

2019

# ADAMS COUNTY ADOPTED BUDGET



ADAMS COUNTY  
COLORADO



ADAMS COUNTY  
PETE MIRELEZ  
HUMAN SERVICES CENTER



## 2019 Adopted Budget

# 2019 ADOPTED BUDGET

*For the fiscal year  
beginning*

*January 1, 2019*

*CREATING A CULTURE OF SERVICE EXCELLENCE*

## 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 H. Gonzales*

## DEPUTY COUNTY MANAGERS

---

*Patti Duncan* | People & Culture Services

*Bryan Ostler* | Community Services

*Alisha Reis* | Administrative Services

## BUDGET OFFICE

---

*Nancy Duncan* | Budget Director

*Pernell Olson* | Senior Budget Analyst

*Mark Kluth* | Senior Budget Analyst

*Stacie Snider* | Budget Analyst II

*Nikki Blair* | Administrative Coordinator



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Adams County  
Colorado**

For the Fiscal Year Beginning

**January 1, 2018**

*Christopher P. Morill*

Executive Director

<b>2</b>	<b>TABLE OF CONTENTS</b>	
<b>5</b>	<b>BUDGET MESSAGE</b>	
<b>11</b>	<b>ORGANIZATIONAL OVERVIEW</b>	
	County Vision Statement.....	12
	County Mission Statement.....	12
	Core Values.....	12
	Strategic Plan Goals.....	13
	Organizational Chart.....	16
	Organizational Structure.....	17
	History of Adams County.....	20
	Demographics and Economic Indicators .....	23
	Adams County Map .....	26
<b>27</b>	<b>BUDGET DEVELOPMENT PROCESS AND FUND OVERVIEW</b>	
	Budget Development Process.....	28
	Fund Overview .....	36
<b>39</b>	<b>FISCAL POLICIES</b>	
	Revenue Policy .....	40
	Investment Policy.....	41
	Debt Policy .....	44
	Fund Balance Policy.....	45
	Capital Outlay/Infrastructure Policy .....	58
<b>51</b>	<b>COUNTY-WIDE BUDGET SUMMARY</b>	
	2019 County-wide Revenue Summary .....	53
	County-wide Expenditures by Function .....	58
	2019 County-wide Expenditure Summary.....	59

Impacts on Future Operating Budgets.....	66
2019 Adopted Business Cases.....	67
2019 Adopted 5-Year Capital Improvement Plan.....	69

## **75 CHANGE IN FUND BALANCE BY FUND**

General Fund .....	78
FLATROCK Facility Fund.....	79
Community Development Block Grant (CDBG), Head Start, Community Service Block Grant (CSBG), and Adams County Workforce and Business Center Funds.....	80
Conservation Trust Fund.....	83
Open Space Sales Tax Fund.....	84
Open Space Projects Fund.....	85
Social Services Fund.....	86
Retirement Fund.....	87
DIA Noise Mitigation and Coordinating Fund.....	88
Developmentally Disabled Fund.....	89
Road & Bridge Fund.....	90
Waste Management Fund .....	91
Capital Facilities Fund .....	92
Golf Course Fund.....	93
Stormwater Utility Fund.....	94
Front Range Airport Fund.....	95
Fleet Management Fund .....	96
Insurance Fund.....	97

101	BOARD OF COUNTY COMMISSIONERS	159	COMMUNITY & ECONOMIC DEVELOPMENT
105	ASSESSOR'S OFFICE	165	FACILITIES & FLEET MANAGEMENT
109	CLERK & RECORDER'S OFFICE	169	FINANCE
113	CORONER'S OFFICE	173	HUMAN SERVICES
117	DISTRICT ATTORNEY'S OFFICE	179	INFORMATION TECHNOLOGY & <i>innovation</i>
121	SHERIFF'S OFFICE	183	PARKS & OPEN SPACE
127	SURVEYOR'S OFFICE	189	PEOPLE & CULTURE SERVICES
131	TREASURER'S OFFICE	193	PUBLIC WORKS
135	PUBLIC TRUSTEE'S OFFICE	197	OTHERS
139	COUNTY MANAGER'S OFFICE	201	GLOSSARY
143	COUNTY ATTORNEY'S OFFICE	215	BUDGET RESOLUTIONS
147	ANIMAL SHELTER & ADOPTION CENTER		
151	BUDGET & PERFORMANCE MEASUREMENT		
155	COLORADO AIR & SPACE PORT		



ADAMS COUNTY  
COLORADO

2019 Adopted Budget

# BUDGET MESSAGE

January 31, 2019

Dear Board of County Commissioners and Adams County Residents:

As a newly appointed County Manager, it is my privilege to serve and engage a talented and diverse community of public services. I approach this position of privilege and responsibility with a deep sense of gratitude and humility. I am pleased to present to you Adams County's 2019 Adopted Budget. This budget is balanced, fiscally sound, sustainable, and prepared in accordance with applicable Colorado State Statutes and Adams County budget and fiscal policies. This Adopted Budget represents the County's financial plan for the fiscal year beginning Jan. 1, 2019 through Dec. 31, 2019, and is built on the foundation of creating a culture of service excellence where we encourage diversity and structure that respects and promotes all differences, ideas, and knowledge.



These Fundamentals strengthen our staff and empower us to accomplish 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 2019 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 and Sheriff's Office.
- ✓ 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. This is an increase of 22% over the previous assessment period (July 1, 2013 through June 30, 2015). 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 previous assessment period. 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 52% of the county's total taxable property values.
- ✓ Commercial