – Key Focus Description

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

Strategic Objectives:

- Enhance neighborhood infrastructure and support safe routes to schools – roads, sidewalks, and drainage.
- Fully Integrate Five-Year Capital Improvement Plan into Budget discussion.
- Maximize or replace inadequate County facilities.
- Advocate for and partner in the completion of the North Metro FasTracks line.

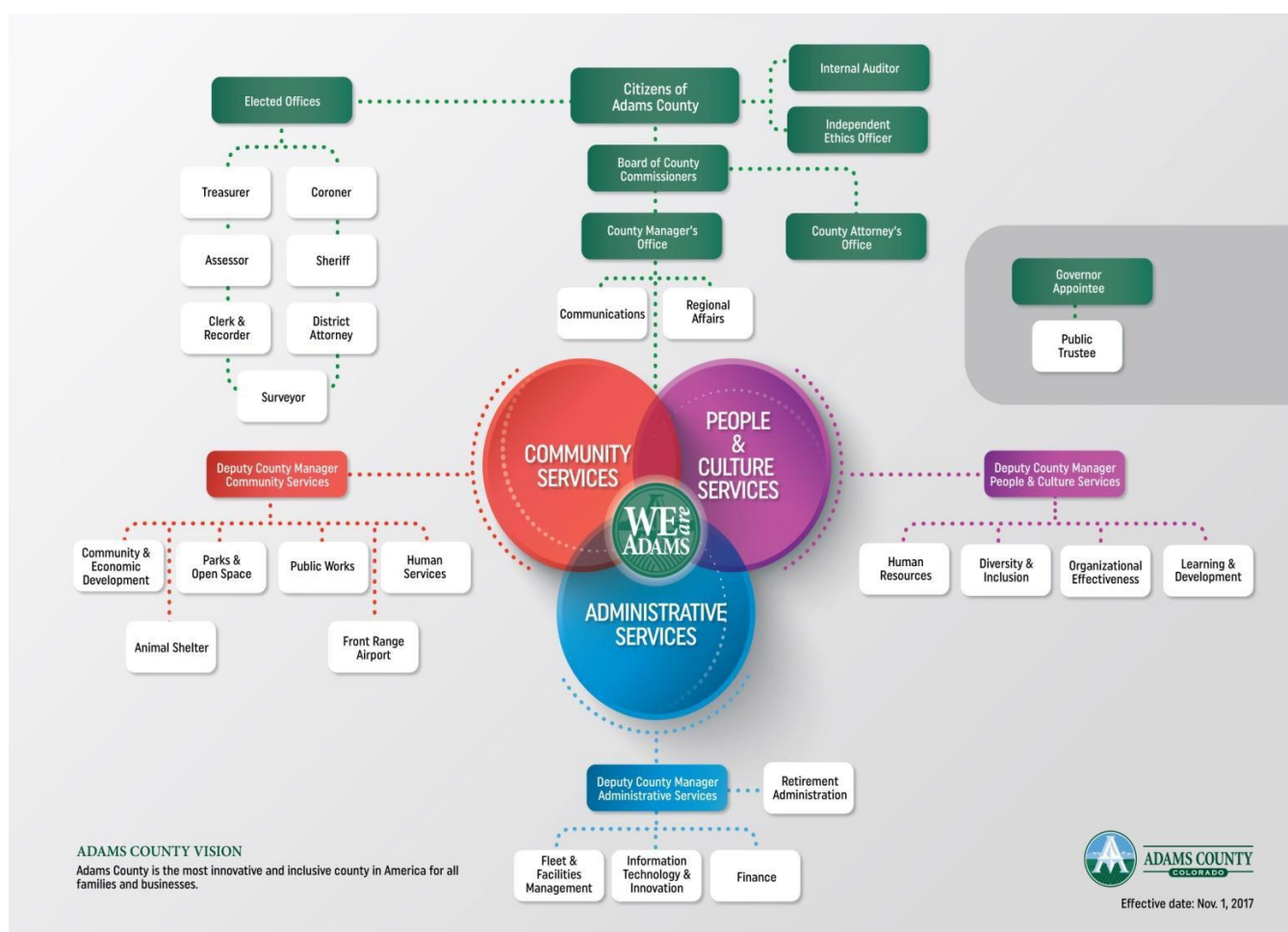
Community Enrichment – Key Focus Description

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

Strategic Objectives:

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

Organizational Chart



Organizational Structure

Elected Officials

All elected officials serve four-year terms.

Board of County Commissioners

The Board of County Commissioners is comprised of five members. The County commissioners are constitutional officers who act collectively as the governing board. Each commissioner is elected at large to represent the County as a whole, but has a residency requirement within a specified district. The Board generally holds regularly scheduled public hearings once per week. The Board administers all County functions, appoints all boards and commissions, and attends and represents the County as directors of numerous regional and county organizations.



Eva J. Henry
District 1



Charles "Chaz" Tedesco
District 2



Erik Hansen
District 3



Steve O'Dorisio
(Chair)
District 4



Mary Hodge
District 5



Patsy Melonakis

Assessor

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



Stan Martin

Clerk & Recorder

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



Monica Broncucia-Jordan

Coroner

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



Michael McIntosh

Sheriff

Chief law enforcement officer in the County. Keeps peace in the County, enforces County ordinances, coordinates emergency and rescue services, and operates the County detention facility.



Tim Thoms

Surveyor

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



Brigitte Grimm

Treasurer

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



Dave Young

District Attorney

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

Appointed by the Governor of the State of Colorado

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

Appointed by the Board of County Commissioners

- *County Manager:* The Purpose of the Adams' County Manager's Office is to provide leadership to the organization in support of Citizens, the Board of County Commissioners, and the Employees of Adams County. The County Manager's primary responsibilities include Board policy implementation, selection and management of all department directors, direction of program and service delivery, and resource management of the organization. The Manager conveys the Board's policy directions to department directors directly or through the Deputy County Managers and coordinates the flow of information and advice from elected officials to the Board. Department directors report directly to the County Manager or one of the three Deputy County Managers – one for Community Services, one for Administrative Services, and one for People & Culture Services.
- *County Attorney:* Provides legal services to the commissioners, elected officials, and County departments. Also oversees matters related to risk management and property and casualty insurance.

County Functions Reporting Directly to the County Manager

- *Communications:* The purpose of the Communications Office is to be a full-service, in-house public relations agency that serves the internal and external communication needs of the County's departments and elected offices. If you've got information to share with the employees and/or the public, we're your bullhorn! Our team of communication professionals can help you assess your communication needs, identify goals, set objectives, develop and implement solutions, and measure results.
- *Regional Affairs:* The Regional Affairs Department collaborates and advises the county manager, executive management team, Board of County Commissioners, elected officials, and department directors on matters related to regional importance such as federal and state legislation; federal, state and local regulation; homelessness; aviation-related matters; and governmental affairs with the county's ten cities and towns, Aerotropolis, and surrounding cities and counties while maintaining and promoting the county's position on a wide variety of public policy considerations.

County Function Reporting Directly to the Deputy County Manager of Community Services

- *Animal Shelter/Adoption Center:* The Adams County Animal Shelter/Adoption Center provides animals for adoption to the public. Within the shelter's operations, kennel services are provided for the cities of Commerce City, Federal Heights, Northglenn, and Thornton, the Town of Bennett, and unincorporated Adams County.
- *Community and Economic Development:* Provides development and neighborhood services, one-stop customer center services, community development services, and emergency management services.
- *Front Range Airport:* The Front Range Airport is a general aviation airport located 19 miles east of Denver, on 3,900 acres of land in Watkins, Colorado. The airport is considered a potential spaceport site that would serve as a hub to aerospace and space tourism industries.
- *Human Services:* Provides children and family, self sufficiency and adult, investigation and recovery, veterans, Head Start, and Workforce & Business Center services. Administers all public assistance and social service programs to the residents of the County.
- *Parks and Open Space:* Maintains and operates County park facilities and oversees Conservation Trust Fund projects such as the construction and maintenance of County recreation trails. Produces the Adams County Fair and Rodeo, directs services provided by the Colorado State University Extension Office and provides administrative support to the Open Space Advisory Board.
- *Public Works:* Maintains dedicated rights-of-way and provides normal routine maintenance and emergency response for roadways located in the County. Plans and provides County road, bridge, drainage, and traffic facilities which ensure public safety and the infrastructure for economic growth.

County Functions Reporting Directly to the Deputy County Manager of Administrative Services

- *Finance:* Administers and directs budget, general accounting, expenditures, fiscal analyses, payroll and purchasing.
- *Fleet and Facilities Management:* Manages the Fleet Operations functions including vehicle and equipment maintenance and replacement. Provides maintenance, construction, custodial, and security services for County buildings.
- *Information Technology and Innovation:* Provides information systems, application development, and help desk and related services as well as telecommunications functions for the County.

County Functions Reporting Directly to the Deputy County Manager of People & Culture Services

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

History of Adams County

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

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

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

Forming the County

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

Industry

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

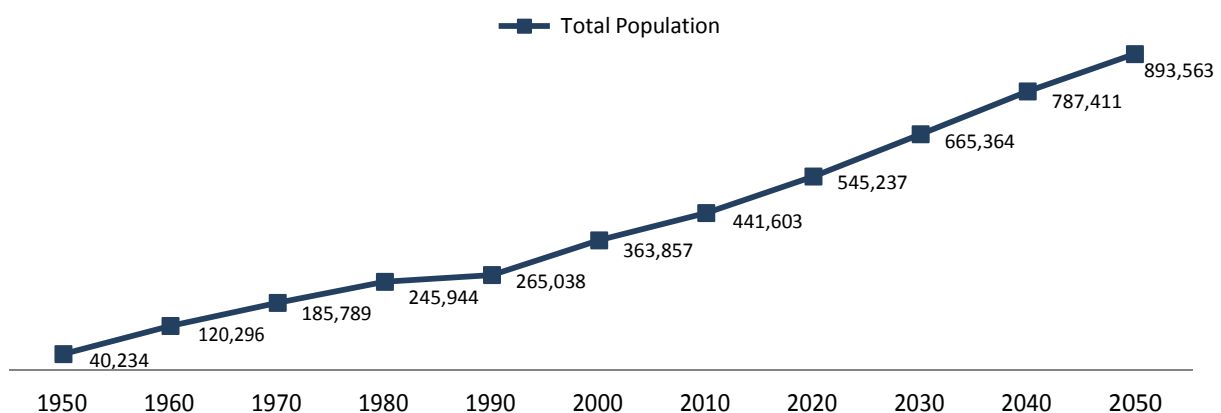
One of the first lasting industries, not directly an offshoot of agriculture, was the Continental Oil Company refinery in Commerce City in the early 1930s. This facility, now owned by Suncor Energy Inc. and others that followed, allowed and encouraged the development of the County’s oil and gas reserves.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

Growth

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

It is difficult to comprehend the scale of growth that has taken place in the County over the last 60 years, though the change in population gives some idea of how enormous it has been. In 1950, the population of the County was estimated at 40,234; in 2016, the population is estimated to have increased to approximately 497,673 residents, making it one of the largest counties in Colorado. Though the County has experienced significant growth in the last century the eastern landscape of the County still maintains much of the rural character that once existed throughout.

Adams County Population Growth by Decade



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

Demographics and Economic Indicators

Community Profile

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

Paved Road Miles	1501
Unpaved Road Miles	1683

Data Source: Adams County Transportation Department

Median age	33.4
Median household income	\$62,991

Data Source: Colorado Department of Labor and Employment

Population

Arvada (part)	3,289
Aurora (part)	46,776
Bennett (part)	2,114
Brighton (part)	38,400
Commerce City	53,577
Federal Heights	12,384
Lochbuie (part)	2
Northglenn (part)	38,892
Thornton (part)	134,845
Westminster (part)	69,123
Unincorporated	98,271
Total Adams County	497,693

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

Climate

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

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

Ethnic Origin

White	51.2%
Black or African American	3.0%
American Indian and Alaska Native	0.5%
Asian	3.6%
Native Hawaiian and Other Pacific	0.1%
Some other race	0.2%
Two or more races	2.2%
Hispanic or Latino (of any race)	39.2%

Data Source: US Census Bureau – 2015 American Community Survey Data

Educational Attainment

Less than 12 th grade, no diploma	18.0%
High school graduate	27.6%
Some college (no degree)	23.9%
Associates Degree	7.7%
Bachelor's Degree	15.7%
Graduate or Professional Degree	7.1%
Percent high school graduate or higher	82.0%

Data Source: US Census Bureau – 2015 American Community Survey Data (population 25 years and over)

Primary Employers

University of Colorado Health	6,550
Children's Hospital Colorado	5,250
United Parcel Service	2,680
Sturgeon Electric	1,270
HealthONE: N Suburban Med Center	900
Alliance Data Systems	840
Shamrock Foods	800
Steven Roberts Original Desserts	790
Centura: St. Anthony North Hospital	790
Platte Valley Medical Center	650

Data Source: Metro Denver Economic Development Corporation; Largest Employers 2016-2017 (Metro Denver and Northern Colorado Counties)

Labor Force

Labor Force	263,390
Employed	2256,011
Unemployment Rate	2.8%

Data Source: Colorado Department of Labor and Employment

Housing

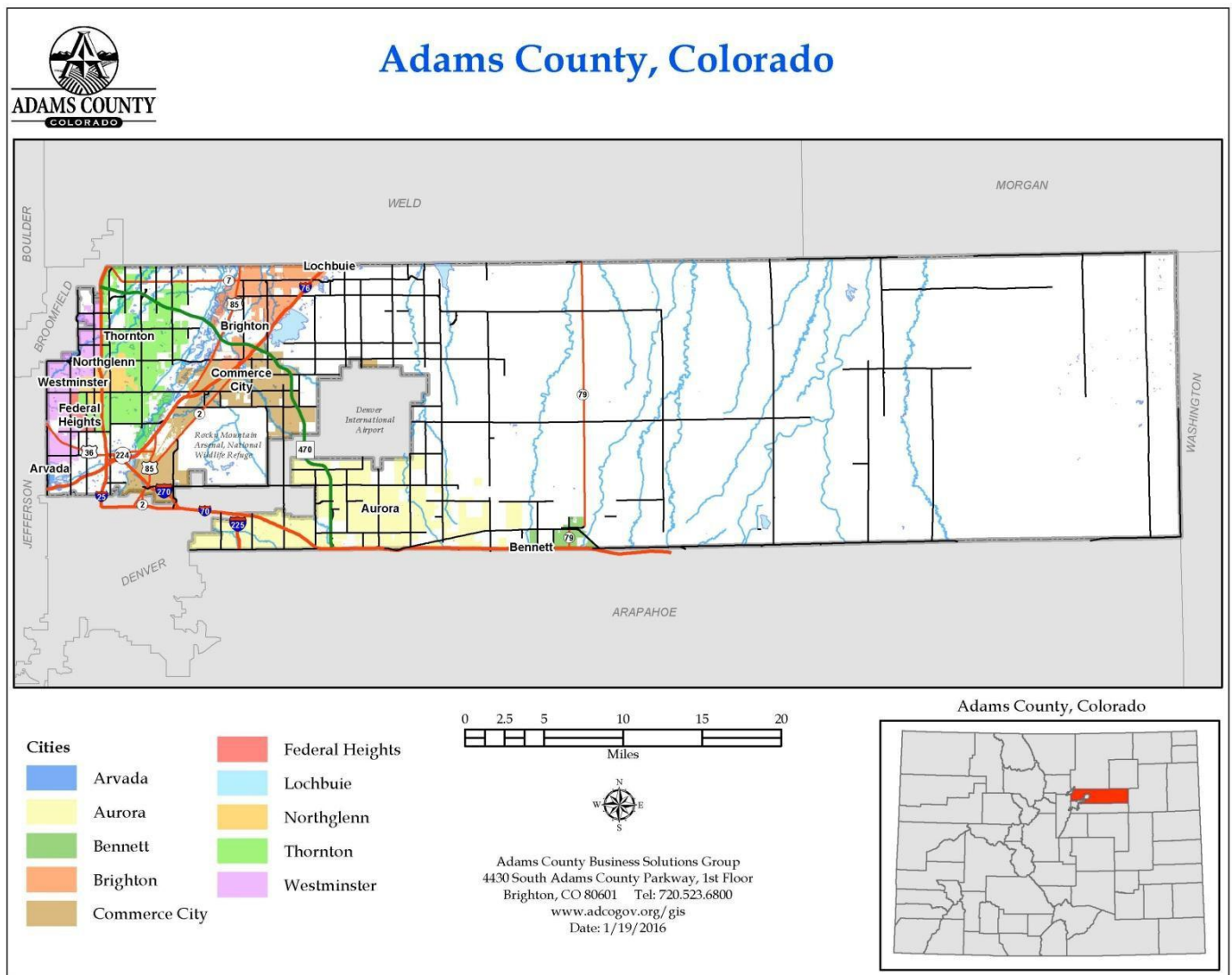
Total households	159,313
Average household size	3.06
Median home value	\$240,300

Data Source: US Census Bureau – 2015 American Community Survey Data

Employment by Industry

Agriculture, forestry, fishing, hunting, and mining	2.1%
Construction	12.2%
Manufacturing	8.1%
Wholesale trade	4.4%
Retail trade	11.3%
Transportation/warehousing and utilities	6.9%
Information	2.9%
Finance/insurance, real estate, and rental/leasing	5.4%
Professional, scientific, and management/administrative and waste mgmt services	10.4%
Educational services, healthcare, and social assistance	17.8%
Arts/entertainment/recreation and accommodation/food services	9.5%
Other services, except public	5.2%
Public Administration	3.8%

Data Source: US Census Bureau – 2015 American Community Survey Data



Budget Development Process and Fund Overview

Budget Development Process

Adams County prepares a budget for each fiscal year as required by Colorado State Statutes (CRS 29-1-103). The process began in April 2017 by reaffirming the County's vision, mission, values and developing strategic goals and objectives for the budget year. The 2018 Budget Calendar followed by key highlights is detailed below.

Date/Timeline	Activities
February 13, 2017	Capital Facilities and IT project request forms distributed at County Manager meeting.
March 31, 2017	Capital Facilities and IT project request forms due.
April 2017	County Manager, Deputy County Managers, Finance Director, and Budget Team discuss financial and fund balance policies.
	Capital Facilities and IT meetings with Departments and Elected Officials.
Late April 2017	Budget Team (County Manager, Deputy County Managers, and Budget Team) defines budget policy statement, mission, values, principles, goals, and objectives for 2018 Budget Development Process.
May 2017	Update 5-year revenue and expenditure forecast.
	Revise 5-year CIP projections.
	CIP & IT Governance members to review scoring, and prioritization of Capital Facilities and IT project requests.
	Prepare Budget Entry materials.
May 23, 2017	Budget planning discussion with Board of County Commissioners (BoCC) and Budget Team.
May 24, 2017	Budget entry packet distributed to Elected Officials and Departments (budget memo from County Manager and budget entry instructions and training dates).
July 7, 2017	Capital and Operating Budgets due to Budget Office.
August 14-25, 2017	Department and Elected Official Proposed Budget meetings with Budget Team.
August 21, 2017	Deadline for assessor to certify assessed valuations.
September 6-8, 2017	Review of Proposed Budget with Budget Team and Department Directors.
September 13-15, 2017	10 County Budget Conference.
September 22, 2017	BoCC Budget Retreat with Elected Officials and Department Directors.
October 3-5, 2017	Review of Proposed Budget with Executive Leadership Team & Budget Team
October 10, 2017	Presentation of County Manager's 2018 Proposed Budget at Public Hearing.
October 17, 2017	Elected Officials meetings with BoCC and Budget Team, if requested.
Mid to Late October 2017	Review of Proposed Budget with BoCC and Budget Team.
November 2017	Review of 2018 Proposed Budget with BoCC and Budget Team.
December 5, 2017	Public hearing on 2018 Budget.
December 12, 2017	Adoption and appropriation of 2018 Budget.
	Adoption of 2018 Fee Schedules
On or before December 21, 2017	BoCC formally certifies tax levies to County Assessor and Division of Property Taxation.
January 31, 2018	Deadline for filing certified budget with the state division of local government.

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

The Budget Office compiled and reviewed all 2018 base budget, business case, and 5-year capital improvement proposals. Initial meetings were held with department directors and elected officials and follow-up meetings were held with the County Manager. These efforts resulted in the County Manager's Preliminary Budget proposed to the BoCC in October. Follow-up study sessions were scheduled with the BoCC to review the preliminary budget.

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

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

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

2018 Budget Approach

The 2018 budget development process continued to focus on the County's ability to respond to an uncertain economic environment and an approach of "cautious optimism" was exercised. As with most local governments, the County is experiencing improved economic performance with lower unemployment rates and increasing revenues. However, demands for services and the costs of providing those services can outpace revenue growth. Competing demands emphasize the need for strategic decision making.

Departments and offices were directed to submit "flat" base budget requests and to submit any increased operating needs via a business case proposal. Recommended budget proposals for both business cases and 5-year capital improvement projects were prioritized and aligned with the BoCC's strategic plan goals. Prioritization of needs along with continued budgetary restraint was exercised during the 2018 budget process.

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

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

Strategic considerations influencing budget development are:

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

The following considerations provide the foundation for County budget preparation:

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

Revenue and Base (Expenditure) Budget Process

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

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

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

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

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

Business Case Requests

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

5-Year Capital Improvement Plan (CIP) Requests

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

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

Priority Projects:

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

Non-Priority Projects:

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

Long-Range Financial Planning

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

- Projecting fund balances for all 21 of the County's funds via a well designed fund balance tool that captures five years of historical, current calendar year, budget planning year, and four additional out years of budget planning data. This effort provides decision makers with crucial information and helps ensure financially sound decision making.
- Updating the comprehensive transportation plan, which identifies future roadway requirements and financing mechanisms to support the plan. In 2001, the County implemented a traffic impact fee to have development pay for incremental transportation costs related to growth. In addition, in 2006, Adams County voters approved extending an existing 0.2% sales tax dedicated to County road and transportation infrastructure projects until December 31, 2028.
- Developing the County-wide 5-Year CIP, which addresses capital infrastructure and project needs within all applicable departments. Facility Planning & Operations, the Sheriff's Office, Parks & Open Space, Fleet Management, and Transportation are the biggest CIP areas.

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

Balancing the Budget

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

Basis of Budgeting and Accounting

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

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

Governmental Funds (General Fund, Special Revenue, Debt Service, Permanent and Capital Project Funds) use the modified accrual basis of budgeting and accounting. Revenues are recognized in the accounting period in which they become available and measurable. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period and "measurable" means the amount of the transaction can be determined. Expenditures are recognized in the accounting period in which the liabilities are incurred. Exceptions to the general rule include expenditures related to: (1) accumulated unpaid vacation and sick pay; (2) principal and interest on general long-term debt, which is recognized when due; and (3) prepaid expenses, which are not recorded.

Proprietary Funds (Enterprise and Internal Service Funds) are budgeted on a modified accrual basis, which does not include depreciation or compensated absences. Each fund's financial statements, which are included in the budget document, are reported on a full accrual basis. Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned. Expenses are recognized in the accounting period in which they occur. This is consistent with the Comprehensive Annual Financial Report.

Budget Amendment Process

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

1. Budget Transfers

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

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

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

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

Process:

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

2. Supplemental Appropriations

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

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

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

Process:

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

Local Government Budget Law of Colorado

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

- The budget must be balanced. Expenditures cannot be greater than the total anticipated revenues or other means of financing the budget.
- The budget must be separated into funds.
- The budget information for both expenditures and the revenues must be classified by the agency that is authorized to spend money (the department).
- Expenditure data must show the objects of expenditure (what the money is spent on).
- Anticipated revenue data must show its different sources.
- Expenditure and revenue data must be shown for the following:
 - The last completed fiscal year, using audited figures.
 - The current year.
 - The proposed budget year.
- The budget must show a beginning balance, which is entered as anticipated revenue and includes all unexpended surpluses from the prior years, unencumbered ending fund balances, and all investments and deposits.
- The budget document must include a "budget message" which describes the important features of the budget.
- The budget document must include a statement of the budgetary basis of accounting used and a description of the services to be delivered during the budget year.
- On or before October 15, the County Manager must submit the preliminary budget to the BoCC. Upon receipt of the preliminary budget, the BoCC must publish a public notice, one time, in a newspaper having general circulation within the County's boundaries. The public notice must state:
 - The preliminary budget is open for inspection at a designated place.
 - The preliminary budget will be considered for adoption on a specified time and date.
 - Any elector may inspect the budget and file or register objections at any time prior to the final adoption of the budget.
- On the day of adoption of the budget, the BoCC shall review the preliminary budget and revise, alter, increase, or decrease the items as it deems necessary in view of the needs of the various spending agencies and in view of anticipated revenues.
- If the BoCC increases the total expenditures to be made in the ensuing year, it shall provide for an increased income so that the total means of financing the budget is equal to or greater than the total proposed expenditures.
- On or before December 21st, the BoCC must levy taxes and formally certify the levies to the County Assessor and the State Department of Property Taxation. The County budget must be adopted on or before this date. Otherwise, the budget must be adopted by December 31.
- The adoption of the budget must be formalized and made official by the BoCC through approval of the Appropriation Resolution.
- The Appropriation Resolution must outline the expenditures proposed in the adopted budget, include an expenditure total no greater than the anticipated resources, and include every fund. The amount appropriated for the departments cannot exceed the amounts fixed in the budget.
- The income of the County must be allocated according to the amounts and funds specified in the budget, in order to comply with expenditures authorized by the appropriation resolution.

- No department may expend, or contract to expend, any money in excess of the amount appropriated in the Appropriation Resolution.
- The County must file a certified copy of its adopted budget, including the budget message, with the Colorado Division of Local Government no later than thirty days following the beginning of the fiscal year of the adopted budget.
- The County may amend the budget during the course of the year through budgetary transfers or supplemental appropriations.

Colorado's Taxpayer Bill of Rights (TABOR)

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

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

Adams County's policy is to consider provisions of the TABOR Amendment and develop a budget strategy and procedure that fully complies with the amendment and assures the County is able to continue providing cost-effective delivery of services to County residents. In 2002, the County obtained voter approval to retain and spend all revenues received from current tax rates and other revenues generated by the County beginning in 2003. With this permission, the County no longer has revenue and spending limitations. However, the County still needs to ask for voter approval to increase tax rates and issue bonded debt. The County will continue to maintain a 3% TABOR reserve of fiscal year spending as required by law.

Fund Overview

Adams County's budget is comprised of 21 separate funds for purposes of recording expenditures for County programs administered by the County's various offices and departments, and to record the sources of revenue received by the County used to fund these programs. These funds are grouped into five separate categories: General Fund, Special Revenue Funds, Enterprise Funds, Internal Service Funds, and Capital Project Funds. A brief description and purpose of Adams County's funds can be found below.

General Fund

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

Special Revenue Funds

- *Federal Grant Funds (4)*: These funds are utilized to account for revenues and expenditures related to federal grant programs and include the Community Development Block Grant (CDBG) Fund, Community Services Block Grant (CSBG) Fund, Workforce & Business Center Fund, and Head Start Fund. Generally these funds do not accumulate fund balances. However, any fund balance accumulated must be utilized on programs for which the funds were intended.
- *Conservation Trust Fund*: The fund balance is generally comprised of lottery funds received from the State of Colorado specifically for development, renovation, and maintenance of the County's parks, trail system, and open space.

- *FLATROCK Facility Fund:* The FLATROCK Facility fund accounts for all activities related to the operation of the training facility. This includes the Sheriff's Office training program and public usage of the facility.
- *Open Space Sales Tax Fund:* This fund, created for the administration and collection of a voter-approved sales tax, began in 2000. The current sales tax rate is 0.25%. Tax revenues plus interest earned are designated for the preservation of open space. After deducting 2% of sales taxes for administrative purposes, 30% of the remaining taxes collected are paid out to the cities within the County and the County in proportion to the ratio at which taxes are collected. The other 70% of remaining funds are distributed as grants approved by the BoCC as recommended by the Open Space Advisory Board.
- *Open Space Projects Fund:* This fund accounts for revenues derived from various sources such as open space grants, contributions, donations, the County's share of the 30% receipts from the open space sales tax and other revenue sources deemed appropriate for the purposes of purchasing conservation easements, any interest in land or other enhancements or properties that the County may determine appropriate for active or passive open space.
- *Social Services Fund:* This fund accounts for programs intended for individuals requiring social services assistance. There are three primary sources of revenue deposited into this fund: County property tax, state funding, and federal funding. The fund balance is considered accumulated unexpended property tax dollars to be utilized for future specific social service needs; however, there are restrictions for specific social services programs.
- *Retirement Fund:* This fund was reopened in 2018 and accounts for the property tax revenue designated for the specific purpose of contributing to the administrative costs of operating the Retirement Plan.
- *DIA Noise Mitigation and Coordinating Fund:* This fund was created in 2003 and accounts for revenues and expenditures associated with payments made related to Denver International Airport (DIA) noise mitigation. Revenues received from a settlement with DIA for violations, including interest earned there from, were restricted by the District Court in Jefferson County, which required creating this special fund. The monies in the fund shall be used according to an approved plan to mitigate the impacts of airport noise on eligible County residents.
- *Developmentally Disabled Fund:* This fund accounts for property tax revenue designated for the specific purpose of contributing to developmental disability programs provided by selected service providers in the County.
- *Road & Bridge Fund:* This fund is comprised of property taxes, specific ownership taxes, transportation related sales taxes, traffic impact fees, and other revenues designated for road and bridge construction and rehabilitation related activities.
- *Waste Management Fund:* This fund accounts for fees imposed upon operators of waste disposal sites within the County designated specifically for the purpose of mitigating possible future environmental problems associated with waste disposal activities.

Capital Project Funds

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

Enterprise Funds

- *Golf Course Fund:* This fund was created to provide for the operation of the two County owned 18-hole golf courses.
- *Stormwater Utility Fund:* This fund accounts for stormwater utility fees, expenditure budget for capital drainage projects, and various related operational and maintenance costs including personnel assigned to the fund.

- *Front Range Airport Fund:* The Front Range Airport Fund accounts for activities related to the operation of the County's Airport. Front Range Airport became a County department in 2014 when the Front Range Airport Authority was dissolved. Beginning January 1, 2017, this fund included the activities related to the water and wastewater treatment for the benefit of customers and property owners at the airport.
- *Water and Wastewater Fund:* This fund was combined into the Front Range Airport Fund effective January 1, 2017.

Internal Service Funds

- *Fleet Management Fund:* This fund accounts for the vehicle depreciation and operating and maintenance rates charged to user departments and offices for the maintenance and future replacement of County owned vehicles and heavy equipment.
- *Insurance Fund:* This fund is designated for existing and future liabilities resulting from unemployment, workers' compensation, and property/casualty insurances. This fund also provides for employee medical and dental insurance activities.

[illegible]

Fiscal Policies

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

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

Revenue Policy

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

- The County will periodically review and adjust charges for services, to the extent it has legal authority to do so, to insure such rates are equitable and cover the total cost of service, or a percentage of the total cost deemed appropriate by the County.
- Since fiscal years for grant programs in the various grant funds do not coincide with the County's fiscal year, grant fund revenue budgets will be established based on the estimated grant amounts to be received in the County's calendar year.
- Interest earned will be deposited into the general fund unless otherwise required by law or policy.

Investment Policy

Purpose and Scope

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

Investment Objectives

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

Authorized Investments

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

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

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

Eligible Securities Dealers

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

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

- Be recognized as a primary dealer by the Federal Reserve Bank of New York or have a primary dealer within its holding company structure;

- Report voluntarily to the Federal Reserve Bank of New York; or
- Qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (Uniform Net Capital Rule).

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

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

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

Competitive Bidding

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

Safekeeping

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

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

Investment Advisory Committee

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

Authorizations and Conflicts of Interest

Elected officials and County employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the County's investment program or that could impair or create the appearance of an impairment of their ability to make impartial investment decisions.

Employees shall disclose to the Treasurer any material financial interest they have in financial institutions that conduct business with the County, and they shall subordinate their personal investment transactions to those of the County.

Reports

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

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

Debt Policy

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

Fund Balance Policy

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

Adams County Government maintains a specific fund balance policy that is compliant with the Governmental Accounting Standards Board's Statement No. 54 (GASB 54). Adams County further classifies fund balance as either non-discretionary or discretionary, and also continually evaluates the minimum amount of the discretionary level of the fund balance, which shall be maintained. Adams County considers non-spendable, restricted, and committed to be non-discretionary and assigned and unassigned fund balance to be discretionary. The BoCC sets the policy on the committed level of fund balance.

Non-Discretionary Fund Balance

The County has established 21 individual funds for the purpose of recording financial resources received and expended by the County. All funds excluding the general fund have been established for a specific purpose. The general fund accounts for financial resources not required to be otherwise segregated. Since all funds excluding the general fund have been established for a specific purpose, the fund balances within these funds are all considered non-discretionary. In addition, a portion of the general fund's fund balance is also considered non-discretionary. Each of the 21 funds containing a non-discretionary fund balance is outlined below.

General Fund

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

- Non-Spendable – items such as inventory, long term receivables, or intergovernmental loans, etc. as applicable.
- Restricted – items such as the Tax Payer Bill of Rights (TABOR) reserve, debt reserves, etc., that are constrained to specific purposes by their providers through constitutional provision, enabling legislation, or other externally imposed criteria that qualifies or is required to be classified as restricted.
- Committed – items that are constrained by the government for specific purposes by the government itself, such as the strategic fund balance reserve. The strategic fund balance reserve is set at \$31,409,350 for 2018. This amount is two months of the Operating Expenditures budgeted in the General Fund for 2018. The strategic reserve may be used to accommodate expenditures needed in the event of an emergency as declared by the BoCC to continue operations and for economic stabilization, which could be triggered if the County experienced a property tax revenue decline of 10% or more from the previous year. If used, the County shall specifically identify use of the strategic fund balance reserve by adopting and/or amending the budget by resolution. The funds must be replaced within 2 years of use. However, if necessary, the strategic reserve replacement period may be extended by resolution in one-year increments. This amount will be re-evaluated during the 2018 budget process.
- Assigned - the portion of fund balance set aside for planned or intended actions. The intended use may be expressed by the Board of County Commissioners or other individuals authorized to assign fund to be used for a specific purpose. For 2018, the Assigned Fund balance is \$7,054,150 which is 50% of the anticipated Capital Expenditure budget for 2019.

Special Revenue Funds

- *Federal Grant Funds (4)*: These funds are utilized to account for revenues and expenditures related to federal grant programs and include the Community Development Block Grant (CDBG), Community Services Block Grant (CSBG), Workforce and Business Center, and Head Start. Generally these funds do

not accumulate fund balances. However, any fund balance accumulated must be utilized for purposes specifically for which the funds were intended.

- *Conservation Trust Fund:* The fund balance is generally comprised of lottery funds received from the State of Colorado specifically for development, renovation, and maintenance of the County parks, trail system, and open space.
- *Open Space Sales Tax Fund:* This fund, created for the administration and collection of a voter-approved sales tax, began in 2000. The current sales tax rate is 0.25%. Tax revenues plus interest earned are designated for the preservation of open space. After deducting 2% of sales taxes for administrative purposes, 30% of the remaining taxes collected are remitted to the cities within the County and the County in proportion to the ratio at which taxes are collected. The other 70% of remaining funds are distributed as grants approved by the BoCC as recommended by the Open Space Advisory Board.
- *Open Space Projects Fund:* This fund accounts for revenues derived from various sources such as open space grants, contributions, donations, the County's share of the 30% receipts from the open space sales tax, and other revenue sources deemed appropriate for the purposes of purchasing conservation easements, any interest in land or other enhancements or properties that the County may determine appropriate for active or passive open space.
- *Social Services Fund:* Accounts for programs intended for individuals requiring social services assistance. There are three primary sources of revenue deposited into this fund: County property tax, state funding, and federal funding. The fund balance is considered accumulated unexpended property tax dollars to be utilized for future specific social service needs; however, there are several restrictions for specific social services programs.
- *Retirement Fund:* This fund was reopened in 2018 and accounts for the revenues, expenditures, and financial transactions to be used to fund eligible Adams County Retirement Plan expenditures.
- *DIA Noise Mitigation and Coordinating Fund:* This fund was created in 2003 and accounts for revenues and expenditures associated with payments made related to noise mitigation. Revenues received from settlement with Denver International Airport (DIA) for violations, including interest earned there from, were restricted by the District Court in Jefferson County, which required the creating of this special fund. The monies in the fund shall be used according to an approved plan to mitigate the impacts of airport noise on eligible County residents.
- *Developmentally Disabled Fund:* This fund accounts for unexpended property tax revenue designated for the specific purpose of contributing to developmental disability programs provided by selected organizations in the County.
- *Road & Bridge Fund:* The entire fund balance is comprised of unexpended property taxes, specific ownership taxes, transportation related sales taxes, traffic impact fees, and other revenues designated for future road and bridge construction and rehabilitation related activities. The County maintains a \$1,000,000 minimum assigned fund balance for emergency road and bridge related repairs or projects. If used, the County shall specifically identify use of the minimum fund balance by adopting and or amending the budget by resolution and the funds must be replaced within two years of use. If necessary, the strategic reserve replacement period may be extended by resolution in one-year increments.
- *Waste Management Fund:* This fund includes unexpended fees imposed upon operators of waste disposal sites within the County designated specifically for the purpose of mitigating possible future environmental problems associated with waste disposal activities.
- *FLATROCK Facility Fund:* The FLATROCK Facility fund accounts for all activities related to the operation of the training facility. This includes the Sheriff's Office training program and public usage of the facility.

Capital Project Funds

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

Enterprise Funds

- *Golf Course Fund:* The fund balance is to be used for cash flow purposes, future capital replacement, and future enhancements to the two County owned 18-hole golf courses.
- *Stormwater Utility Fund:* This fund is to be used for the stormwater utility activities. Any accumulated fund balance is to be used for related purposes.
- *Front Range Airport Fund:* This fund is used for the County's general aviation airport.
- *Water and Wastewater Treatment Fund:* This fund covers the operations of the wastewater treatment plant at Front Range Airport.

Internal Service Funds

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

Discretionary Fund Balance

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

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

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

Additionally, the County maintains a minimum level of discretionary fund balance in the committed fund balance. The level of minimum discretionary fund balance is currently set at two months of operating expenditures based on current operating expenditures. The BoCC can adjust the minimum level at its discretion, based upon the general health of the local economy. Use of the minimum fund balance may be used for specific desired projects and such use should be identified specifically in an original adoption or supplemental appropriation resolution as a use of the minimum discretionary fund balance. The funds must be replaced within two years of use. If necessary, the minimum discretionary fund balance replacement period may be extended by resolution in one-year increments. Accumulated discretionary fund balances in excess of the established minimum should not be budgeted for recurring operating expenditures except as necessary and/or during recessionary periods when the County is experiencing decreasing revenues.

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

Capital Outlay/Infrastructure Policy

Four possible avenues, used exclusively or in combination, are available to provide funding for the annual capital and infrastructure requirements in the County. These are:

1. Unreserved/non-designated fund balances
2. Pay-as-you-go financing
3. Sales tax financing
4. Financing through certificates of participation or sale-leaseback of County owned properties

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

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

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

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

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

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

County-wide Budget Summary

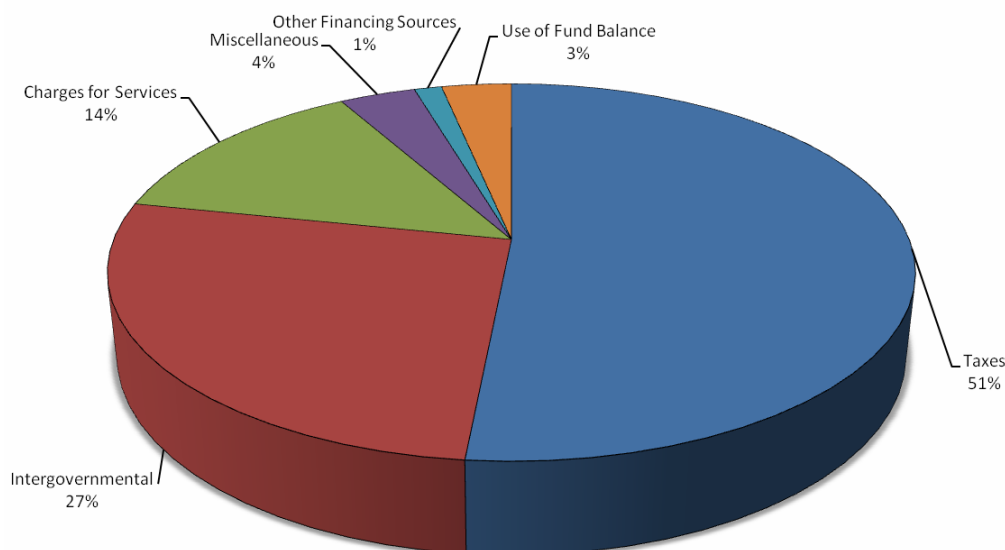
The County-wide Budget Summary provides information regarding revenues, expenditures, and fund balance for the 2018 adopted budget (all 21 funds combined). The table below summarizes the County-wide 2018 adopted budget. The 2018 adopted budget of \$468,379,584 is balanced with a planned net spend down of \$15,466,223, leaving a budgeted ending fund balance of \$269,995,186. Compared to the 2017 adopted budget, 2018 total County revenues are budgeted to increase by 8.08% and expenditures are budgeted to increase by 3.76%.

All Funds Summary	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 267,653,102	\$ 351,549,951	\$ 327,473,632	\$ 295,164,085	\$ (32,309,547)	(9.87%)
REVENUE						
Property Tax	\$ 125,418,358	\$ 139,954,247	\$ 144,469,189	\$ 170,301,356	\$ 25,832,167	17.88%
Sales Tax	44,881,487	48,036,074	47,794,055	49,115,787	1,321,732	2.77%
Other Taxes	11,293,887	12,007,529	11,784,798	12,522,638	737,840	6.26%
Licenses and Permits	2,751,770	3,055,199	2,395,701	2,904,875	509,174	21.25%
Intergovernmental	121,624,284	128,760,352	129,548,315	134,490,239	4,941,924	3.81%
Charges for Services	50,732,328	52,988,638	58,798,665	60,847,310	2,048,645	3.48%
Investment Income	3,038,141	3,759,224	2,545,555	2,778,955	233,400	9.17%
Miscellaneous	13,913,544	12,456,827	16,043,446	13,467,162	(2,576,284)	(16.06%)
G/L on Sale of Assets	163,960	547,636	250,000	410,000	160,000	64.00%
Other Finance Sources	193,285,666	7,641,845	5,420,752	6,075,039	654,287	12.07%
TOTAL REVENUE	\$ 567,103,424	\$ 409,207,570	\$ 419,050,476	\$ 452,913,361	\$ 33,862,885	8.08%
EXPENDITURES						
Salaries & Benefits	\$ 149,039,988	\$ 160,870,192	\$ 172,496,480	\$ 188,954,341	\$ 16,457,862	9.54%
O&M	12,794,912	15,150,184	19,507,601	18,705,668	(801,933)	(4.11%)
Charges for Services	126,738,021	127,213,694	147,199,901	156,145,498	8,945,597	6.08%
Debt	29,551,303	16,499,334	18,590,156	16,868,973	(1,721,183)	(9.26%)
Government Services	37,197,777	44,915,256	41,954,255	46,785,181	4,830,926	11.51%
Other Finance Uses	107,321,301	7,641,845	5,420,752	6,075,039	654,287	12.07%
Capital Projects and Equipment	20,563,274	60,993,384	46,235,345	34,844,883	(11,390,462)	(24.64%)
TOTAL EXPENDITURES	\$ 483,206,575	\$ 433,283,889	\$ 451,404,490	\$ 468,379,584	\$ 16,975,094	3.76%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 83,896,849	\$ (24,076,319)	\$ (32,354,014)	\$ (15,466,223)	\$ 16,887,791	(52.20%)
ENDING FUND BALANCE	\$ 351,549,951	\$ 327,473,632	\$ 295,119,618	\$ 279,697,862	\$ (15,421,756)	(5.23%)

2018 County-wide Revenue Summary

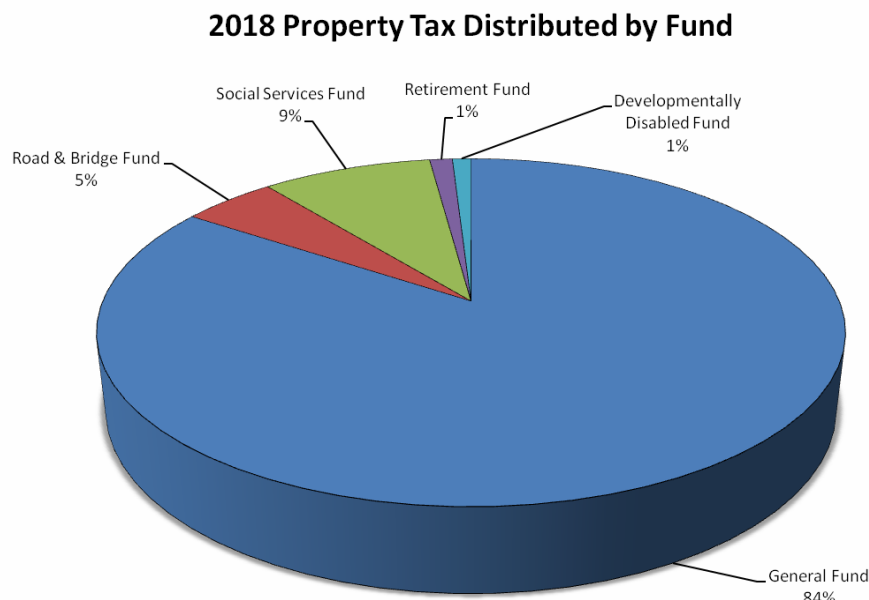
County-wide revenues for all funds, not including transfers, are budgeted at \$446,838,322 for 2018. This represents an increase of \$27,208,598, or 6.5%, compared to the 2017 adopted revenue budget of \$419,629,724. Property taxes are the primary driver for increased revenues in 2018; Increased property values from reassessment in 2017 caused property tax collections to increase by \$25,832,167, or 17.9%. Below are the 2018 Revenues by Category graph and associated table summarizing the major categories of County-wide revenues expected in 2018, along with variances from 2017. Following the table is more detailed information regarding each major revenue source.

2018 Revenues by Category

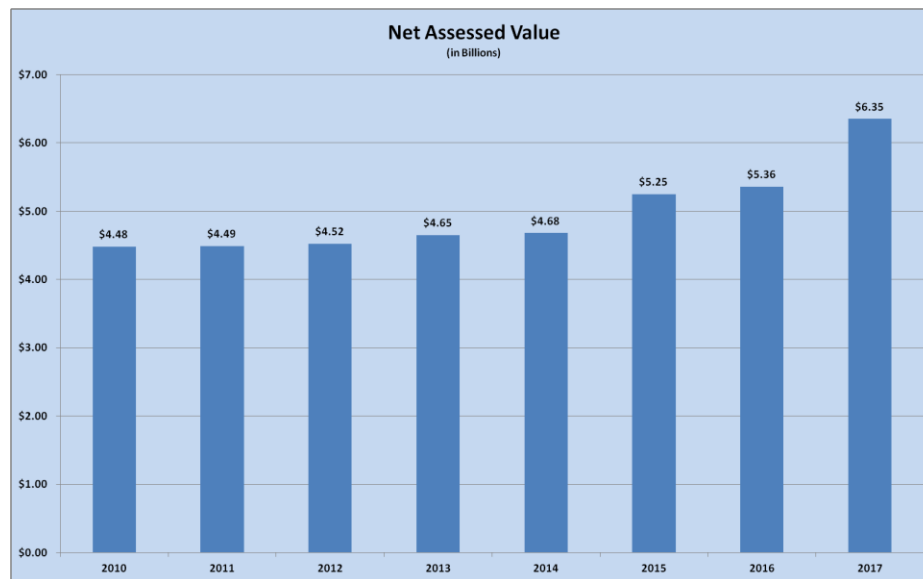


Revenue Type	2017 Adopted Budget	2018 Adopted Budget	Increase/ (Decrease)	Percent Change
Property Tax	144,469,189	170,301,356	25,832,167	17.9%
Sales Tax	47,794,055	49,115,787	1,321,732	2.8%
Highway Users Tax	9,537,148	9,475,190	(61,958)	-0.6%
Specific Ownership Tax	11,784,798	12,522,638	737,840	6.3%
Subtotal Taxes	\$ 213,585,190	\$ 241,414,971	\$ 27,829,781	13.0%
Licenses & Permits	2,395,701	2,904,875	509,174	21.3%
Intergovernmental	120,011,167	125,015,049	5,003,882	4.2%
Charges for Services	58,622,665	60,649,810	2,027,145	3.5%
Fines & Forfeitures	1,200,455	1,295,580	95,125	7.9%
Investment Income	1,521,100	1,680,875	159,775	10.5%
Miscellaneous	22,293,446	13,877,162	(8,416,284)	-37.8%
Total Revenues	\$ 419,629,724	\$ 446,838,322	\$ 27,208,598	6.5%
Transfers In	\$ 5,420,752	\$ 6,075,039	\$ 654,287	12.1%
Total Revenues Including Transfers	\$ 425,050,476	\$ 452,913,361	\$ 27,862,885	6.6%

Property Tax: Property tax revenue, which is derived from the County’s assessed valuation and the mill levy, is the largest single source of revenue to Adams County Government. Assessed value is used to determine the value of a property for the purpose of measuring applicable taxes. Mill levy is the assessed property tax rate used by local governments and other jurisdictions to raise revenue to provide public services. Property taxes are budgeted to increase by \$25,832,167, or 17.9%, in 2018. The base mill levy of 26.779 is unchanged for 2018 and includes 22.705 mills for the General Fund, 1.300 mills for the Road & Bridge Fund, 2.353 mills for the Social Services Fund, 1.314 for the Retirement Fund, and 0.257 mills for the Developmentally Disabled Fund. In addition to this, an abatement levy of 0.150 mills is included in the General Fund as allowed by state statute, for a total 2018 mill levy of 26.929. The majority of property taxes are allocated to the County’s General Fund, which receives 84% of property tax revenues. The Social Services Fund receives 9%, the Road & Bridge Fund receives 5%, the Retirement Fund receives 1%, and the Developmentally Disabled Fund receives 1%. The distribution of property taxes among the five property tax funds is shown in the following graph.



2017 Preliminary Assessed Valuation for Taxes Collected in 2018: Based upon the certification of values issued by the County Assessor's Office dated November 21, 2017, the 2017 assessed valuation for taxes collected in 2018, net of the tax increment finance (TIF) districts located within Adams County, totals \$6,351,421,520, an increase of \$992,833,190, or 18.5%, over the 2016 net assessed valuation of \$5,358,588,330. The Net Assessed Value graph to the right shows a history of County's net assessed valuation for 2010 through 2017.



Note: 2017 assessed value determines taxes collected in 2018

Sales Tax: Sales taxes collected within the County are anticipated to increase by \$1,321,732, or 2.8%, in 2018 compared to the 2017 adopted budget. The County sales tax rate is 0.75 percent and is dedicated to the following purposes:

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

Marijuana sales tax of \$425,000 is budgeted for 2018, a reduction from 2017 due to a new law passed by the Colorado legislature that limits the ability of counties to collect marijuana sales tax within municipalities.

Highway Users Tax: The Highway Users Tax Fund (HUTF) was statutorily created by the State of Colorado in 1953. The HUTF accounts for state highway revenue, which is distributed to counties and cities via a complex revenue sharing formula. Beginning in 2009 a new fee was implemented by the State of Colorado on all motor vehicle registrations. A portion of the revenue generated from the Funding Advancements for Surface Transportation and Economic Recovery (F.A.S.T.E.R) funds contributed to the HUTF is distributed to counties for transportation projects. HUTF funding is anticipated to decrease by 0.6% from \$9,537,148 in the 2017 adopted budget to \$9,475,190 in 2018. This decrease is based on a combination of Colorado Counties, Inc. funding projections for Adams County and revenue analysis conducted internally.

Specific Ownership Tax: Specific ownership tax is a property or ad valorem tax levied in addition to sales (or use) taxes on a motor vehicle and is paid annually when a vehicle is registered within the County. Specific ownership tax revenue is anticipated to increase by \$737,840, or 6.3%, in 2018 compared to the 2017 adopted budget.

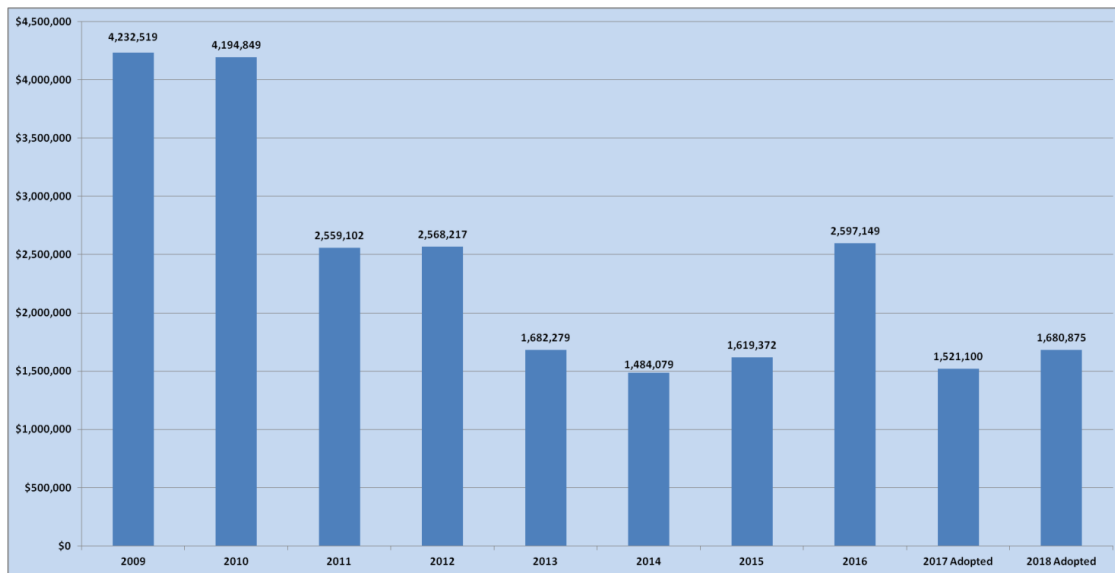
Licenses & Permits: This revenue category is comprised of fees for issuing ambulance, liquor, marriage, and child care licenses and fees for issuing building, sign, and other development related permits. Licensing and permitting revenue is expected to increase by \$509,174, or 21.3%. This increase is primarily because of building permit fees.

Intergovernmental: This revenue category is comprised of intergovernmental revenue and grant funds received from the federal and state governments and other jurisdictions for designated purposes. Purposes include human services, Head Start, housing and urban development, workforce investment, community corrections, and others. Intergovernmental revenue is expected to increase by \$5,003,882, or 4.2%, compared to the 2017 adopted budget because of increased grants in the Road and Bridge Fund, Human Services, Community Corrections, and Victim Compensation at the District Attorney's Office.

Charges for Services: This revenue category is comprised of revenue generated from services the County provides to residents and other entities. Services that are charged for include: motor vehicle registrations, document recording, golf, insurance, Bennett Police Services, Sheriff Academy, the County Fair, Broomfield Coroner and District Attorney Services. Charges for Services are expected to increase \$2,027,145, or 3.5%, in 2018 because of increased recording revenues in the Clerk and Recorder's Office and an increase in charges to Broomfield for District Attorney Services. There is also an increase in fees for inmates at the detention center.

Fines & Forfeitures: This revenue category is comprised of fines received from traffic violations and other miscellaneous traffic administration fines and forfeitures. Fines & forfeitures are expected to increase by \$95,125, or 7.9%, in 2018 due to increased revenues related to traffic fines.

Investment Income: This revenue category is comprised of interest earned on cash deposits and other investments. Investment income is expected to increase by \$159,775, or 10.5%, in 2018 due to the amount of deposits currently held by the County.

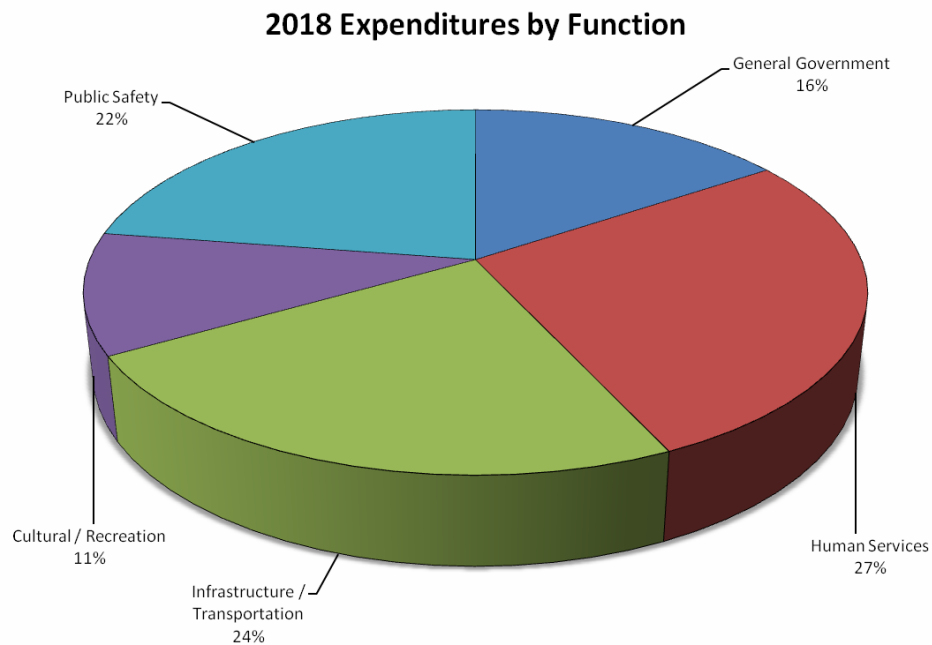


Miscellaneous: This revenue category is comprised of items that do not easily fit into one of the other defined revenue categories. Items included within this category are: insurance recovery of losses, bank charges, contributions and donations, rents received for use of County buildings, telecomm reimbursements, gain/loss on sale of investments, and proceeds from sale of assets. Miscellaneous revenue is expected to decrease by \$8,416,284, or 37.8%, in 2018 due to sale of assets budgeted in 2017 that are not budgeted in 2018, and a reduction in revenue in the Community Development Block Grant.

County-wide Expenditures by Function

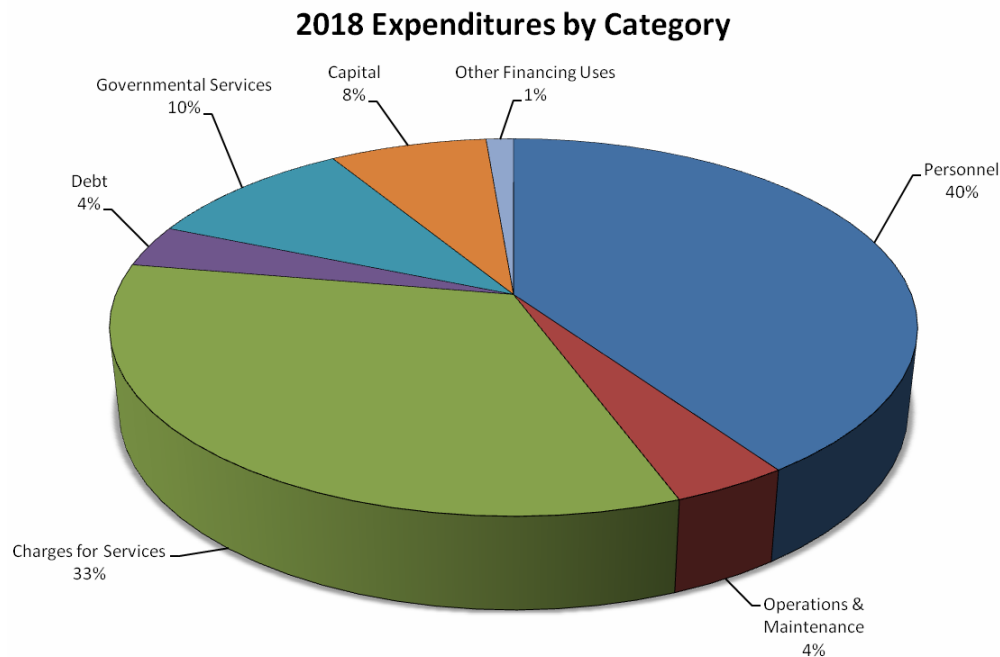
The 2018 adopted budget totals \$468,379,584 including interfund transfers (other financing uses), which is an increase of \$16,975,094, or 3.8%, from the 2017 adopted budget.

Adams County's services, for budget purposes, are divided into five functional categories: General Government, Human Services, Infrastructure/Transportation, Cultural/Recreation, and Public Safety. These five functions are accounted for in 21 separate funds. Several County departments have budgets that extend beyond a single fund and/or one functional service area. The graph below illustrates the distribution of expenditures among the five functional service areas.



2018 County-wide Expenditure Summary

County-wide expenditures for all funds, not including transfers, are \$462,304,545 for 2018. This represents an increase of \$16,320,807, or 3.7%, compared to the 2017 adopted budget. Below are the 2018 Expenditures by Category graph and associated table summarizing the major categories of County-wide expenditures planned for 2018 along with variances from 2017. Following the table is more detailed information regarding each major expenditure category.



Expenditure Type	2017 Adopted Budget	2018 Adopted Budget	Increase/ (Decrease)	Percent Change
Personnel	172,496,480	188,954,341	16,457,862	9.5%
Operations & Maintenance	19,507,601	18,705,668	(801,933)	-4.1%
Charges for Services	147,199,901	156,145,498	8,945,597	6.1%
Debt Service	18,590,156	16,868,973	(1,721,183)	-9.3%
Governmental Services	41,954,255	46,785,181	4,830,926	11.5%
Capital	46,235,345	34,844,883	(11,390,462)	-24.6%
Total Expenditures	\$ 445,983,738	\$ 462,304,545	\$ 16,320,807	3.7%
Transfers Out	\$ 5,420,752	\$ 6,075,039	\$ 654,287	12.1%
Total Expenditures Including Transfers	\$ 451,404,490	\$ 468,379,584	\$ 16,975,094	3.8%

Personnel: This expenditure category provides for salaries and benefits of all Adams County employees. Personnel expenditures are expected to increase \$16,457,862 or 9.5%. Included in this increase are 22.5 new FTEs and the proposed 2018 total compensation plan. As a service organization, Adams County's largest expenditure area is personnel, representing 40.3% of total expenditures for the 2018 adopted budget.

Included within the 2018 adopted budget are the following market increases by job family:

- Administrative – 2.00%
- Directors – 1.00%
- Information Systems – 2.00%
- Labor and Trade – 1.00%
- Management – 1.00%
- Professional/Technical/Supervisors – 1.00%
- Sheriff Certified – 4.50%
- Sheriff Non-Certified – 2.75%

A merit pool of 3% was also included in the 2018 adopted budget.

In 2017, the County added 34.0 new full-time equivalent positions (FTEs) mid-year. The 2018 adopted budget includes the associated expenditure increase related to these positions, which are summarized below:

- 1st Amendment to the 2017 Budget
 - Community and Economic Development – 1.0 FTE
 - Sheriff's Office – 1.0 FTE
 - District Attorney's Office – 1.0 FTE
- 2nd Amendment to the 2017 Budget
 - No additional FTEs
- 3rd Amendment to the 2017 Budget
 - Assessor's Office – 2.0 FTE
 - Finance Office – 1.0 FTE
 - Facilities and Fleet Management – 1.0 FTE
 - Human Services – 24.0 FTE
 - Regional Affairs – 1.0 FTE
- 4th Amendment to the 2017 Budget
 - County Attorney's Office – 2.0 FTE
- 5th Amendment to the 2017 Budget
 - No additional FTEs

The 2018 Adopted Budget includes a recommended increase of 35.75 additional FTEs, which are listed below.

Department	Position Title	FTE	2018 Adopted
Community and Economic Development	Building Inspector I - PROJECT DESIGNATED	1.00	\$ 82,040
Community and Economic Development	Civil Engineer	1.00	104,682
County Attorney	Assistant County Attorney	1.00	128,672
County Attorney	Risk Manager	1.00	130,227
County Clerk and Recorder	Assistant Motor Vehicle Manager	1.00	92,421
County Clerk and Recorder	MV Training Assistant	1.00	75,450
County Coroner	Death Investigator	1.00	96,702
County Coroner	Forensic Autopsy Tech	0.75	60,831
County Sheriff	Deputy	4.00	382,199
County Sheriff	Deputy -Juvenile Service Unit	1.00	95,460
County Sheriff	Detectives-Victim Advocate	1.00	80,350
County Sheriff	Detention Specialist	1.00	75,789
County Sheriff	Jail Population Manager	1.00	124,786
County Sheriff	Sergeant	2.00	255,326
District Attorney	Paralegal	6.00	530,518
Facilities and Fleet Management	Land & Asset Coordinator	1.00	123,711
Facilities and Fleet Management	Project Manager - PROJECT DESIGNATED	1.00	136,169
Finance	Accounts Payable Tech	1.00	66,784
Finance	Deputy Finance Director	1.00	152,219
Front Range Airport	FBO Customer Service	0.50	28,019
Human Services	Clerical Assistant	0.50	41,524
Human Services	Legal Tech Specialist	1.00	74,927
IT & Innovation	DBA/Application Programmer III	1.00	126,519
IT & Innovation	Desktop Support Tech	2.00	178,397
IT & Innovation	Help Desk Supervisor	1.00	120,212
Public Works	Construction Inspector I	2.00	164,078
Total Additional Positions		35.75	\$ 3,528,013

Following is a complete Position Summary Schedule, detailing FTEs authorized for 2016, 2017, and 2018.

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Animal Shelter & Adoption Center	27.00	27.00	-	-	27.00
Board of County Commissioners	7.00	9.00	(1.00)	-	8.00
Community and Economic Development	50.00	53.50	2.00	2.00	57.50
County Assessor	45.00	46.00	2.00	-	48.00
County Attorney	29.00	28.00	1.00	2.00	31.00
County Clerk and Recorder	95.50	97.50	-	2.00	99.50
County Coroner	14.00	14.00	-	1.75	15.75
County Manager	15.00	13.00	1.00	-	14.00
County Sheriff	546.50	560.00	-	10.00	570.00
County Surveyor	1.00	1.00	-	-	1.00
County Treasurer	11.00	11.00	-	-	11.00
District Attorney	171.50	174.50	-	6.00	180.50
Finance	29.00	30.00	1.00	2.00	33.00
Facilities and Fleet Management	78.00	77.00	5.00	2.00	84.00
Front Range Airport	18.50	18.50	-	0.50	19.00
Human Resources	17.00	20.00	1.00	-	21.00
Human Services	715.50	741.50	11.75	1.50	754.75
IT & Innovation	33.00	34.00	-	4.00	38.00
Parks and Open Space	38.00	39.00	-	-	39.00
Performance, Innovation, and Sustainability	2.00	-	-	-	-
Public Trustee	4.50	4.00	-	-	4.00
Public Works	91.00	98.00	-	2.00	100.00
Regional Affairs	-	3.00	1.00	-	4.00
Retirement	-	2.00	-	-	2.00
Total FTEs	2,039.00	2,101.50	24.75	35.75	2,162.00

Operations & Maintenance: This expenditure category provides for the day-to-day operating and maintenance costs of a government. Items included within operations & maintenance are: utility expenses (gas, electricity, water, and telephone), operating and office supplies, employee training and education, computers and software licensing, and minor equipment. Operations & maintenance expenditures are expected to decrease by \$801,933 or 4.1%. This decrease is because of a reclassification of expenditure type for the \$1.5M annual Gravel Road Program from Operations and Maintenance to Charges for Services. There are also increases in Operating Supplies, Mileage, Special Events, and Repair and Maintenance Supplies.

Charges for Services: This expenditure category provides for various contracted services. Items included within charges for services are: contracted services for professional consulting, auditing, advertising, legal, printing, security, delivery, vehicle repair and maintenance, and building rental. Charges for services expenditures are anticipated to increase by \$8,945,597 or 6.1%. Part of this increase is due to the reclassification of expenditure type for the \$1.5M annual Gravel Road Program. Other increases in this category are Medical Services in both the Detention Center and Coroner's Office, Janitorial Services, Security Services, Employee Development and Engagement, and Professional Services.

Governmental Services: This expenditure category provides for grants made to other institutions, economic incentives, and sales tax share back payments to cities. Governmental services expenditures are anticipated to increase by \$4,830,926 or 11.5%. This increase is due to increases to the Tri-County Health Department, Human Services Agency Grants, Homes for Hope, and Road and Bridge Grants to others for projects in the Public Works area.

Capital: This expenditure category provides for capital asset acquisition and capital improvement project related expenditures. Items included within capital are: land and land improvements, buildings and building improvements, communications and computer equipment, heavy equipment and machinery, and vehicles and equipment. Capital expenditures are anticipated to decrease \$11,390,462 or 24.6%. This decrease is due to project allocation and timing; the biggest component of this is the Riverdale Animal Shelter, the final phase of funding for this project has been moved to the 2019 budget year due to the timing of the project.

Debt Service: This expenditure category provides for principal and interest payments related to any of the County's COP or other debt related financial transaction obligations. Debt service expenditures are expected to decrease \$1,721,183 or 9.3%.

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

\$15,162,287.00 is budgeted for debt service payments (principal and interest) associated with 2018 capital lease payments for four leaseback agreements between the County and its lessors. The four leaseback agreements the County has are:

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

Business Cases

Departments and offices were asked to submit Business Case requests for any additional operating budget needs beyond their existing base budget. A total of \$15,378,618 is recommended for Business Cases in the 2018 adopted budget. This includes \$8,863,307 in one-time costs (expected for 2018 only) and \$6,515,311 in on-going costs (expected on an annual basis beginning in 2018 and for each year thereafter). The on-going costs include \$3,309,804 in personnel costs for the 33.75 new FTE approved for 2018, and the one-time costs include \$218,209 in personnel costs for the 2.0 Project Designated FTE approved for 2018. Please see the 2018 Business Cases Summary beginning on page 56 for more detail.

5-Year Capital Improvement Plan (CIP)

Departments and offices were asked to submit 5-Year CIP requests for the 2018-2022 planning horizon. A total of \$34,844,883 was approved for 5-Year capital projects in the 2018 adopted budget. Please see the 2018 5-Year CIP Summary beginning on page 61 for more detail.

Interfund Transfers (Other Financing Sources/Uses)

Interfund transfers are internal transactions only and do not necessarily represent actual cash outflow from the County. Instead, they represent one fund sending cash to another fund. Transfers-in offset transfers-out. Interfund transfers budgeted for 2018 total \$6,075,039, a \$654,287 increase from the 2017 amount of \$5,420,752. This difference is made up of:

- \$509,339 increase in the transfer from the Open Space Sales Tax Fund to the Open Space Projects Fund.
- \$600,000 new transfer from the Road and Bridge Fund to the Capital Facilities Fund.
- \$75,000 new transfer from the FLATROCK Facility Fund to the General Fund.
- \$50,700 new transfer from the Fleet Management Fund to the General Fund.
- \$50,000 new transfer from the General Fund to the Retirement Fund.
- \$50,000 new transfer from the General Fund to the Head Start Fund.
- \$329,752 decrease in the transfer from the General Fund to the Water and Wastewater Treatment Fund.
- \$321,000 decrease in the transfer from the General Fund to the FLATROCK Facility Fund.
- \$30,000 decrease in the transfer from the General Fund to the Capital Facilities Fund.

See the 2018 Budget Transfers Schedule below for a summary of interfund transfers planned for 2018.

2018 Budgeted Transfers		
In: General Fund	\$ 75,000	To pay for modular buildings initially
Out: FLATROCK Facilities Fund	\$ 75,000	paid out of General Fund
In: General Fund	\$ 50,700	To pay a portion of Facilities and Fleet
Out: Fleet Management Fund	\$ 50,700	Director personnel costs
In: Capital Facilities Fund	\$ 600,000	To pay for a portion of the Byers
Out: Road and Bridge Fund	\$ 600,000	Blade Station construction
In: Capital Facilities Fund	\$ 1,070,000	Debt Service Payment
Out: General Fund	\$ 1,070,000	
In: Front Range Airport Fund	\$ 400,000	As needed to balance fund at year end
Out: General Fund	\$ 400,000	
In: Retirement Fund	\$ 50,000	To bring General Fund contribution to
Out: General Fund	\$ 50,000	agreed upon amount of \$2M
In: Head Start Fund	\$ 50,000	As needed to balance fund at year end
Out: General Fund	\$ 50,000	
In: Open Space Projects Fund	\$ 3,779,339	30% of voter approved sales tax
Out: Open Space Sales Tax Fund	\$ 3,779,339	
County-wide Total Transfers	\$ 6,075,039	

2018 Summary of Expenditures by Department/Division

The following table is a summary of expenditures for every department/division within the County.

Department/Division	2017 Adopted Budget	2018 Base	FTE Requests	Business Cases	Capital Projects	Interfund Transfers	2018 Adopted Budget
Board of County Commissioners	\$ 1,036,639	\$ 1,162,402	\$ -	\$ -	\$ -	\$ -	\$ 1,162,402
Assessor	4,540,241	4,812,475	-	12,000	-	-	4,824,475
Clerk and Recorder							
Administration	317,194	331,126	-	13,375	-	-	344,501
Elections	1,701,075	1,358,751	-	1,440,080	-	-	2,798,831
Motor Vehicle	5,077,144	5,261,044	167,871	157,772	-	-	5,586,687
Recording	1,513,370	920,166	-	125,000	-	-	1,045,166
Subtotal	8,608,783	7,871,087	167,871	1,736,227	-	-	9,775,185
County Coroner	2,561,514	2,292,547	157,533	93,330	-	-	2,543,410
District Attorney							
District Attorney's Office	16,963,905	17,093,424	530,518	166,495	98,997	-	17,889,434
Diversion Program	1,274,220	1,379,550	-	-	-	-	1,379,550
Victim Compensation	1,000,000	1,500,000	-	-	-	-	1,500,000
Subtotal	19,238,125	19,972,974	530,518	166,495	98,997	-	20,768,984
Sheriff's Office							
Administrative Services	8,317,036	9,534,749	-	359,049	81,500	-	9,975,298
Corrections	40,174,705	40,284,847	200,575	90,000	1,506,762	-	42,082,184
Criminal Justice Planning	178,030	138,787	-	-	-	-	138,787
Detectives	6,418,601	6,497,390	80,350	46,000	-	-	6,623,740
Flatrock Facility	279,789	267,159	-	94,800	145,000	75,000	581,959
Patrol	13,896,839	14,667,187	732,985	21,600	54,000	-	15,475,772
Professional Standards	2,609,968	1,574,074	-	232,814	-	-	1,806,888
Subtotal	71,874,968	72,964,192	1,013,911	844,263	1,787,262	75,000	76,684,628
Surveyor	20,315	21,660	-	-	-	-	21,660
Treasurer	1,137,977	1,234,782	-	-	-	-	1,234,782
Public Trustee	400,157	381,223	-	-	-	-	381,223
County Manager							
County Manager's Office	1,160,320	1,166,346	-	65,000	-	-	1,231,346
Communications	827,165	907,223	-	-	-	-	907,223
Cultural Affairs	131,487	123,723	-	133,876	-	-	257,599
Subtotal	2,118,972	2,197,292	-	198,876	-	-	2,396,168
County Attorney							
County Attorney	1,929,211	2,181,006	128,672	-	-	-	2,309,678
Risk Management	2,120,591	1,978,850	130,227	277,700	-	-	2,386,777
Social Services IV-D	474,502	499,359	-	-	-	-	499,359
SS Dependency/Neglect	1,370,864	1,346,074	-	-	-	-	1,346,074
Subtotal	5,895,168	6,005,289	258,899	277,700	-	-	6,541,888
Animal Shelter & Adoption Center	1,983,033	1,994,176	-	30,000	-	-	2,024,176

Department/Division	2017 Adopted Budget	2018 Base	FTE Requests	Business Cases	Capital Projects	Interfund Transfers	2018 Adopted Budget
Community and Economic Development							
CED Services	2,001,242	2,148,973	186,722	3,600	-	-	2,339,295
Community and Economic Development	417,606	445,408	-	-	-	-	445,408
Community Development	7,217,095	7,631,828	-	-	-	-	7,631,828
DIA Noise Mitigation	45,000	45,000	-	-	-	-	45,000
Economic Development Center	931,120	998,985	-	34,203	-	-	1,033,188
Economic Incentives	590,000	601,590	-	-	-	-	601,590
Long-Range Strategic Planning	535,969	278,711	-	100,000	-	-	378,711
Neighborhood Services Administration	1,024,914	1,088,408	-	-	-	-	1,088,408
One-Stop Customer Center	528,505	574,030	-	-	-	-	574,030
Regional Transportation	2,500	120,316	-	10,580	-	-	130,896
Waste Management	2,876,255	376,255	-	-	-	-	376,255
Subtotal	16,170,206	14,309,504	186,722	148,383	-	-	14,644,609
Facilities and Fleet Management							
Facilities	47,666,639	29,940,415	259,880	1,182,975	2,614,500	-	33,997,770
Fleet Management	9,891,950	4,526,803	-	372,590	8,255,500	50,700	13,205,593
Subtotal	57,558,589	34,467,218	259,880	1,555,565	10,870,000	50,700	47,203,363
Finance							
Budget	428,978	543,290	-	-	-	-	543,290
Finance	940,199	903,015	152,219	6,000	-	-	1,061,234
General Accounting	940,745	940,781	66,784	3,700	-	-	1,011,265
Purchasing	791,456	877,193	-	-	-	-	877,193
Subtotal	3,101,378	3,264,279	219,003	9,700	-	-	3,492,982
Front Range Airport							
Airport Operations	3,421,568	3,172,281	28,019	80,000	588,463	-	3,868,763
Water and Wastewater Treatment	349,540	138,525	-	40,000	-	-	178,525
Subtotal	3,771,108	3,310,806	28,019	120,000	588,463	-	4,047,288
Human Services							
Administration	878,622	1,109,106	-	-	-	-	1,109,106
Child Welfare	40,780,100	42,658,820	-	-	-	-	42,658,820
Community Corrections Planning	5,899,910	5,923,185	41,524	326,855	-	-	6,291,564
Community Services Fund	487,774	232,110	-	111,206	-	-	343,316
Head Start Fund	5,125,205	4,296,426	-	-	-	-	4,296,426
Human Services	1,875,107	1,755,197	-	466,629	-	-	2,221,826
Investigation and Recovery	812,159	786,342	-	-	-	-	786,342
IT and Mail	1,595,871	1,644,113	-	-	-	-	1,644,113
Poverty Reduction	-	90,186	-	-	-	-	90,186
Self Sufficiency	61,208,906	60,521,908	74,927	-	-	-	60,596,835
Veterans Service Office	118,340	138,585	-	-	-	-	138,585
Workforce and Business Center	7,599,002	7,094,537	-	-	-	-	7,094,537
Subtotal	126,380,996	126,250,515	116,451	904,690	-	-	127,271,656
Information Technology & Innovation							
Administration	556,124	448,829	-	29,950	-	-	478,779
Application Services	2,319,634	2,288,707	126,519	145,140	-	-	2,560,366
Business Solutions Group	412,088	465,752	-	-	-	-	465,752
GIS Services	521,452	506,309	-	62,200	172,134	-	740,643
Technical Services	3,119,758	2,187,025	298,610	50,000	600,000	-	3,135,635
Telecommunications	1,420,532	1,158,579	-	21,000	72,000	-	1,251,579
Subtotal	8,349,588	7,055,202	425,128	308,290	844,134	-	8,632,754

Department/Division	2017 Adopted Budget	2018 Base	FTE Requests	Business Cases	Capital Projects	Interfund Transfers	2018 Adopted Budget
Parks and Open Space							
Conservation Trust	530,560	480,923	-	20,000	-	-	500,923
CSU Extension	571,613	568,813	-	13,600	-	-	582,413
Fair and Special Events	1,481,000	1,457,241	-	-	-	-	1,457,241
Golf Course	2,690,909	2,406,409	-	95,800	250,000	-	2,752,209
Open Space and Grants Administration	18,133,623	15,177,555	-	-	-	3,779,339	18,956,894
Park, Trails and Open Space	3,603,800	62,800	-	1,206,500	2,175,000	-	3,444,300
Regional Park	5,530,471	3,542,053	-	517,661	3,745,000	-	7,804,714
Soil Conservation	87,523	88,525	-	-	-	-	88,525
Subtotal	32,629,499	23,784,319	-	1,853,561	6,170,000	3,779,339	35,587,219
People and Culture Services							
Benefits and Insurance	20,928,298	20,931,558	-	612,255	-	-	21,543,813
Human Resources	2,097,726	2,512,108	-	9,000	-	-	2,521,108
Training and Development	266,208	399,155	-	-	-	-	399,155
Subtotal	23,292,232	23,842,821	-	621,255	-	-	24,464,076
Public Works							
Engineering Services	1,490,625	1,655,771	-	-	-	-	1,655,771
Financial Management and Administration	13,600,309	14,488,722	-	-	-	-	14,488,722
Infrastructure Management	19,685,768	10,875,126	164,078	1,510,000	12,625,521	-	25,174,725
Public Works Operations	13,177,467	13,259,560	-	54,196	32,000	600,000	13,945,756
Stormwater - General Fund	1,482,728	1,500,000	-	-	-	-	1,500,000
Stormwater Utility	1,864,046	591,497	-	45,000	1,828,506	-	2,465,003
Subtotal	51,300,943	42,370,676	164,078	1,609,196	14,486,027	600,000	59,229,977
Regional Affairs							
Community Transit	614,600	607,290	-	-	-	-	607,290
Regional Affairs	2,500	511,673	-	70,218	-	-	581,891
Subtotal	617,100	1,118,963	-	70,218	-	-	1,189,181
Others							
Administrative and Organizational Support	3,657,791	4,390,036	-	993,394	-	1,570,000	6,953,430
Developmentally Disabled	1,367,475	1,258,047	-	297,462	-	-	1,555,509
Performance, Innovation, and Sustainability	333,396	-	-	-	-	-	-
Retirement	-	2,000,000	-	-	-	-	2,000,000
Tri-County Health Department	3,458,297	3,748,559	-	-	-	-	3,748,559
Subtotal	8,816,959	11,396,642	-	1,290,856	-	1,570,000	14,257,498
TOTAL	\$451,404,490	\$412,081,044	\$ 3,528,013	\$ 11,850,605	\$ 34,844,883	\$ 6,075,039	\$468,379,584

Impacts on Future Operating Budgets

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

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

Another factor considered in capital purchases is future cost avoidance, which occurs as more efficient operations are implemented. An example is a technology project that eliminates or reduces labor-intensive processes. While initial implementation costs can be high, savings is realized in later years when additional personnel are not needed to maintain service levels, even as demand for services increase. It is important to analyze initial costs as well as future costs and benefits so that good service provision and fiscally prudent decisions are made. There are multiple projects included in the 2018 budget that could have an impact on the County's operating budget beginning in 2018 and beyond. A sampling of projects is listed below.

- Byers & Shamrock Blade Stations - \$1,200,000 is budgeted for the design and construction of the new building.
- Multi-Purpose Arena - \$1,000,000 is budgeted for the design of a new Multi-Purpose Arena at the Regional Park.
- York Street Construction - \$3,000,000 is budgeted for construction from Hwy 224 to 78th Ave. This project is a result of the work being done at the RTD station at 88th & Welby Rd.
- 58th Ave Construction - \$4,000,000 is budgeted for construction from Washington to York.
- Open Space Acquisitions – \$2,000,000 is budgeted for potential open space projects and land acquisitions in 2018. Occasionally land becomes available for the County to purchase as open space and when the County purchases open space land, the land needs to be operated and maintained. Potential future operating and maintenance costs include: reclamation, weed control, trailhead development and maintenance of access roads and trails.

2018 Adopted Business Cases

<i>Department - Division</i>	<i>Description</i>	<i>One-Time</i>	<i>On-going</i>	<i>FTE</i>	<i>Total</i>
County Manager	Quality of Life Survey	\$ 65,000	\$ -	-	\$ 65,000
County Attorney	Assistant County Attorney		128,672	1.00	128,672
Finance	Budget items for New Deputy	-	6,000		6,000
Finance	Deputy Finance Director	-	152,219	1.00	152,219
Human Resources- Admin	Employee Recognition Luncheon	-	9,000	-	9,000
Finance General Accounting	Items for New Accounting Tech	3,500	200	-	3,700
Finance General Accounting	Accounts Payable Tech	-	66,784	1.00	66,784
Mailroom & Dock	Postage and Freight	-	35,000	-	35,000
CLK Administration	Requested FTE Supplies	-	13,375	-	13,375
CLK Recording	Digitization/Indexing Project	25,000	-	-	25,000
CLK Recording	Preservation of Original Books	-	100,000	-	100,000
CLK Elections	2018 Elections	1,440,080	-	-	1,440,080
CLK Motor Vehicle	Security Services	-	143,272	-	143,272
CLK Motor Vehicle	Westminster & Aurora Cameras	14,500	-	-	14,500
CLK Motor Vehicle	Assistant Motor Vehicle Manager	-	92,421	1.00	92,421
CLK Motor Vehicle	MV Training Assistant	-	75,450	1.00	75,450
Intergovernmental Relations	Region Trans Opers Expense	-	10,580	-	10,580
Regional Affairs	Expansion of Travel Funds	-	19,708	-	19,708
Regional Affairs	Add. Special Events Funding	40,000	-	-	40,000
Regional Affairs	Add to Prof. Development	-	1,550	-	1,550
Regional Affairs	Add to Membership Dues	-	2,960	-	2,960
Regional Affairs	City Outreach Funds	-	6,000	-	6,000
County Assessor	Increase Maintenance Contracts	-	12,000	-	12,000
District Attorney	Victim Services	-	111,655	-	111,655
District Attorney	Security Guard	-	44,040	-	44,040
District Attorney	New FTE Expenses	10,800	-	-	10,800
District Attorney	Paralegal	-	530,518	6.00	530,518
IT GIS	DRAPP Aerial Imagery	62,200	-	-	62,200
IT Help Desk & Servers	UPS Maintenance	50,000	-	-	50,000
IT Help Desk & Servers	Desktop Support Tech	-	178,397	2.00	178,397
IT Help Desk & Servers	Help Desk Supervisor	-	120,212	1.00	120,212
IT Application Support	JDE Expense Mgmt Licenses	12,000	2,640	-	14,640
IT Application Support	Maintenance Contracts	-	97,500	-	97,500
IT Application Support	SharePoint Consulting	15,000	-	-	15,000
IT Application Support	Accela Licenses	-	18,000	-	18,000
IT Application Support	DBA/Application Programmer III	-	126,519	1.00	126,519
IT Network/Telecom	Fiber Optic to Flatrock	21,000	-	-	21,000
IT Administration	Mileage/Computer/Supplies	20,600	9,350	-	29,950
FO - Justice Center	Loader attachment for tractor	4,900	-	-	4,900
FO - Justice Center	Cafe cabinets	7,000	-	-	7,000
FO - Justice Center	Tile replacement basement	12,000	-	-	12,000
FO - Justice Center	HVAC controls upgrade J.C.	10,150	-	-	10,150
FO - Justice Center	HVAC controls upgrade A.M.V.	4,550	-	-	4,550
FO - Justice Center	Added cost for gas/electrical	-	35,700	-	35,700
FO - Administration Bldg	HVAC controls upgrade Strasburg	4,550	-	-	4,550
FO - Government Center	Maintenance Storage Units	10,000	-	-	10,000
FO - Government Center	Appliance Replacement	45,000	-	-	45,000
FO - Government Center	Tree Replacement	15,000	-	-	15,000
FO - Government Center	Water filter media	20,000	-	-	20,000
FO - Government Center	Electrical Coordination Study	40,000	-	-	40,000

<i>Department - Division</i>	<i>Description</i>	<i>One-Time</i>	<i>On-going</i>	<i>FTE</i>	<i>Total</i>
FO - Government Center	Domestic water pump replace	\$ 25,000	\$ -	-	\$ 25,000
FO - Government Center	HVAC Upgrades and Programming	40,000	-	-	40,000
FO - Government Center	Mechanical Room Traffic Coating	65,000	-	-	65,000
Long Range Strategic Planning	Hazard Mitigation Plan Update	100,000	-	-	100,000
PLN- Development Review	Civil Engineer	-	104,682	1.00	104,682
FO - Administration	New Recycling Systems at GC	35,000	-	-	35,000
FO - Administration	Staff Training	-	15,250	-	15,250
FO - Administration	Land & Asset Coordinator	-	123,711	1.00	123,711
FO - Administration	Project Manager - PROJECT DESIGNATED	136,169	-	1.00	136,169
FO - Administration	Facility Master Plan	50,000	-	-	50,000
Parks Facilities	Door repair and replacements	35,000	-	-	35,000
Parks Facilities	Admin Silo Windows	25,000	-	-	25,000
Parks Facilities	Concession Roof	24,000	-	-	24,000
Parks Facilities	HVAC controls and programming	3,500	-	-	3,500
Parks Facilities	Concrete Re-Surface	17,000	-	-	17,000
Parks Facilities	South Parks Assessment	20,000	-	-	20,000
Parks Facilities	Water well repairs	-	25,000	-	25,000
Parks Facilities	Canning building Roof	15,000	-	-	15,000
Parks Facilities	Dumpster enclosures	40,000	-	-	40,000
FO-Sheriff HQ/Coroner Building	Conference room blinds	8,500	-	-	8,500
FO-Sheriff HQ/Coroner Building	Skylight panel replacement	8,500	-	-	8,500
FO-Sheriff HQ/Coroner Building	Exterior glass replacement	5,500	-	-	5,500
FO-Sheriff HQ/Coroner Building	Lawn Edging replacement	7,500	-	-	7,500
FO-Sheriff HQ/Coroner Building	HVAC software upgrade	-	12,250	-	12,250
FO - District Attorney Bldg.	Landscape upgrades	10,000	-	-	10,000
FO - District Attorney Bldg.	HVAC controls upgrade	3,000	-	-	3,000
SHF - Training Academy	Academy / FR Comm College	-	24,504	-	24,504
SHF - Training Academy	Academy Overtime	-	208,310	-	208,310
FO - Sheriff Maintenance	HVAC software upgrade	99,125	-	-	99,125
FO - Sheriff Maintenance	Property Dept. work stations	25,000	-	-	25,000
FO - Sheriff Maintenance	Exterior glass replacement	125,000	-	-	125,000
FO - Sheriff Maintenance	DF-tree replacement	25,000	-	-	25,000
FO - Sheriff Maintenance	Sand/ oil interceptor	70,000	-	-	70,000
FO - Sheriff Maintenance	Muffin Monster Grinder	25,000	-	-	25,000
FO - Sheriff Maintenance	Grounds shop security cameras	35,000	-	-	35,000
FO - Sheriff Maintenance	Medical & F1-F2 cabinets	45,000	-	-	45,000
SHF- MIS Unit	Additional Annual Maint/TriTech	-	20,000	-	20,000
SHF- MIS Unit	Crystal Reports Upgrade	103,542	24,507	-	128,049
SHF- Admin Services Division	ACSO Use of FLATROCK	-	211,000	-	211,000
SHF- Detective Division	Property Evid. Office Remodel	46,000	-	-	46,000
SHF- Detective Division	Detectives-Victim Advocate	-	80,350	1.00	80,350
SHF- Patrol Division	Storage Fee/Command & Bomb Truck	-	21,600	-	21,600
SHF- Patrol Division	Deputy	-	382,199	4.00	382,199
SHF- Patrol Division	Deputy -JSU	-	95,460	1.00	95,460
SHF- Patrol Division	Sergeant	-	255,326	2.00	255,326
County Coroner	Operating Supplies	-	6,200	-	6,200
County Coroner	Medical Services	-	24,100	-	24,100
County Coroner	Other Professional Services	-	49,830	-	49,830
County Coroner	Education and Training	-	7,000	-	7,000
County Coroner	Mileage/Computer/Supplies	-	6,200	-	6,200

<i>Department - Division</i>	<i>Description</i>	<i>One-Time</i>	<i>On-going</i>	<i>FTE</i>	<i>Total</i>
County Coroner	Forensic Autopsy Tech	\$ -	\$ 60,831	0.75	\$ 60,831
County Coroner	Death Investigator	-	96,702	1.00	96,702
ANS - Administration	Customer Care Temp	-	30,000	-	30,000
PKS - Weed & Pest	Temporary Labor Increase	-	4,230	-	4,230
SHF- Detention Facility	Booking Area Remodel	90,000	-	-	90,000
SHF- Detention Facility	Detention Specialist	-	75,789	1.00	75,789
SHF- Detention Facility	Jail Population Manager	-	124,786	1.00	124,786
Building Safety	Mileage/Computer/Supplies	3,600	-	-	3,600
Building Safety	Building Inspector I - PROJECT DESIGNATED	82,040	-	1.00	82,040
PKS- Administration	Hazardous Cleanup	-	50,000	-	50,000
PKS- Regional Complex	Decommission Sewer Lagoon	353,240	-	-	353,240
PKS- Regional Complex	Temporary Labor Increase	-	6,885	-	6,885
PKS- Grounds Maintenance	Temporary Labor Increase	-	5,432	-	5,432
PKS- Trail Ranger Patrol	Temporary Labor Increase	-	8,874	-	8,874
PKS- Brantner Mine Lake Restrtn	Mann Lakes Site Reclamation	89,000	-	-	89,000
Economic Development Center	EPA Brownfield's Grant	-	34,203	-	34,203
Extension- 4-H/Youth	4-H School Enrich. Internship	13,600	-	-	13,600
GF- Admin/Org Support	Adams County Scholarship Fund	420,000	-	-	420,000
GF- Admin/Org Support	Ralston House	173,394	-	-	173,394
GF- Admin/Org Support	Homes for Hope	400,000	-	-	400,000
Office of Cultural Affairs	Master Plan Implementation	50,000	-	-	50,000
Office of Cultural Affairs	Veterans Memorial Design	35,000	-	-	35,000
Office of Cultural Affairs	Public Art Maintenance	-	10,000	-	10,000
Office of Cultural Affairs	Public Art along Clear Creek	20,000	-	-	20,000
Office of Cultural Affairs	ACVAC GOS	18,876	-	-	18,876
Community Corrections	Clerical Assistant	-	41,524	0.50	41,524
CC Program Services	2018 Program Services	252,486	-	-	252,486
CC Facility Payment	2018 Facility payment	74,369	-	-	74,369
Total - General Fund		\$ 5,300,771	\$ 4,396,459	31.25	\$ 9,697,230
Golf Course- Pro Shop	Contract Employment Increase	\$ -	\$ 10,000	-	\$ 10,000
Facilities Club House Maint.	Door replacement	40,000	-	-	40,000
Facilities Club House Maint.	Upgrade walk in coolers	20,000	-	-	20,000
Facilities Club House Maint.	New HVAC controls and software	2,000	-	-	2,000
Facilities Club House Maint.	Two door prep fridge	3,800	-	-	3,800
Golf Course- CIP	Railroad Tie Repair/Replace	20,000	-	-	20,000
Total - Golf Course Fund		\$ 85,800	\$ 10,000	-	\$ 95,800
Fleet- Admin	Travel/Education/Mileage	\$ -	\$ 4,700	-	\$ 4,700
Fleet- Admin	GPS	-	64,500	-	64,500
Fleet- Admin	Radios	-	8,000	-	8,000
Fleet- Admin	Radio Repair	-	45,000	-	45,000
Fleet- Admin	License & Fees	-	3,000	-	3,000
Fleet- Admin	Physical Damage to Auto Glass	-	20,000	-	20,000
Fleet- Admin	FASTER Upgrade	150,000	-	-	150,000
Fleet- Commerce	Tool Reimbursement	-	1,250	-	1,250
Fleet- Commerce	Training/Travel/Communications	-	9,580	-	9,580
Fleet- Commerce	Rotary Tire Lifts	2,000	-	-	2,000
Fleet- Commerce	Jump Cart Remote Start	2,500	-	-	2,500
Fleet- Commerce	1234 YF AC Machine	5,000	-	-	5,000

<i>Department - Division</i>	<i>Description</i>	<i>One-Time</i>	<i>On-going</i>	<i>FTE</i>	<i>Total</i>
Fleet- Commerce	Software/Interface Subscript	\$ -	\$ 16,235	-	\$ 16,235
Fleet- Commerce	Steel Band Saw 8 x 12	2,000	-	-	2,000
Fleet- Commerce	Digital Air Compressor Vacuum	5,000	-	-	5,000
Fleet- Strasbrg	Travel/Education	-	3,000	-	3,000
Fleet- Strasbrg	Branick 5045 Tire Spreader	1,200	-	-	1,200
Fleet- Strasbrg	Dump Truck Safety Props	1,500	-	-	1,500
Fleet- Strasbrg	Jump Cart Remote Start	2,500	-	-	2,500
Fleet- Strasbrg	Software/Interface Subscript	-	20,325	-	20,325
Fleet- Strasbrg	Ford IDS Handheld Scanner	2,500	-	-	2,500
Fleet- Strasbrg	Heli Arc Welder	2,800	-	-	2,800
Total - Fleet Management Fund		\$ 177,000	\$ 195,590	-	\$ 372,590
Stormwater Drainage Master	Drainage Studies	\$ 45,000	\$ -	-	\$ 45,000
Total - Stormwater Utility Fund		\$ 45,000	\$ -	-	\$ 45,000
Public Works Opers & Maint	Equipment Rental	\$ 19,196	\$ -	-	\$ 19,196
Public Works Opers & Maint	Culverts	-	35,000	-	35,000
Public Works Constr & Inspec	Budget for Construction Inspector I	-	10,000	-	10,000
Public Works Constr & Inspec	Construction Inspector I	-	164,078	2.00	164,078
Public Works CIP	Federal PEL	1,500,000	-	-	1,500,000
Total - Road & Bridge Fund		\$ 1,519,196	\$ 209,078	2.00	\$ 1,728,274
Social Services	Legal Tech Specialist	\$ -	\$ 74,927	1.00	\$ 74,927
Social Services Non-Recurring	2018 Allocation	-	466,629	-	466,629
Total - Human Services Fund		\$ -	\$ 541,556	1.00	\$ 541,556
CA- Risk Management	Risk Manager	\$ -	\$ 130,227	1.00	\$ 130,227
Insurance- Property/Casualty	Cyber/Data Breach Coverage	-	56,615	-	56,615
Insurance- Property/Casualty	Prop Ins-HS Center Building	-	21,085	-	21,085
Insurance- Property/Casualty	Liability Claims	-	200,000	-	200,000
Insurance- Workers Comp	TRISTAR WC Fee Increase	-	20,000	-	20,000
CareHere - Human Services Bldg	CareHere Clinic HS Center	-	592,255	-	592,255
Total - Insurance Fund		\$ -	\$ 1,020,182	1.00	\$ 1,020,182
Developmentally Disabled	North Metro Vans 2018	\$ 263,834	\$ -	-	\$ 263,834
Developmentally Disabled	Contract Inflation Adjustment	-	33,628	-	33,628
Total - Developmentally Disabled Fund		\$ 263,834	\$ 33,628	-	\$ 297,462
CT- Trails- Plan/Design Const	Pedestrian Bridge Inspections	\$ 20,000	\$ -	-	\$ 20,000
Total - Conservation Trust Fund		\$ 20,000	\$ -	-	\$ 20,000
Open Space Projects	FLAP - RMANWR Improvements	\$ 50,000	\$ -	-	\$ 50,000
Open Space Projects	Russian olive removal (2018)	16,000	-	-	16,000
Open Space Projects	Van Scoyk OS - Demolition	100,000	-	-	100,000
Open Space Projects	State CE Certification	-	3,000	-	3,000
Open Space Projects	Willow Bay - Planning & Design	400,000	-	-	400,000
Open Space Projects	Gateway Plaza	300,000	-	-	300,000
Open Space Projects	Lowell Ponds Trail Connection	150,000	-	-	150,000
Open Space Projects	Chatfield EP Contribution	187,500	-	-	187,500
Total - Open Space Projects Fund		\$ 1,203,500	\$ 3,000	-	\$ 1,206,500

<i>Department - Division</i>	<i>Description</i>	<i>One-Time</i>	<i>On-going</i>	<i>FTE</i>	<i>Total</i>
Administrative Cost Pool	Grants to Institutions	\$ 111,206	\$ -	-	\$ 111,206
Total - Community Services Block Grant Fund		\$ 111,206	\$ -	-	\$ 111,206
Airport FBO	Replace Motor in Fuel Truck	\$ 40,000	\$ -	-	\$ 40,000
Airport FBO	FBO Customer Service Rep	-	28,019	0.50	28,019
Airport Operations/Maintenance	Upgrade to LED lighting	40,000	-	-	40,000
Total - Front Range Airport Fund		\$ 80,000	\$ 28,019	0.50	\$ 108,019
Wastewater Treatment Plant	Membrane replacement	\$ 40,000	\$ -	-	\$ 40,000
Total - Water and Wastewater Fund		\$ 40,000	\$ -	-	\$ 40,000
FO - Flatrock Facility	HVAC programming and equip	\$ 2,000	\$ -	-	\$ 2,000
FO - Flatrock Facility	Erosion Control	-	15,000	-	15,000
FO - Flatrock Facility	Facilities Maintenance	-	27,800	-	27,800
FO - Flatrock Facility	Increase Gas/Electricity	-	5,000	-	5,000
FO - Flatrock Facility	HEPA Vacuum's	15,000	-	-	15,000
Sheriff Flatrock	Flatrock Overtime/Advertising	-	30,000	-	30,000
Total - Flatrock Facility Fund		\$ 17,000	\$ 77,800	-	\$ 94,800
2018 Adopted Business Cases Total		\$ 8,863,307	\$ 6,515,311	35.75	\$ 15,378,618

2018 Adopted 5-Year Capital Improvement Plan

Department - Division	Description	2018	2019	2020	2021	2022	Total
District Attorney	Dell Server Nodes	\$ 21,864	\$ -	\$ -	\$ -	\$ -	\$ 21,864
District Attorney	SAN Storage Unit 2018	77,133	-	-	-	-	77,133
IT GIS	Pictometry Oblique Aerial 2018	172,134	120,226	-	-	-	292,360
IT Help Desk & Servers	Infrastructure - Government	600,000	377,200	240,800	274,000	265,000	1,757,000
IT Network/Telecom	Network & VoIP Projects	72,000	7,200	7,200	7,200	7,200	100,800
FO - Justice Center	Phase I roof replacement	-	1,500,000	-	-	-	1,500,000
FO - Justice Center	HVAC unit replacement	-	-	-	3,750,000	-	3,750,000
FO - Government Center	Mezzanine In Fleet Room	58,000	-	-	-	-	58,000
FO - Government Center	Mezzanine In Maintenance Shop	75,000	-	-	-	-	75,000
Parks Facilities	Waymire Re-Roof	1,100,000	-	-	-	-	1,100,000
FO - Sheriff Maintenance	I/T Air Handler	110,000	-	-	-	-	110,000
FO - Sheriff Maintenance	EV charging stations	48,000	-	-	-	-	48,000
FO - Sheriff Maintenance	Irrigation system compressor	23,500	-	-	-	-	23,500
FO - Sheriff Maintenance	A-E domestic hot water heaters	-	-	875,000	-	-	875,000
SHF- MIS Unit	Server Replacements	40,000	-	-	-	-	40,000
SHF- MIS Unit	DataworksPlusEquip Replacement	28,000	-	-	-	-	28,000
SHF- MIS Unit	Portable Livescan	13,500	-	-	-	-	13,500
SHF- Patrol Division	Bomb Suit/Helmet	39,000	-	-	-	-	39,000
SHF- Patrol Division	Annual K9 Dog Replacement	15,000	-	-	-	-	15,000
SHF- Records/Warrants Section	Additional OfficeSpace/Records	-	106,000	-	-	-	106,000
SHF- Detention Facility	Satellite Office Remodel	250,000	-	-	-	-	250,000
SHF- Detention Facility	Spacing Study A-E Cells	300,000	-	-	-	-	300,000
SHF- Justice Center	Redesign Ct House Drive & Pkg	956,762	-	-	-	-	956,762
PKS- Regional Complex	Design Multi-Purpose Arena	1,000,000	-	-	-	-	1,000,000
PKS- Regional Complex	Speaker System Replacement	45,000	-	-	-	-	45,000
PKS- Regional Complex	Water Tower / Mix Tank Re-Coat	120,000	-	-	-	-	120,000
PKS- Regional Complex	Replace 2007 Case Forklift	-	140,000	-	-	-	140,000
PKS- Regional Complex	Replace T7 Scrubber in Dome	-	15,000	-	-	-	15,000
PKS- Regional Complex	New Grandstand Design / Const	-	-	1,000,000	10,000,000	-	11,000,000
PKS- Regional Complex	Wheel Loader Replacement	-	-	-	-	140,000	140,000
PKS- Regional Complex	Construct Multi-Purpose Arena	-	12,069,875	-	-	-	12,069,875
PKS- Grounds Maintenance	New 12' Wide Area Mower	65,000	-	-	-	-	65,000
PKS- Grounds Maintenance	12' Box Blade for Wheel Loader	7,500	-	-	-	-	7,500
PKS- Grounds Maintenance	84 inch Sweeper Attacment	7,500	-	-	-	-	7,500
PKS- Grounds Maintenance	Mann Lakes Design/Construction	-	150,000	2,000,000	-	-	2,150,000
PKS- Grounds Maintenance	Implement Reg. Park MP	-	-	-	-	10,000,000	10,000,000
PKS- Grounds Maintenance	Park Blvd - Phase II	2,500,000	-	-	-	-	2,500,000
Total - General Fund		\$ 7,744,893	\$ 14,485,501	\$ 4,123,000	\$ 14,031,200	\$ 10,412,200	\$ 50,796,794
General Capital Improvements	Fleet/ Public Works Facility	\$ -	\$ 15,000,000	\$ 9,500,000	\$ 7,750,000	\$ 6,000,000	\$ 38,250,000
General Capital Improvements	Byers & Shamrock Blade Statns	1,200,000	-	-	-	-	1,200,000
Animal Shelter	Animal Shelter	-	11,000,000	-	-	-	11,000,000
Animal Shelter	Fiber Optic to Animal Shelter	-	-	-	-	-	-
Total - Capital Facilities Fund		\$ 1,200,000	\$ 26,000,000	\$ 9,500,000	\$ 7,750,000	\$ 6,000,000	\$ 50,450,000
Golf Course- CIP	John Deere ProGator 2030A	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000
Golf Course- CIP	Dakota 410 Topdresser	13,000	-	-	-	-	13,000
Golf Course- CIP	Toro Greenmaster 315Q (2)	65,500	-	-	-	-	65,500
Golf Course- CIP	Toro Reelmaster 5410-D	57,500	-	-	-	-	57,500
Golf Course- CIP	Brantner Ditch Gate Repair	90,000	-	-	-	-	90,000
Golf Course- CIP	Tree Implementation Plan	-	20,000	-	-	-	20,000
Golf Course- CIP	Bridge Stone Work	-	30,000	-	-	-	30,000
Golf Course- CIP	Maintenance Equipment Shelter	-	25,000	-	-	-	25,000
Total - Golf Course Fund		\$ 250,000	\$ 75,000	\$ -	\$ -	\$ -	\$ 325,000
Fleet- Admin	Assessor - Sedan	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ 32,000
Fleet- Admin	CED Office Of Emergency - SUV	38,000	-	-	-	-	38,000
Fleet- Admin	District Attorner SUV	38,000	-	-	-	-	38,000
Fleet- Admin	3 District Attorney Sedans	84,000	-	-	-	-	84,000
Fleet- Admin	Facilities HS Truck/Plow	45,000	-	-	-	-	45,000
Fleet- Admin	R & B Traffic-Admin	55,000	-	-	-	-	55,000
Fleet- Admin	R & B- 3 Tandem Tractor	465,000	-	-	-	-	465,000
Fleet- Admin	R & B- Grader and Attachments	310,000	-	-	-	-	310,000
Fleet- Admin	R & B- 3 644K Loaders	900,000	-	-	-	-	900,000
Fleet- Admin	R & B- Excavator	370,000	-	-	-	-	370,000
Fleet- Admin	R & B- 2 Rollers	290,000	-	-	-	-	290,000
Fleet- Admin	R & B- 2 Backhoes	310,000	-	-	-	-	310,000

Department - Division	Description	2018	2019	2020	2021	2022	Total
Fleet- Admin	R & B- Grader Attachment	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ 95,000
Fleet- Admin	R & B- Lowboy Trailer	100,000	-	-	-	-	100,000
Fleet- Admin	R & B- Trailer	75,000	-	-	-	-	75,000
Fleet- Admin	R & B- 2 Tanker Trailer	290,000	-	-	-	-	290,000
Fleet- Admin	R & B- 2 Tractor & Mower	270,000	-	-	-	-	270,000
Fleet- Admin	R & B- Tractor	200,000	-	-	-	-	200,000
Fleet- Admin	R & B- 4 Sweepers	1,240,000	-	-	-	-	1,240,000
Fleet- Admin	R & B- Screen Plant	300,000	-	-	-	-	300,000
Fleet- Admin	R & B- Screen Plant Stacker	150,000	-	-	-	-	150,000
Fleet- Admin	SO- Detective 4 SUV's	168,000	-	-	-	-	168,000
Fleet- Admin	SO - Courthouse 2 Vans	130,000	-	-	-	-	130,000
Fleet- Admin	SO - Detention 2 Vans	188,000	-	-	-	-	188,000
Fleet- Admin	SO- 9 Patrol SUV's	498,000	-	-	-	-	498,000
Fleet- Admin	SO- Patrol 3 BMW's	99,000	-	-	-	-	99,000
Fleet- Admin	Facilities HS Truck/Plow	45,000	-	-	-	-	45,000
Fleet- Admin	SO-Swat/Negotiator Truck	400,000	-	-	-	-	400,000
Fleet- Admin	5 yr Heavy/Vehicle Replacement	45,000	6,361,500	3,987,000	3,843,500	3,457,000	17,694,000
Fleet- Admin	5 yr Heavy/Vehicle New	168,000	750,000	570,000	350,000	705,000	2,543,000
Fleet- Admin	Parks Trailer	65,000	-	-	-	-	65,000
Fleet- Admin	Public Works Engineering	3,500	-	-	-	-	3,500
Fleet- Admin	Victim Adv. Vehicle - NEW FTE	28,000	-	-	-	-	28,000
Fleet- Admin	Patrol Vehicles - NEW FTE	84,000	-	-	-	-	84,000
Fleet- Admin	CED Building Insp - NEW FTE	32,000	-	-	-	-	32,000
Fleet- Admin	SO-Admin SUV	58,000	-	-	-	-	58,000
Fleet- Admin	Construction Inspector New FTE	80,000	-	-	-	-	80,000
Fleet- Strasbrg	Hunter Tire Balancer	7,000	-	-	-	-	7,000
Fleet- Strasbrg	Fleet Wash Bay/Shop Extension	500,000	-	-	-	-	500,000
Total - Fleet Management Fund		\$ 8,255,500	\$ 7,111,500	\$ 4,557,000	\$ 4,193,500	\$ 4,162,000	\$ 28,279,500
Stormwater CIP	Kalcevik Gulch	\$ 1,828,506	\$ 2,418,569	\$ 2,121,437	\$ -	\$ -	\$ 6,368,512
Total - Stormwater Utility Fund		\$ 1,828,506	\$ 2,418,569	\$ 2,121,437	\$ -	\$ -	\$ 6,368,512
Public Works Opers & Maint	Minor Equipment	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ 32,000
Public Works CIP	York St 224-78th Ph 1 Const	3,000,000	-	-	-	-	3,000,000
Public Works CIP	York St 78th to 88th	500,000	2,000,000	4,000,000	4,000,000	-	10,500,000
Public Works CIP	York Street 58th to Hwy 224	300,000	5,000,000	3,000,000	3,000,000	-	11,300,000
Public Works CIP	Dahlia St Hwy 224 to 70th Ave	-	300,000	100,000	1,000,000	1,000,000	2,400,000
Public Works CIP	Pecos St 52nd Ave to 58th Ave	300,000	1,000,000	4,000,000	-	-	5,300,000
Public Works CIP	58th Ave Washington to York	4,000,000	3,000,000	-	-	-	7,000,000
Public Works CIP	ADA Transition Implementation	1,000,000	1,000,000	1,000,000	1,000,000	-	4,000,000
Public Works CIP	66th Ave W of Broadway Design	600,000	-	-	-	-	600,000
Public Works CIP	Park Ave Roundabout	1,000,000	-	-	-	-	1,000,000
Public Works CIP	54th Ave Wash. to Franklin Des	-	-	-	-	6,500,000	6,500,000
Public Works CIP	54th Roundabout at Washington	-	-	-	-	1,500,000	1,500,000
Public Works CIP	Park Ave. Traffic Signal	500,000	-	-	-	-	500,000
Public Works CIP	120th & Hwy 85 Interchange	-	3,000,000	2,000,000	1,000,000	1,000,000	7,000,000
Public Works CIP	DRCOG Traffic Signal Upgrade	1,425,521	-	-	-	-	1,425,521
Total - Road & Bridge Fund		\$ 12,657,521	\$ 15,300,000	\$ 14,100,000	\$ 10,000,000	\$ 10,000,000	\$ 62,057,521
Open Space Projects	Open Space Projects	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 7,500,000
Open Space Projects	District Plan Land Acquisition	500,000	500,000	500,000	500,000	500,000	2,500,000
Open Space Projects	HAWK Crossing at Tennyson St.	-	125,000	-	-	-	125,000
Open Space Projects	Willow Bay - Park Development	-	2,500,000	-	-	-	2,500,000
Open Space Projects	Clear Creek Access - Const.	-	-	-	1,500,000	-	1,500,000
Open Space Projects	Federal Station Ped Bridge	-	-	1,000,000	-	-	1,000,000
Open Space Projects	Jim Baker Res. Improvements	-	-	1,000,000	-	-	1,000,000
Open Space Projects	Riverdale Bluffs Park Dev.	-	-	-	-	750,000	750,000
Open Space Projects	Rotella Shade Structures	75,000	-	-	-	-	75,000
Open Space Projects	Parks Projects	100,000	-	-	-	-	100,000
Total - Open Space Projects Fund		\$ 2,175,000	\$ 4,625,000	\$ 4,000,000	\$ 3,500,000	\$ 2,750,000	\$ 17,050,000
Airport Operations/Maintenance	Fog Seal Terminal Apron	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Airport Operations/Maintenance	Purchase Snow plow	50,000	-	-	-	-	50,000
Airport Operations/Maintenance	Rehab Taxi Way A7	538,463	-	-	-	-	538,463
Total - Front Range Airport Fund		\$ 588,463	\$ 150,000	\$ -	\$ -	\$ -	\$ 738,463
Sheriff Flatrock	Inflatable Wall System	\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ 145,000
Total - Flatrock Facility Fund		\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ 145,000
GRAND TOTAL		\$ 34,844,883	\$ 70,165,570	\$ 38,401,437	\$ 39,474,700	\$ 33,324,200	\$ 216,210,790

Change in Fund Balance by Fund

The change in fund balance for each of the County's 21 individual funds is detailed on the following pages. Below, the County-wide consolidated view includes an expenditure increase for 2018 from the 2017 adopted budget, mainly due to increased salaries & benefits, charges for services and government services. Capital Expenditures are expected to decrease compared to 2017 Adopted Budget. Offsetting the net increase in expenditures are increases in property tax revenue, intergovernmental revenue and charges for services revenue. The consolidated ending fund balance is expected to be \$279.7 million.

All Funds Summary	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 267,653,102	\$ 351,549,951	\$ 327,473,632	\$ 295,164,085	\$ (32,309,547)	(9.87%)
REVENUE						
Property Tax	\$ 125,418,358	\$ 139,954,247	\$ 144,469,189	\$ 170,301,356	\$ 25,832,167	17.88%
Sales Tax	44,881,487	48,036,074	47,794,055	49,115,787	1,321,732	2.77%
Other Taxes	11,293,887	12,007,529	11,784,798	12,522,638	737,840	6.26%
Licenses and Permits	2,751,770	3,055,199	2,395,701	2,904,875	509,174	21.25%
Intergovernmental	121,624,284	128,760,352	129,548,315	134,490,239	4,941,924	3.81%
Charges for Services	50,732,328	52,988,638	58,798,665	60,847,310	2,048,645	3.48%
Investment Income	3,038,141	3,759,224	2,545,555	2,778,955	233,400	9.17%
Miscellaneous	13,913,544	12,456,827	16,043,446	13,467,162	(2,576,284)	(16.06%)
G/L on Sale of Assets	163,960	547,636	250,000	410,000	160,000	64.00%
Other Finance Sources	193,285,666	7,641,845	5,420,752	6,075,039	654,287	12.07%
TOTAL REVENUE	\$ 567,103,424	\$ 409,207,570	\$ 419,050,476	\$ 452,913,361	\$ 33,862,885	8.08%
EXPENDITURES						
Salaries & Benefits	\$ 149,039,988	\$ 160,870,192	\$ 172,496,480	\$ 188,954,341	\$ 16,457,862	9.54%
O&M	12,794,912	15,150,184	19,507,601	18,705,668	(801,933)	(4.11%)
Charges for Services	126,738,021	127,213,694	147,199,901	156,145,498	8,945,597	6.08%
Debt	29,551,303	16,499,334	18,590,156	16,868,973	(1,721,183)	(9.26%)
Government Services	37,197,777	44,915,256	41,954,255	46,785,181	4,830,926	11.51%
Other Finance Uses	107,321,301	7,641,845	5,420,752	6,075,039	654,287	12.07%
Capital Projects and Equipment	20,563,274	60,993,384	46,235,345	34,844,883	(11,390,462)	(24.64%)
TOTAL EXPENDITURES	\$ 483,206,575	\$ 433,283,889	\$ 451,404,490	\$ 468,379,584	\$ 16,975,094	3.76%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 83,896,849	\$ (24,076,319)	\$ (32,354,014)	\$ (15,466,223)	\$ 16,887,791	(52.20%)
ENDING FUND BALANCE	\$ 351,549,951	\$ 327,473,632	\$ 295,119,618	\$ 279,697,862	\$ (15,421,756)	(5.23%)

General Fund

The 2018 adopted budget includes a decrease in General Fund balance of \$5.4 million. Property tax revenue is expected to increase by \$20.0 million, or 16.2%, due to 2017 being a reassessment year. Sales tax in the General Fund for 2018 is expected to decrease due to changes in the law regarding sales tax on marijuana. Licenses and Permits revenue is expected to increase again in 2018 due to the strong economy and growth in the County. Salaries and Benefits are budgeted to increase in 2018 mainly due to them implementation of the pay plan and the addition of 31.25 FTEs. Charges for Services increased in 2018 due to an increase in one-time expenditures related to the 2018 election, decommissioning of a sewer lagoon, and other projects within the Sheriff's Office and Community Corrections. The projected ending fund balance of \$101.6 million is comprised of assigned and unassigned reserve funds.

General Fund	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 114,592,689	\$ 106,789,671	\$ 113,454,185	\$ 107,020,464	\$ (6,433,721)	(5.67%)
REVENUE						
Property Tax	\$ 107,289,654	\$ 119,564,104	\$ 123,590,441	\$ 143,589,401	\$ 19,998,960	16.18%
Sales Tax	293,875	1,302,328	1,200,000	425,000	(775,000)	(64.58%)
Other Taxes	-	-	-	-	-	-
Licenses and Permits	2,563,875	2,831,061	2,185,701	2,679,875	494,174	22.61%
Intergovernmental	11,269,996	10,569,273	9,536,625	10,143,810	607,185	6.37%
Charges for Services	24,820,380	25,254,775	25,705,110	27,020,949	1,315,839	5.12%
Investment Income	2,874,604	2,963,727	2,454,455	2,545,955	91,500	3.73%
Miscellaneous	5,005,241	5,153,456	4,206,648	4,191,275	(15,373)	(0.37%)
G/L on Sale of Assets	-	-	-	-	-	-
Other Finance Sources	105,925,482	3,127,500	1,100,000	125,700	(974,300)	(88.57%)
TOTAL REVENUE	\$ 260,043,107	\$ 170,766,225	\$ 169,978,980	\$ 190,721,965	\$ 20,742,985	12.20%
EXPENDITURES						
Salaries & Benefits	\$ 96,896,116	\$ 104,388,682	\$ 110,477,549	\$ 122,811,700	\$ 12,334,151	11.16%
O&M	6,290,612	8,241,003	8,189,925	8,705,940	516,015	6.30%
Charges for Services	37,200,951	36,433,443	42,187,311	46,448,848	4,261,537	10.10%
Debt	23,295,339	-	1,068,141	-	(1,068,141)	(100.00%)
Government Services	6,599,606	8,489,602	7,056,746	8,881,928	1,825,182	25.86%
Other Finance Uses	93,603,821	829,752	1,050,752	1,570,000	519,248	49.42%
Capital Projects and Equipment	3,959,681	5,719,228	6,382,277	7,744,893	1,362,616	21.35%
TOTAL EXPENDITURES	\$ 267,846,126	\$ 164,101,711	\$ 176,412,701	\$ 196,163,309	\$ 19,750,608	11.20%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (7,803,019)	\$ 6,664,514	\$ (6,433,721)	\$ (5,441,344)	\$ 992,377	(15.42%)
ENDING FUND BALANCE	\$ 106,789,671	\$ 113,454,185	\$ 107,020,464	\$ 101,579,120	\$ (5,441,344)	(5.08%)

FLATROCK Facility Fund

This fund was newly created for the 2017 adopted budget to account for all of the revenues and expenditures related to the FLATROCK Training Facility. The ending fund balance for 2018 is projected to be \$429,557.

Flatrock	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE			\$ -	\$ 371,561	\$ 371,561	
REVENUE						
Charges for Services			\$ -	\$ 627,455	\$ 627,455	
Miscellaneous			330,350	12,500	(317,850)	(96.22%)
Other Finance Sources			321,000	-	(321,000)	(100.00%)
TOTAL REVENUE			\$ 651,350	\$ 639,955	\$ (11,395)	(1.75%)
EXPENDITURES						
Salaries & Benefits			\$ -	\$ 122,814	\$ 122,814	
O&M			-	82,500	82,500	
Charges for Services			279,789	156,645	(123,144)	(44.01%)
Other Finance Uses			-	75,000	75,000	
Capital Projects and Equipment			-	145,000	145,000	
TOTAL EXPENDITURES			\$ 279,789	\$ 581,959	\$ 302,170	108.00%
NET EXCESS / (DEFICIENCY) OF FUNDS			\$ 371,561	\$ 57,996	\$ (313,565)	(84.39%)
ENDING FUND BALANCE			\$ 371,561	\$ 429,557	\$ 57,996	15.61%

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

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

Community Development Block Grant Fund	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 10,832,225	\$ 4,999,263	\$ 3,176,457	\$ 3,444,116	\$ 267,659	8.43%
REVENUE						
Intergovernmental	\$ 3,820,800	\$ 2,434,221	\$ 3,064,754	\$ 6,019,458	\$ 2,954,704	96.41%
Investment Income	19,078	30,986	20,000	23,000	3,000	15.00%
Miscellaneous	1,353,519	226,102	4,400,000	1,474,030	(2,925,970)	(66.50%)
TOTAL REVENUE	\$ 5,193,397	\$ 2,691,309	\$ 7,484,754	\$ 7,516,488	\$ 31,734	0.42%
EXPENDITURES						
Salaries & Benefits	\$ 401,960	\$ 376,215	\$ 327,034	\$ 440,090	\$ 113,056	34.57%
O&M	9,853	4,990	19,500	16,000	(3,500)	(17.95%)
Charges for Services	77,485	49,644	59,961	41,960	(18,001)	(30.02%)
Debt	6,240,486	1,475,156	3,216,000	1,706,573	(1,509,427)	(46.93%)
Government Services	4,296,576	2,608,110	3,594,600	5,427,205	1,832,605	50.98%
TOTAL EXPENDITURES	\$ 11,026,360	\$ 4,514,115	\$ 7,217,095	\$ 7,631,828	\$ 414,733	5.75%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (5,832,962)	\$ (1,822,806)	\$ 267,659	\$ (115,340)	\$ (382,999)	(143.09%)
ENDING FUND BALANCE	\$ 4,999,263	\$ 3,176,457	\$ 3,444,116	\$ 3,328,776	\$ (115,340)	(3.35%)

Headstart Fund	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017 *	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 396,296	\$ 465,219	\$ 185,981	\$ -	\$ (185,981)	(100.00%)
REVENUE						
Intergovernmental	\$ 4,391,375	\$ 4,198,974	\$ 4,894,757	\$ 4,246,426	\$ (648,331)	(13.25%)
Miscellaneous	25,501	(225)	-	-	-	
Other Finance Sources	-	-	-	50,000	50,000	
TOTAL REVENUE	\$ 4,416,876	\$ 4,198,749	\$ 4,894,757	\$ 4,296,426	\$ (598,331)	(12.22%)
EXPENDITURES						
Salaries & Benefits	\$ 3,339,937	\$ 3,554,100	\$ 3,979,620	\$ 3,621,713	\$ (357,907)	(8.99%)
O&M	465,094	424,511	321,739	249,260	(72,479)	(22.53%)
Charges for Services	542,922	499,377	552,365	425,453	(126,912)	(22.98%)
Government Services	-	-	271,481	-	(271,481)	(100.00%)
TOTAL EXPENDITURES	\$ 4,347,953	\$ 4,477,987	\$ 5,125,205	\$ 4,296,426	\$ (828,779)	(16.17%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 68,923	\$ (279,238)	\$ (230,448)	\$ -	\$ 230,448	(100.00%)
ENDING FUND BALANCE	\$ 465,219	\$ 185,981	\$ -	\$ -	\$ -	

* 2017 Adopted Budget shows a (Deficiency) of Funds and leads to a negative fund balance as of December 31, 2017, however, the net of *actual* revenues and expenditures for 2017 is an Excess of Funds and is increasing the Fund Balance. Per county policy, the fund balance would not be allowed to go negative so 2017 Ending Fund Balance is forced to \$0 and actuals will be reflected for 2017 in the 2019 Budget Book reflecting this increase in Fund Balance.

Community Services Block Grant Fund	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 2,652	\$ (223,711)	\$ 101,350	\$ 101,350	\$ 0	0.00%
REVENUE						
Intergovernmental	248,404	718,615	487,774	500,000	12,226	2.51%
TOTAL REVENUE	\$ 248,404	\$ 718,615	\$ 487,774	\$ 500,000	\$ 12,226	2.51%
EXPENDITURES						
Salaries & Benefits	\$ 129,433	\$ 129,579	\$ 144,648	\$ (7,091)	\$ (151,739)	(104.90%)
O&M	5,328	3,862	8,000	8,900	900	11.25%
Charges for Services	24,588	21,044	12,301	12,301	-	0.00%
Government Services	315,417	239,069	322,825	329,206	6,381	1.98%
TOTAL EXPENDITURES	\$ 474,767	\$ 393,554	\$ 487,774	\$ 343,316	\$ (144,458)	(29.62%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (226,363)	\$ 325,061	\$ 0	\$ 156,684	\$ 156,684	
ENDING FUND BALANCE	\$ (223,711)	\$ 101,350	\$ 101,350	\$ 258,034	\$ 156,684	154.60%

Workforce & Business Center Fund	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 246,699	\$ 95,120	\$ 262,110	\$ 262,110	\$ 0	0.00%
REVENUE						
Intergovernmental	\$ 5,317,508	\$ 5,627,150	\$ 7,599,002	\$ 7,169,537	\$ (429,465)	(5.65%)
Miscellaneous	4,605	2,776	-	(75,000)	(75,000)	
TOTAL REVENUE	\$ 5,322,113	\$ 5,629,926	\$ 7,599,002	\$ 7,094,537	\$ (504,465)	(6.64%)
EXPENDITURES						
Salaries & Benefits	\$ 3,867,321	\$ 4,044,560	\$ 4,097,477	\$ 3,674,408	\$ (423,068)	(10.33%)
O&M	207,271	219,413	353,388	208,986	(144,402)	(40.86%)
Charges for Services	1,399,099	1,198,963	1,487,639	1,465,510	(22,129)	(1.49%)
Government Services	-	-	1,660,498	1,745,632	85,134	5.13%
TOTAL EXPENDITURES	\$ 5,473,691	\$ 5,462,937	\$ 7,599,002	\$ 7,094,537	\$ (504,465)	(6.64%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (151,579)	\$ 166,990	\$ 0	\$ 0	\$ 0	4.00%
ENDING FUND BALANCE	\$ 95,120	\$ 262,110	\$ 262,110	\$ 262,110	\$ 0	0.00%

Conservation Trust Fund

County policy is that only prior year lottery proceeds (primary funding source) can be spent. The remaining fund balance will be used in the future to construct, maintain, and improve park facilities and trail systems within the County or to purchase land. This fund is projected to end 2018 with a fund balance of \$2.1 million.

Conservation Trust	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 1,892,719	\$ 1,592,511	\$ 1,716,730	\$ 1,912,988	\$ 196,258	11.43%
REVENUE						
Intergovernmental	\$ 675,886	\$ 803,149	\$ 722,818	\$ 701,133	\$ (21,685)	(3.00%)
Investment Income	2,635	10,964	4,000	8,500	4,500	112.50%
TOTAL REVENUE	\$ 678,520	\$ 814,112	\$ 726,818	\$ 709,633	\$ (17,185)	(2.36%)
EXPENDITURES						
Salaries & Benefits	\$ 379,279	\$ 364,226	\$ 422,460	\$ 415,823	\$ (6,637)	(1.57%)
O&M	21,858	20,831	22,500	22,500	-	0.00%
Charges for Services	31,935	43,805	42,600	62,600	20,000	46.95%
Capital Projects and Equipment	545,656	261,031	43,000	-	(43,000)	(100.00%)
TOTAL EXPENDITURES	\$ 978,729	\$ 689,893	\$ 530,560	\$ 500,923	\$ (29,637)	(5.59%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (300,208)	\$ 124,219	\$ 196,258	\$ 208,710	\$ 12,452	6.34%
ENDING FUND BALANCE	\$ 1,592,511	\$ 1,716,730	\$ 1,912,988	\$ 2,121,698	\$ 208,710	10.91%

Open Space Sales Tax Fund

This fund receives sales tax revenues and provides for revenue share back to municipalities within Adams County. Appropriations may be budgeted higher than planned revenue due to the timing of grants, which are applied for and awarded when projects start, but not paid out until projects are complete. The remaining fund balance at the end of 2018 is projected to be \$31.3 million.

Open Space Sales Tax Fund	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 32,082,440	\$ 35,556,361	\$ 36,624,892	\$ 33,897,307	\$ (2,727,585)	(7.45%)
REVENUE						
Sales Tax	\$ 14,751,164	\$ 15,566,769	\$ 15,376,038	\$ 16,230,262	\$ 854,224	5.56%
Investment Income	95,184	214,424	30,000	140,000	110,000	366.67%
Miscellaneous	11,859	-	-	-	-	
TOTAL REVENUE	\$ 14,858,207	\$ 15,781,194	\$ 15,406,038	\$ 16,370,262	\$ 964,224	6.26%
EXPENDITURES						
Salaries & Benefits	\$ 134,485	\$ 144,099	\$ 151,797	\$ 130,055	\$ (21,742)	(14.32%)
O&M	6,439	6,674	8,950	9,750	800	8.94%
Charges for Services	10,756	12,644	86,432	86,432	-	0.00%
Government Services	10,212,861	10,864,653	14,616,444	14,951,318	334,874	2.29%
Other Finance Uses	1,019,745	3,684,593	3,270,000	3,779,339	509,339	15.58%
TOTAL EXPENDITURES	\$ 11,384,285	\$ 14,712,663	\$ 18,133,623	\$ 18,956,894	\$ 823,271	4.54%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 3,473,922	\$ 1,068,530	\$ (2,727,585)	\$ (2,586,632)	\$ 140,953	(5.17%)
ENDING FUND BALANCE	\$ 35,556,361	\$ 36,624,892	\$ 33,897,307	\$ 31,310,675	\$ (2,586,632)	(7.63%)

Open Space Projects Fund

This fund is used for open space projects and purchases using the County's 30% distribution of open space sales tax dollars. A surplus of \$385,039 is budgeted for 2018. Starting in 2017, Other Financing Sources revenue was increased to better align projects expected to be completed during the year. Fund balance at the end of 2018 is projected to be \$3,712,246.

Open Space Projects Fund	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 5,372,990	\$ 2,512,484	\$ 3,628,507	\$ 3,327,207	\$ (301,300)	(8.30%)
REVENUE						
Intergovernmental	\$ 726,796	\$ 609,055	\$ -	\$ 5,000	\$ 5,000	
Investment Income	9,029	8,928	5,000	10,000	5,000	100.00%
Miscellaneous	122,830	127,220	27,500	35,000	7,500	27.27%
Other Finance Sources	1,010,468	3,684,593	3,270,000	3,779,339	509,339	15.58%
TOTAL REVENUE	\$ 1,869,123	\$ 4,429,796	\$ 3,302,500	\$ 3,829,339	\$ 526,839	15.95%
EXPENDITURES						
O&M	\$ 5,905	\$ 4,042	\$ 6,000	\$ 5,000	\$ (1,000)	(16.67%)
Charges for Services	152,653	269,525	72,800	876,800	804,000	1,104.40%
Government Services	-	-	-	387,500	387,500	
Capital Projects and Equipment	4,571,071	3,040,206	3,525,000	2,175,000	(1,350,000)	(38.30%)
TOTAL EXPENDITURES	\$ 4,729,629	\$ 3,313,773	\$ 3,603,800	\$ 3,444,300	\$ (159,500)	(4.43%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (2,860,506)	\$ 1,116,023	\$ (301,300)	\$ 385,039	\$ 686,339	(227.79%)
ENDING FUND BALANCE	\$ 2,512,484	\$ 3,628,507	\$ 3,327,207	\$ 3,712,246	\$ 385,039	11.57%

Social Services Fund

An additional 24.0 FTE were added in 2017 resulting in an increase in the Salaries and Benefits expenses in 2018. The Social Services Fund includes assigned funds and unassigned funds as part of the total fund balance. Ending fund balance is projected to be \$9.9 million.

Social Services	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 11,130,557	\$ 10,179,629	\$ 10,927,458	\$ 9,736,654	\$ (1,190,804)	(10.90%)
REVENUE						
Property Tax	\$ 10,909,697	\$ 12,270,592	\$ 12,564,628	\$ 14,880,026	\$ 2,315,398	18.43%
Intergovernmental	83,123,306	81,970,101	93,395,333	94,294,547	899,214	0.96%
Miscellaneous	(1,905)	106,728	-	-	-	
TOTAL REVENUE	\$ 94,031,098	\$ 94,347,421	\$ 105,959,961	\$ 109,174,573	\$ 3,214,612	3.03%
EXPENDITURES						
Salaries & Benefits	\$ 36,058,283	\$ 39,415,068	\$ 43,111,554	\$ 47,498,239	\$ 4,386,685	10.18%
O&M	1,302,856	1,367,928	2,115,018	1,977,160	(137,858)	(6.52%)
Charges for Services	57,564,666	52,815,376	61,924,193	59,541,643	(2,382,550)	(3.85%)
Government Services	-	1,221	-	-	-	
Capital Projects and Equipment	56,221	-	-	-	-	
TOTAL EXPENDITURES	\$ 94,982,026	\$ 93,599,593	\$ 107,150,765	\$ 109,017,042	\$ 1,866,277	1.74%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (950,927)	\$ 747,828	\$ (1,190,804)	\$ 157,531	\$ 1,348,335	(113.23%)
ENDING FUND BALANCE	\$ 10,179,629	\$ 10,927,458	\$ 9,736,654	\$ 9,894,185	\$ 157,531	1.62%

DIA Noise Mitigation and Coordinating Fund

The 2016 actuals included a \$10.0 million payment from the City and County of Denver for the Amendatory Intergovernmental Agreement regarding development around the Denver International Airport (DIA). Subsequent payments to municipalities within Adams County were also included in the actual expenditures for 2016. Remaining funds are used to mitigate noise impacts from DIA on County residents. The expenditure budget of \$45,000 in the 2018 adopted budget is included to ensure there is a reasonable amount of appropriation available for noise mitigation payments to residents. Ending fund balance is projected to be \$1.9 million.

Noise Mitigation Fund	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 1,351,246	\$ 1,353,569	\$ 2,019,540	\$ 1,976,140	\$ (43,400)	(2.15%)
REVENUE						
Intergovernmental	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	
Investment Income	2,323	13,391	1,600	7,500	5,900	368.75%
TOTAL REVENUE	\$ 2,323	\$ 10,013,391	\$ 1,600	\$ 7,500	\$ 5,900	368.75%
EXPENDITURES						
Charges for Services	\$ -	\$ 11,000	\$ 45,000	\$ 45,000	\$ -	0.00%
Government Services	-	6,208,920	-	-	-	
Other Finance Uses	-	3,127,500	-	-	-	
TOTAL EXPENDITURES	\$ -	\$ 9,347,420	\$ 45,000	\$ 45,000	\$ -	0.00%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 2,323	\$ 665,971	\$ (43,400)	\$ (37,500)	\$ 5,900	(13.59%)
ENDING FUND BALANCE	\$ 1,353,569	\$ 2,019,540	\$ 1,976,140	\$ 1,938,640	\$ (37,500)	(1.90%)

Developmentally Disabled Fund

In 2018, \$1.5 million will go toward supporting North Metro Community Services. The change in fund balance from 2017 to 2018 is due to the increase in property taxes expected to be received in 2018. The 2018 adopted budget shows a year-end fund balance of \$521,076.

Developmentally Disabled Fund	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 201,798	\$ 214,659	\$ 446,493	\$ 451,355	\$ 4,862	1.09%
REVENUE						
Property Tax	\$ 1,191,576	\$ 1,340,223	\$ 1,372,337	\$ 1,625,230	\$ 252,893	18.43%
TOTAL REVENUE	\$ 1,191,576	\$ 1,340,223	\$ 1,372,337	\$ 1,625,230	\$ 252,893	18.43%
EXPENDITURES						
Charges for Services	\$ 17,869	\$ 20,100	\$ 18,040	\$ 23,860	\$ 5,820	32.26%
Government Services	1,160,846	1,088,288	1,349,435	1,531,649	182,214	13.50%
TOTAL EXPENDITURES	\$ 1,178,715	\$ 1,108,388	\$ 1,367,475	\$ 1,555,509	\$ 188,034	13.75%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 12,861	\$ 231,834	\$ 4,862	\$ 69,721	\$ 64,859	1,334.00%
ENDING FUND BALANCE	\$ 214,659	\$ 446,493	\$ 451,355	\$ 521,076	\$ 69,721	15.45%

Road & Bridge Fund

This fund receives revenues primarily from property taxes, sales taxes, specific ownership taxes, and the Highway Users Tax Fund. Enhancing traffic volume capacity, intersection safety, and improved curb and gutter drainage are the main drivers for the increase in the capital project expenditures. The 2017 adopted budget includes regular maintenance of County roads, streets and bridges. Changes in fund balance from year to year in this fund are impacted by funding requirements for capital improvement projects; the 2018 Adopted Budget includes an ending fund balance of \$39.5 million.

Road & Bridge	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 39,255,551	\$ 45,774,151	\$ 49,877,445	\$ 46,256,437	\$ (3,621,008)	(7.26%)
REVENUE						
Property Tax	\$ 6,027,431	\$ 6,779,328	\$ 6,941,783	\$ 8,221,009	\$ 1,279,226	18.43%
Sales Tax	11,940,065	12,436,839	12,580,395	12,984,210	403,815	3.21%
Other Taxes	11,293,887	12,007,529	11,784,798	12,522,638	737,840	6.26%
Licenses and Permits	187,895	224,138	210,000	225,000	15,000	7.14%
Intergovernmental	12,035,061	11,546,058	9,537,148	10,900,711	1,363,563	14.30%
Charges for Services	1,563,181	1,856,630	1,779,367	1,937,997	158,630	8.91%
Investment Income	2,179	8,832	2,000	9,000	7,000	350.00%
Miscellaneous	61,747	133,978	7,045	63,213	56,168	797.27%
Other Finance Sources	-	-	-	-	-	
TOTAL REVENUE	\$ 43,111,444	\$ 44,993,333	\$ 42,842,536	\$ 46,863,778	\$ 4,021,242	9.39%
EXPENDITURES						
Salaries & Benefits	\$ 4,791,914	\$ 5,283,999	\$ 6,251,770	\$ 6,374,028	\$ 122,258	1.96%
O&M	1,265,232	1,497,838	4,009,550	2,677,850	(1,331,700)	(33.21%)
Charges for Services	10,563,386	13,410,834	14,319,998	17,769,061	3,449,063	24.09%
Government Services	14,302,471	15,415,394	13,082,226	13,530,743	448,517	3.43%
Other Finance Uses	-	-	-	600,000	600,000	
Capital Projects and Equipment	5,669,840	5,281,974	8,800,000	12,657,521	3,857,521	43.84%
TOTAL EXPENDITURES	\$ 36,592,844	\$ 40,890,039	\$ 46,463,544	\$ 53,609,203	\$ 7,145,659	15.38%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 6,518,601	\$ 4,103,294	\$ (3,621,008)	\$ (6,745,425)	\$ (3,124,417)	86.29%
ENDING FUND BALANCE	\$ 45,774,151	\$ 49,877,445	\$ 46,256,437	\$ 39,511,012	\$ (6,745,425)	(14.58%)

Waste Management Fund

The 2017 budgeted included capital expenditures related to the remediation of the old shooting range which was a one-time expense. The 2018 ending fund balance of \$2.4 million will be used to monitor various waste sites located in the County.

Waste Management	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 6,267,793	\$ 4,209,389	\$ 4,466,568	\$ 2,145,313	\$ (2,321,255)	(51.97%)
REVENUE						
Charges for Services	390,665	786,526	555,000	600,000	45,000	8.11%
TOTAL REVENUE	\$ 390,665	\$ 786,526	\$ 555,000	\$ 600,000	\$ 45,000	8.11%
EXPENDITURES						
O&M	-	1,068	480	480	-	0.00%
Charges for Services	179,722	528,279	375,775	375,775	-	0.00%
Capital Projects and Equipment	2,269,348	-	2,500,000	-	(2,500,000)	(100.00%)
TOTAL EXPENDITURES	\$ 2,449,070	\$ 529,347	\$ 2,876,255	\$ 376,255	\$ (2,500,000)	(86.92%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (2,058,404)	\$ 257,179	\$ (2,321,255)	\$ 223,745	\$ 2,545,000	(109.64%)
ENDING FUND BALANCE	\$ 4,209,389	\$ 4,466,568	\$ 2,145,313	\$ 2,369,058	\$ 223,745	10.43%

Capital Facilities Fund

The 0.3% sales tax approved for the construction of capital facilities is deposited into this fund. 2018 capital expenditures in this fund are \$1.2 million, down from 2017 which included expenditures for a new animal shelter and for the remodel of the Community Corrections facility. The 2018 adopted budget includes an ending fund balance of \$45.3 million.

Capital Facilities	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 10,447,629	\$ 97,607,137	\$ 54,679,850	\$ 40,497,472	\$ (14,182,378)	(25.94%)
REVENUE						
Sales Tax	\$ 17,896,382	\$ 18,730,138	\$ 18,637,622	\$ 19,476,315	\$ 838,693	4.50%
Investment Income	31,441	498,987	25,000	30,000	5,000	20.00%
Miscellaneous	233,525	219,618	-	-	-	
Other Finance Sources	85,485,591	-	-	1,670,000	1,670,000	
TOTAL REVENUE	\$ 103,646,939	\$ 19,448,742	\$ 18,662,622	\$ 21,176,315	\$ 2,513,693	13.47%
EXPENDITURES						
O&M	\$ 87,169	\$ 185,074	\$ -	\$ -	\$ -	
Charges for Services	551,072	485,443	-	-	-	
Debt	-	15,014,567	14,095,000	15,162,400	1,067,400	7.57%
Other Finance Uses	12,357,734	-	1,100,000	-	(1,100,000)	(100.00%)
Capital Projects and Equipment	3,491,456	46,690,945	17,650,000	1,200,000	(16,450,000)	(93.20%)
TOTAL EXPENDITURES	\$ 16,487,431	\$ 62,376,029	\$ 32,845,000	\$ 16,362,400	\$ (16,482,600)	(50.18%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 87,159,508	\$ (42,927,287)	\$ (14,182,378)	\$ 4,813,915	\$ 18,996,293	(133.94%)
ENDING FUND BALANCE	\$ 97,607,137	\$ 54,679,850	\$ 40,497,472	\$ 45,311,387	\$ 4,813,915	11.89%

Golf Course Fund

For 2018, the Golf Course Fund has a projected ending fund balance of \$3.1 million; this is an increase of \$346,291 from the 2017 adopted budget.

Golf Course	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 1,335,815	\$ 1,524,461	\$ 2,329,005	\$ 2,725,096	\$ 396,091	17.01%
REVENUE						
Charges for Services	\$ 2,727,205	\$ 2,755,638	\$ 2,863,500	\$ 2,873,500	\$ 10,000	0.35%
Investment Income	1,669	8,985	3,500	5,000	1,500	42.86%
Miscellaneous	260,727	231,680	220,000	220,000	-	0.00%
TOTAL REVENUE	\$ 2,989,601	\$ 2,996,303	\$ 3,087,000	\$ 3,098,500	\$ 11,500	0.37%
EXPENDITURES						
O&M	\$ 387,141	\$ 390,716	\$ 449,039	\$ 451,839	\$ 2,800	0.62%
Charges for Services	2,073,813	1,801,044	1,958,570	2,050,370	91,800	4.69%
Other Finance Uses	340,000	-	-	-	-	-
Capital Projects and Equipment	(0)	-	283,300	250,000	(33,300)	(11.75%)
TOTAL EXPENDITURES	\$ 2,800,955	\$ 2,191,760	\$ 2,690,909	\$ 2,752,209	\$ 61,300	2.28%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 188,646	\$ 804,543	\$ 396,091	\$ 346,291	\$ (49,800)	(12.57%)
ENDING FUND BALANCE	\$ 1,524,461	\$ 2,329,005	\$ 2,725,096	\$ 3,071,387	\$ 346,291	12.71%

Stormwater Utility Fund

In 2012 the Adams County Board of County Commissioners approved the creation of the Stormwater Utility Fund. All expenditures in this fund are related to planned drainage projects and support costs. The capital budget for 2018 is \$1.8 million which is related to the Kalcevik Gulch project. Ending fund balance is expected to be \$6.9 million in 2018.

Stormwater Utility	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 3,455,477	\$ 5,065,135	\$ 6,763,516	\$ 7,114,720	\$ 351,204	5.19%
REVENUE						
Charges for Services	2,315,284	2,288,521	2,215,250	2,231,250	16,000	0.72%
Miscellaneous	12,126	(4,424)	-	-	-	
TOTAL REVENUE	\$ 2,327,410	\$ 2,284,096	\$ 2,215,250	\$ 2,231,250	\$ 16,000	0.72%
EXPENDITURES						
Salaries & Benefits	\$ 220,559	\$ 269,731	\$ 305,791	\$ 344,826	\$ 39,035	12.77%
O&M	5,879	5,961	6,950	6,950	-	0.00%
Charges for Services	181,313	310,024	235,370	284,721	49,351	20.97%
Government Services	310,000	-	-	-	-	
Other Finance Uses	-	-	-	-	-	
Capital Projects and Equipment	-	-	1,315,935	1,828,506	512,571	38.95%
TOTAL EXPENDITURES	\$ 717,752	\$ 585,716	\$ 1,864,046	\$ 2,465,003	\$ 600,957	32.24%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 1,609,658	\$ 1,698,381	\$ 351,204	\$ (233,753)	\$ (584,957)	(166.56%)
ENDING FUND BALANCE	\$ 5,065,135	\$ 6,763,516	\$ 7,114,720	\$ 6,880,967	\$ (233,753)	(3.29%)

Front Range Airport Fund

One of two funds related to the Front Range Airport, the Front Range Airport Fund is reserved for the operations of the general aviation airport, which was inherited from the former Front Range Airport Authority. The 2018 adopted budget includes increased capital expenditures due to the rehab of Taxi Way A7. Ending fund balance is expected to be \$1.9 million.

Front Range Airport Fund	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 1,942,428	\$ 2,315,663	\$ 2,388,896	\$ 2,396,410	\$ 7,514	0.31%
REVENUE						
Intergovernmental	\$ 15,152	\$ 283,756	\$ 310,104	\$ 509,617	\$ 199,513	64.34%
Charges for Services	2,218,431	2,331,917	2,713,978	2,606,699	(107,279)	(3.95%)
Miscellaneous	24,964	(210,496)	5,000	2,500	(2,500)	(50.00%)
Other Finance Sources	560,000	500,000	400,000	400,000	-	0.00%
TOTAL REVENUE	\$ 2,818,546	\$ 2,905,177	\$ 3,429,082	\$ 3,518,816	\$ 89,734	2.62%
EXPENDITURES						
Salaries & Benefits	\$ 1,037,014	\$ 1,090,711	\$ 1,168,441	\$ 1,324,201	\$ 155,760	13.33%
O&M	842,708	747,354	1,158,220	1,159,859	1,639	0.14%
Charges for Services	565,589	993,879	711,574	974,765	263,191	36.99%
Capital Projects and Equipment	0	-	383,333	588,463	205,130	53.51%
TOTAL EXPENDITURES	\$ 2,445,311	\$ 2,831,944	\$ 3,421,568	\$ 4,047,288	\$ 625,720	18.29%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 373,235	\$ 73,233	\$ 7,514	\$ (528,472)	\$ (535,986)	(7,133.16%)
ENDING FUND BALANCE	\$ 2,315,663	\$ 2,388,896	\$ 2,396,410	\$ 1,867,938	\$ (528,472)	(22.05%)

Water and Wastewater Treatment Fund

The Water and Wastewater Treatment Fund was combined with the Front Range Airport Fund effective January 1, 2017. The ending fund balance was transferred to the Front Range Airport Fund.

Waste Water Treatment Fund	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017 *	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 36,767	\$ 241,685	\$ 471,147	\$ -	\$ (471,147)	(100.00%)
REVENUE						
Charges for Services	\$ 21,264	\$ 21,025	\$ -	\$ -	\$ -	
Other Finance Sources	304,125	329,752	-	-	-	
TOTAL REVENUE	\$ 325,389	\$ 350,777	\$ -	\$ -	\$ -	
EXPENDITURES						
Salaries & Benefits	\$ 15,688	\$ -	\$ -	\$ -	\$ -	
O&M	3,703	10,098	-	-	-	
Charges for Services	85,602	101,606	-	-	-	
Debt	15,478	9,612	-	-	-	
TOTAL EXPENDITURES	\$ 120,471	\$ 121,315	\$ -	\$ -	\$ -	
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 204,918	\$ 229,462	\$ -	\$ -	\$ -	
ENDING FUND BALANCE	\$ 241,685	\$ 471,147	\$ -	\$ -	\$ -	

* Adopted 2017 Ending Fund Balance is forced to \$0 to reflect the transfer of the Ending Fund Balance to the Front Range Airport Fund as these funds were combined effective January 1, 2017.

Fleet Management Fund

Fund balance is designated for the future replacement of the County's fleet. Revenues coming into the fund are designed to cover the cost of maintaining and replacing equipment over time. Transfers in from the General fund and Road & Bridge fund are used to offset non-recovered inflation costs of replacement vehicles. Fluctuation from budget to actual expenditures can be significant as factors influencing the decision to replace vehicles can change mid-year. Replacing vehicles with less costly and more fuel efficient vehicles is a goal of the County. The 2018 ending fund balance is projected to be \$16.1 million, a decrease of \$5.3 million from the 2017 adopted budget.

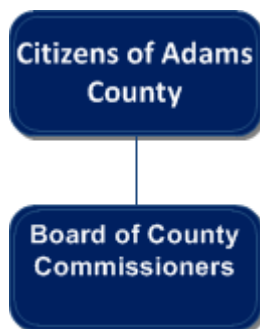
Fleet Mgmt	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 18,025,451	\$ 20,844,513	\$ 24,127,397	\$ 21,332,350	\$ (2,795,047)	(11.58%)
REVENUE						
Miscellaneous	6,268,051	6,421,597	6,846,903	7,543,644	696,741	10.18%
G/L on Sale of Assets	163,960	547,636	250,000	410,000	160,000	64.00%
TOTAL REVENUE	\$ 6,432,011	\$ 6,969,233	\$ 7,096,903	\$ 7,953,644	\$ 856,741	12.07%
EXPENDITURES						
Salaries & Benefits	\$ 1,359,489	\$ 1,333,771	\$ 1,543,617	\$ 1,523,558	\$ (20,059)	(1.30%)
O&M	1,853,516	1,919,550	2,730,584	2,955,694	225,110	8.24%
Charges for Services	399,944	433,028	265,249	420,141	154,892	58.39%
Other Finance Uses	-	-	-	50,700	50,700	
Capital Projects and Equipment	-	-	5,352,500	8,255,500	2,903,000	54.24%
TOTAL EXPENDITURES	\$ 3,612,948	\$ 3,686,349	\$ 9,891,950	\$ 13,205,593	\$ 3,313,643	33.50%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 2,819,062	\$ 3,282,884	\$ (2,795,047)	\$ (5,251,949)	\$ (2,456,902)	87.90%
ENDING FUND BALANCE	\$ 20,844,513	\$ 24,127,397	\$ 21,332,350	\$ 16,080,401	\$ (5,251,949)	(24.62%)

Insurance Fund

In the Insurance Fund, year-end balance is reserved for liabilities resulting from health, unemployment, workers' compensation, and property or casualty insurance claims. The fund has an estimated ending fund balance of \$3.5 million.

Insurance Fund	ACTUAL 2015	ACTUAL 2016	ADOPTED 2017	ADOPTED 2018	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 3,503,136	\$ 5,152,297	\$ 4,545,362	\$ 4,445,933	\$ (99,429)	(2.19%)
REVENUE						
Charges for Services	\$ 16,675,918	\$ 17,693,608	\$ 22,949,460	\$ 22,949,460	\$ -	0.00%
Miscellaneous	530,755	48,816	-	-	-	-
TOTAL REVENUE	\$ 17,206,674	\$ 17,742,423	\$ 22,949,460	\$ 22,949,460	\$ -	0.00%
EXPENDITURES						
Salaries & Benefits	\$ 408,510	\$ 475,451	\$ 514,722	\$ 679,977	\$ 165,255	32.11%
O&M	34,348	99,272	87,658	167,000	79,342	90.51%
Charges for Services	15,114,655	17,774,633	22,446,509	23,083,613	637,104	2.84%
TOTAL EXPENDITURES	\$ 15,557,513	\$ 18,349,357	\$ 23,048,889	\$ 23,930,590	\$ 881,701	3.83%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 1,649,161	\$ (606,934)	\$ (99,429)	\$ (981,130)	\$ (881,701)	886.76%
ENDING FUND BALANCE	\$ 5,152,297	\$ 4,545,362	\$ 4,445,933	\$ 3,464,803	\$ (981,130)	(22.07%)

Board of County Commissioners



Board of County Commissioners - Purpose Statement

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

Board of County Commissioners - Primary Services

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

Board of County Commissioners - Governing Principles

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

Board of County Commissioners - Budget Summary

Board of County Commissioners Budget Summary

Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	23,598	-	25,000	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	11,250	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
Total Revenue	\$ 23,598	\$ 11,250	\$ 25,000	\$ -

Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 917,990	\$ 920,112	\$ 1,036,639	\$ 1,162,402
Total Expenditures	\$ 917,990	\$ 920,112	\$ 1,036,639	\$ 1,162,402

Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Board of County Commissioners	\$ 917,990	\$ 920,112	\$ 1,036,639	\$ 1,162,402
Total Expenditures	\$ 917,990	\$ 920,112	\$ 1,036,639	\$ 1,162,402

Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 733,054	\$ 734,121	\$ 831,402	\$ 938,464
Operations & Maintenance	139,549	148,791	168,500	185,500
Charges for Services	45,387	37,201	36,737	38,438
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
Total Expenditures	\$ 917,990	\$ 920,112	\$ 1,036,639	\$ 1,162,402

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

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Board of County Commissioners	7.00	9.00	(1.00)	-	8.00
Total FTEs	7.00	9.00	(1.00)	-	8.00

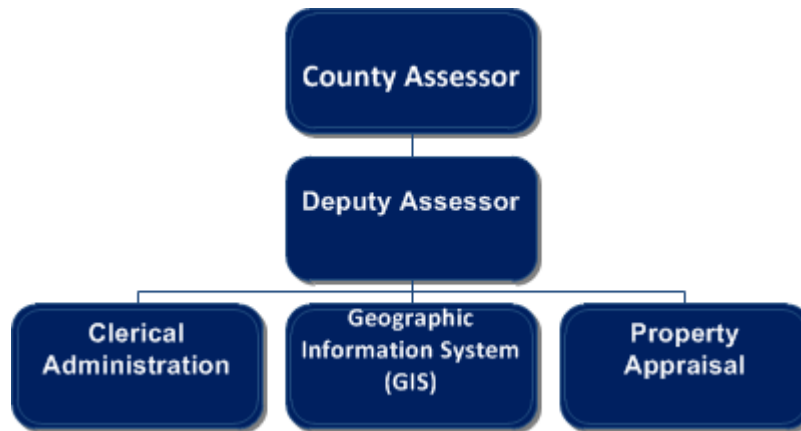
Board of County Commissioners - 2018 Budget Highlights

- No budget highlights for 2018.

Board of County Commissioners - Performance Measures

- See Performance Measures contained within all operating departments.

Assessor's Office



Assessor's Office - Purpose Statement

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

Assessor's Office - Primary Services

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

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

Assessor's Office - Current Year Objectives

- New in 2017, all properties receiving a Notice of Valuation will now be able to appeal through an On-line process in addition to the U.S. Postal Service, E-Mail, Facsimile or in Person.
- Provide fair and equitable values for all real and personal property through an automated valuation and administration system.
- Integration of the GIS, new construction permitting, abstract of assessment, tax authorities, levies, and other similar systems or program applications to operate and function as a single unit through the Computer Assisted Mass Appraisal System (CAMA) and the administrative system in the Assessor's Office.
- Provide assessment information through the CAMA and Administrative system on an efficient and routine basis to taxpayers, private businesses, County officials, County departments, state officials, state departments, federal departments and other interested or concerned citizens.
- Continue training for damage assessment responsibilities in the event of a natural or man-made disaster.

Assessor's Office - Budget Summary

County Assessor Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	79,891	69,141	76,000	75,000
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
Total Revenue	\$ 79,891	\$ 69,141	\$ 76,000	\$ 75,000
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 4,059,194	\$ 4,056,043	\$ 4,540,241	\$ 4,824,475
Total Expenditures	\$ 4,059,194	\$ 4,056,043	\$ 4,540,241	\$ 4,824,475
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Assessor GIS	\$ 436,079	\$ 460,044	\$ 525,431	\$ 580,900
County Assessor	3,623,115	3,595,998	4,014,810	4,243,575
Total Expenditures	\$ 4,059,194	\$ 4,056,043	\$ 4,540,241	\$ 4,824,475
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 3,525,079	\$ 3,653,398	\$ 3,990,030	\$ 4,248,205
Operations & Maintenance	66,590	49,059	87,400	84,600
Charges for Services	467,525	353,586	462,811	491,670
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
Total Expenditures	\$ 4,059,194	\$ 4,056,043	\$ 4,540,241	\$ 4,824,475

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

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Assessor GIS	6.00	7.00	-	-	7.00
County Assessor	39.00	39.00	2.00	-	41.00
Total FTEs	45.00	46.00	2.00	-	48.00

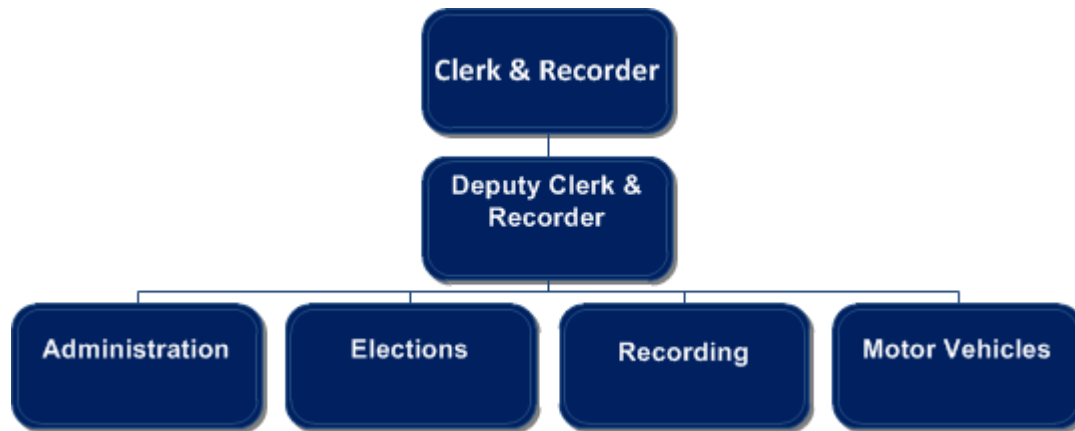
Assessor's Office - 2018 Budget Highlights

- No budget highlights for 2018.

Assessor's Office - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
County Assessor				
Number of Parcels Assessed	183,684	185,079	185,253	188,000
Number of Taxable Parcels Assessed	178,736	177,504	181,432	185,000
Taxpayers Protests	3,432	570	11,162	2,000
Protests/Taxable Parcel Assessed	3,432	769	11,162	2,000
Oil & Gas Production Wells	1,075	1,046	1,046	1,046
County Board of Equalization Cases	1,043	171	1,374	250
Parcels Assessed/FTE	4,271	4,207	4,139	4,100

Clerk & Recorder's Office



Clerk & Recorder's Office - Purpose Statement

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

Clerk & Recorder's Office - Primary Services

Administration

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

Real Estate and Recording

- Recording of documents and over the counter services for the citizens and businesses of Adams County. Recording services include imaging and consistent indexing of various hardcopy and electronic documents. Over the counter services include recording requests, copy requests, public record searches, issuance of marriage licenses and civil union licenses and general inquiries.
- Provide intranet access to document indexes and images for the public from 1960-current.
- Provide images of recorded maps to the Assessor, Planning & Development department and ADCOM.
- Provide daily export of Transfer Declarations to the Assessor's office.
- Provide recorded information to Colorado State Archives.
- Provide recorded marriage license information to the Colorado Department of Vital Statistics.

Elections

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

Motor Vehicle

- Act as agent of the Colorado Department of Revenue for all motor vehicle transactions.
- Assure compliance with motor vehicle titling, lien filing and registration statutes, rules and regulations including enforcement of emissions, insurance, Secure and Verifiable ID and E-470 toll violations.
- Verify qualifications and issue disability parking placards.
- Maintain and assure the confidentiality of all motor vehicle records.
- Collect and distribute fees and taxes for Adams County and other governmental entities.
- Establish and maintain a County-wide street locator system for taxing jurisdictions with Adams County.
- Issue marriage licenses and register eligible individuals to vote.

Clerk & Recorder's Office - Current Year Objectives

Real Estate and Recording

- Begin preserving historic document project in order of priority.
- Continue to index historic digitized images to make available for public to purchase online.
- Continue to record, index, scan and return recorded documents to customers over the counter.
- Work to increase eRecording percentages.
- Continue to utilize the online marriage application to improve customer lobby flow.

Elections

- Key and proof all registration documents into the Statewide Colorado Registration and Election (SCORE) System within legal timeframes.
- Track productivity and accuracy achievements of each Specialist against set benchmark standards.
- Document all processes related to the conduct of the Primary and General Elections.
- Prepare internal calendars defining responsibilities.
- Cultivate top tier staff and election judges.
- Encourage student participation in the election process through voter registration and serving as an election judge.
- Maintain an accurate website with timely election related information added to and removed as necessary.
- Maintain outreach programs to high schools and health care facilities.
- Increase public education of the election processes, including registration and voting through outreach programs.
- Increase customer participation in the Online Voter Registration Renewal program.

Motor Vehicle

- Prompt completion of title transactions received in our offices from dealers and financial institutions.
- Conduct regular staff meetings to support continued training.
- Increase customer participation in the Online Registration Renewal program.
- Conduct regular staff meetings to support continued training.
- Quality checks of processed title transactions.
- Continued enforcement of E-470 toll violations.
- Begin issuance of license plates in the County to 175, the majority with special requirements.
- Continued participation on the Colorado State Title and Registration System (CSTARS)
- Participation in the development of the new motor vehicle data base (DRIVES) with subject matter expert participation.
- Continued participation in the development of the new motor vehicle data base (DRIVES) with staff participation on various committees.
- Participation in the Motor Vehicle Statute Review Committee (MVSRC).

Clerk & Recorder's Office - Budget Summary

County Clerk and Recorder Budget Summary

Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	16,667	16,506	14,701	77,675
Intergovernmental	-	-	-	-
Charges for Services	10,710,677	11,371,851	11,136,970	11,927,090
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	106,913	111,045	100,000	100,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
Total Revenue	\$ 10,834,257	\$ 11,499,402	\$ 11,251,671	\$ 12,104,765

Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 7,375,319	\$ 9,359,640	\$ 8,608,783	\$ 9,775,185
Total Expenditures	\$ 7,375,319	\$ 9,359,640	\$ 8,608,783	\$ 9,775,185

Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
CLK Administration	\$ 242,318	\$ 280,344	\$ 317,194	\$ 344,501
CLK Elections	1,655,508	3,115,006	1,701,075	2,798,831
CLK Motor Vehicle	4,726,193	5,080,717	5,077,144	5,586,687
CLK Recording	751,300	883,573	1,513,370	1,045,166
Total Expenditures	\$ 7,375,319	\$ 9,359,640	\$ 8,608,783	\$ 9,775,185

Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 5,786,601	\$ 6,795,789	\$ 6,644,410	\$ 7,631,566
Operations & Maintenance	401,520	594,599	444,378	460,319
Charges for Services	943,299	1,283,461	904,995	1,683,300
Debt	-	-	-	-
Governmental Services	70	-	-	-
Capital	243,829	685,790	615,000	-
Other Finance Uses	-	-	-	-
Total Expenditures	\$ 7,375,319	\$ 9,359,640	\$ 8,608,783	\$ 9,775,185

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

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Administration	2.50	2.00	-	-	2.00
CLK Elections	15.00	15.00	-	-	15.00
Motor Vehicle	70.00	70.00	-	2.00	72.00
Recording	8.00	10.50	-	-	10.50
Total FTEs	95.50	97.50	-	2.00	99.50

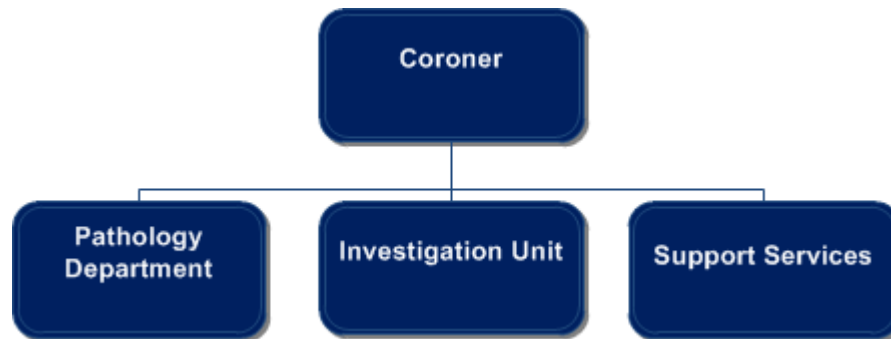
Clerk & Recorder's Office - 2018 Budget Highlights

- \$514,577 in additional Real Estate and Miscellaneous revenue.
- \$1,440,080 in expenses related to 2018 elections.
- \$143,272 in additional security expenses for the Motor Vehicle division.
- \$167,871 for 2.0 FTE Assistant Motor Vehicle Manager and MV Training Assistant.

Clerk & Recorder's Office - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
Recording				
Documents & Marriage Licenses Recorded	102,052	117,181	115,000	118,500
Marriage Licenses Issued	2364	2432	2100	2150
Walk-In Recording Customers Served	18,990	23,335	23,550	17,000
Recording Customer Calls Received	7645	7,800	8,200	7,500
Elections				
Total Registered Voters	263,095	246,259	273,813	295,000
Total Active Voters	207,035	203,530	236,491	255,000
Total In-Active Voters	56,060	42,729	37,322	42,000
Motor Vehicles				
Motor Vehicle Transaction Statistics	768,787	771,798	850,000	875,000
Customers Served	449,151	480,591	466,000	470,000
Telephone Calls Answered	70,607	74,556	96,000	100,000
Online Vehicle Registration Renewals	51,453	55,168	70,000	75,000

Coroner's Office



Coroner's Office - Purpose Statement

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

Coroner's Office - Primary Services

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

Coroner's Office - Current Year Objectives

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

Coroner's Office - Budget Summary

County Coroner Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	331,610	282,518	337,750	315,700
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	5	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
Total Revenue	\$ 331,610	\$ 282,523	\$ 337,750	\$ 315,700
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 1,984,973	\$ 2,262,217	\$ 2,561,514	\$ 2,543,410
Total Expenditures	\$ 1,984,973	\$ 2,262,217	\$ 2,561,514	\$ 2,543,410
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
County Coroner	\$ 1,984,973	\$ 2,262,217	\$ 2,561,514	\$ 2,543,410
Total Expenditures	\$ 1,984,973	\$ 2,262,217	\$ 2,561,514	\$ 2,543,410
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 1,052,035	\$ 1,122,524	\$ 1,217,753	\$ 1,448,095
Operations & Maintenance	94,608	186,949	107,445	122,045
Charges for Services	838,330	952,745	806,316	973,270
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	430,000	-
Other Finance Uses	-	-	-	-
Total Expenditures	\$ 1,984,973	\$ 2,262,217	\$ 2,561,514	\$ 2,543,410

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

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
County Coroner	14.00	14.00	-	1.75	15.75
Total FTEs	14.00	14.00	-	1.75	15.75

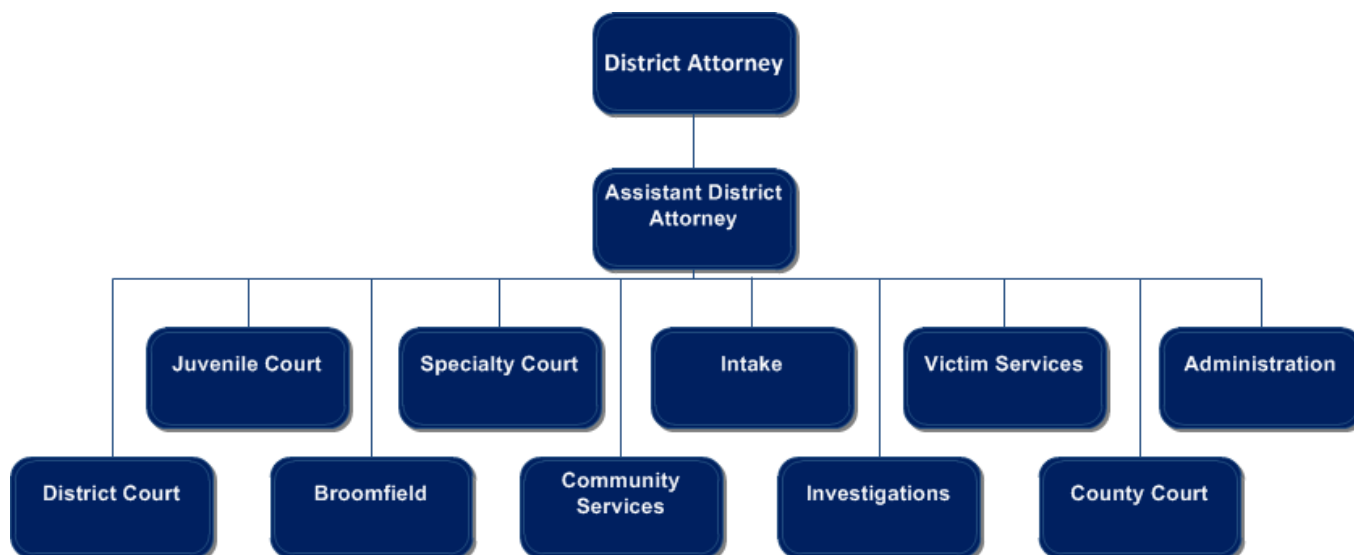
Coroner's Office - 2018 Budget Highlights

- \$60,831 for .75 FTE Forensic Autopsy Technician
- \$96,702 for 1.0 FTE Death Investigator.

Coroner's Office - Performance Measures

Performance Measures	2014 Actual	2015 Actual	2017 Estimated	2018 Objective
Coroner's Office				
Number of Reported Deaths	3,389	3,478	3,642	3,810
Number of Autopsies	523	558	581	602

District Attorney's Office



District Attorney's Office - Purpose Statement

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

District Attorney's Office - Primary Services

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

District Attorney's Office - Current Year Objectives

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

District Attorney's Office - Budget Summary

District Attorney Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	2,120,064	2,482,449	1,941,073	2,498,809
Charges for Services	1,749,276	1,889,776	1,866,221	2,198,371
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	722	500	500
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
Total Revenue	\$ 3,869,340	\$ 4,372,947	\$ 3,807,794	\$ 4,697,680
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 17,004,554	\$ 18,334,895	\$ 19,238,125	\$ 20,768,984
Total Expenditures	\$ 17,004,554	\$ 18,334,895	\$ 19,238,125	\$ 20,768,984
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
District Attorney's Office	\$ 14,817,601	\$ 15,646,584	\$ 16,963,905	\$ 17,889,434
Victim Compensation	1,125,000	1,540,000	1,000,000	1,500,000
Diversion Program	1,061,953	1,148,311	1,274,220	1,379,550
Total Expenditures	\$ 17,004,554	\$ 18,334,895	\$ 19,238,125	\$ 20,768,984
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 14,834,025	\$ 15,716,355	\$ 16,711,918	\$ 17,626,299
Operations & Maintenance	301,620	346,207	518,070	428,113
Charges for Services	703,828	684,775	934,863	1,044,801
Debt	-	-	-	-
Governmental Services	1,127,500	1,553,788	1,073,274	1,570,774
Capital	37,582	33,769	-	98,997
Other Finance Uses	-	-	-	-
Total Expenditures	\$ 17,004,554	\$ 18,334,895	\$ 19,238,125	\$ 20,768,984

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

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
District Attorney's Office	157.50	160.50	-	6.00	166.50
Diversion Program	14.00	14.00	-	-	14.00
Total FTEs	171.50	174.50	-	6.00	180.50

District Attorney's Office - 2018 Budget Highlights

- \$98,997 IT server nodes and storage.
- \$111,655 Crime Victim and VALE Grant increases, offset by an equal amount of revenue.
- \$500,000 Victim Compensation increase, offset by an equal amount of revenue.
- \$530,518 for 6.0 FTEs new Paralegals.

District Attorney's Office - Performance Measures

Performance Measures	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
District Attorney's Office				
Jury Trials	108	109	100	106
Felony Filings	4,248	4,543	5,033	4,788
Traffic and Misdemeanor Cases	38,042	31,680	32,159	31,920
Juvenile Filings	569	644	584	614
Domestic Violence Filings	1,363	1,355	1,331	1,343
Traffic Cases	17,093	15,379	14,435	14,907
DUI/DWAI	2,718	2,487	2,267	2,377

Sheriff's Office



Sheriff's Office - Purpose Statement

Mission: *Unity through Trust... Trust through Connection*

Vision: *To be the Model for Public Safety through Unity, Leadership & Community Partnerships Built on a Foundation of Trust.*

The Sheriff's Office acts on behalf of and alongside the community to create partnerships with citizens by responding to stated and anticipated needs and through enforcement of county, state and federal laws. Volunteer services such as those provided by Reserve deputies, Sheriff's Posse deputies, Chaplains, Victim Advocates and Explorers provide opportunities for citizens to become directly involved in the law enforcement activities within their communities.

Sheriff's Office - Primary Services

Law enforcement needs are met by providing leadership, equal opportunity employment, training, service of civil documents, extradition of suspected criminals, records retention, processing of evidence, response to, and investigation of criminal incidents and by detaining and incarcerating suspected and convicted criminal offenders. Services are organized into the following sections:

- The Administrative Services Division provides administrative support and expertise in the areas of Finance, Human Resources, Information Technology and Records Management to the other divisions of the Sheriff's Office. In addition, the division is responsible for Agency-wide Communications and Concealed Handgun Permits.
- The Jail Division is responsible for providing a safe and humane environment for persons incarcerated at the Adams County Detention Facility. Jail personnel manage the movement, behavior, and transportation of inmates.
- The Detective Division investigates, apprehends, and prosecution of criminal offenders for the Adams County Sheriff's Office.
- The Patrol Division provides law enforcement services, community policing, and traffic safety to the communities of unincorporated Adams County.
- The Professional Standards Division is responsible for the Adams County Sheriff's Academy, Internal Training and the FLATROCK Regional Training Center. This division is also responsible for policy and procedure development and maintenance.

Sheriff's Office - Current Year Objectives

Office of the Sheriff

- Enhanced Community Partnerships and Trust
- High Performing, Fiscally Sustainable Agency
- Modern and Professional Public Safety
- Professional and Unified Agency
- Quality Employee Development
- Provide timely and efficient services related to Concealed Handgun Permit regulations for Citizens.

Administrative Services Division

- Attract and retain qualified paid and volunteer staff
- High Performing, Fiscally Sustainable Agency
- Continue a leadership/career development program to assist employees in preparing for the future and develop leaders for the Sheriff's Office.

Jail Division

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

Detective Division

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

Patrol Division

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

Professional Standards Division

- To continually provide the highest-quality training at the Adams County Sheriff's Office POST Academy.
- Continue to offer high-quality firearm training for the citizens of Adams County at our Regional Training Center.
- Continue to seek ways to expand services to the law enforcement community through the expansion of the FLATROCK Regional Training Center.
- Connect with the community by hosting events at the FLATROCK Regional Training Center.

Sheriff's Office - Budget Summary

County Sheriff Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	6,325	-	-	-
Intergovernmental	772,251	1,048,747	535,939	344,206
Charges for Services	4,216,039	4,147,822	4,065,391	5,115,329
Fines & Forfeitures	801,393	959,614	1,154,455	1,258,080
Investment Income	-	-	-	-
Miscellaneous	128,678	268,116	346,894	71,244
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	321,000	-
Total Revenue	\$ 5,924,686	\$ 6,424,299	\$ 6,423,679	\$ 6,788,859
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 59,965,485	\$ 63,449,665	\$ 71,595,179	\$ 76,102,669
FLATROCK Facility Fund	-	-	279,789	581,959
Total Expenditures	\$ 59,965,485	\$ 63,449,665	\$ 71,874,968	\$ 76,684,628
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Criminal Justice Planning	\$ 109,847	\$ 218,368	\$ 178,030	\$ 138,787
SO-Administrative Services	9,250,651	8,979,067	8,317,036	9,975,298
SO-Corrections	33,259,379	34,531,697	40,174,705	42,082,184
SO-Detectives	4,264,332	4,541,226	6,418,601	6,623,740
SO-Flatrock Facility	-	-	279,789	581,959
SO-Patrol	11,792,900	12,717,372	13,896,839	15,475,772
SO-Professional Standards	1,288,374	2,461,936	2,609,968	1,806,888
Total Expenditures	\$ 59,965,485	\$ 63,449,665	\$ 71,874,968	\$ 76,684,628
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 45,725,015	\$ 48,087,487	\$ 53,360,361	\$ 57,276,664
Operations & Maintenance	1,829,981	2,541,620	2,674,898	2,834,289
Charges for Services	12,085,110	12,398,963	14,289,049	14,711,413
Debt	-	-	-	-
Governmental Services	48,121	28,623	-	-
Capital	277,258	392,972	1,550,660	1,787,262
Other Finance Uses	-	-	-	75,000
Total Expenditures	\$ 59,965,485	\$ 63,449,665	\$ 71,874,968	\$ 76,684,628

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

Full-Time Equivalent Positions (FTE)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Administrative Services	58.00	62.00	3.00	-	65.00
Corrections	307.50	318.50	-	2.00	320.50
Criminal Justice Planning	1.00	1.00	-	-	1.00
Detectives	43.00	44.00	-	1.00	45.00
FLATROCK Facility	-	1.00	-	-	1.00
Patrol	123.50	121.50	-	7.00	128.50
Professional Standards	10.00	9.00	-	-	9.00
Total FTEs	543.00	557.00	3.00	10.00	570.00

Sheriff's Office - 2018 Budget Highlights

- \$39,000 for a replacement bomb suit and helmet.
- \$300,000 for a spacing study of the cells at the Detention Facility.
- \$956,762 for redesign/expansion of the Courthouse driveway and secure parking area.
- \$1,013,911 for 10.0 additional FTEs: 1.0 Victim Advocate, 4.0 Deputies, 1.0 Juvenile Services Unit Deputy, 2.0 Sergeants, 1.0 Detention Specialist and 1.0 Jail Population Manager.

Sheriff's Office - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
Office of the Sheriff				
Internal Affairs investigations	35	35	48	55
Jail Division				
On Site Visitors Processed	6,430	4,226	4,733	4,828
Off Site Video Visits	8,455	9,314	9,779	10,267
Professional Visits	8,635	9,718	10,203	10,713
Total for all Inmate Visits	23,520	20,015	21,016	22,066
Bonds Processed	9,996	11,845	12,437	13,058
Inmate Phone Calls	346,471	126,541	132,868	139,511
Total Off Site Medical Transports	396	290	304	319
Total Booking Received	16,447	18,497	18,887	19,244
Total Booking Released	16,727	18,374	18,741	19,116
Total Processed Booking & Receiving	33,174	36,871	37,628	38,360
Medical Unit Admissions	15,949	15,222	15,983	16,782
Off Site Inpatient Security Assignments	37	53	56	60
Mental Health Visits	12,723	12,897	13,541	14,218
Video Advisals	9,791	10,346	10,552	10,763
Pretrial Screening Assessments	12,585	11,712	11,946	12,185
Inmate Meals	1,015,112	1,109,483	1,131,672	1,156,306
Detective Division				
Total assigned cases	5,474	5,520	5,779	5,896
Average case load per detective, monthly	28	29	28	28
Sex offenders registered	1,033	1,100	956	953
Crimes reported	18,650	18,730	21,207	22,086
Pawn slips received	50,618	32,333	29,498	26,663

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
Patrol Division				
ADCOM/citizen CFS/officer initiated events	103,094	109,844	113,139	116,533
Field contact cards	NA	5,677	5,847	6022
Criminal summons	11,349	13,800	14,215	14,641
Juvenile arrests	312	323	332	341
Adult arrests	4,957	5,509	5,674	5,844
Administrative Services				
Employment applications/hired			3,978/59	4,000/64
New concealed handgun permit applications	1,884	2,863	2,367	2,500
Renewal concealed handgun permit applications	891	754	967	1,000
New concealed handgun permits issued	1,702	2,449	2,477	2,460
Renewal concealed handgun permits issued	756	485	967	990
Total combined concealed handgun permits issued	2,458	2,934	3,444	3,460
Number of permits denied (including renewals)	38	42	8	10
Number of permits suspended or revoked	41	41	43	40
Number of permits replaced or duplicated	39	27	37	30

Surveyor's Office

Surveyor

Surveyor's Office - Purpose Statement

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

Surveyor's Office - Primary Services

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

Surveyor's Office - Current Year Objectives

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

Surveyor's Office - Budget Summary

County Surveyor Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 18,125	\$ 19,986	\$ 20,315	\$ 21,660
Total Expenditures	\$ 18,125	\$ 19,986	\$ 20,315	\$ 21,660
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
County Surveyor	\$ 18,125	\$ 19,986	\$ 20,315	\$ 21,660
	-	-	-	-
Total Expenditures	\$ 18,125	\$ 19,986	\$ 20,315	\$ 21,660
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 18,125	\$ 19,986	\$ 20,315	\$ 21,660
Operations & Maintenance	-	-	-	-
Charges for Services	-	-	-	-
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
Total Expenditures	\$ 18,125	\$ 19,986	\$ 20,315	\$ 21,660

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

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
County Surveyor	1.00	1.00	-	-	1.00
Total FTEs	1.00	1.00	-	-	1.00

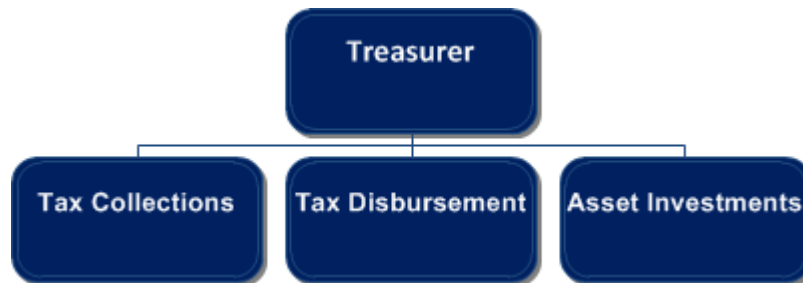
Surveyor's Office - 2018 Budget Highlights

- No budget highlights for 2018.

Surveyor's Office - Performance Measures

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

Treasurer's Office



Treasurer's Office - Purpose Statement

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

Treasurer's Office - Primary Services

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

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

Treasurer's Office - Current Year Objectives

- Work with vendor to offer affordable electronic payment options.
- Implement kiosk tax payment stations at various locations in the community.
- Maintain an accurate and innovative "self serve" website.
- Continue archiving solutions to meet document retention requirements.
- Implement survey tools to measure customer satisfaction.
- Finalize internal policy and procedure manual.
- Facilitate additional locations (satellite offices) during deadline weeks to receive tax payments.
- Improve professional development of staff through continued education and training seminars.
- Continue efforts to reduce the use of paper reporting.
- Continue partnering with local agencies to educate new homeowners and business owners on property tax assessments.

Treasurer's Office - Budget Summary

County Treasurer Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	10,770	15,850	7,000	10,000
Intergovernmental	-	-	-	-
Charges for Services	2,837,421	3,234,399	3,136,469	3,241,050
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	216,743	136,997	165,000	155,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
Total Revenue	\$ 3,064,933	\$ 3,387,246	\$ 3,308,469	\$ 3,406,050
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 1,083,360	\$ 990,220	\$ 1,137,977	\$ 1,234,782
Total Expenditures	\$ 1,083,360	\$ 990,220	\$ 1,137,977	\$ 1,234,782
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
County Treasurer	\$ 1,083,360	\$ 990,220	\$ 1,137,977	\$ 1,234,782
	-	-	-	-
Total Expenditures	\$ 1,083,360	\$ 990,220	\$ 1,137,977	\$ 1,234,782
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 724,883	\$ 683,547	\$ 695,388	\$ 793,651
Operations & Maintenance	26,124	15,127	28,700	23,900
Charges for Services	332,354	291,546	413,889	417,231
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
Total Expenditures	\$ 1,083,360	\$ 990,220	\$ 1,137,977	\$ 1,234,782

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

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
County Treasurer	11.00	11.00	-	-	11.00
Total FTEs	11.00	11.00	-	-	11.00

Treasurer's Office – 2018 Budget Highlights

- No budget highlights for 2018.

Treasurer's Office - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
Treasurer's Office				
Number of Electronic Tax Statements	1,461	2,208	2,366	3,200
Number of Electronic Tax Payments	7,820	8,530	14,383	18,000

Public Trustee's Office

Public Trustee

Public Trustee's Office - Purpose Statement

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

Public Trustee's Office - Primary Services

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

Public Trustee's Office - Budget Summary

Public Trustee Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	592,105	575,418	225,000	235,000
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
Total Revenue	\$ 592,105	\$ 575,418	\$ 225,000	\$ 235,000
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 299,997	\$ 308,188	\$ 400,157	\$ 381,223
Total Expenditures	\$ 299,997	\$ 308,188	\$ 400,157	\$ 381,223
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Public Trustee	\$ 299,997	\$ 308,188	\$ 400,157	\$ 381,223
Total Expenditures	\$ 299,997	\$ 308,188	\$ 400,157	\$ 381,223
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 303,609	\$ 311,753	\$ 333,631	\$ 331,104
Operations & Maintenance	299,109	316,682	11,515	12,460
Charges for Services	(302,721)	(320,248)	55,011	37,659
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
Total Expenditures	\$ 299,997	\$ 308,188	\$ 400,157	\$ 381,223

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

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Public Trustee	4.50	4.00	-	-	4.00
Total FTEs	4.50	4.00	-	-	4.00

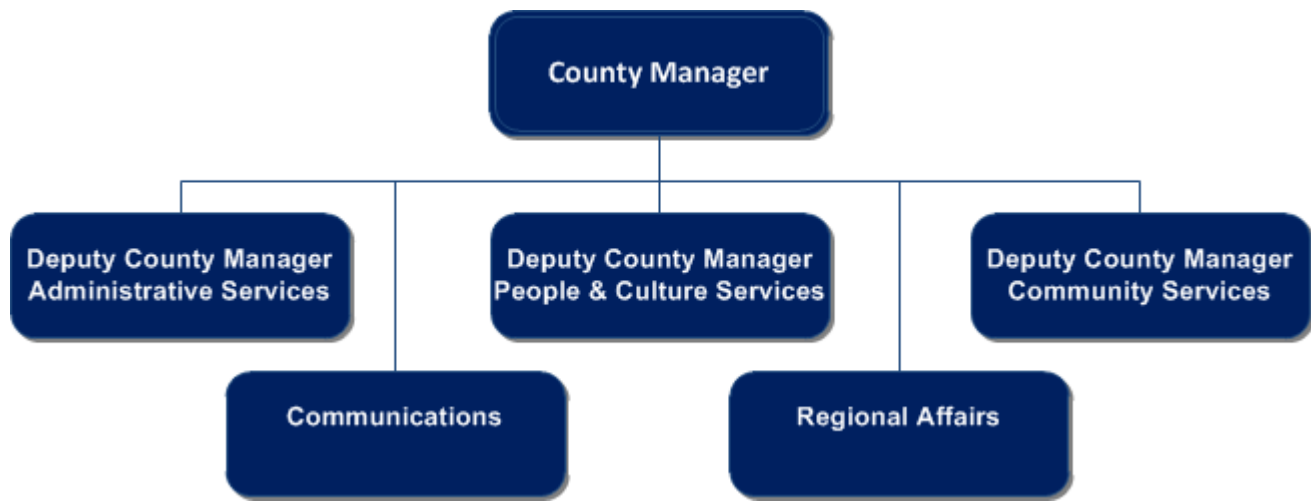
Public Trustee's Office - 2018 Budget Highlights

- No budget highlights for 2018.

Public Trustee's Office - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
Public Trustee's Office				
Released deeds of trust	28,777	29,629	29,948	31,910
Number of foreclosures	762	705	686	658

County Manager's Office



County Manager's Office - Purpose Statement

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

County Manager's Office - Primary Services

- **Community Services:** This service area focuses on external services including Animal Shelter, Community and Economic Development, Front Range Airport, Human Services, Parks and Open Space, and Public Works.
- **Administrative Services:** This service area focuses on internal services including Facilities and Fleet, Finance, and Information Technology and Innovation.
- **People and Culture Services:** This new service area focuses the employees of the county, and demonstrates their value and importance to the County's success. All service areas in the County can only be as successful as the employees who do the work every day. This service area is dedicated to ensuring that employees' voices are heard, and to promoting continuing efforts toward making the county an even better place to work.
- **Cultural Affairs:** This service area exists to promote Adams County as an inclusive community where everyone has the opportunity to enjoy a rich diversity of art and culture experiences.
 - Responsible for managing, planning, developing and implementing the programs and activities of the Cultural Affairs Office.
 - Provides administrative and management support for two Board of County Commissioner appointed advisory boards:
 - The Adams County Cultural Council (ACCC) was established by resolution by the Board of County Commissioners and is responsible for submitting a plan to the Scientific & Cultural Facilities District (SCFD) for disbursement of funds to support arts, cultural and scientific opportunities in Adams County.
 - The Adams County Visual Arts Commission (ACVAC) mission is the promotion of public art, cultural, historical and scientific activities in Adams County.
 - Responsible for ensuring that Resolution 2016-244 is being fully executed (one half of one percent of the total cost of construction on any new County owned building) in coordination ACVAC and the Office of Cultural Affairs.

County Manager's Office - Current Year Objectives

- Develop long range facility and asset management plan.
- Continue to strengthen legislative and intergovernmental relations.
- Continue to develop health and wellness programs.
- Integrate operational expenditures with CIP program.
- Implement diversity and inclusion programs.
- Manage the implementation of the master plan for arts and culture in Adams County.
- Convene a regular standing stakeholder meeting with the various Adams County arts organizations.
- Serve as a liaison to the County's various art organizations.
- Develop and manage the planning of culture/arts at the County level.
- Complete and install public art wraps on transformer boxes in Unincorporated Adams County.
- Complete and install public art sculptures at Human Services Center.
- Complete and install public art photography at Human Services Center.
- Complete and install public art at Animal Shelter.
- Complete and install public art along Clear Creek Corridor.
- Complete the Veterans Memorial Park landscape architect plan for the Regional Park.
- Integrate cultural awareness activities across Adams County facilities.

County Manager's Office - Budget Summary

County Manager Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	61,942	26,397	40,000	63,000
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	4,872	800	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
Total Revenue	\$ 66,814	\$ 27,197	\$ 40,000	\$ 63,000
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 1,855,519	\$ 2,064,964	\$ 2,118,972	\$ 2,396,168
Total Expenditures	\$ 1,855,519	\$ 2,064,964	\$ 2,118,972	\$ 2,396,168
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
County Manager	\$ 1,022,455	\$ 1,169,008	\$ 1,160,320	\$ 1,231,346
Office of Cultural Affairs	70,002	188,766	131,487	257,599
Communications	763,062	707,189	827,165	907,223
Total Expenditures	\$ 1,855,519	\$ 2,064,964	\$ 2,118,972	\$ 2,396,168
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 1,589,875	\$ 1,779,033	\$ 1,842,056	\$ 1,876,323
Operations & Maintenance	121,776	99,058	170,075	186,451
Charges for Services	83,868	96,872	106,841	333,394
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	60,000	90,000	-	-
Other Finance Uses	-	-	-	-
Total Expenditures	\$ 1,855,519	\$ 2,064,964	\$ 2,118,972	\$ 2,396,168

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

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
County Manager	7.00	5.00	1.00	-	6.00
Cultural Affairs	1.00	1.00	-	-	1.00
Communications	7.00	7.00	-	-	7.00
Total FTEs	15.00	13.00	1.00	-	14.00

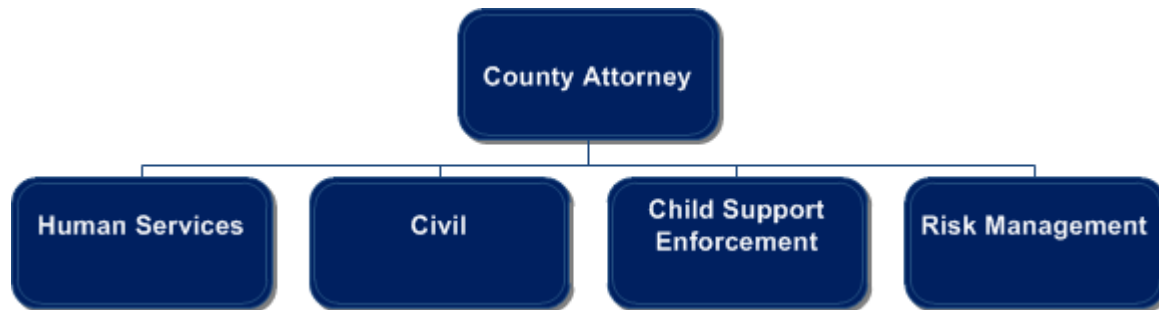
County Manager's Office - 2018 Budget Highlights

- \$65,000 for the Quality of Life Survey.
- \$35,000 for the Design of a Veterans Memorial.
- \$20,000 for Public Art along Clear Creek.

County Manager's Office - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
County Manager's Office				
Funding distributed from SCFD to support local arts & culture programs in Adams County	\$1,142,212	\$1,135,868	1,111,747	1,150,000
Number of visits by Adams County residents to Tier I, II and III arts/culture organizations	859,870	1,054,176	1,000,000	1,100,000
Number of Tier II and III organizations in Adams County	20	20	21	22

County Attorney's Office



County Attorney's Office - Purpose Statement

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

County Attorney's Office - Primary Services

- **Human Services** - This division of the office provides legal services to the Department of Human Services in multiple areas, including: legal representation for dependency and neglect, adoption, mental health commitments, alcohol commitments, adult guardianships, and truancy through court actions.
- **Civil Office** - This division of the office provides legal services to Adams County's Board of County Commissioners, Elected Officials, Departments, and various boards and commissions. Legal services include: day-to-day advice on legal matters; review and drafting of contracts, resolutions, policies, and other legal documents; representation in public hearings, trials, administrative hearings, and other legal proceedings; review and drafting of legislation; advice regarding employment matters; and defense of civil litigation. This office also enforces the County's development standards and regulations through civil actions, provides oversight and staffing for the County's Board of Equalization process, oversees responses to public records requests, and assists the Human Services Fraud Recovery Unity with collections. This office also provides training to County employees regarding legal compliance and liability issues.
- **Child Support Enforcement** – This division of the office provides legal services to the Adams County Department of Human Services through collection of child support and enforcement of child support orders through court action.
- **Risk Management** – This division of the office provides oversight of the County's liability insurance policies and processes claims for property damage, vehicle accidents, injuries, etc. Risk Management also provides for safety coordination and training for County staff.

County Attorney's Office - Current Year Objectives

- Provide competent and professional legal services to all County clients.
- Perform all statutorily required functions of the County Attorney's Office, including representation of the Board of County Commissioners, representation of the Department of Human Services, and timely response/handling of notices of claims, litigation filed against the County, and open records requests in a competent and professional manner.
- Perform other required legal services, including representation of other boards and commissions, representation of the Adams County elected officials, and representation of County departments and personnel in a competent and professional manner.
- Protect the County from liabilities and potential litigation through proactive legal advice and claims handling.
- Retain and manage insurance policies to protect the County's employees and assets.
- Provide safety procedures and training to County employees.
- Competently and professionally represent the County, Board of County Commissioners, elected offices, other boards/commissions, and employees in litigation, including the hiring of outside counsel where necessary.
- Have all office locations fully staffed and properly equipped to facilitate the provision of professional legal services.
- Hire and retain competent and professional attorneys and legal staff.
- Procure and maintain equipment necessary to perform competent and professional legal services.
- Maintain legal competencies through continued legal education and collaboration with peers through attendance at seminars and conferences.
- Maintain staff competencies through continued education.
- Provide resources for collaboration by attorneys and staff to facilitate constructive dialogue resulting in better work product.
- Provide resources for attorneys to increase awareness of their available services by increasing the visibility of the County Attorney's Office.
- Provide resources for attorneys to provide proactive training to clients.

County Attorney's Office - Budget Summary

County Attorney Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,543,617	3,386,545	4,048,340	3,984,750
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	530,711	50,174	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
Total Revenue	\$ 4,074,328	\$ 3,436,719	\$ 4,048,340	\$ 3,984,750
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 3,330,904	\$ 3,589,097	\$ 3,774,577	\$ 4,155,111
Insurance Fund	1,817,898	2,230,224	2,120,591	2,386,777
Total Expenditures	\$ 5,148,802	\$ 5,819,321	\$ 5,895,168	\$ 6,541,888
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
CA - SS Dependency/Neglect	\$ 1,180,441	\$ 1,324,522	\$ 1,370,864	\$ 1,346,074
CA-Social Services IV-D	454,107	470,170	474,502	499,359
County Attorney	1,696,357	1,794,405	1,929,211	2,309,678
Risk Management	1,817,898	2,230,224	2,120,591	2,386,777
Total Expenditures	\$ 5,148,802	\$ 5,819,321	\$ 5,895,168	\$ 6,541,888
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 3,227,472	\$ 3,500,338	\$ 3,566,147	\$ 3,947,065
Operations & Maintenance	135,384	126,861	172,427	167,809
Charges for Services	1,785,946	2,192,122	2,156,594	2,427,014
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
Total Expenditures	\$ 5,148,802	\$ 5,819,321	\$ 5,895,168	\$ 6,541,888

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

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
CA - SS Dependency/Neglect	11.00	10.00	-	-	10.00
CA-Social Services IV-D	4.00	4.00	-	-	4.00
County Attorney	12.00	13.00	1.00	1.00	15.00
Risk Management	2.00	1.00	-	1.00	2.00
Total FTEs	29.00	28.00	1.00	2.00	31.00

County Attorney's Office - 2018 Budget Highlights

- Risk Management moved to County Attorney's Office middle of 2017.
- \$130,227 for 1.0 FTE new Risk Manager.

County Attorney's Office - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimate	2018 Objective
County Attorney's Office				
Number of CORA requests	248	286	60	60
Number of fraud recovery hearings	157	161	100	100
Number of administrative hearings	19	21	20	20
Number of child support enforcement cases filed	2419	2098	2600	2600
Number of zoning violation cases closed	188	335	275	275
Number of mental health filings	92	73	100	100
Number of adult protective services hearings	9	11	15	15
Number of dependency & neglect filings	329	320	365	365

Animal Shelter & Adoption Center



Animal Shelter & Adoption Center - Purpose Statement

The Adams County Animal Shelter/Adoption Center is committed to advocating and promoting the cause of animal welfare within our community. We provide compassionate, humane care and shelter to each and every animal in our trust. We strive to find responsible and loving homes for all of our adoptable pets, and to support the safety of pets and people in our greater community.

Animal Shelter & Adoption Center - Primary Services

- Adoptions.
- Lost and Found Support.
- Low-cost vaccinations and microchips.
- End-of Life Services.
- Dog Licensing for Unincorporated Adams County.
- Animal Impound (Court Hold, Stray, Quarantine and Protective Custody) Services for Cities of Commerce City, Federal Heights, Northglenn, Thornton, Towns of Bennett and Lochbuie, as well as Unincorporated Adams County.
- Provide Animal Welfare related referrals for the community.

Animal Shelter & Adoption Center - Current Year Objectives

- Continuous improvement in providing excellence in customer care and service delivery.
- Continue to expand bilingual accessible services to citizens.
- Continuous improvement in daily care and medical care for all animals in our trust.
- Continuous improvement in behavior interventions and training for all animals in our trust.
- Continuous efforts to decrease animal length of stay and increase overall save rate.
- Ensure data supported, community-focused and best practice driven programming and design for new shelter.
- Increase stakeholder feedback and community engagement, to include strong animal control partner and veterinary community relationships.
- Increase the amount of donations, grants and corporate giving to support the shelter.
- Increase humane education opportunities and student involvement through work study and internships.
- Continue to increase and develop strong and active volunteer base.
- Actively engage shelter employees in embodying County norms and values.
- Ensure employee engagement in on-going training and growth opportunities.
- Ensure ongoing safety and well-being for all shelter employees, patrons and volunteers.
- Work with Communications Department to develop new and effective shelter website.
- Develop a media and community information plan to disseminate information about new shelter.

Animal Shelter & Adoption Center - Budget Summary

Animal Shelter & Adoption Ctr Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	613,129	643,221	645,700	659,335
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	30,270	35,987	256,300	28,300
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
Total Revenue	\$ 643,399	\$ 679,209	\$ 902,000	\$ 687,635
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 1,471,706	\$ 1,595,999	\$ 1,983,033	\$ 2,024,176
Total Expenditures	\$ 1,471,706	\$ 1,595,999	\$ 1,983,033	\$ 2,024,176
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Animal Shelter	\$ 1,471,706	\$ 1,595,999	\$ 1,983,033	\$ 2,024,176
Total Expenditures	\$ 1,471,706	\$ 1,595,999	\$ 1,983,033	\$ 2,024,176
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 1,145,703	\$ 1,285,891	\$ 1,701,708	\$ 1,701,516
Operations & Maintenance	285,874	276,378	217,970	242,965
Charges for Services	40,128	33,730	63,355	79,695
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
Total Expenditures	\$ 1,471,706	\$ 1,595,999	\$ 1,983,033	\$ 2,024,176

Animal Shelter & Adoption Center - Full-time Equivalent Positions (FTEs) Summary

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Animal Shelter	27.00	27.00	-	-	27.00
Total FTEs	27.00	27.00	-	-	27.00

Animal Shelter & Adoption Center - 2018 Budget Highlights

- Facilities – new animal shelter.
- Increased revenue from additional vaccination clinics for dogs and cats.
- \$30,000 for customer care temp.

Animal Shelter & Adoption Center - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
Adoptions	2081	2292	2380	2500
Reclaims	1442	1470	1500	1600
Animals Vaccinated	2312	2892	2900	3200
Save Rate	84.4%	85.3%	88.2%	85% +
Length of Stay	12	12	10	8.5
Total Number of Volunteers	116	280	332	370
Volunteer Service Hours	5100	13,414	17,650	20,000
Foster Volunteers	No Data	44	61	75
Donations	\$29,081	\$24,630	\$31,000	\$45,000

Community and Economic Development



Community and Economic Development - Purpose Statement

To build partnerships, deliver services, oversee planning for future growth, facilitate the physical development of the County, and foster change in a matter that continually improves the quality of life in Adams County.

Community and Economic Development - Primary Services

- The Development Services division supports residents, businesses, builders, and developers in their effort to deliver new development in the community in accordance with our development standards and regulations. The division strives to deliver courteous service that provides clear communication of our processes, consistent performance, and reliable results.
- The Neighborhood Services division provides direct services designed to enhance the quality of life experienced by our citizens. The Code Compliance group ensures that properties are well-maintained and used in accordance to our development standards. The Animal Management group provides protective and rescue services to our animal population. The Graffiti program delivers immediate cleanup to all instances of vandalism found throughout the community.
- The Community Development and Long Range Planning division has two functions. It provides funding and support to a broad range of services that assist our special needs and low-to-moderate income population. The division administers grant funding from local, state, and federal sources that is used to build new infrastructure and housing, remediate environmental contamination, repair homes, provide assistance to first-time homebuyers, and bolster other support services for our prioritized populations. IN addition, the division oversees the Adams County Comprehensive Plan, updates the plan regularly, conducts neighborhood planning, creates plans for specialized topics such as transportation, mobility, housing, and hazard mitigation. The division also creates and oversees the affordable housing strategies for the County.
- The One-Stop Customer Center assists residents, developers, and builders with their needs related to permitting, fee payments, and development review. This group creates a welcoming environment for regular clients and newcomers alike, helping them navigate our many processes and experiences that lead to successful development in the County.
- Economic Development within Adams County is a coordinated effort between internal and external partners, including the staff within County, Adams County Economic Development, Regional Economic Advancement Partnership, several regional and local chambers of commerce, the Small Business Development Centers, and other partners. The purpose of economic development is to improve the economic prosperity of the community through creating and sustaining jobs, expanding economic activity, and increasing the tax base. The county's economic development division focuses on brownfields redevelopment, transit oriented development, coordination of infrastructure and growth, developer assistance, public-private partnerships, and small business development.

Community and Economic Development - Current Year Objectives

- Continue to provide excellent customer service throughout all areas of the department, measured through the department's Key Performance Indicators (KPIs).
- Contribute to the successful implementation of economic development priority areas —a comprehensive strategy for aligning resources to improve target areas for greater quality of life and economic development.
- Continue to update the development standards by evaluating and recommending amendments to the BOCC on an annual basis.
- Update the county traffic impact fee program and develop a traffic impact fee for oil and gas development.
- Engage with state agencies, other local governments, stakeholders, and operators to continue to strengthen the county's oil and gas regulatory program.
- Development of a strategy to attract additional transit oriented development through regulatory changes and/or other strategic investments.
- Achieve a fully cross-trained, well-coordinated staff to serve the One Stop Customer Center.
- Implement enhancements to the electronic permit center to improve customer experience and provide more services online.
- Achieve timeliness status for the CDBG program.
- Establish new procedures for the Code Compliance process to deliver improved service in high-need areas of the County. Explore a formal escalation program for repeat offender cases in Neighborhood Services.
- Complete the Balanced Housing Plan and begin implementation of the recommendations.
- Explore a Housing Trust Fund or other regulatory means to create more affordable housing in the County.

Community and Economic Development - Budget Summary

Community and Economic Develop Budget Summary

Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	2,506,516	2,798,705	2,139,000	2,592,200
Intergovernmental	3,823,531	12,466,686	3,131,420	6,121,327
Charges for Services	818,106	1,155,354	957,201	847,161
Fines & Forfeitures	3,052	9,392	10,000	-
Investment Income	21,401	44,377	21,600	30,500
Miscellaneous	1,416,893	1,015,943	4,400,000	1,474,030
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
Total Revenue	\$ 8,589,499	\$ 17,490,457	\$ 10,659,221	\$ 11,065,218

Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 4,014,683	\$ 5,007,345	\$ 6,031,856	\$ 6,591,526
Waste Management Fund	2,449,070	529,347	2,876,255	376,255
DIA Noise Mitigation and Coordinating Fund	-	9,347,420	45,000	45,000
Community Development Block Grant Fund	11,026,360	4,514,115	7,217,095	7,631,828
Total Expenditures	\$ 17,490,112	\$ 19,398,227	\$ 16,170,206	\$ 14,644,609

Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Community & Economic Development	\$ 351,220	\$ 394,069	\$ 417,606	\$ 445,408
Community Development	11,026,360	4,514,115	7,217,095	7,631,828
DIA Noise Mitigation	-	9,347,420	45,000	45,000
CED Services	1,159,351	1,715,868	2,001,242	2,339,295
Economic Development Center	808,262	875,580	931,120	1,033,188
Economic Incentives	110,894	92,850	590,000	601,590
Long-Range Strategic Planning	543,021	563,710	535,969	378,711
Neighborhood Services Admin.	1,007,673	1,042,393	1,024,914	1,088,408
One-Stop Customer Center	34,263	322,874	528,505	574,030
Regional Transportation	-	-	2,500	130,896
Waste Management	2,449,070	529,347	2,876,255	376,255
Total Expenditures	\$ 17,490,112	\$ 19,398,227	\$ 16,170,206	\$ 14,644,609

Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 3,097,976	\$ 3,956,722	\$ 4,197,342	\$ 4,806,782
Operations & Maintenance	164,407	135,990	160,135	141,655
Charges for Services	684,958	1,130,915	1,151,565	1,235,804
Debt	6,240,486	1,475,156	3,216,000	1,706,573
Governmental Services	5,032,937	9,571,944	4,845,164	6,753,795
Capital	2,269,348	-	2,600,000	-
Other Finance Uses	-	3,127,500	-	-
Total Expenditures	\$ 17,490,112	\$ 19,398,227	\$ 16,170,206	\$ 14,644,609

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

Full-Time Equivalent Positions (FTE)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Development Services	23.00	20.00	-	2.00	22.00
Community and Economic Development	3.00	3.00	-	-	3.00
Community Development	8.00	7.00	-	-	7.00
Economic Development Center	2.00	1.50	-	-	1.50
Emergency Management	3.50	3.00	(3.00)	-	-
Long-Range Strategic Planning	3.00	2.00	1.00	-	3.00
Neighborhood Services Admin.	11.00	11.00	1.00	-	12.00
One-Stop Customer Center	-	8.00	-	-	8.00
Regional Transportation	-	1.00	-	-	1.00
Total FTEs	53.50	56.50	(1.00)	2.00	57.50

Community and Economic Development - 2018 Budget Highlights

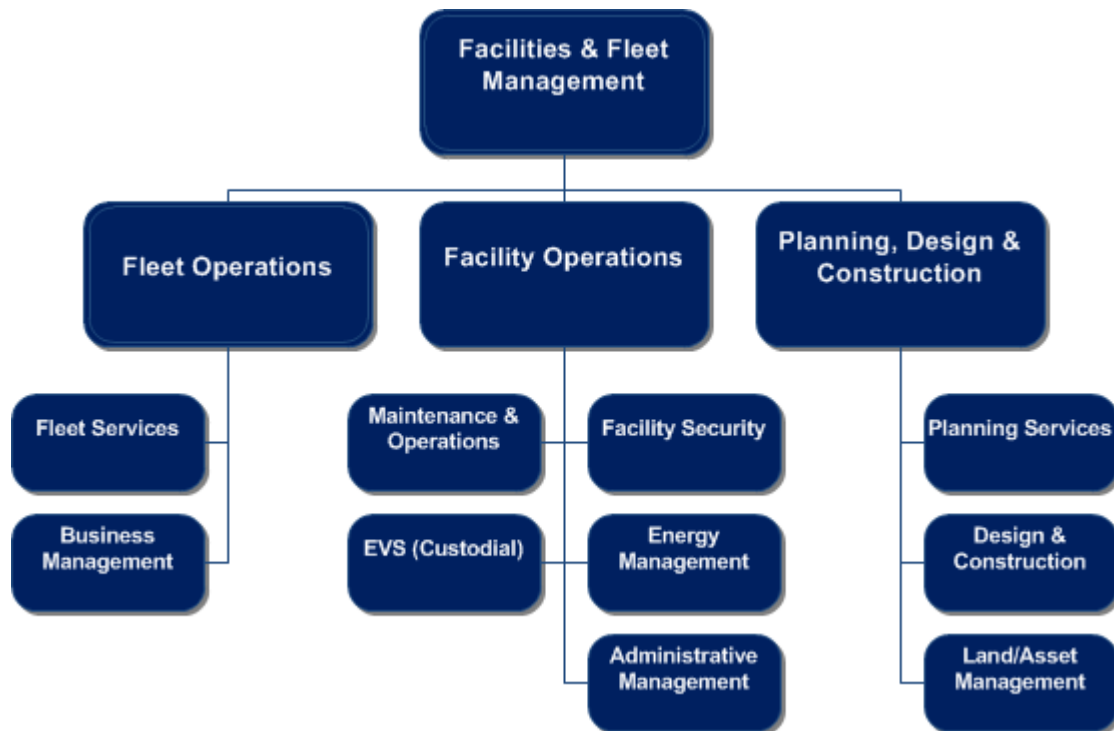
- \$100,000 for Hazard Mitigation Plan Update.
- \$104,682 for 1.0 FTE Civil Engineer.
- \$82,040 for 1.0 PJD FTE Building Inspector

Community and Economic Development – Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
Community Development				
Amount of annual grant funding invested in the community	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000
Investment ratio for funds (year-to-year timeliness)	1.00	1.00	1.00	1.00
One-Stop Customer Center				
Customer satisfaction rating	90%	91%	93%	90%
Development Services				
Total building permits by quarter	1,000	1,034	1,263	1,150
Total building inspections by quarter	3,400	3,433	2,979	3,000
Average review time per building permit application (days)	19.50	10.5	6.2	5.0
Total building inspections per inspector	2,510.25	3,180	2,639	2,800
Revenue of division	\$2,242,756	\$3,300,000	\$3,537,161.32	\$3,000,000
Percentage of building permits reviewed within 10 days	NA	88%	86%	100%
Percentage of land use cases sent to referral within 14 days	NA	100%	100%	100%
Percentage of temporary use cases that were reviewed/completed within 30 days	NA	100%	100%	100%
Percentage of land use cases that are reviewed and full comments provided within 35 days from submittal	NA	85%	92%	100%
Conceptual review applications - % of cases where comments provided to applicant within 14 days of submittal	NA	85%	98%	100%
Development review process timeliness	NA	91.6%	95%	100%
Economic Development				
Number of business retention visits by ACED (100 is goal)	100	95	100	100
Capital investment by primary employers (ACED) in millions	\$262.2	\$168.7	\$200	\$200
Incentive (business personal property tax rebates) per year	\$378,549	\$292,055	\$300,000	\$300,000
Number of primary jobs created	1,367	1,982	2,000	1,800
SBDC hours of business counseling	1,870	2,201	2,400	2,400

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
Neighborhood Services				
Number of violations escalated to County Attorney	NA	315	357	360
Number of blight cases that are abated	60	60	57	60
Total blight cases	824	850	518	530
Total zoning cases	1,309	1,411	1,935	2,000
Number of resolved graffiti cases	855	400	135	140

Facilities and Fleet Management



Facilities and Fleet Management - Purpose Statement

The Fleet and Facilities Management Department provides safe, comfortable and well-maintained County facilities and comprehensive vehicle management. The Facilities Management Divisions provides a full range of facility and property management services in a reliable, efficient, and cost conscious manner. The Fleet Management Division strategically acquires, maintains and disposes of County vehicles, while providing a high level of customer service. Transparency and accountability supported by certified, well trained, experienced, and dedicated staff ensures safe and reliable facilities and vehicles for Adams County employees.

Facilities and Fleet Management - Primary Services

Facility Operations Management

Maintenance Services

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

Facility Operations Management

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

Energy Management

- Utility payments, tracking and analysis of consumption/usage of utilities for all facility locations.

Facility Security Services

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

Custodial Services Section

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

Facility Planning, Design & Construction

Planning Services

- Planning Services are responsible for long term facility planning, assessment, recommendation, and initiation of project recommendations for Facility needs. This includes Facility Master Plan(s), long term budgeting, estimates for design or construction projects, as well as space utilization, design & construction standards, and divisional procedures.

Sustainability

- Since many of the sustainability initiatives with the biggest impact to the County government are focused on facilities, a part of the planning function of the Division is to focus on sustainable practices related to design, construction, maintenance, operation, energy use, and other “green” initiatives.

Land Management

- Newly created in 2018, the focus will be on tracking County owned properties with potential for usage as strategic land holdings, asset uses (leases for minerals, surface use, etc.), facility leases, and integration with other departments with a planning focus.

Design & Construction Management

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

Fleet Management

Fleet Services

- Provides scheduled maintenance, repair, parts supply, fuel supply and auto body repair for approximately 450 vehicles and pieces of equipment, at two service locations.

Business Management

- Working with business partners, acquires vehicles and equipment, provides reporting, training/certification, depreciation and rental rate schedules.

Facilities and Fleet Management - Current Year Objectives

Facility Operations Management

- Advancement and completion of 55 planned Business Case projects throughout the county facilities, inclusive of, but not limited to, roof replacements, storage mezzanines, HVAC upgrades, landscape repairs and improvements, and window/glazing replacements.
- Operate and maintain facilities to ensure a safe, clean, functioning facility that is reliable and cost effective.

Facility Planning, Design & Construction

- Development a county wide facilities Master Plan, anticipated to be completed in 2019, to replace the 2002 Master Plan.
- Development of divisional standards of practices for design & construction projects.
- Design and construction of major projects inclusive of the Indoor Arena at the Regional Park, an eastern county Blade Station, and continuation of the design & construction of the Riverdale Animal Shelter.
- Development and tracking of databases for County owned properties, leases, as well as strategic opportunities for land acquisition, disposition, or leasing.
- Further development of sustainability initiatives in compliance with the County's 2030 Sustainability Plan.

Fleet Management

- Develop partnerships that support continuous improvement, customer service and employee satisfaction.
- Obtain tools, equipment and technology that allows employees to perform their job assignments at the highest level.
- Encourage and promote employee training and development.
- Recognize positive contributions by employees and emphasize accountability from all employees.
- Develop the framework for the future Fleet Management facility with full employee involvement.
- Maintain an up-to-date and safe work environment for all employees.
- Embrace best fleet service practices regarding the work shop as well as the front office.
- Manage fuel use through idle reduction and an efficient replacement fleet that helps to support the guidelines of the Sustainable Adams 2030 Plan.

Facilities and Fleet Management - Budget Summary

Facilities and Fleet Management Budget Summary

Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ 17,896,382	\$ 18,730,138	\$ 18,637,622	\$ 19,476,315
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	31,441	498,987	25,000	30,000
Miscellaneous	6,661,107	6,805,956	12,950,103	7,696,844
Gain/(Loss) on Sale of Assets	163,960	547,636	250,000	410,000
Other Finance Sources	85,485,591	-	-	1,670,000
Total Revenue	\$ 110,238,481	\$ 26,582,716	\$ 31,862,725	\$ 29,283,159

Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 10,550,200	\$ 11,847,758	\$ 14,821,639	\$ 17,635,370
Capital Facilities Fund	16,487,431	62,376,029	32,845,000	16,362,400
Fleet Management Fund	5,744,137	6,663,415	9,891,950	13,205,593
Total Expenditures	\$ 32,781,769	\$ 80,887,203	\$ 57,558,589	\$ 47,203,363

Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Facilities	\$ 27,037,632	\$ 74,223,787	\$ 47,666,639	\$ 33,997,770
Fleet Management	5,744,137	6,663,415	9,891,950	13,205,593
Total Expenditures	\$ 32,781,769	\$ 80,887,203	\$ 57,558,589	\$ 47,203,363

Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 5,038,592	\$ 5,381,628	\$ 6,214,432	\$ 6,699,264
Operations & Maintenance	2,764,353	2,989,933	3,702,960	4,314,918
Charges for Services	8,852,636	10,456,541	9,310,697	10,106,081
Debt	-	15,014,567	14,095,000	15,162,400
Governmental Services	-	-	-	-
Capital	3,768,453	47,044,534	23,135,500	10,870,000
Other Finance Uses	12,357,734	-	1,100,000	50,700
Total Expenditures	\$ 32,781,769	\$ 80,887,203	\$ 57,558,589	\$ 47,203,363

Facilities and Fleet Management - Full-time Equivalent Positions (FTEs) Summary

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Facilities	62.00	61.00	5.00	2.00	68.00
Fleet Management	16.00	16.00	-	-	16.00
Total FTEs	78.00	77.00	5.00	2.00	84.00

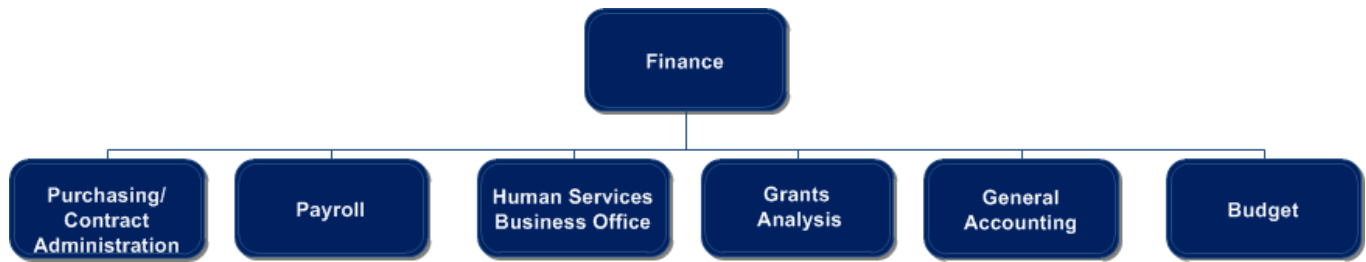
Facilities and Fleet Management - 2018 Budget Highlights

- \$8,255,500 for vehicle/equipment new and replacement purchases.
- \$1,200,000 for construction of Byers & Shamrock Blade Stations.
- \$1,100,000 for Waymire Dome Re-Roof at the Regional Park.
- \$181,125 for HVAC upgrades/improvements across multiple County facilities.
- \$125,000 for exterior glass replacement at the jail.
- \$50,000 for Facility Master Plan development.
- \$48,000 for electric vehicle charging stations at the Sheriff's Office.
- \$123,711 for 1.0 FTE, Land & Asset Coordinator.
- \$136,169 for 1.0 Project Designated FTE, Project Manager.

Facilities and Fleet Management - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
Maintenance Services				
Inmate hours worked	3,500	7,342	7,378	7,378
Average annual energy cost per square foot of County facilities	\$1.70	\$1.66	\$1.70	\$1.70
Number of work orders issued	25,445	26,481	24,337	24,337
Number of work orders completed	25,445	26,194	23,862	23,862
Work order completion rate (goal of 95% or greater)	100	98.91	92.05	92.05
Number of preventative maintenance work orders issued	4,713	48,71	4,555	4,555
Number of preventative maintenance work orders completed	4,713	47,64	4,465	4,465
Total kWh of County facilities	17,016,406	15,636,890	15,757,307	15,757,307
Total gallons of water used in County facilities	48,860,310	56,894,750	56,368,110	56,368,110
Total therms of gas used in County facilities	528,821	404,710	520,283	520,283
Fleet Services				
Percentage of County vehicles requiring unscheduled repairs	3.9%	15.39%	33%	30%
Fuel efficiency of light duty County vehicles (MPG)	14.3	14.5	15.74	16
Percentage of service requests completed within 3 days	50.14%	61.44%	79.4%	80%
Number of fuel gallons used	504,484	544,491	475,016	<475,000

Finance



Finance - Purpose Statement

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

Finance - Primary Services

- Purchasing/Contract Administration – Manages the purchasing, contract and p-card administration activity of the County. Works with County operations and recommends, manages and ensures that the procurement policies, processes and procedures are followed to minimize risk and maximize value.
- Payroll – responsible for paying employees monthly.
- Human Services Business Office – Manages the finances for human services including; accounting, reporting and processing financial transactions in the County and state systems. The Division is also responsible for managing the accounting, budgeting, reporting and fiscal compliance with grants received by the County for Head Start and the Workforce and Business Center (WBC). This Division helps make sure that the County spends entitlements and grant monies appropriately and draws down funds for qualified services and that program grant reports tie to the County's general ledger.
- General Accounting – Manages the County's accounting and payroll teams. Provides financial reporting and is responsible for managing the annual audit. Provides cash receipting, accounts receivable and accounts payable services. Collect the retail marijuana sales tax.
- Administration – This area encompasses the remaining areas of the Finance Department operations including; leadership, administration and management, debt management. This area also includes Applications, which works with our ERP system (JD Edwards) and the tools needed to extract and analyze data and focus on process improvements.
- Budget – Facilitation of the County Manager and Board of County Commissioners in developing and analyzing the annual budget through thorough analysis; relevant articulation of requested budgets and associated analytical reporting. Also includes performance management analysis.

Finance - Current Year Objectives

- Complete 2017 financial and single audit by June 30, 2018 and receive an unmodified opinion.
- Receive the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting.
- Receive the Government Finance Officers Association Distinguished Budget Award.
- Implement expense management in JDE to automate key expenditure processes.
- Prepare data for transparency project.
- Complete procurement enhancements for the purchasing process in JDE.
- Produce public hearing agenda items for purchasing contracts with a greater than 95% accuracy.
- Prepare for alternative payments that meet the needs for the people we serve.
- Improve access to training materials to better use countywide systems.
- Produce a balanced budget for 2019.

Finance - Budget Summary

Finance Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	218,958	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	101,854	103,658	104,000	117,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
Total Revenue	\$ 320,812	\$ 103,658	\$ 104,000	\$ 117,000
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 2,801,394	\$ 2,795,995	\$ 3,101,378	\$ 3,492,982
Total Expenditures	\$ 2,801,394	\$ 2,795,995	\$ 3,101,378	\$ 3,492,982
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Budget Office	\$ 402,126	\$ 377,143	\$ 428,978	\$ 543,290
Finance General Accounting	687,793	773,686	940,745	1,011,265
Finance	1,092,647	958,073	940,199	1,061,234
Finance Purchasing	618,827	687,092	791,456	877,193
Total Expenditures	\$ 2,801,394	\$ 2,795,995	\$ 3,101,378	\$ 3,492,982
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 2,473,296	\$ 2,470,728	\$ 2,884,323	\$ 3,258,575
Operations & Maintenance	68,469	53,912	76,350	89,250
Charges for Services	259,629	271,355	140,705	145,157
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
Total Expenditures	\$ 2,801,394	\$ 2,795,995	\$ 3,101,378	\$ 3,492,982

Finance - Full-time Equivalent Positions (FTEs) Summary

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Budget Office	4.00	4.00	1.00	-	5.00
Finance	8.00	6.00	-	1.00	7.00
General Accounting	10.00	11.00	-	1.00	12.00
Purchasing	7.00	9.00	-	-	9.00
Total FTEs	29.00	30.00	1.00	2.00	33.00

Finance - 2018 Budget Highlights

- \$151,505 for 1.0 FTE, Deputy Finance Director.
- \$66,515 for 1.0 FTE, Accounts Payable Tech.

Finance - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
General Accounting				
Bond rating on Series 2015 COPs (S&P)	AA	See 2015	See 2015	See 2015
Bond Rating on Series 2015 COPs (Moody's)	Aa2	See 2015	See 2015	See 2015
Bond rating for Adams County	Aa1	See 2015	See 2015	See 2015
Total purchasing card spend	\$8.2 M	\$8.3 M	\$8.2 M	\$8.4 M
Total purchase order spend	\$53.6 M	\$50.7 M	\$52.7 M	\$54.0M
Total voucher spend	\$22.3 M	\$13.9 M	\$14.4 M	\$13.5 M
Percentage of purchasing card spend to total accounts payable spend	9.75%	11.39%	10.89%	11.06%
Percentage of purchase order spend to total accounts payable spend	63.73%	69.54%	69.99%	71.15%
Percentage of voucher spend to total accounts payable spend	26.52%	19.07%	19.12%	17.79%
Number of accounts payable checks	22,937	22,038	22,000	21,500
Total accounts payable spend	\$109.1 M	\$111.7 M	\$150.0 M	\$120.0 M
Number of ACH transactions	397	484	484	500
Total ACH spend	\$66.1 M	\$103.7 M	\$110.0	\$120.0 M
Capital investment in infrastructure - total (broken out by Transportation, Parks, Stormwater, IT and Facilities)	\$21.4 M	\$59.5 M	\$46.2 M	\$50.0 M
Payroll				
Number of payroll direct deposit	22,702	23,830	24,501	25,200
Number of payroll paychecks	2,130	2,375	1,990	2,390
Purchasing				
Number of formal solicitations posted (RMEPs)	96	114	120	132
Number of Public Hearing Agenda Items	65	132	170	180
Number of Public Hearing Agenda Items that were accurate	63	132	169	171+
P-Card Rebate	\$101,426	\$103,658	\$116,522	\$117,000

Front Range Airport



Front Range Airport - Purpose Statement

Front Range Airport (FTG) exists to provide outstanding aircraft support, General Aviation airport services, business and hangar development opportunities, and easy access to the Denver Metropolitan Area and DEN to the airport tenants, visitors, and the community members who use the airport. Spaceport Colorado will add access to space, commercial space industries, and aerospace businesses to the development mix for FTG and bring this access to the hundreds of commercial space and aerospace businesses and educational institutions located in the Denver Metro Area and all along the Front Range.

The Water and Wastewater Fund is reserved for the operation of the wastewater treatment plant at the Front Range Airport. The wastewater plant serves customers and tenants of the Front Range Airport and is an integral part of the airport operation.

Front Range Airport - Primary Services

- Provide an economic engine for Adams County and surrounding areas, providing jobs, revenue, and viable aviation services for a growing market.
- Serve as a model airport for aircraft operations, efficiency, and safety.
- Provide its tenants, users, business community and travelers a professional experience.
- Provide outstanding aviation and business facilities and infrastructure to airport users and aviation related businesses.

Water and Waste Water Treatment - Primary Services

- Provide sanitary water and wastewater services to the Front Range Airport and its customers.

Front Range Airport - Current Year Objectives

- Complete Airport Master Plan.
- Restriping of all Taxi lanes.
- Completion of the Space Port Licensing process.
- Rehabilitate Taxiway A7.
- Complete business development for Reaction Engines, LLC.
- Continue growth of Engine Testing Site line of business.
- Continuously improve customer service and employee satisfaction.
- Obtain the necessary tools, equipment and technology for employees to be able to perform their job assignments.

Front Range Airport - Budget Summary

Front Range Airport Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	15,152	283,756	310,104	509,617
Charges for Services	2,239,694	2,352,941	2,730,978	2,606,699
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	24,964	(210,496)	5,000	2,500
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	864,125	829,752	729,752	400,000
Total Revenue	\$ 3,143,935	\$ 3,255,953	\$ 3,775,834	\$ 3,518,816
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Front Range Airport Fund	\$ 4,045,423	\$ 4,421,469	\$ 3,421,568	\$ 4,047,288
Water and Wastewater Fund	173,637	174,482	349,540	-
Total Expenditures	\$ 4,219,061	\$ 4,595,950	\$ 3,771,108	\$ 4,047,288
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Airport Operations	4,045,423	4,421,469	3,421,568	3,868,763
Water & Wastewater Treatment	173,637	174,482	349,540	178,525
Total Expenditures	\$ 4,219,061	\$ 4,595,950	\$ 3,771,108	\$ 4,047,288
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 1,052,702	\$ 1,090,711	\$ 1,168,441	\$ 1,324,201
Operations & Maintenance	846,411	757,451	1,178,320	1,159,859
Charges for Services	2,304,470	2,738,176	829,999	974,765
Debt	15,478	9,612	211,015	-
Governmental Services	-	-	-	-
Capital	0	-	383,333	588,463
Other Finance Uses	-	-	-	-
Total Expenditures	\$ 4,219,061	\$ 4,595,950	\$ 3,771,108	\$ 4,047,288

Front Range Airport - Full-time Equivalent Positions (FTEs) Summary

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Airport Operations	18.50	18.50	-	0.50	19.00
Total FTEs	18.50	18.50	-	0.50	19.00

Front Range Airport - 2018 Budget Highlights

- Water & Wastewater Treatment Fund combined into Front Range Airport Fund effective January 1, 2018.
- \$538,463 for capital projects related to runways.

Front Range Airport - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
Front Range Airport				
Takeoffs/Landings	65,234	84,345	112,533	135,040
Fuel Sales in Gallons	358,514	391,463	454,157	371,174
Fuel Sales Revenue	\$1,024,910	\$1,126,046	\$1,442,042	\$1,567,791
Ground Lease Revenue	\$587,783	\$367,533	\$371,608	\$407,219

Human Services



Human Services - Purpose Statement

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

Human Services - Primary Services

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

Human Services - Current Year Objectives

- Facilitate and convene the Community Enrichment Plan to address community poverty.
- Continuously improve performance by meeting or exceeding 80% of the department key performance indicators.
- Manage financial resources within budget/allocations.
- Promote a workplace culture that enhances the quality of life for employees through demonstrated achievement of the five cultural competencies.

Human Services - Budget Summary

Human Services Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ 10,909,697	\$ 12,270,592	\$ 12,564,628	\$ 14,880,026
Licenses & Permits	-	-	-	-
Intergovernmental	99,833,134	96,671,634	112,199,011	112,368,146
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	28,201	109,280	-	(75,000)
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	50,000
Total Revenue	\$ 110,771,032	\$ 109,051,505	\$ 124,763,639	\$ 127,223,172
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 5,788,980	\$ 4,657,683	\$ 6,018,250	\$ 6,520,335
Social Services Fund	94,982,026	93,599,593	107,150,765	109,017,042
Head Start Fund	4,347,953	4,477,987	5,125,205	4,296,426
Community Services Block Grant Fund	474,767	393,554	487,774	343,316
Workforce & Business Center Fund	5,473,691	5,462,937	7,599,002	7,094,537
Total Expenditures	\$ 111,067,417	\$ 108,591,753	\$ 126,380,996	\$ 127,271,656
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Community Corrections Planning	\$ 5,744,274	\$ 4,554,543	\$ 5,899,910	\$ 6,291,564
Community Services Fund	474,767	393,554	487,774	343,316
Human Services Business Office	1,214,159	1,308,583	878,622	1,109,106
HS Child Welfare	36,241,815	37,089,768	40,780,100	42,658,820
HS Investigation and Recovery	752,627	761,439	812,159	786,342
HS Self Sufficiency	53,309,727	51,578,947	61,208,906	60,596,835
Head Start Fund	4,347,953	4,477,987	5,125,205	4,296,426
Human Services	2,274,867	1,561,250	1,875,107	2,221,826
HS IT and Mail	1,188,831	1,299,606	1,595,871	1,644,113
Poverty Reduction	-	-	-	90,186
Veterans Service Office	44,706	103,140	118,340	138,585
Workforce and Business Center	5,473,691	5,462,937	7,599,002	7,094,537
Total Expenditures	\$ 111,067,417	\$ 108,591,753	\$ 126,380,996	\$ 127,271,656
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 43,660,281	\$ 47,458,852	\$ 51,680,855	\$ 55,310,350
Operations & Maintenance	1,994,211	2,028,268	2,819,345	2,465,506
Charges for Services	65,038,287	58,864,344	69,625,992	67,420,961
Debt	-	-	-	-
Governmental Services	315,417	240,290	2,254,804	2,074,838
Capital	59,221	(0)	-	-
Other Finance Uses	-	-	-	-
Total Expenditures	\$ 111,067,417	\$ 108,591,753	\$ 126,380,996	\$ 127,271,656

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

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Community Corrections Planning	3.00	3.00	-	0.50	3.50
Community Services Fund	4.00	4.00	(2.00)	-	2.00
Head Start Fund	71.00	71.00	2.25	-	73.25
HS Child Welfare	233.00	251.00	10.00	-	261.00
HS Investigation and Recovery	9.00	9.00	-	-	9.00
Human Services	5.00	5.00	1.00	-	6.00
Human Services Administration	16.00	18.00	-	-	18.00
IT and Mail	10.00	10.00	-	-	10.00
Poverty Reduction	-	-	1.00	-	1.00
Self Sufficiency	298.00	304.00	11.00	1.00	316.00
Veterans Service Office	2.00	2.00	-	-	2.00
Workforce and Business Center	64.50	64.50	(11.50)	-	53.00
Total FTEs	715.50	741.50	11.75	1.50	754.75

Human Services - 2018 Budget Highlights

- \$466,629 for additional expenditures in various Self Sufficiency cost centers offset by additional grant revenue.
- \$116,451 for 1.5 FTE Clerical Assistant and Legal Tech Specialist.

Human Services - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimate	2018 Objective
Child Support Services				
Percentage of children with paternity established	94.90%	96.6%	96.5%	90%
Percentage of Iv-D cases with an arrears payment in the month	45.90%	43.1%	44.2%	44.8%
Percentage of Iv-D cases with support orders	92.10%	90.7%	91.4%	80%
Percentage of current support paid on Iv-D cases	64.30%	66%	65.2%	66.0%
Percentage of Iv-D arrears cases with a payment on arrears (YTD)	NA	68.8%	68.8%	71.4%
Children & Family Services				
Absence of A/N recurrence	94.90%	95.3%	94.8%	94.3%
Absence of new A/N during case involvement - closed cases	74.26%	99.7%	93.8%	80%
Case re-involvement	92.32%	91.1%	92.8%	90%
Timely assessment closure	NA	99.0%	91.4%	90%
Timeliness of initial response	85.50%	92.5%	93.7%	90%
Timeliness of reunification	81.26%	100.0%	100.0%	75.2%
Median level of service for reunifications	NA	4.4	4.4	<5.4
Absence of re-entry into out-of-home	NA	93.9%	93.9%	90.1%
Discharges to permanent placement for legally freed children	87.88%	100.0%	100.0%	98%
Decrease congregate care placement	14.13%	7.0%	7.0%	<6.1%

Performance Measure	2015 Actual	2016 Actual	2017 Estimate	2018 Objective
---------------------	-------------	-------------	---------------	----------------

Community Support Services

Colorado works application timeliness	100.00%	99.2%	98.9%	95%
Colorado Works redetermination timeliness	86.20%	95.7%	95.0%	95%
Colorado Works accuracy rate	NA	66.4%	58.2%	93%
Food assistance regular application timeliness	96.20%	98.4%	98.3%	95%
Food assistance expedited application timeliness	88.80%	94.8%	97.1%	95%
Food assistance redetermination timeliness	94.60%	96.4%	96.3%	95%
Food assistance application processing accuracy rate	NA	75.4%	67.7%	97%
Medical assistance application timeliness	96.10%	97.3%	96.1%	95%
Medical assistance redetermination timeliness	97.60%	99.6%	98.8%	95%
Medical assistance accuracy rate	NA	71.4%	68.9%	93%
Adult financial application timeliness	91.40%	98.5%	98.6%	95%
Adult financial redetermination timeliness	83.70%	97.4%	90.3%	95%
Adult program accuracy rate	NA	85.7%	76.2%	93%
Adult Protection Timeliness of Initial Assessments	NA	100.0%	99.0%	90%
Adult Protection Timeliness of Investigations	98.40%	100.0%	98.0%	90%
Timeliness of Monthly Contacts	96.00%	96.0%	94.7%	95%
Food assistance expedited application timeliness	88.80%	94.8%	97.1%	95%

Head Start

Three and four year old children will show progress in all developmental areas including physical, emotional, cognitive, language and mathematics	NA	NA	NA	90%
Follow up on absences and offer support to families to reach 85% attendance in program	85.67%	85.67%	85.67%	85%
Maintain full enrollment every month	99.00%	99.00%	99.00%	100%
Receive/complete sensory treatments by the end of the program year (enrolled children)	NA	NA	NA	80%
Receive/complete dental treatment by the end of the program year (enrolled children)	NA	NA	NA	62%

Investigation & Recovery

Annual collection of recovery payments	\$239,649	\$185,196	\$363,566	\$466,666
Complete investigation within sixty days	NA	100%	100%	100%
Verified appropriate investigation documentation through random sampling	NA	100%	100%	100%

Performance Measure	2015 Actual	2016 Actual	2017 Estimate	2018 Objective
Workforce & Business Center				
Adult Program Employment Rate Q2	94%	83%	90.91%	74.90%
Adult Program Employment Rate Q4	95%	95%	73.33%	70.40%
Adult Median Earnings	\$27,920	\$27,467	\$12,381	\$7,388
Adult Credential Rate	88%	90.00%	90.00%	51.90%
Adult Measurable Skills Gain	0.00%	23.20%	23.20%	0.00%
Dislocated Worker Program Employment Rate Q2	97%	74%	69.05%	75.60%
Dislocated Worker Program Employment Rate Q4	94%	88%	80.56%	71.50%
Dislocated Worker Median Earnings	\$22,109	\$20,398	\$9,572	\$8,440
Dislocated Worker Credential Rate	78.95%	100.00%	100.00%	50.00%
Dislocated Worker Measurable Skills Gain	1.69%	25.00%	25.00%	20.00%
Youth Program Employment Rate Q2	13%	37%	64.00%	65.00%
Youth Program Employment Rate Q4	69%	75%	66.67%	56.80%
Youth Median Earnings	\$3,767	\$3,375	\$3,375	\$3,375
Youth Credential Rate	48.28%	35.71%	35.71%	57.50%
Youth Measurable Skills Gain	32.05%	20.00%	20.00%	20.00%
Wagner Peyser Employment Rate Q2	62%	62%	65.77%	52.50%
Wagner Peyser Employment Rate Q4	83%	81%	65.87%	49.20%
Wagner Peyser Median Earnings	\$15,970	\$17,059	\$5,971	\$4,871
Employer Retention	60.06%	60.53%	60.53%	60.00%
Employer Penetration	NA	NA	NA	60.00%
Employer Repeat Business	4.95%	6.73%	6.73%	6.00%
Work Participation Rate	72.7%	75.3%	44.8%	40%
SSI Placement Success Rate	50.0%	100.0%	61.8%	15%
Entered Employment Rate	7.2%	13.2%	13.2%	16.1%
Percentage of increase in CHOICES client earned income from program entry to 12 months after the program	-13.3%	30.7%	32.6%	50%
Percentage of JSP clients who at program exit: maintained employment, earned an income increase, or improved employment while in the program	100.0%	56.0%	73.4%	75%

Information Technology and Innovation



Information Technology and Innovation - Purpose Statement

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

Information Technology and Innovation - Primary Services

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

Information Technology and Innovation - Current Year Objectives

- | | |
|--|---|
| <ul style="list-style-type: none"> • Enterprise Document Management upgrade. • Implementation of HS Connects. • Expense Management replacement in JDE. • New automated routing process for PDAs. • New Community Corrections application. • Upgrade of Coroner application. • Enterprise wide penetration test. • Migration of Datacenter Firewall. • Implementation of Arc Pro and Paradigm. • Office 2016 Rollout. | <ul style="list-style-type: none"> • Create automated Operations Dashboard for EOC. • Kofax upgrade within Human Services. • Spam filter replacement. • Expand Cartegraph to include more CIP Projects. • Refresh of 2018 DRCOG regional aerials. • New application for Windows patching. • Replacement of MDM (Mobile Device Management). |
|--|---|

Information Technology and Innovation - Budget Summary

IT & Innovation Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	1,975	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	86,969	76,419	60,924	60,924
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
Total Revenue	\$ 86,969	\$ 78,394	\$ 60,924	\$ 60,924
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 5,651,207	\$ 7,071,041	\$ 8,349,588	\$ 8,632,754
Total Expenditures	\$ 5,651,207	\$ 7,071,041	\$ 8,349,588	\$ 8,632,754
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Business Solutions Group	\$ 334,623	\$ 378,488	\$ 412,088	\$ 465,752
Application Services	1,790,528	2,095,332	2,319,634	2,560,366
GIS Services	655,256	436,356	521,452	740,643
Technical Services	1,268,598	2,204,395	3,119,758	3,135,635
Telecommunications	1,184,722	1,431,152	1,420,532	1,251,579
Administration	417,481	525,317	556,124	478,779
Total Expenditures	\$ 5,651,207	\$ 7,071,041	\$ 8,349,588	\$ 8,632,754
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 2,948,301	\$ 3,136,970	\$ 3,656,877	\$ 4,193,678
Operations & Maintenance	399,385	1,433,361	1,188,903	1,031,479
Charges for Services	1,844,626	2,152,766	2,330,191	2,563,463
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	458,894	347,944	1,173,617	844,134
Other Finance Uses	-	-	-	-
Total Expenditures	\$ 5,651,207	\$ 7,071,041	\$ 8,349,588	\$ 8,632,754

Information Technology and Innovation - Full-time Equivalent Positions (FTEs) Summary

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Administration	5.00	4.00	(1.00)	-	3.00
Application Services	12.00	12.00	-	1.00	13.00
Business Solutions Group	4.00	4.00	-	-	4.00
GIS Services	3.00	3.00	-	-	3.00
Technical Services	7.00	7.00	1.00	3.00	11.00
Telecommunications	2.00	4.00	-	-	4.00
Total FTEs	33.00	34.00	-	4.00	38.00

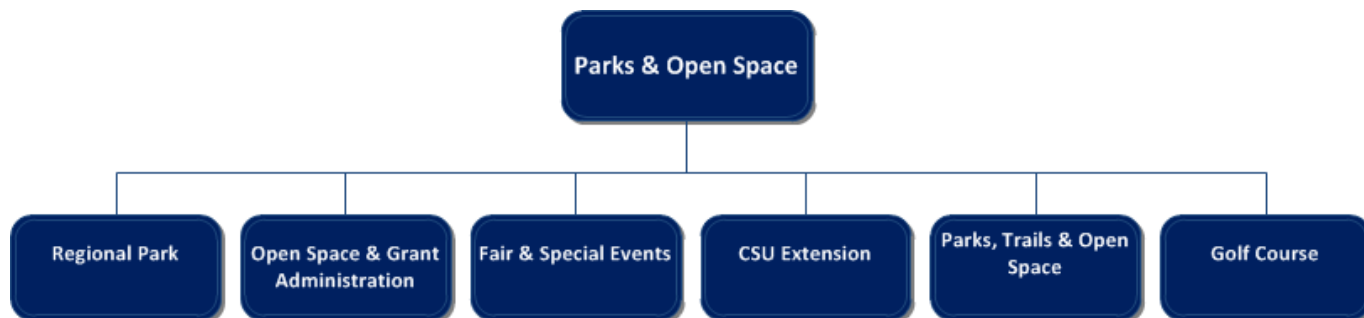
Information Technology and Innovation - 2018 Budget Highlights

- \$178,397 for 2.0 FTEs Desktop Support Tech.
- \$120,212 for 1.0 FTE Help Desk Supervisor.
- \$126,519 for 1.0 FTE DBA/Application Programmer III.
- \$600,000 for Infrastructure.

Information Technology and Innovation - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Objective	2018 Estimated
Application Services				
Number of people trained in IT classroom	106	72	100	200
Technical Services				
Total calls and emails to the Help Desk (not including HS)	14,219	13,530	13,528	14,500

Parks & Open Space



Parks & Open Space - Purpose Statement

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

Parks & Open Space - Primary Services

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

Parks & Open Space - Current Year Objectives

- FLAP-RMANWR Improvements.
- Renovation of Twin Lakes Park.
- Design new Indoor Arena at Regional Park.
- Begin construction of 88th Avenue Restoration Project.
- Willow Bay – Planning and Design.
- Van Scoyk OS Demolition.
- Continued implementation of Mann Lakes Water Storage Project.
- Decommissioning of Regional Park Sewer Lagoons.

Parks & Open Space - Budget Summary

Parks and Open Space Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ 14,751,164	\$ 15,566,769	\$ 15,376,038	\$ 16,230,262
Licenses & Permits	-	-	-	-
Intergovernmental	1,402,682	1,417,204	727,818	711,133
Charges for Services	3,710,422	3,991,241	4,237,710	4,195,760
Fines & Forfeitures	-	-	-	-
Investment Income	108,517	243,301	42,500	163,500
Miscellaneous	446,740	418,760	338,500	300,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	1,010,468	3,684,593	3,270,000	3,779,339
Total Revenue	\$ 21,429,992	\$ 25,321,868	\$ 23,992,566	\$ 25,379,994
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 6,459,537	\$ 5,496,034	\$ 7,670,607	\$ 9,932,893
Golf Course Fund	3,475,066	2,771,632	2,690,909	2,752,209
Conservation Trust Fund	978,729	689,893	530,560	500,923
Open Space Projects Fund	4,729,629	3,313,773	3,603,800	3,444,300
Open Space Sales Tax Fund	11,384,285	14,712,663	18,133,623	18,956,894
Total Expenditures	\$ 27,027,246	\$ 26,983,996	\$ 32,629,499	\$ 35,587,219
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Soil Conservation	\$ 76,442	\$ 82,922	\$ 87,523	\$ 88,525
CSU Extension	445,645	430,410	571,613	582,413
Conservation Trust	978,729	689,893	530,560	500,923
Fair & Rodeo	1,236,455	1,565,056	1,481,000	1,457,241
Golf Course	3,475,066	2,771,632	2,690,909	2,752,209
Open Space & Grants Admin.	11,384,285	14,712,663	18,133,623	18,956,894
Park, Trails and Open Space	4,729,629	3,313,773	3,603,800	3,444,300
Regional Park	4,700,995	3,417,646	5,530,471	7,804,714
Total Expenditures	\$ 27,027,246	\$ 26,983,996	\$ 32,629,499	\$ 35,587,219
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 3,191,186	\$ 3,366,271	\$ 3,794,220	\$ 3,820,793
Operations & Maintenance	1,175,099	1,240,303	1,370,951	1,360,901
Charges for Services	4,189,383	4,348,685	3,666,584	5,117,368
Debt	-	-	-	-
Governmental Services	10,212,861	10,864,653	14,616,444	15,338,818
Capital	6,898,972	3,479,491	5,911,300	6,170,000
Other Finance Uses	1,359,745	3,684,593	3,270,000	3,779,339
Total Expenditures	\$ 27,027,246	\$ 26,983,996	\$ 32,629,499	\$ 35,587,219

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

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Conservation Trust	5.00	5.00	-	-	5.00
CSU Extension	4.00	4.00	-	-	4.00
Fair and Rodeo	3.60	4.00	-	-	4.00
Open Space and Grants Admin.	1.50	1.50	(0.30)	-	1.20
Regional Park	22.90	23.50	0.30	-	23.80
Soil Conservation	1.00	1.00	-	-	1.00
Total FTEs	38.00	39.00	0.00	-	39.00

Parks & Open Space - 2018 Budget Highlights

- \$400,000 Willow Bay Planning & Design.
- \$1,000,000 Design Multi-Purpose Arena.
- \$1,500,000 in open space projects.
- \$500,000 District Land Acquisitions.

Parks & Open Space - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
Regional Park				
Gallons of water used at Regional Park	4,713,118	6,088,47	6,000,000	6,000,000
Total revenue generate through rentals	\$397,733	\$537,889	\$654,592	\$500,000
Number of total events held at the Regional Park and Fairgrounds	3,236	2,620	2,700	2,700
Savings to General Fund by using trustees as laborers	\$39,360	\$8,200	\$48,000	\$42,000
Total number of visits to the Regional Park and Fairgrounds	364,607	389,006	540,450	500,000
Open Space & Grant Administration				
Percentage of grant project costs provided by applicants/partners	64%	68.8%	60.3%	69.4%
Total open space sales tax collected	\$14.9M	\$15.6M	\$17.7M	\$19M
Total number of grant applications processed	42	31	54	42
Total awarded in open space grants	\$9.7M	\$11.3M	\$12.3M	\$13.1M
Percentage of projects completed within two years	60.00%	69.2%	53.8%	58%
Total amount awarded through competitive grants	\$80,000	\$6,225,500	\$1,385,000	N/A
Percentage of project costs leveraged by grants	68.20%	68.20%	53%	50%
Fair & Special Events				
Percentage of Adams County Fair funded by revenue	59%	59%	62%	65%
Adams County Fair attendees	70,000	70,000	74,000	76,000
Adams County Fair - cost per resident	\$3.59	\$3.59	\$3.01	\$3.00

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
---------------------	----------------	----------------	-------------------	-------------------

CSU Extension

Total number of website hits for Adams County Extension Office	1,322,222	442,455	1,200,000	1,200,000
Number of events where Adams County Extension services are provided	707	628	650	675
Total number of clients served in Agriculture, Horticulture, Administration and Small Acreage Programs	22,817	30,915	52,411	28,000
Total number of volunteer hours donated by Adams County Master Gardeners and Community Collaborative Rain, Hail and Snow Network Volunteers	5,490	5,331	4,000	4,500
Total number of trees and plants distributed in Adams County with the help of CSU Extension	11,877	14,745	14,213	12,000
Percent increase of Adams County wheat production based on following CSU Extension recommendations via survey instrument	10.00%	11.00%	11.00%	11.00%
Percent of above average or excellent ratings from program evaluations	96.00%	95.00%	95%	95%
Total number of volunteer hours donated by 4-H and Family and Consumer Science volunteers	3,714	2,666	4,352	4,000
Total number of Life Skill Training hours performed by 4-H and Family and Consumer Science Staff	1,629	1,284	1,200	1,300
Total number of clients served in Family and Consumer Science and 4H Youth	49,595	34,639	36,683	35,000

Parks, Trails & Open Space

Revenues from agricultural leases	\$70,015	\$71,311	\$73,000	\$75,000
Revenues from oil and gas leases	\$26,760	\$21,587	\$20,000	\$18,000
Revenues from residential leases	\$25,275	\$17,350	\$6500	\$0
Acres of open space maintained	1260	1260	1431	1481
Conservation easements monitored	35	38	41	47
Acres of open space preserved (Total, fee + CE)	6000	6000	6025	6300
Total trail miles maintained	38	40	40	40
Total number of South Platte River Trail users	148,887	192,112	195,000	198,000
Number of information kiosks, restrooms, playground equipment maintained	19	21	21	20
Number of pedestrian bridges maintained	30	30	30	31
Total dollars of capital projects managed	\$5,500,000	\$2,950,000	\$3,525,000	\$6,170,000
Acres of irrigated turf grass maintained	64	64	64	64
Number of trail miles connected to Platte River/Clear Creek network	NA	NA	NA	NA
Miles of County roads inspected/treated for noxious weeds	1,500	2000	2000	2000
Number of citizen contacts regarding technical assistance for noxious weed control	52	48	52	55

Golf Course

Riverdale Golf Course – Gross revenues	\$2,989,601	\$2,974,183	\$3,270,000	\$3,093,500
Riverdale Golf Course – Expenditures (not incl. Capital)	\$3,135,066	\$2,595,967	\$2,345,000	\$2,385,109
Riverdale Golf Course - rounds of golf per year	67,535	67,731	74,500	72,000

People & Culture Services



People & Culture Service Area - Purpose Statement

Mission: **Cultivating the Success of Team Adams**

Vision: ***"A place where every person shines!"***

Human Resources - Purpose Statement

Mission: Creating trusted partnerships through guidance and service.

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

Human Resources - Primary Services

Develops and interprets personnel policies and procedures, handles recruitment of employees, wage and salary analyses, and employee benefits administration. Human Resources also administers programs that ensure county compliance with federal and state equal opportunity action laws.

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

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

- Lump sum payments or bonuses outside of the pay plan must be submitted through Human Resources and approved by the Adams County Executive Leadership Team.
- Requests to upgrade or downgrade a vacant position shall be submitted to Human Resources and approved by the Adams County Executive Leadership Team.
- Requests for leave without pay (LWOP) must be approved by the employee's department director or elected official.
- All departments and elected offices will use NEOGOV for the recruitment of all positions including temps and volunteers.
- The practice of over-hiring vacant positions is not allowed unless approved as part of the annual budget by the Board of County Commissioners. The need to over-hire for position that will soon be vacant can be approved on a case-by-case basis by Human Resources and Budget.
- Merit increases must be supported by a performance appraisal for salary change processing to occur by the Human Resources Department.
- Departments and elected offices shall not exceed authorized staffing levels.
- Use of "vacancy savings" for non-personnel expenditures is not authorized.
- Departments and elected offices shall follow policies and procedures regarding employee time entry, including the use of the county's automated time entry system.

Human Resources - Current Year Objectives

- Develop long-term strategy for benefit plans.
- Implement a bilingual pay program.
- Conduct an internal pay equity study.
- Enhance tuition reimbursement program.
- Reduce the health plans cost trend through data analytics, employee health and wellness programs and employee health clinics.

Organizational Effectiveness - Purpose Statement

The Organizational Effectiveness (OE) Division supports productivity and workforce performance by striving to enhance people and process outcomes. The OE division aspires to provide an enriching experience for Team Adams (the employees of Adams County), promoting the County's norms and values while fostering an environment that efficiently and responsibly serves the community.

Organizational Effectiveness - Primary Services

- Support all County departments through the People & Culture service area by assisting with strategy development, organizational culture and health, change management and transformation, team development, and continuous improvement.
- Track organizational progress towards the completion of employee informed action items, serving as both an advisor for leadership and as an advocate for employees.
- Facilitate regular focus groups and gauge the organizational climate, identifying and developing recommendations and action plans to satisfy the organizational needs.
- Develop employee recognition/rewards strategies and programs that are meaningful to employees and congruent with organizational culture.
- Collaborate with organizational leaders to design and implement programs to: increase employee engagement, enhance individual and team capabilities and realize outstanding outcomes.
- Manage the biennial employee surveys, including data collection, analysis and organizational strategic response.

Organizational Effectiveness - Current Year Objectives

- Develop a communication strategy and set meetings with all departments to establish a rapport and to share service offerings.
- Establish a formal action plan tracking mechanism and employee-facing dashboard to demonstrate organizational progress and achievements.
- Establish metrics and performance measures to capture division outcomes and impact.
- Create an intranet site to communicate OE services, initiatives, goals and successes; also, allowing for employees to make suggestions and provide feedback.
- Coordinate the promotion, education and issuance of the biennial survey to maximize employee participation and response rates.
- Implement a new, on-the-spot employee rewards and recognition platform.
- Construct a formalized plan for the OE division to include programs, desired outcomes and budget requirements.
- Coordinate and deliver quarterly events designed to strengthen organizational culture and employee engagement.

Diversity & Inclusion - Purpose Statement

The purpose of the Diversity and Inclusion Division is to create and support a systemic approach to creating a work environment where people from every culture are respected, included, and valued. This process will support Adams County's mission of being *"the most inclusive county in the country."*

Diversity & Inclusion - Primary Services

- Chair the APROUD committee to help support employee inclusion and diversity through different types of systemic approaches. This process will help develop committees that support other departments such as HR or Family Services.
- Serve as the Diversity Liaison consulting with departments and elected offices to develop diversity strategies for programs, initiatives, hiring processes, training programs, and other services that enhance inclusion, diversity, and cultural humility in the workplace. Also, develop cultural relationships with other elected offices to establish consistent language and practices around employee engagement.
- Develop a diversity and inclusion strategy that encompasses consistent language and resources within the People and Culture Service Team.
- Establish a sustainable internal Cultural Humility training program plan that supports the professional growth of employees.
- Oversee coordination of ADA program (external), including responding to public requests for accommodation (not including Public Works), investigating and responding to complaints, and recommending corrective action. Regularly update the ADA self-evaluation report to be an accurate account of modifications.

Diversity & Inclusion - Current Year Objectives

- Develop a county cultural assessment report that identifies potential trends, employee pulse, and functionality towards a diverse and inclusive county workforce. The county cultural assessment will include:
 - Third Party employee interview outcomes.
 - Cultural Humility Training feedback summaries.
 - Internal employee interviews.
 - On-site observation visits and job duty ride-along experiences.
 - Review of previous employee separation information.
 - Recommendations to be adopted by the County Manager's Office.
- Develop long-term sustainability project plan regarding for Cultural Humility Training curriculum and develop systemic approach to incorporating the information into employee professional development.
- Do quarterly or bi-annual updates with participating elected offices to ensure culture, diversity, and inclusion expertise is available to their supervisors and management staff.
- Provide an update for the ADA self-report that was completed in 2015.
- Develop programs or strategies that create a more inclusive process internally. This process can support departments or be county-wide initiatives.

Learning & Development - Purpose Statement

The Learning & Development Program is intended to inspire and connect all County team members to learning opportunities that broaden their knowledge, and help grow their professional skill set. The program will be reflective of leadership needs and provide content that is relative to the County's goals, business objectives, and strategic alignment.

Learning & Development – Primary Services

- Management and oversight of the County Learning & Development Program.

Learning & Development - Current Year Objectives

- Increase employee participation in learning & development opportunities.
- Engage employees' participation in Toastmasters Program.
- Increase the understanding and engagement of employees in Adams County's Government structure.
- Increase the understanding and engagement of employees in the organization's culture including the mission, vision, norms and values.

People & Culture Services - Budget Summary

People & Culture Services Budget Summary

Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Charges for Services	\$ 14,924,552	\$ 15,343,366	\$ 21,017,818	\$ 20,932,818
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	44	(1,359)	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
Total Revenue	\$ 14,924,597	\$ 15,342,007	\$ 21,017,818	\$ 20,932,818

Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 1,878,887	\$ 2,039,078	\$ 2,363,934	\$ 2,920,263
Insurance Fund	13,739,616	16,119,133	20,928,298	21,543,813
Total Expenditures	\$ 15,618,502	\$ 18,158,211	\$ 23,292,232	\$ 24,464,076

Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Benefits and Insurance	\$ 13,739,616	\$ 16,119,133	\$ 20,928,298	\$ 21,543,813
Human Resources	1,878,887	1,859,424	2,097,726	2,521,108
Training & Development	-	179,655	266,208	399,155
Total Expenditures	\$ 15,618,502	\$ 18,158,211	\$ 23,292,232	\$ 24,464,076

Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 1,369,558	\$ 1,696,287	\$ 1,962,171	\$ 2,341,078
Operations & Maintenance	300,742	165,056	279,749	569,681
Charges for Services	13,948,202	16,296,868	21,050,312	21,553,317
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
Total Expenditures	\$ 15,618,502	\$ 18,158,211	\$ 23,292,232	\$ 24,464,076

People & Culture Services - Full-time Equivalent Positions (FTEs) Summary

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Benefits and Insurance	3.00	4.00	-	-	4.00
Human Resources	14.00	16.00	(2.00)	-	14.00
Training and Development	-	-	3.00	-	3.00
Total FTEs	17.00	20.00	1.00	-	21.00

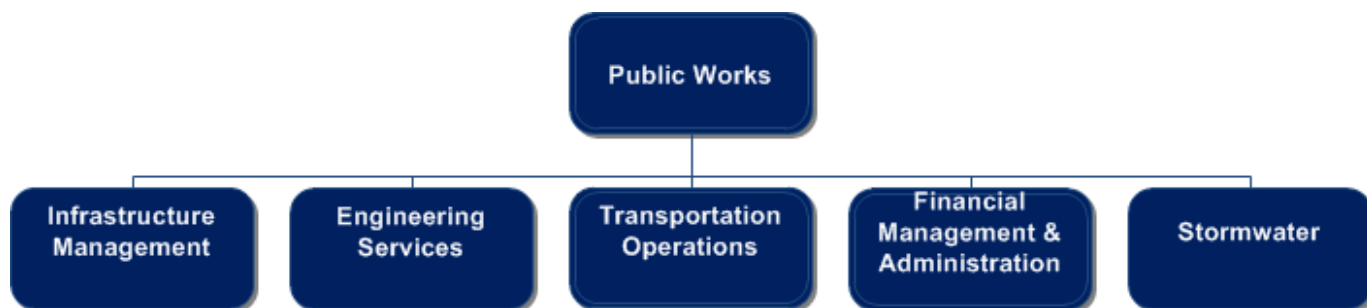
People & Culture Services - 2018 Budget Highlights

- \$130,000 Lead Adams Employee Development Program.
- \$100,000 AIM Adams Employee Recognition Program.
- \$9,000 for Employee Recognition Lunch.

People & Culture Services - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
Human Resources				
Percentage of employees in benchmarked positions	66.65%	72.75%	70.42%	72.00%
Turnover rate: overall	14.97%	15.17%	16.00%	16.00%
Turnover rate: voluntary	10.03%	10.94%	11.50%	12.00%
Average time to fill a position in days	16.06 days	16.13 days	16.10 days	16.12 days

Public Works



Public Works - Purpose Statement

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

Public Works - Primary Services

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

Public Works - Current Year Objectives

- York Street Improvements – Hwy 224 to 78th Street Construction.
- York Street Improvements – 58th Avenue to Hwy 224 Design.
- York Street Improvements – 78th Avenue to 88th Avenue Design.
- Steele Street Improvements – Extension from 86th to 88th Design.
- Welby Road Intersection Improvements – Construction.
- Dahlia Street sidewalks, curb and gutter, and drainage improvements – Hwy 224 to I-76 Construction.
- 58th Avenue improvements – Washington to York ROW Acquisition.
- Implementation of ADA Transition Plan.
- Gravel Road Maintenance.
- Hoffman Drainage improvements – Construction.

Public Works - Budget Summary

Public Works Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ 29,261,382	\$ 31,223,696	\$ 31,306,976	\$ 33,727,857
Licenses & Permits	187,895	224,138	210,000	225,000
Intergovernmental	12,035,061	12,947,733	9,537,148	10,900,711
Charges for Services	3,860,959	4,127,644	3,961,117	4,135,747
Fines & Forfeitures	17,507	17,507	33,500	33,500
Investment Income	2,179	8,832	2,000	9,000
Miscellaneous	73,937	129,554	7,045	63,213
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
Total Revenue	\$ 45,438,919	\$ 48,679,104	\$ 45,057,786	\$ 49,095,028
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 2,898,439	\$ 6,335,091	\$ 2,973,353	\$ 3,155,771
Stormwater Utility Fund	717,752	585,716	1,864,046	2,465,003
Road & Bridge Fund	36,592,844	40,890,039	46,463,544	53,609,203
Total Expenditures	\$ 40,209,034	\$ 47,810,845	\$ 51,300,943	\$ 59,229,977
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Stormwater - General Fund	\$ 35	\$ 561,485	\$ 1,482,728	\$ 1,500,000
Stormwater Utility	717,752	585,716	1,864,046	2,465,003
Engineering Services	1,307,757	2,136,695	1,490,625	1,655,771
Financial Management & Adminis	12,458,226	13,122,620	13,600,309	14,488,722
Infrastructure Management	16,737,598	21,708,393	19,685,768	25,174,725
Transportation Operations	8,987,667	9,695,936	13,177,467	13,945,756
Total Expenditures	\$ 40,209,034	\$ 47,810,845	\$ 51,300,943	\$ 59,229,977
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 6,086,127	\$ 6,312,027	\$ 7,675,583	\$ 8,029,020
Operations & Maintenance	1,274,189	1,516,567	4,043,210	2,703,600
Charges for Services	10,828,919	14,256,768	15,927,378	19,423,976
Debt	-	-	-	-
Governmental Services	15,530,082	16,806,599	13,538,837	13,987,354
Capital	6,489,717	8,918,884	10,115,935	14,486,027
Other Finance Uses	-	-	-	600,000
Total Expenditures	\$ 40,209,034	\$ 47,810,845	\$ 51,300,943	\$ 59,229,977

Public Works - Full-time Equivalent Positions (FTEs) Summary

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Engineering Services	8.00	9.00	-	-	9.00
Financial Management and Administration	5.00	5.00	-	-	5.00
Infrastructure Management	8.00	8.00	-	2.00	10.00
Stormwater - General Fund	-	2.00	-	-	2.00
Stormwater Utility	4.00	4.00	-	-	4.00
Transportation Operations	66.00	70.00	-	-	70.00
Total FTEs	91.00	98.00	-	2.00	100.00

Public Works - 2018 Budget Highlights

- \$4,000,000 for 58th Ave. from Washington to York.
- \$3,000,000 for York St. from Hwy 224 to 78th Phase 1 construction.
- \$1,500,000 for Park Ave. Roundabout and Traffic Signal.
- \$1,500,000 for Federal PEL.
- \$1,400,000 for design of York St. from 78th to 88th, York St. to Hwy 224, and 66th Ave. west of Broadway.

Public Works - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
Engineering Services				
Miles of new bike lanes and multi-use paths created within the public rights-of-way	0	0	0	2
Bridge safety rating (reported by CDOT)	82%	82%	82%	82%
Infrastructure Management				
Roadway lane miles resurfaced (includes slurry seal, chip seal, overlay, mill and overlay, portion and full reconstruction)	40	40	70	70
Linear feet of concrete installed (curb/gutter/sidewalk)	3,418	11,818	30,611	25,000
Stormwater				
Number of education events regarding stormwater issues	17	17	17	17
Number of stormwater quality permits issued	14	17	23	18
Percentage of projected stormwater fee revenue collected	87.2%	94%	92%	92%
Number of illicit discharge inspections	38	76	48	0
Number of enforcement actions for construction violations	6	18	4	0
Number of storm drain markers placed	30	38	0	30
Transportation Operations				
Percentage of priority 1 snow routes receiving snow and ice control within 24 hours of each category 3 Event (4-6 inches)	100%	100%	100%	100%
Percentage of potholes addressed within 1 week of request	88%	81%	80%	80%
Number of potholes filled	2,852	3,757	3,025	3,000
Pavement quality rating (excellent, good, fair, poor)	Good	Good	Good	Good
Percent of primary gravel roads treated (cumulative)	5.0%	6.8%	14.5%	23.5%
Level of service for all unincorporated Adams County roads	A	A	A	A
Level of service for select incorporated Adams County roads	NA	NA	NA	NA
Percent of population within 1/4 mile of transit (bus, rail)	NA	NA	NA	NA
Pounds of trash/debris removed during neighborhood cleanups	298	374	277	300

Regional Affairs



Regional Affairs - Purpose Statement

The Regional Affairs Department collaborates and advises the county manager, executive management team, Board of County Commissioners, elected officials, and department directors on matters related to regional importance such as federal and state legislation; federal, state and local regulation; homelessness; aviation-related matters; and governmental affairs with the county's ten cities and towns, Aerotropolis, and surrounding cities and counties while maintaining and promoting the county's position on a wide variety of public policy considerations. The Department also coordinates and advises the county in matters related to special projects of regional significance.

Regional Affairs - Primary Services

- Policy Research: Research regional policy issues and provide background and context to ensure informed decision making. Regional policy issues may include economic development, transportation infrastructure, homelessness, water, aviation management, urban and rural affairs, and other issues.
- Collaboration and Coordination: Broaden information sharing to internal, local, and regional audiences about activities and policy actions in the county and regional collaboration by maintaining and promoting the county's position on a wide variety of public policy considerations.
- Collective Impact: Success is best achieved through strategic collaborative processes. The Regional Affairs Department convenes and engages in collaborative practices on both a regional and local scale.
- Legislative Advocacy: Aligning county goals with regional initiatives as well as advocating for legislative changes that will benefit the constituents of Adams County is one of core activities this department provides to move the mission and vision of Adams County.
- Commissioner Study Sessions: Provide updated information to county commissioners on both regional and neighborhood level information.
- Constituent Engagement: Coordinate town halls and community pop-up events, support Adams County resident engagement activities, and house resident liaisons who work with constituents.

Regional Affairs - Current Year Objectives

- Conduct and coordinate state and federal legislative agendas.
- Commence Jurisdiction Outreach Efforts.
- Complete the 2018 Quality of Life Survey.
- Aerotropolis Regional Plan.
- Commence the Federal Blvd. PEL 5%-30% design.
- Complete the Homelessness Action Plan.
- Collective Impact Network Plan.
- Commence the Ag-Innovation Program.
- Conduct Neighborhood Events – 3 to 6 per year.

Regional Affairs - Budget Summary

Regional Affairs Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	437,045	453,512	525,802	523,290
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
Total Revenue	\$ 437,045	\$ 453,512	\$ 525,802	\$ 523,290
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 536,515	\$ 552,905	\$ 617,100	\$ 1,189,181
Total Expenditures	\$ 536,515	\$ 552,905	\$ 617,100	\$ 1,189,181
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Community Transit	\$ 536,515	\$ 552,905	\$ 614,600	\$ 607,290
Regional Affairs	-	-	2,500	581,891
Total Expenditures	\$ 536,515	\$ 552,905	\$ 617,100	\$ 1,189,181
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ -	\$ -	\$ -	\$ 463,653
Operations & Maintenance	1,470	14	3,600	101,368
Charges for Services	535,046	552,891	613,500	624,160
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
Total Expenditures	\$ 536,515	\$ 552,905	\$ 617,100	\$ 1,189,181

Regional Affairs - Full-time Equivalent Positions (FTEs) Summary

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Regional Affairs	-	3.00	1.00	-	4.00
Total FTEs	-	3.00	1.00	-	4.00

Regional Affairs - 2018 Budget Highlights

- \$40,000 for Special Events Funding.
- \$6,000 for City Outreach Funds.

Regional Affairs - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
Regional Affairs				
Community meetings/open houses organized	NA	57	55	46
Neighborhood organizations formed/strengthened/supported	NA	4	8	23
Neighborhood meetings and other outreach meetings attended by Planning staff	NA	100	100	124
DRCOG meetings attended	NA	15	15	15
Regional Economic Advancement Partnership (REAP) meetings attended	NA	6	6	6

Others

Others - Purpose Statement

"Others" consolidates miscellaneous funding areas that do not naturally fit into a County department. This includes Administrative/Organizational Support, Developmentally Disabled Fund services, the Adams County Retirement Plan, and the Tri-County Health Department.

Others - Primary Services

- Administrative/Organizational Support – The General Fund's Administrative/Organizational Support function accounts for various expenditures of a general or miscellaneous nature for which it is neither appropriate nor practical to budget for in various other operating budgets. Expenditures include termination pay, County-wide memberships, general liability insurance premiums, and debt service payments.
- Developmentally Disabled Fund – Colorado Revised Statute 27-10.5-104 authorizes counties to set a mill levy for the purpose of providing matching funding for the acquisition of services on behalf of developmentally disabled residents of the County. Adams County established a fund to receive the property tax revenue that meets the required 5% local match of state and federal funding with the 2017 mill levy of 0.257 mills.
- Adams County Retirement Plan – The Adams County Retirement Plan provides comprehensive retirement, death and disability benefits for participants who are in Covered Employment. The Adams County Retirement Plan serves approximately 2044 active employees and 992 retirees.
- Tri-County Health Department – The Tri-County Health Department's purpose is to promote, protect and improve the lifelong health of individuals and communities in Adams, Arapahoe and Douglas Counties through the effective use of data, evidence-based prevention strategies, leadership, advocacy, partnerships and the pursuit of health equity.
 - Tri-County Health Department serves approximately 1.5 million people in Adams, Arapahoe and Douglas Counties, and offers over 60 programs/services ranging from birth certificates, immunizations and health care referrals to restaurant inspections and infectious disease investigations, from 11 offices in this 3,000 square mile area. The agency's jurisdiction includes 26 municipalities and 3 unincorporated counties, 15 school districts with more than 360 public schools, 13 acute care hospitals, 4 Federally Qualified Healthcare Centers with multiple facilities, 3 community mental health service providers and one Regional Collaborative Care Organization (Colorado Access).
 - The Board of Health is the policy-making body for the Tri-County Health Department and is comprised of nine members: three each from Adams County, Arapahoe County and Douglas County. The Board of Health is responsible for hiring and evaluating the Public Health Director and for adopting and revising rules and regulations relating to the administration of public health laws within the District. Board members are appointed by their respective County Commissioners and serve five-year terms.
 - Tri-County Health Department provides the following primary services:

Nurse Home Visitation	Worksite Wellness
Chronic Disease Prevention	Infectious Disease Prevention
Emergency Preparedness & Response	Maternal and Child Health
Access to Care Services	Women, Infants, and Children
Health Inspections (restaurants, child care, pools)	Birth and Death Certificates
Healthy Aging Programs	Tobacco/Substance Abuse Prevention
Immunizations	

Others - Current Year Objectives

- Tri-County Health Department:
 - Reduce the health burden of tobacco /substance abuse including the opiate overdose epidemic.
 - Reduce the health burden of obesity and chronic disease.
 - Enhance public health interactions with the health care delivery system.
 - Enhance efforts to promote healthy human environments.
 - Reduce the health burden of mental health issues and mental health stigma.

Others - Budget Summary

Others Budget Summary				
Revenues				
Revenues by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Taxes	\$ 108,775,105	\$ 122,206,655	\$ 126,162,778	\$ 147,625,321
Licenses & Permits	-	-	-	-
Intergovernmental	1,123,423	962,236	600,000	450,000
Charges for Services	127,607	299,345	180,000	180,000
Fines & Forfeitures	5,503	5,325	2,500	4,000
Investment Income	2,201,106	2,085,018	1,430,000	1,447,875
Miscellaneous	4,054,638	3,394,014	3,309,180	3,472,607
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	105,925,482	3,127,500	1,100,000	175,700
Total Revenue	\$ 222,212,862	\$ 132,080,093	\$ 132,784,458	\$ 153,355,503
Expenditures				
Expenditures by Fund	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
General Fund	\$ 127,587,933	\$ 11,059,010	\$ 7,116,088	\$ 10,701,989
Retirement Fund	-	-	-	2,000,000
Developmentally Disabled Fund	1,178,715	1,108,388	1,367,475	1,555,509
Total Expenditures	\$ 128,766,648	\$ 12,167,398	\$ 8,483,563	\$ 14,257,498
Expenditures by Division	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Administrative/Organizational Support	\$ 124,288,987	\$ 7,601,637	\$ 3,657,791	\$ 6,953,430
Developmentally Disabled	1,178,715	1,108,388	1,367,475	1,555,509
Tri-County Health Department	3,298,946	3,457,373	3,458,297	3,748,559
Retirement	-	-	-	2,000,000
Total Expenditures	\$ 128,766,648	\$ 12,167,398	\$ 8,483,563	\$ 14,257,498
Expenditures by Category	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
Personnel	\$ 1,240,052	\$ 2,064,440	\$ (1,900,379)	\$ 866,335
Operations & Maintenance	11,416	88,294	19,000	19,000
Charges for Services	5,685,232	3,335,553	2,300,317	4,742,561
Debt	23,295,339	-	1,068,141	-
Governmental Services	4,930,789	5,849,360	5,625,732	7,059,602
Capital	-	-	320,000	-
Other Finance Uses	93,603,821	829,752	1,050,752	1,570,000
Total Expenditures	\$ 128,766,648	\$ 12,167,398	\$ 8,483,563	\$ 14,257,498

Others - Full-time Equivalent Positions (FTEs) Summary

Full-Time Equivalent Positions (FTEs)	2016 Authorized	2017 Authorized	2017 +/-	2018 Requested	2018 Authorized
Retirement Admin.	-	2.00	-	-	2.00
Total FTEs	-	2.00	-	-	2.00

Others - 2018 Budget Highlights

Administrative/Organizational Support

- \$4,000,000 for general liability and other insurance premiums paid to the County's Insurance Fund.
- \$725,000 for various professional services (bond counsel, financial advisory services, etc.) on an as needed basis.
- \$459,160 for County-wide membership dues.
- \$130,000 for the County's external financial audit.

Developmentally Disabled Fund

- \$1,120,937 for North Metro Community Services to fund programs for the developmentally disabled.
- \$113,250 for Children's Outreach Project to cover increased enrollment and additional therapist hours.

Adams County Retirement Plan

- The Retirement Fund was re-opened for the 2018 budget year so that the County can provide administrative funding support to the Retirement Plan in the amount of \$2.0M per year.

Tri-County Health Department

- Adams County's 2017 contribution to the Tri-County Health Department is \$3,534,559 and is based on \$6.72 per capita.

Others - Performance Measures

Performance Measure	2015 Actual	2016 Actual	2017 Estimated	2018 Objective
Tri-County Health Department				
Adams County's Contribution to Tri-County Health	\$3.1M	\$3.2M	\$3.4M	\$3.5M
Per capita contribution to Tri-County Health	\$6.574	\$6.51	\$6.66	\$6.72
Restaurant inspections	3,036	3,802	3,168	3,411
Women Infant Children Programs caseload	12,817	12,279	12,010	12,500
Children's Immunizations Program clients	2,393	2,376	2,450	2,575
Child Health Plan Plus (CHP+) and Medicaid applications	934	1,659	1,700	1,400
Family Planning Program clients	2,644	2,075	2,200	2,250

Glossary

A

Abatement	A term referring to the refund of previously paid property taxes due to over valuation of property.
Accounting Period	A period at the end of which and for which financial statements are prepared (typically a month or a year).
Accrual	An accounting method that reports income when earned and expenses when incurred.
Accrual Basis	The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.
Activity	A specific service performed by one or more units of government.
Adopted Budget	Refers to the budget amounts originally approved by the Board of County Commissioners at the beginning of the budget year and the budget document, which consolidates all beginning-of-the-year operating appropriations.
Agency	A governmental or quasi-governmental unit which provides services to residents of the county but is not part of the county government, per se. An agency may be linked to county government by an intergovernmental agreement or may be formed pursuant to an intergovernmental agreement.
Allocations	A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities or objects.
Amended Budget	Budget which includes changes to the Adopted Budget that are approved by the Board of County Commissioners and transfers within the authority of management.
Appropriated Budget	The expenditure authority created by the Appropriation Ordinance and related estimated revenues. The Appropriated Budget would include all reserves, transfers, allocations, and other legally authorized legislative changes.
Appropriated Reserves	The amount of fund balance used to supplement revenues required to fund appropriated expenditures.
Appropriation	The legal authorization granted by the Board of County Commissioners which allows the departments, offices and agencies of the county to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Resolution	The appropriation resolution is the means whereby the Board of County Commissioners enacts the appropriation, making it legal. The act of adopting the budget does not include legal authority to spend. In order to spend an appropriation resolution must also be approved outlining the expenditures proposed in the adopted budget.
Assess	To establish an official property value for taxation.
Assessed Valuation	A valuation set upon real estate and/or other property as a basis for levying taxes.
Assessment Rate	The rate established by the State legislature which, when applied to the actual value of real and personal property, determines the assessed value of property. Residential assessment rates change every reappraisal (odd) year to keep the residential property taxes generated statewide to 45% of all property taxes.
Asset	A resource owned or controlled by the county, which has monetary value. An asset is either current or fixed. A current asset is typically consumed within one year, such as cash, accounts receivable, and inventories. A fixed asset provides benefit for more than one year, such as equipment, buildings, and open space properties.
Assigned Fund Balance	Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
Audit	A methodical examination conducted by a private accounting firm, of the utilization of the county's resources. An audit tests the accounting system to determine the extent to which internal accounting controls are both available and being used. The audit concludes with a written report of findings called the Auditor's Opinion.
Authorized Position	A position (job, FTE) authorized by the Board of County Commissioners as part of the annual adopted budget.

B

Balanced Budget	A budget where current operating expenditures do not exceed current operating revenues plus unreserved and available fund balance for each individual fund subject to appropriation. Per state statute, the county is required to adopt a balanced budget each year.
Base Budget	An estimate of funding to continue existing programs at current levels of service prepared by each department or office during the budget development process.
Basis of Accounting	A term used to refer to when revenues, expenditures, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements.
Benchmarking	Comparing desired performance and results against a relative standard.

Board of County Commissioners (BoCC)	In Adams County, the board is composed of a five-member group of publicly elected officials. They are the main policy makers and financial stewards of the county.
Bond	An instrument used to obtain long-term financing for capital projects. A bond is a promise to repay borrowed money (principal amount) at a future specified date (maturity date) plus interest.
Bond Rating	A grade given to bonds that indicates their credit quality; the credit worthiness of the county as evaluated by independent agencies.
Bonded Debt	The portion of indebtedness represented by outstanding bonds.
Budget	An annual policy document, financial plan, operations guide, and communications device, containing estimated revenues and expenditures. The budget, once adopted by the Board of County Commissioners, is the legal basis for expenditures in the budget year.
Budget Calendar	A timetable showing when particular tasks must be completed in order for the Board of County Commissioners to adopt the annual budget before the beginning of the next fiscal year.
Budget Development Process	The annual cycle in which the county prepares the annual budget for adoption.
Budget Message	The County Manager's written overview of the budget addressed to the Board of County Commissioners. The budget message contains an explanation of principal budget items, significant changes from the previous fiscal year, summaries of major issues impacting the budget, and challenges facing the county.
Budgetary Basis	The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: generally accepted accounting principles (GAAP), cash, or modified accrual.
Budgetary Control	The control or management of a government in accordance with an approved budget to monitor and control expenditures within the limitations of approved appropriations and available revenues.
Business Case	A request for additional operating budget needs beyond an existing base budget.

C

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

Capital Expenditures	Expenditures resulting in the acquisition of or addition to the county's fixed asset inventory.
Capital Improvement Plan (CIP)	An annually updated schedule of capital project expenditures, containing estimated project costs, funding sources, and anticipated timelines, for a five-year period. The first year of the CIP services as the basis for the annual capital budget.
Capital Lease	An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time.
Capital Outlay	Those purchases of \$2,500 or more, which become a new fixed asset of the county.
Capital Project	A major capital construction project, such as those related to buildings, drainage, streets, trails, etc., included in the CIP. Capital projects tend to have significant costs and have useful lives of many years.
Capital Project Fund	A fund created to account for the revenues and expenditures related to capital projects.
Certificate of Participation	A financing instrument representing a share in a pledged revenue stream, usually lease payments made by the issuer (county) that are subject to annual appropriation. The certificate entitles the holder to receive a share, or participation, in the lease payments relating to the acquisition or construction of specific equipment, land, or facilities.
Charges for Services Expenditures	One of six major categories of expenditures used in the Adams County budgetary system. Charges for services include various contracted services (professional consulting, auditing, advertising, legal, printing, security, delivery, vehicle repair and maintenance, and building rental).
Charges for Services Revenue	A revenue category comprised of revenue generated from services the county provides to residents and other entities. Services that are charged for include motor vehicle registrations, document recording, golf, insurance, Bennett Police Services, Sheriff Academy, the County Fair, and Broomfield Coroner and District Attorney Services.
Chart of Accounts	A chart detailing the system (numbered and descriptive) of general ledger accounts used by Adams County to designate funds, expenditure accounts, revenue accounts, and balance sheet accounts.
Colorado Local Government Budget Law	In preparing an annual budget, all Colorado counties must follow the provisions of Title 29, Article 1, Part 1 of the Colorado Revised Statutes, which defines the legal requirements for budget format, content, and cover; budget hearing and adoption; appropriation resolution/ordinance; filing the budget; and changing the budget.
Colorado Revised Statutes (CRS)	A body of laws governing conduct within the State of Colorado.

Committed Fund Balance	Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.
Community Development Block Grant (CDBG)	A U.S. Department of Housing and Urban Development grant program. The program was first enacted in 1974 to provide funds to state and local agencies to support housing, economic development, health and human services, and planning and administration.
Community Services Block Grant (CSBG)	A U.S. Department of Health and Human Services grant program. The program was first enacted in 1981 to provide funds to state and local agencies to support efforts that reduce poverty, revitalize low-income communities, and lead to self-sufficiency among low-income families and individuals.
Comprehensive Annual Financial Report (CAFR)	An annual financial report issued by state and local governments. The CAFR has three parts: an introductory section, a financial section, and a statistical section. CAFR requirements are largely shaped by the Governmental Accounting Standards Board (GASB), which is the authoritative source for governmental Generally Accepted Accounting Principles (GAAP).
Conservation Trust	State of Colorado lottery funds remitted to the County for parks and recreation use.
Consumer Price Index (CPI)	The Consumer Price Index, computed by the U.S Bureau of Labor Standards, produces monthly data on changes in the prices paid by urban consumers for a representative basket of goods and services. Adams County uses the Denver-Boulder-Greeley Metropolitan Statistical Area Index for its calculations.
Contingency	A possible future event or condition arising from causes unknown or at present indeterminable. / An appropriation of funds to cover unforeseen events or emergencies that may occur during the year. TABOR requires this fund to have an amount equal to 3 percent of non-Federal expenditures.
Cost Allocation Plan	Identification, accumulation and distribution of costs relative to the provision of those services, along with the methods used.
Cost Center	A responsibility center within the government organization.

D

Debt	An obligation resulting from the borrowing of money or from the purchase of goods and services. A government's debts can include bonds, leases, and notes. Debt instruments are used to finance projects with high capital costs and long useful lives.
Debt Service Expenditures	One of six major categories of expenditures used in the Adams County budgetary system. Debt service includes the annual payment of principal and interest on the county's indebtedness.

Deficit	The excess of expenditures and other financing uses over revenues and other financing sources during an accounting period.
Department	An organizational unit within the county government that is under the direction of non-elected county management staff.
Depreciation	A financial mechanism to allocate the cost of a capital item over its service life. A decrease in an asset's value due to wear and tear, decay, or decline in price. Through this process, the entire cost on an asset is ultimately charged off as an expense over its service life.
Designated Fund Balance (Reserves)	Portions of fund balance that are set aside for a specific purpose and which are, therefore, not available for future appropriation (except for that specific purpose).
Division	A functional sub-unit of a department.

E

Earmarked Funds	Funds dedicated for a specific program or purpose, such as state or federal grants earmarked for particular types of projects or programs.
Elected Official	An official elected by Adams County voters to manage an elected county office.
Emergency	An emergency is defined as 1) an act of God, 2) public enemy, or 3) something which could not have been reasonably foreseen at the time of the adoption in the budget. For the purpose of TABOR, this is further restricted to exclude economic conditions, or revenue shortfalls.
Encumbrance	Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.
Enterprise Fund (EF)	A fund to account for operations financed and operated in a manner similar to private business enterprises, where the intent is to recover all or part of the costs of providing goods or services from those that use the goods or services, through user charges; e.g., Golf Course Fund and Front Range Airport Fund. As in private business, the emphasis is on net income determination.
Expenditure	A decrease in net financial resources due to payments made by the county for goods or services, such as personnel, supplies, and equipment.

F

FASTER Funds	Funding Advancement for Surface Transportation & Economic Recovery funds used for Road & Bridge safety projects.
--------------	--

Fees	Any charge levied by government associated with providing a service or imposing a fine or penalty. Major types of fees include zoning/platting fees, user charges, building permits and vehicle registrations.
Fiduciary Fund	A fund consisting of resources received and held by the county as trustee or as an agent for other governmental units, private organizations, or individuals, to be expended or invested in accordance with the conditions of the trust.
Fiscal Policy	The County Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.
Fiscal Year	A period of any 12 consecutive months to which the budget applies. Adams County's fiscal year is January 1 through December 31.
Fixed Asset	As required by the State of Colorado, all items that are in use more than one year and valued at a level approved by a local government (at Adams County the amount is \$2,500) should be recorded as a fixed asset of the entity.
Full Time Equivalent (FTE)	Numeric equivalent of one person occupying one employment position for one year (equivalent of 2,080 hours or 52 forty-hour weeks).
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures.
Fund Type	Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

G

Gallagher Amendment	A Colorado constitutional amendment adopted by Colorado voters in 1982, which limits the residential share of property taxes. The State Legislature adjusts the residential assessment rate each reappraisal year. It was changed to 7.2% for 2018.
General Fund	A fund used to account for all transactions of a governmental unit which are not accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.

General Improvement District	Prior to certain amendments to the law in 1999, the County Public Improvement District law was used to create General Improvement Districts. The process was similar to the Public Improvement District process. The GID was a taxing unit created for the purpose of installing and maintaining certain public improvements that were identified in the statute.
General Obligation (GO) Debt	A municipal bond secured by the pledge of the issuer's full faith, credit and taxing power.
Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time.
Geographical Information System (GIS)	A computerized data base of all land attributes within the County. The "base map" contains the least amount of common data which is supplemented by attribute overlays.
Governmental Accounting Standards Board (GASB)	The authoritative accounting and financial reporting standard-setting body for governmental entities.
Governmental Accounting, Auditing, and Financial Reporting (GAAFR)	The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.
Governmental Funds	Funds generally used to account for tax-supported activities. Examples of governmental funds are the general fund and capital projects fund.
Governmental Services Expenditures	One of six major categories of expenditures used in the Adams County budgetary system. Governmental services include grants made to other institutions, economic incentives, and sales tax share back payments to cities.
Grant	A contribution of assets (usually cash) by one government unit or other organization to another. The contribution is usually made to aid in the support of a specific function (for example, education), but it is sometimes also for general purposes.
Gross Property Tax	Total amount of property tax derived by multiplying the mill levy by the assessed valuation. This does not provide for any non-collection amount.

H

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

I

Inflation	As defined by TABOR, it is the percentage change in the United States Bureau of Labor Statistics' consumer price index for all items, all urban consumers, or its successor index.
Infrastructure	Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable.
Intergovernmental Agreement (IGA)	A signed agreement between two or more governmental units, and approved by their governing bodies, that provides for the exchange of goods or services between the governments.
Intergovernmental Expenditures	Grants, entitlements and cost reimbursements from the county to other local governments, entities, authorities, or organizations.
Intergovernmental Revenue	A revenue category comprised of intergovernmental and grant funds received from federal and state governments and other jurisdictions for designated purposes.
Internal Service Fund (ISF)	A fund to account for financing of goods or services provided by one department or agency to other departments or agencies within the county on a cost-reimbursement basis.
Investments	Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or lease payments.

L

Lease-Purchase Agreements	Contractual agreements which are termed "leases," but which in substance amount to purchase contracts for equipment, land or buildings.
Level of Service	Used generally to define existing or current services, programs, activities and/or facilities provided by a government to its citizens. Level of service in any given department or office may be increased, decreased, or remain constant, depending upon needs, alternatives, productivity, and available resources. To continue a given level of service into future years assumes that objectives, goals, quantity and quality of the service will remain unchanged.
Levy	To impose taxes, special assessments, or user fees for the support of governmental activities (verb). The total amount of taxes, special assessments, or user fees imposed by a government (noun).
Liability	A debt or other legal obligation arising out of a transaction in the past which must be liquidated, renewed, or refunded at some future date.

Local Growth	A TABOR definition for a non-school district where a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements and additions to, minus deletions from taxable real property. This is also referred to as net new construction.
Local Improvement District (LID)	An administrative subdivision of the County that exists primarily to assess the cost of public improvements to those who benefit from the improvements.

M

Mandated Services	Services that the state or federal governments require the county to perform for which no revenue or partial revenue is provided to the county.
Merit Pay	Performance related employee pay based on a set of criteria by the employer.
Mill Levy	The rate of property taxation. A mill is one-tenth of a cent (\$.001). A mill levy is expressed as one dollar per one thousand dollars of assessed valuation.
Miscellaneous Revenue	A revenue category comprised of items that do not easily fit into one of the other defined revenue categories. Miscellaneous revenue includes insurance recovery of losses, bank charges, contributions and donations, rents received for use of county buildings, telecomm reimbursements, gain/loss on sale of investments, and proceeds from sale of assets.
Modified Accrual Basis	A method of accounting in which revenues are recognized when they become both measurable and available and expenditures are recognized when liabilities are incurred.

N

Net Property Tax	The gross amount of property tax minus the budgeted non-collection amount. The anticipated received amount is the working amount of property tax revenue used in the budgeting process.
Net Working Capital	Current assets less current liabilities. At Adams County, net working capital amounts exclude inventory to present available funds at a given point in time.
Non-Departmental	A category established to account for expenses not associated with any specific department, but all departments or many, within a fund. In Adams County, such expenses are captured under Administrative/Organizational Support.

O

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

Office	A unit of Adams County government. Offices are generally managed by elected county officials. However, the term is also used to designate some non-elected units of county government.
Operating Budget	Budget that accounts for the costs of carrying on activities that do not meet the criteria for capitalization.
Operating Capital	Vehicle, equipment or furniture costing more than \$5,000 but less than \$50,000 with a life of more than one year.
Operations & Maintenance (O&M) Expenditures	One of six major categories of expenditures used in the Adams County budgetary system. O&M expenditures include utility expenses (gas, electricity, water, and telephone), operating and office supplies, employee training and education, computers and software licensing, and minor equipment.
Other Financing Sources	Financial resource increases not typically classified as revenues in compliance with GAAP to avoid the distortion of revenue trends, but are other resources used to fund government purchases and services. Resources such as the issuance of debt, lease proceeds, interfund transfers, proceeds from the sale of assets, insurance proceeds and payments on demand bonds reported as fund liabilities are coded to a separate area of the financial statements.
Other Financing Uses	Financial outlays not typically classified as expenditures for GAAP purposes, but represent decreases in current financial resources to fund certain activities such as issuance discounts on long-term debt, refunding transactions, interfund transfers and the reclassification so demand bonds as a fund liability. These transactions are reported on a separate area of the financial statements to avoid distorting expenditure trends.

P

Performance Measure	Specific information which, alone or in combination with other data, permits the systematic assessment of how well services are being delivered. Efficiency and effectiveness indicators are performance measures.
Personnel Expenditures	One of six major categories of expenditures used in the Adams County budgetary system. Personnel expenditures include all direct (salaries and wages) and indirect (fringe benefits) costs for full-time, part-time, and temporary employees of the county.
Preliminary Budget	The recommended county budget annually submitted by the County Manager to the Board of County Commissioners by October 15th.
Program	Specific (or like group) activities or organizational units directed at attaining specific purposes or objectives.
Program Based Budget	A budget wherein expenditures are based primarily on programs of work and secondarily on character and object.

Property Tax	An annual tax levied on all real and personal property, based on assessed valuation and the mill levy, in compliance with state and local statutes. An Adams County resident's total property taxes paid are comprised of county, municipal, school district, and other special district portions.
Proposed Budget	A budget recommended by the County Manager to the Board of County Commissioners.
Public Hearing	A meeting to which Adams County residents are invited for purposes of providing input and comments.
Public Improvement District (PID)	A taxing unit created by the County for the purpose of constructing, installing, acquiring, operating or maintaining any public improvement or for the purpose of providing any service so long as the County is authorized to perform such service. The PID is initiated by a petition which identifies the name of the proposed district and a general description of the boundaries. The Board of County Commissioners, as the governing body of the County, is the ex officio Board of Directors of the district.

R

Reimbursement	Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm or corporation.
Requested Budget	A budget submitted by each department which identifies needs or desires for the following year.
Resolution	A special or temporary order of the Board of County Commissioners usually requiring more legal formality than an ordinance or statute.
Restricted Fund Balance	Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
Revenue	An item or source of income, such as income from taxes, fees, grants, and interest earnings.
Revenue Bond	A bond on which the debt service is payable solely from the revenue generated from the operation of the project being financed or a category of facilities, or from other non-tax sources.

S

Sales Tax	A tax based on the sales price of retail goods and services. The buyer pays the tax at the time of the sale, and the outlet remits it to the state or other taxing authority. Total sales tax paid by a buyer represents shares that are remitted to the State of Colorado, the county, any applicable municipality, and other special districts, such as the Regional Transportation District (RTD) and Scientific and Cultural Facilities District (SCFD). Adams County's share of the total sales tax paid represents 0.75%.
Special District	An independent unit of local government organized to perform a single or related number of governmental functions. Special districts usually have the power to incur debt and to levy taxes. Special districts include recreation districts, fire protection districts, local improvement districts, water and sanitation districts, etc.
Special Revenue Fund (SRF)	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
Specific Ownership Taxes	Specific ownership tax is a property or ad valorem tax levied in addition to sales (or use) taxes on a motor vehicle and is paid annually when a vehicle is registered within the county.
Statutory Property Tax Revenue Limit	Found in Section 29-1-301 of the Colorado Revised Statutes. Property tax increases are limited to 5.5% from one tax year to the next. An adjustment for a growth factor is allowed for new construction. The exemptions to this restriction are payment of bonds, payment of other contractual obligations approved by voters, and capital expenditures allowed by "Truth in Taxation" legislation. Adams County was exempted from the 5.5% exemption as of January 1st, 2003.
Structurally Balanced Budget	A structurally balanced budget is one in which current ongoing expenditures do not exceed current ongoing revenues.
Supplemental Appropriation	Whenever a government receives unanticipated revenues, or revenues not assured at the time of the adoption of the budget, other than property tax revenue from the current year's mill levy and recurring expenditures which can be funded with fund balance, a supplemental appropriation must be enacted to authorize expenditure of those additional revenues.

T

TABOR Reserve	Term applied to a restriction which is required by the TABOR Amendment. Starting in 1995 this reserve is 3% of "Fiscal Year Spending" excluding bonded debt service. This reserve is for use in declared emergencies only.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
Taxpayer Bill of Rights (TABOR)	An amendment to the Colorado Constitution that establishes limits on revenue growth for State political subdivisions.

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

U

Unassigned Fund Balance	Amounts that are available for any purpose; these amounts are reported only in the general fund.
Unincorporated Adams County	Those portions of the county that are not part of an incorporated municipality.

V

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

W

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

Budget Resolutions

Legal confirmation of the budget process consists of preparing and adopting budget resolutions in accordance with Colorado Revised Statutes 29-1-106 through 112. All resolutions are presented to the Adams County Board of County Commissioners and made official by the board formally adopting the resolutions (approval by a majority vote). The resolutions, which must be adopted, are:

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

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

BOARD OF COUNTY COMMISSIONERS FOR
ADAMS COUNTY, STATE OF COLORADO

RESOLUTION APPROVING EXPENDITURES AND REVENUES FOR EACH FUND AND
ADOPTING A BUDGET FOR ADAMS COUNTY, STATE OF COLORADO, FOR THE CALENDAR
YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2018 AND ENDING ON THE LAST DAY
OF DECEMBER 2018

Resolution 2017-612

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

WHEREAS, Raymond Gonzales, County Manager, has submitted a proposed budget to the Board on October 10, 2017, for its consideration; and,

WHEREAS, upon due and proper notice, in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 5, 2017, and interested taxpayers were given the opportunity to file or register any comments regarding said proposed budget.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the budget as submitted and summarized by fund on the attached Exhibit “A”, is approved and adopted as the budget of the County of Adams, subject to the Adams County Colorado Annual Budget provisions on Fiscal Policy and Budget Process, and Adams County Purchasing Policy and Procedures Manual, adopted by previous resolution, for the year 2018 and, hereby incorporated into and made part of this resolution.

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

Henry	_____	Aye
Tedesco	_____	Aye
O’Dorisio	_____	Aye
Hansen	_____	Aye
Hodge	_____	Aye
Commissioners		

STATE OF COLORADO)
County of Adams)

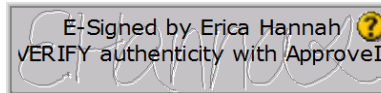
I, Stan Martin, County Clerk and ex-officio Clerk of the Board of County Commissioners in and for the County and State aforesaid do hereby certify that the annexed and foregoing Order is truly copied from the Records of the Proceedings of the Board of County Commissioners for said Adams County, now in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 12th day of December, A.D. 2017.

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

Stan Martin:

By:



Deputy

EXHIBIT "A"

**2018 Annual Budget for the Calendar Year Beginning on the First Day of
January 2018 and Ending on the Last Day of December 2018**

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

General Fund	\$196,163,309
Capital Facilities Fund	16,362,400
Golf Course Fund	2,752,209
Fleet Management Fund	13,205,593
Stormwater Utility Fund	2,465,003
Road & Bridge Fund	53,609,203
Social Services Fund	109,017,042
Retirement Fund	2,000,000
Insurance Fund	23,930,590
Developmentally Disabled Fund	1,555,509
Conservation Trust Fund	500,923
Waste Management Fund	376,255
Open Space Projects Fund	3,444,300
Open Space Sales Tax Fund	18,956,894
DIA Noise Mitigation & Coordinating Fund	45,000
Community Development Block Grant Fund	7,631,828
Head Start Fund	4,296,426
Community Services Block Grant Fund	343,316
Workforce & Business Center Fund	7,094,537
Front Range Airport Fund	4,047,288
FlatRock Facility Fund	581,959
TOTAL ADOPTED EXPENDITURES	\$468,379,584

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

GENERAL FUND

From Unappropriated Fund Balance	\$ 5,441,344
From Sources other than General Property Tax	47,006,864
From General Property Tax Levy	143,589,401
Transfers In	<u>125,700</u>
TOTAL GENERAL FUND	\$ 196,163,309

CAPITAL FACILITIES FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	14,692,400
From General Property Tax Levy	-
Transfers In	<u>1,670,000</u>
TOTAL CAPITAL FACILITIES FUND	\$ 16,362,400

GOLF COURSE FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	2,752,209
From General Property Tax Levy	-
Transfers In	<u>-</u>
TOTAL GOLF COURSE FUND	\$ 2,752,209

FLEET MANAGEMENT FUND

From Unappropriated Fund Balance	\$ 5,251,949
From Sources other than General Property Tax	7,953,644
From General Property Tax Levy	-
Transfers In	<u>-</u>
TOTAL FLEET MANAGEMENT FUND	\$ 13,205,593

STORMWATER UTILITY FUND

From Unappropriated Fund Balance	\$ 233,753
From Sources other than General Property Tax	2,231,250
From General Property Tax Levy	-
Transfers In	<u>-</u>
TOTAL STORMWATER UTILITY FUND	\$ 2,465,003

ROAD & BRIDGE FUND

From Unappropriated Fund Balance	\$ 6,745,425
From Sources other than General Property Tax	38,642,769
From General Property Tax Levy	8,221,009
Transfers In	<u>-</u>
TOTAL ROAD & BRIDGE FUND	\$ 53,609,203

SOCIAL SERVICES FUND

From Unappropriated Fund Balance	\$	-
From Sources other than General Property Tax		94,137,016
From General Property Tax Levy		14,880,026
Transfers In		-
TOTAL SOCIAL SERVICES FUND	\$	109,017,042

RETIREMENT FUND:

From Unappropriated Fund Balance	\$	-
From Sources other than General Property Tax		-
From General Property Tax Levy		1,950,000
Transfers In		50,000
TOTAL RETIREMENT FUND	\$	2,000,000

INSURANCE FUND:

From Unappropriated Fund Balance	\$	981,130
From Sources other than General Property Tax		22,949,460
From General Property Tax Levy		-
Transfers In		-
TOTAL INSURANCE FUND	\$	23,930,590

DEVELOPMENTALLY DISABLED FUND

From Unappropriated Fund Balance	\$	-
From Sources other than General Property Tax		-
From General Property Tax Levy		1,555,509
Transfers In		-
TOTAL DEVELOPMENTALLY DISABLED FUND	\$	1,555,509

CONSERVATION TRUST FUND

From Unappropriated Fund Balance	\$	-
From Sources other than General Property Tax		500,923
From General Property Tax Levy		-
Transfers In		-
TOTAL CONSERVATION TRUST FUND	\$	500,923

WASTE MANAGEMENT FUND

From Unappropriated Fund Balance	\$	-
From Sources other than General Property Tax		376,255
From General Property Tax Levy		-
Transfers In		-
TOTAL WASTE MANAGEMENT FUND	\$	376,255

OPEN SPACE PROJECTS FUND

From Unappropriated Fund Balance	\$	-
From Sources other than General Property Tax		-
From General Property Tax Levy		-
Transfers In		3,444,300
TOTAL OPEN SPACE PROJECTS FUND	\$	3,444,300

OPEN SPACE SALES TAX FUND

From Unappropriated Fund Balance	\$	2,586,632
From Sources other than General Property Tax		16,370,262
From General Property Tax Levy		-
Transfers In		-
TOTAL OPEN SPACE SALES TAX FUND	\$	18,956,894

DIA NOISE MITIGATION & COORDINATING FUND

From Unappropriated Fund Balance	\$	37,500
From Sources other than General Property Tax		7,500
From General Property Tax Levy		-
Transfers In		-
TOTAL DIA NOISE MITIGATION & COORDINATING FUND:	\$	45,000

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

From Unappropriated Fund Balance	\$	115,340
From Sources other than General Property Tax		7,516,488
From General Property Tax Levy		-
Transfers In		-
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$	7,631,828

HEAD START FUND

From Unappropriated Fund Balance	\$	-
From Sources other than General Property Tax		4,246,426
From General Property Tax Levy		-
Transfers In		50,000
TOTAL HEAD START FUND	\$	4,296,426

COMMUNITY SERVICES BLOCK GRANT FUND

From Unappropriated Fund Balance	\$	-
From Sources other than General Property Tax		343,316
From General Property Tax Levy		-
Transfers In		-
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$	343,316

WORKFORCE & BUSINESS CENTER FUND

From Unappropriated Fund Balance	\$	-
From Sources other than General Property Tax		7,094,537
From General Property Tax Levy		-
Transfers In		-
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$	7,094,537

FRONT RANGE AIRPORT FUND

From Unappropriated Fund Balance	\$	528,472
From Sources other than General Property Tax		3,118,816
From General Property Tax Levy		-
Transfers In		400,000
TOTAL FRONT RANGE AIRPORT FUND	\$	4,047,288

FLATROCK FACILITY FUND

From Unappropriated Fund Balance	\$	-
From Sources other than General Property Tax		581,959
From General Property Tax Levy		-
Transfers In		-
TOTAL FLATROCK FACILITY FUND	\$	581,959

BOARD OF COUNTY COMMISSIONERS FOR
ADAMS COUNTY, STATE OF COLORADO

RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE COUNTY OF ADAMS, STATE OF COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2018 AND ENDING ON THE LAST DAY OF DECEMBER 2018

Resolution 2017-613

WHEREAS, the Board of County Commissioners, County of Adams, State of Colorado, has adopted the annual budget in accordance with the Local Government Budget Law, on the 12th day of December, 2017; and,

WHEREAS, the Board of County Commissioners, has made provision therein for the revenues in an amount equal to or greater than the total proposed expenditure as set forth in said budget; and,

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described in the attached Exhibit "A", so as not to impair the operations of the County.

NOW, THEREFORE BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the revenues provided in the budget to and for the purposes described in the attached Exhibit "A", are hereby approved and appropriated.

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

Henry	_____	Aye
Tedesco	_____	Aye
O'Dorisio	_____	Aye
Hansen	_____	Aye
Hodge	_____	Aye
Commissioners		

STATE OF COLORADO)
County of Adams)

I, Stan Martin, County Clerk and ex-officio Clerk of the Board of County Commissioners in and for the County and State aforesaid do hereby certify that the annexed and foregoing Order is truly copied from the Records of the Proceedings of the Board of County Commissioners for said Adams County, now in my office.


IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 12th day of December, A.D. 2017.

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

Stan Martin:

By:



E-Signed by Erica Hannah 
VERIFY authenticity with ApproveIt

Deputy

EXHIBIT "A"
2018 Annual Budget for the Calendar Year Beginning on the First Day of
January 2018 and Ending on the Last Day of December 2018

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

GENERAL FUND:

Current Operating Expenses	\$ 186,848,416
Capital Outlay	7,744,893
Transfers Out	1,570,000
TOTAL GENERAL FUND	\$ 196,163,309

CAPITAL FACILITIES FUND:

Current Operating Expenses	\$ 15,162,400
Capital Outlay	1,200,000
Transfers Out	-
TOTAL CAPITAL FACILITIES FUND	\$ 16,362,400

GOLF COURSE FUND:

Current Operating Expenses	\$ 2,502,209
Capital Outlay	250,000
Transfers Out	-
TOTAL GOLF COURSE FUND	\$ 2,752,209

FLEET MANAGEMENT FUND:

Current Operating Expenses	\$ 4,899,393
Capital Outlay	8,255,500
Transfers Out	50,700
TOTAL FLEET MANAGEMENT FUND	\$ 13,205,593

STORMWATER UTILITY FUND

Current Operating Expenses	\$ 636,497
Capital Outlay	1,828,506
Transfers Out	-
TOTAL STORMWATER UTILITY FUND	\$ 2,465,003

ROAD & BRIDGE FUND:

Current Operating Expenses	\$ 40,351,682
Capital Outlay	12,657,521
Transfers Out	600,000
TOTAL ROAD & BRIDGE FUND	\$ 53,600,203

SOCIAL SERVICES FUND:

Current Operating Expenses	\$ 109,017,042
Capital Outlay	
Transfers Out	
TOTAL SOCIAL SERVICES FUND	\$ 109,017,042

RETIREMENT FUND:

Current Operating Expenses	\$ 2,000,000
Capital Outlay	
Transfers Out	
TOTAL RETIREMENT FUND	\$ 2,000,000

INSURANCE FUND:

Current Operating Expenses	\$ 23,930,5
Capital Outlay	
Transfers Out	
TOTAL INSURANCE FUND	\$ 23,930,5

DEVELOPMENTALLY DISABLED FUND:

Current Operating Expenses	\$ 1,555,509
Capital Outlay	
Transfers Out	
TOTAL DEVELOPMENTALLY DISABLED FUND	\$ 1,555,509

CONSERVATION TRUST FUND:

Current Operating Expenses	\$ 500,923
Capital Outlay	
Transfers Out	
TOTAL CONSERVATION TRUST FUND	\$ 500,923

WASTE MANAGEMENT FUND:

Current Operating Expenses	\$ 376,255
Capital Outlay	
Transfers Out	
TOTAL WASTE MANAGEMENT FUND	\$ 376,255

OPEN SPACE PROJECTS FUND

Current Operating Expenses	\$ 1,269,300
Capital Outlay	2,175,000
Transfers Out	-
TOTAL OPEN SPACE PROJECTS FUND	\$ 3,444,300

OPEN SPACE SALES TAX FUND:

Current Operating Expenses	\$ 15,177,555
Capital Outlay	-
Transfers Out	3,779,339
TOTAL OPEN SPACE SALES TAX FUND	\$ 18,956,894

DIA NOISE MITIGATION & COORDINATING FUND

Current Operating Expenses	\$ 45,000
Capital Outlay	-
Transfers Out	-
TOTAL DIA NOISE MITIGATION & COORDINATING FUND	\$ 45,000

COMMUNITY DEVELOPMENT BLOCK GRANT FUND:

Current Operating Expenses	\$ 7,631,828
Capital Outlay	-
Transfers Out	-
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$ 7,631,828

HEAD START FUND:

Current Operating Expenses	\$ 4,296,426
Capital Outlay	-
Transfers Out	-
TOTAL HEAD START FUND	\$ 4,296,426

COMMUNITY SERVICES BLOCK GRANT FUND:

Current Operating Expenses	\$ 343,316
Capital Outlay	-
Transfers Out	-
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$ 343,316

WORKFORCE & BUSINESS CENTER FUND

Current Operating Expenses	\$ 7,094,537
Capital Outlay	-
Transfers Out	-
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$ 7,094,537

FRONT RANGE AIRPORT FUND

Current Operating Expenses	\$ 3,458,825
Capital Outlay	588,463
Transfers Out	-
TOTAL FRONT RANGE AIRPORT FUND	\$ 4,047,288

FLATROCK FACILITY FUND

Current Operating Expenses	\$ 361,959
Capital Outlay	145,000
Transfers Out	75,000
TOTAL FLATROCK FACILITY FUND	\$ 581,959

BOARD OF COUNTY COMMISSIONERS FOR
ADAMS COUNTY, STATE OF COLORADO

RESOLUTION APPROVING ADAMS COUNTY 2018 FEE SCHEDULE FOR THE CALENDAR
YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2018 AND ENDING ON THE LAST DAY
OF DECEMBER 2018

Resolution 2017-614

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the 2018 Fee Schedule as defined in the attached Exhibit "A" is hereby approved.

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

Henry	_____	Aye
Tedesco	_____	Aye
O'Dorisio	_____	Aye
Hansen	_____	Aye
Hodge	_____	Aye
Commissioners		

STATE OF COLORADO)
County of Adams)

I, Stan Martin, County Clerk and ex-officio Clerk of the Board of County Commissioners in and for the County and State aforesaid do hereby certify that the annexed and foregoing Order is truly copied from the Records of the Proceedings of the Board of County Commissioners for said Adams County, now in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 12th day of December, A.D. 2017.

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

Stan Martin:



By:

E-Signed by Erica Hannah
VERIFY authenticity with ApproveIt

Deputy

EXHIBIT "A"

Section 1. Building Permit Fees

VALUATION	PERMIT FEE	PLAN REVIEW	VALUATION	PERMIT FEE	PLAN REVIEW	VALUATION	PERMIT FEE	PLAN REVIEW
\$1-\$500	\$24.00	\$16.00	\$26,000	\$333.00	\$216.00	\$65,000	\$712.00	\$463.00
\$600	\$27.00	\$18.00	\$27,000	\$344.00	\$224.00	\$66,000	\$721.00	\$469.00
\$700	\$30.00	\$20.00	\$28,000	\$355.00	\$231.00	\$67,000	\$730.00	\$475.00
\$800	\$33.00	\$21.00	\$29,000	\$366.00	\$238.00	\$68,000	\$739.00	\$480.00
\$900	\$36.00	\$23.00	\$30,000	\$377.00	\$245.00	\$69,000	\$748.00	\$486.00
\$1,000	\$39.00	\$25.00	\$31,000	\$388.00	\$252.00	\$70,000	\$757.00	\$492.00
\$1,100	\$42.00	\$27.00	\$32,000	\$399.00	\$259.00	\$71,000	\$766.00	\$498.00
\$1,200	\$45.00	\$29.00	\$33,000	\$410.00	\$267.00	\$72,000	\$775.00	\$504.00
\$1,300	\$48.00	\$31.00	\$34,000	\$421.00	\$274.00	\$73,000	\$784.00	\$510.00
\$1,400	\$51.00	\$33.00	\$35,000	\$432.00	\$281.00	\$74,000	\$793.00	\$515.00
\$1,500	\$54.00	\$35.00	\$36,000	\$443.00	\$288.00	\$75,000	\$802.00	\$521.00
\$1,600	\$57.00	\$37.00	\$37,000	\$454.00	\$295.00	\$76,000	\$811.00	\$527.00
\$1,700	\$60.00	\$39.00	\$38,000	\$465.00	\$302.00	\$77,000	\$820.00	\$533.00
\$1,800	\$63.00	\$41.00	\$39,000	\$476.00	\$309.00	\$78,000	\$829.00	\$539.00
\$1,900	\$66.00	\$43.00	\$40,000	\$487.00	\$317.00	\$79,000	\$838.00	\$545.00
\$2,000	\$69.00	\$45.00	\$41,000	\$496.00	\$322.00	\$80,000	\$847.00	\$551.00
\$3,000	\$80.00	\$52.00	\$42,000	\$505.00	\$328.00	\$81,000	\$856.00	\$556.00
\$4,000	\$91.00	\$59.00	\$43,000	\$514.00	\$334.00	\$82,000	\$865.00	\$562.00
\$5,000	\$102.00	\$66.00	\$44,000	\$523.00	\$340.00	\$83,000	\$874.00	\$568.00
\$6,000	\$113.00	\$73.00	\$45,000	\$532.00	\$346.00	\$84,000	\$883.00	\$574.00
\$7,000	\$124.00	\$81.00	\$46,000	\$541.00	\$352.00	\$85,000	\$892.00	\$580.00
\$8,000	\$135.00	\$88.00	\$47,000	\$550.00	\$358.00	\$86,000	\$901.00	\$586.00
\$9,000	\$146.00	\$95.00	\$48,000	\$559.00	\$363.00	\$87,000	\$910.00	\$592.00
\$10,000	\$157.00	\$102.00	\$49,000	\$568.00	\$369.00	\$88,000	\$919.00	\$597.00
\$11,000	\$168.00	\$109.00	\$50,000	\$577.00	\$375.00	\$89,000	\$928.00	\$603.00
\$12,000	\$179.00	\$116.00	\$51,000	\$586.00	\$381.00	\$90,000	\$937.00	\$609.00
\$13,000	\$190.00	\$124.00	\$52,000	\$595.00	\$387.00	\$91,000	\$946.00	\$615.00
\$14,000	\$201.00	\$131.00	\$53,000	\$604.00	\$393.00	\$92,000	\$955.00	\$621.00
\$15,000	\$212.00	\$138.00	\$54,000	\$613.00	\$398.00	\$93,000	\$964.00	\$627.00
\$16,000	\$223.00	\$145.00	\$55,000	\$622.00	\$404.00	\$94,000	\$973.00	\$632.00
\$17,000	\$234.00	\$152.00	\$56,000	\$631.00	\$410.00	\$95,000	\$982.00	\$638.00
\$18,000	\$245.00	\$159.00	\$57,000	\$640.00	\$416.00	\$96,000	\$991.00	\$644.00
\$19,000	\$256.00	\$166.00	\$58,000	\$649.00	\$422.00	\$97,000	\$1,000.00	\$650.00
\$20,000	\$267.00	\$174.00	\$59,000	\$658.00	\$428.00	\$98,000	\$1,009.00	\$656.00
\$21,000	\$278.00	\$181.00	\$60,000	\$667.00	\$434.00	\$99,000	\$1,018.00	\$662.00
\$22,000	\$289.00	\$188.00	\$61,000	\$676.00	\$439.00	\$100,000	\$1,027.00	\$668.00
\$23,000	\$300.00	\$195.00	\$62,000	\$685.00	\$445.00	For fees \$100,001 and over see below		
\$24,000	\$311.00	\$202.00	\$63,000	\$694.00	\$451.00			
\$25,000	\$322.00	\$209.00	\$64,000	\$703.00	\$457.00			

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

OTHER FEES

Inspections outside of normal business hours = \$100 per hour¹, with a minimum two-hour charge

Re-inspection fees = \$75.00⁵

Inspection for which no fee is specifically indicated = \$100 per hour¹

Additional plan review required by changes, additions or revisions to plans = \$100 per hour¹

For use of outside consultants for plan checking and inspections, or both = actual cost²

Plan review fee, residential = see below³

Plan review fee, commercial = see below⁴

¹ Or the total hourly cost to the jurisdiction, whichever is greater. The cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.

² Actual costs include administrative and overhead costs.

³ R108.6 Plan review fee. When submittal documents are required by section 106.1, a plan review fee equal to 65

⁴ 108.5.1 Plan review fee. When documents are required by Section 106.1, a plan review fee shall be charged on all

⁵ Re-inspection fee may apply under the following conditions;

a. Inspections rescheduled or cancelled after inspection cut off day or time.

b. Inspections scheduled and the work is not complete or ready for inspection.

Section 2. Stormwater Fees

Residential: Total site square footage of impervious area X 0.02004, or \$83.00, whichever is less

Commercial: Total site square footage of impervious area X 0.02004, or \$746.00, whichever is less

Exempt: Total site square footage of impervious area X 0.02004, or \$446.00, whichever is less

Industrial: Total site square footage of impervious area X 0.02004, or \$886.00, whichever is less

Agricultural: Total site square footage of impervious area X 0.02004, or \$131.00, whichever is less

State-Assessed: Total site square footage of impervious area X 0.02004, or \$886.00, whichever is less

Mine: Total site square footage of impervious area X 0.02004, or \$68.00, whichever is less

Minimum Fee: All developed properties with at least 500 sq ft and up to up to 1,000 sq ft of billable impervious surface area are charged a minimum fee of \$20.04 per year. There is no fee for properties with less than 500 sq ft of impervious area.

Section 3. Parks Fees

Waymire Events Complex

Peak Season (April-October)

		Kitchen	Attendees	Deposit
Monday-Thursday	\$1,600.00	\$255.00	1-300	\$300.00
Friday	\$2,400.00	\$400.00	301-600	\$500.00
Saturday Full Day	\$2,850.00	\$500.00	601-1000	\$700.00
Sunday Full Day	\$2,000.00	\$340.00		

Public

Off-Peak Season (November-March)

			Attendees	Deposit
Monday-Thursday	\$1,280.00	\$200.00	0-500	\$500.00
Friday	\$2,250.00	\$350.00	501-1000	\$750.00
Saturday Full Day	\$2,500.00	\$400.00	1001-2500	\$1,000.00
Sunday Full Day	\$1,800.00	\$300.00	2501+	\$1,500.00

Meeting Room Facilities (When Dome is not in use)

Full Meeting Room	\$300.00	Per Section	\$100.00
Exhibit Hall (south end only)	\$1,315.00	Per Add'l Hr	\$20.00
North End of Exhibit Hall - 6 hours	\$135.00		
AI Lesser	\$565.00		
Red Cross (non-profit)	\$25.00		

Picnics

Deposits: ACRP & Rotella			Rental Fees:			
Attendees	Private	Non-Res/Comm	Attendees	ACRP Private	ACRP Non-Res/Comm	Rotella Resident
1-099	\$75.00	\$100.00	1-200	\$100.00	\$150.00	\$50.00
100-199	\$100.00	\$150.00	201-400	\$200.00	\$300.00	
200-499	\$200.00	\$350.00	401-600	\$300.00	\$450.00	50 ppl per shelter
500-999	\$350.00	\$500.00	601-800	\$400.00	\$600.00	
1500+	\$700.00	\$850.00	800-1000	\$500.00	\$750.00	

ADULT NON-PROFIT RENTAL RATES*

	Mo-Th	Fr-Su
Waymire Events Complex	\$540.00	\$770.00
Kitchen	\$170.00	\$205.00
Meeting Room Facility		
Entire Facility	\$150.00	\$170.00
Per Section	\$50.00	\$56.00
Exhibit Hall	\$385.00	\$740.00
AI Lesser	\$145.00	\$230.00
Indoor Arena	\$230.00	\$480.00
Arena Grandstands	\$200.00	\$330.00
Sale Barn	\$200.00	\$300.00
4H Arena	\$175.00	\$175.00

YOUTH NON-PROFIT RENTAL RATES*

	Mo-Th	Fr-Su
Waymire Events Complex	\$240.00	\$620.00
Kitchen	\$95.00	\$160.00
Meeting Room Facility		
Entire Facility	\$150.00	\$170.00
Per Section	\$50.00	\$56.00
Exhibit Hall	\$230.00	\$615.00
Al Lesser	\$100.00	\$195.00
Indoor Arena	\$170.00	\$440.00
Arena Grandstands	\$105.00	\$190.00
Sale Barn	\$115.00	\$180.00
4H Arena	\$100.00	\$100.00

*To qualify for a non-profit rate, the organization must be registered with the Secretary of State's Office as a non-profit organization

MEETING/SEMINAR HALF DAY RENTAL RATES

	Mo-Th Only
Exhibit Hall	\$650.00
Al Lesser	\$280.00

OTHER FACILITIES AND RATES

	Mo-Th Only
Arena Grandstands Daytime Fee	\$775.00
Arena Grandstands Nighttime Fee	\$910.00
Hourly Rate	\$120.00
4H Horse Arena	\$250.00 w/ \$100 refundable deposit
Sale Barn	\$565.00
North Parking Lot	\$825.00
South Dome Parking Lot	\$350.00
Arena, swine barn	\$120.00
Stalls (each)	\$15.00
Show rate	\$15.00
Multi-Day rate	\$15.00
Rough stock pens	\$55.00
Concession area, outdoor arena	\$175.00
Vendor's Permit (1 day permit)	\$50.00
Camper hook-up, complete	\$20.00
Overnight vehicle permit (without Event)	\$10.00
Overnight vehicle permit (with Event)	\$5.00
Unpaved South Parking Lot (Office Bldg)	\$350.00
Parking Lot South of Sale Barn	\$150.00
Additional Chairs (based on availability from other bldgs)	\$0.50
Conference Room	\$100.00
Labor per man hour	\$50.00
Facility Admission Surcharge	Call for pricing

EQUIPMENT (hourly rate)

Skid Steer Loader	\$50.00
Backhoe	\$75.00
1.5 cubic yard loader	\$75.00
Forklift	\$50.00
Scissors lift	\$50.00
Water Truck	\$150.00
Portable Announcers Booth	\$50.00

CANCELLATIONS

Written Notice	
90+ days	1/2 deposit & all rental fees
89-60 days	1/2 deposit & 1/2 rental fees
<59 days	1/2 deposit & no fees

Section 4. Golf Course Fees

Dunes Weekday Resident Rate				\$37.00
Dunes Weekday Non Resident Rate				\$40.00
Dunes Weekend Resident Rate				\$45.00
Dunes Weekend Non Resident Rate				\$49.00
Dunes Twi-Lite Rate				\$31.00
Dunes 9 Hole Rate				\$23.00
Knolls Weekday Rate				\$28.00
Knolls Weekend Rate				\$32.00
Knolls 9 Hole Rate				\$16.00
Knolls Twi-Lite Rate				\$20.00
18 Golf Cart Fees	\$30	\$15.00	Per Rider	
Twi-Lite Cart Fees	\$24	\$12.00	Per Rider	

Section 5. Conference Center Fees

Conference Center rental prices				
Room	Seating	Set-up	Half Day	Whole Day
Platte River A	56	Classroom seating / Projector/Screen	\$200	\$400
Platte River B	48	Classroom seating / Projector/Screen	\$200	\$400
Platte River C	48	Classroom seating / Projector/Screen	\$200	\$400
Platte River D	40	Classroom seating / Projector/Screen	\$200	\$400
Brantner Gulch A	32	Classroom seating / Projector/Screen	\$100	\$200
Brantner Gulch C	24	Classroom seating / Projector/Screen	\$100	\$200
Clear Creek F	26	U shape seating/Projector/Screen	\$100	\$200
Clear Creek E	20	U shape seating/Projector/Screen	\$100	\$200
Platte River B/C	96	Classroom seating	\$400	\$800
Platte River C/D	48	Classroom seating	\$400	\$800
Platte River B/C/D	144	Classroom seating	\$600	\$1,200
Platte River A/B/C/D	200	Classroom seating	\$800	\$1,600
Kitchen		Microwave/Coffee maker/Fridge	\$30	\$50
		50% off on Non-Profit		
		<div style="border: 1px solid black; padding: 5px; text-align: center;"> Damage Deposit \$300 Refundable after Event review </div>		

Section 6. Animal Shelter Fees

DOGS

Over 6 months old	\$100-250
6 months old and younger	\$200-250+

CATS

Over 6 months old	\$50-150
6 months old and younger	\$100-150+

OTHER PETS

\$8-150 based on species, breed and age

Note: Certain pets may be priced outside of these ranges at discretion of management.

Adams County Dog License Fee	\$25 or free*
* free if pet has current rabies shots and is spayed or neutered	
Animal Euthanization Fee	\$50
Animal Remains Disposal Fee	\$35
Boarding Fee (Per Night for animals brought in as strays)	\$10 per night

Cat Impound Fee* \$40

*Repeated impoundment of the same animal within an 18 month period will increase the fee by \$10 (cumulative) for each additional impound.

Dog Impounding Fee* \$40 with tags
\$50 without tags
*Repeated impoundment of the same animal within an 18 month period will increase the fee by \$10 (cumulative) for each additional impound.

Microchip Insertion Fee \$20

Rabies Vaccination Fee \$10

Rabies Vaccination Deposit \$10

Release of Single Animal (or litter under eight weeks old) Fee \$50 - \$85

Section 7. Sheriff's Fees

Concealed Handgun Permit
New - \$100
Renewal - \$50, + \$15 if >180 days after expiration date
Lost / Destroyed Permit Replacement - \$15

FLATROCK Training Center

Range 1	Defensive Tactics Room
\$200.00 for 4 hours	\$200.00 for 4 hours
\$400.00 for 8 hours	\$400.00 for 8 hours

Range 2	Classroom
\$200.00 for 4 hours	\$100.00 for 4 hours
\$400.00 for 8 hours	\$200.00 for 8 hours

Highway Course	Skills Pad
\$200.00 for 4 hours	\$200.00 for 4 hours
\$400.00 all 8 hours	\$400.00 for 8 hours

Force Option Simulator
\$100.00 for 4 hours
\$200.00 for 8 hours

Section 8. Traffic Impact Fees

Land Use Types	Development Unit	Impact Fee Charged
Residential	Enter Number of Dwellings/Spaces/Rooms	
Single-Family Detached	1	\$1,599.07
Multi-Family	1	\$983.13
Mobile Home park - per space	1	\$888.37
Hotel/Motel - per room	1	\$1,018.67
Retail Commercial	Enter Building Square Footage	
Shop Ctr/Gen Retail, less than 100,000 sf	1000	\$5,460.52
Shop Ctr/Gen Retail, 100,000 - 499,999 sf	1000	\$4,264.18
Shop Ctr/Gen Retail, 500,000 - 1 million sf	1000	\$3,648.24
Shop Ctr/Gen Retail, 1 million sf or more	1000	\$3,245.52
Auto Sales/Repair	1000	\$3,979.90
Bank	1000	\$13,100.51
Bldg Materials/Hardware/Nursery	1000	\$5,744.80
Convenience Store	1000	\$7,592.61
Discount Store	1000	\$5,436.83
Furniture Store	1000	\$639.63
Restaurant, Fast Food w/ Drive-Through Window (834)	1000	\$15,351.05
Restaurant, Fast Food w/o Drive-Through Window (833)	1000	\$10,938.82
Local/Neighborhood Carryout/Takeout Restaurant	1000	\$7,740.40
High Quality Restaurant/or Turnover =<1 HR (831)	1000	\$3,990.67
New Car Sales (841)	1000	\$1,308.32
Bowling Alley	1000	\$5,588.48
Carwash (847) <i>per Stall</i>	1	\$2,284.00
Motorcycle Kit Shops	1000	\$486.85
Drinking Place (836)	1000	\$4,416.32
Restaurant, Sit-Down Chain/or Turnover is > 1 HR	1000	\$10,660.45

Office Institutional	Enter Building Square Footage	
Office, General	1000	\$2,357.14
Office, Medical	1000	\$5,792.18
Hospital	1000	\$1,456.93
Nursing home	1000	\$568.56
Church/Synagogue	1000	\$1,042.36
Day Care Center	1000	\$5,010.41
Elementary/Secondary School	1000	\$888.37
Junior/Community College (540)	1000	\$2,628.48
Vet Clinic	1000	\$2,479.67
Single Occupant Office (715)	1000	\$2,711.36

Section 9. Planning and Development Services Fees

Community and Economic Development Department (Development Services Fee Schedule) <i>Make checks payable to Adams County</i>		
Project Type	Description	Amount
Conceptual Review Meeting	Residential	\$300
	Non-Residential	\$500
Temporary Use Permit		\$1,000
Special Use Permits	Residential	\$500
	Non-Residential	\$700
Conditional Use Permits	Residential	\$1,000 +300 per additional request
	Non-Residential	\$1,000 +500 per additional request
	Minor Amendments	\$500
Rezoning		\$1,500
Comprehensive Plan Amendment		\$1,500
Development Code Text Amendment		\$1,000
Subdivision Plats	Exemption Plat	\$650 +\$50 per additional lot (max of \$800)
	Major Subdivision Plat (Prelim)	\$1,300
	Major Subdivision (Final)	\$1,500
	Major Subdivision (Final)	\$1,500
	Minor Subdivision (Final Plat)	\$500+ \$50 per any additional lot
	Plat Correction (Residential)	\$750+ \$100 per any additional lot
	Plat Correction (Non-residential)	\$500
	Waiver from Subdivision	\$500

Subdivision Improvement Agreements (SIA)	Initial Review	\$500
Development Agreements	Amendments to Approved SIA	\$500
Request for Release of Collateral		\$500
		\$175
Planned Unit Development	Overall Development Plan	\$2,200
	Preliminary Development Plan	\$2,200
	Final Development Plan	\$2,200
	Minor Amendments	\$1,100
Planning Building Permit Review	Residential	\$40
	Non-Residential	\$130
Appeal of Administrative Decision		\$500
Areas and Activities of State Interest		\$5,000+mailing cost
Certificate of Designation		\$4,320+ \$0.10 per cubic yard/year to a max of \$8,000
	Major Amendment	\$2,000
	Minor Amendment	\$1,000
Landscape	Inspection	\$60
	Review of landscaping bond/collateral	\$150
Variances	Residential	\$500 + \$100 for each additional request
	Non-Residential	\$700 + \$100 for each additional request
Resubmittal Fee: The above fees are for the initial first three reviews. A new fee of 20% of the initial fee shall be required for the next three set of reviews.		
Zoning Verification Letter		\$150
Oil and Gas Development Reviews		
Admin Use by Special Review (USR) for Oil and Gas Facilities		\$2,600
Amendments to USR		\$2,000
Special Use Permit for Oil and Gas Facilities		\$3,900
Appeal of an Administrative Use by Special Review Permit		\$1,300
Right-of-Way Reviews		
Culvert Permit	Culvert Permit only	\$40
	Culvert Permit + Street Access	\$40+\$30
Oversized Load Permit	Oversize Load Permit	\$100
	Annual Permit	\$500

Utility Permit	Utility Permit (UT) UT+ Street Access Pot Hole	\$40 \$70 \$10 + 20 for any additional pot hole
Trenching (per linear feet)	Gravel Paved	\$0.20 \$0.40
Roadway Vacation		\$600
Development Engineering Reviews		
Floodplain Use Permit	Residential Non-Residential	\$200 \$500
Drainage Report /On-site Grading Plans	Drainage Report Only	\$1,000 \$500
Street Construction Plans		\$100
Traffic Impact Study/Traffic Impact Analysis		\$600
Erosion and Sediment Control		\$500
Subdivision Engineering Review	<5 acres 5-25 acres >25 acres	\$1,000 \$2,500 \$7,500
Resubmittal Fee: the above engineering fees are for the initial first three reviews. A new fee of 20% of the initial fee shall be required for the next three set of reviews.		
Miscellaneous Fees		
Conservation Plan Permit		\$150
Bio-Solids Permit		\$300
Landfill Inspections		\$150
Gravel Mine Inspections		\$150
Land Survey Plat Deposit		\$10/per page
Seismic Study		\$40 +\$20 per vibration spot
Marijuana Licensing Fees		
Marijuana Establishment	Initial Application Renewal of Establishment	\$15,000 \$15,000
	Building Permit	
Building Permit Fees		Building Permit fees are based on the value of the improvements being constructed. Please contact the One-Stop Customer Center for more information

Section 10. Transportation Department Fees

Above Ground Utilities (linear footage)	\$70 + 0.20/lf
Above Ground Utilities	\$70
Driveway Access/Culvert (per access)	\$70
Gas & Oil Moving & Culvert (one-time)	\$500
Memorial Sign Program	\$100
Oversize Load - Single Trip	\$100
Oversize Load - Annual Permit	\$500
Permit Reinstatement	\$100
Permit Renewal	\$100
Permit Transfer	\$100
Work Without Permit	Double Fee
Pot Holing (for line locates) (proposed)	1st Pothole \$70/each additional hole \$20
Reinspection Fee	\$100
Request for off hours inspection	Overtime hourly rate (3 hr minimum)
Traffic Control Plans	\$70
Street Construction Permit	
1. Gravel or unimproved surface	\$70 + 0.15/sy
2. Paved or improved surface	\$70 + 0.30/sy
Underground Utilities (linear footage)	
1. Gravel or unimproved surface	\$70 + 0.15/lf
2. Paved or improved surface	\$70 + 0.30/lf
3. Boring	\$70 + 0.40/lf
Stormwater Quality Permit Issuance	\$300/year
Stormwater Quality Permit Renewal	\$100/year
Stormwater Quality Permit Transfer	\$100
Failure to Obtain a Stormwater Quality Permit	2x Annual Permit Fee

BOARD OF COUNTY COMMISSIONERS FOR
ADAMS COUNTY, STATE OF COLORADO

RESOLUTION APPROVING THE CERTIFICATION OF MILL LEVIES FOR THE CALENDAR
YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2018 AND ENDING ON THE LAST DAY
OF DECEMBER 2018

Resolution 2017-615

WHEREAS, the Board of County Commissioners is required to levy against the valuation of all taxable property existing on the assessment date within the various taxing districts; and,

WHEREAS, the various taxing authorities submit certifications requesting the Board of County Commissioners to levy the requisite taxes for all purposes required by law in the amount set forth in the respective resolution; and,

WHEREAS, the Board of County Commissioners has received the requests to levy taxes of the various taxing districts within the County of Adams; and,

WHEREAS, the County itself desires to levy a tax of 26.929 mills, which includes an abatement levy of 0.150 mills, upon each dollar of the total assessed valuation of all taxable property within the county; and,

WHEREAS, the County desires to establish the following separate funds for mill levy purposes and its corresponding mill levy for the calendar year commencing January 1, 2018:

General Fund	22.705
Road & Bridge Fund	1.300
Social Services Fund	2.353
Retirement Fund	0.314
Developmentally Disabled Fund	<u>0.257</u>
Total 2018 Mill Levy	26.929

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the above named funds and their corresponding mill levies are approved and established for the calendar year 2018.

BE IT FURTHER RESOLVED, that the levies and revenues for each fund as set forth in the County Commissioners' Certificate of Levies and Revenue, Adams County, Colorado for the year 2018 be and hereby are approved and a copy of Commissioners' Certification of Levies and Revenue is made a part hereof by reference and attached hereto and said taxes so levied and certified by the Board of County Commissioners and hereby and herewith certified to the County Assessor.

BE IT FURTHER RESOLVED, that the mill levies and revenue for the various taxing districts located within the County of Adams, State of Colorado, as set forth in the County Commissioners' Certification of Levies and Revenue, Adams County, Colorado, for the year 2018 a copy of which is hereby and herewith made a part hereof by reference, be and hereby is adopted and that a levy against the valuation of all taxable properties existing on the assessment date within the respective various taxing districts be and hereby is made and the same is certified to the County Assessor.

BE IT FURTHER RESOLVED, that the Board of County Commissioners of Adams County in certifying the mill levies of the above noted taxing districts is performing a ministerial and non-discretionary act to comply with the requirements of Sections 39-1-111 and 39-5-128, C.R.S.; that the Board of County Commissioners has no authority to modify the mill levies so certified to it; and therefore, that the Board of County Commissioners assumes no liability or responsibility associated with any levy of any of the above noted taxing districts.

BE IT FURTHER RESOLVED that a copy of the County Commissioners' Certification of Levies and Revenue, certified to the Assessor, be mailed to the Division of Property Taxation, Division of Local Government, and Department of Education.

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

Henry	_____	Aye
Tedesco	_____	Aye
O'Dorisio	_____	Aye
Hansen	_____	Aye
Hodge	_____	Aye
		Commissioners

STATE OF COLORADO)
County of Adams)

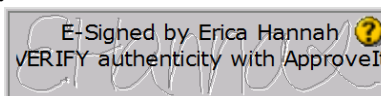
I, Stan Martin, County Clerk and ex-officio Clerk of the Board of County Commissioners in and for the County and State aforesaid do hereby certify that the annexed and foregoing Order is truly copied from the Records of the Proceedings of the Board of County Commissioners for said Adams County, now in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 12th day of December, A.D. 2017.

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

Stan Martin:

By:



Deputy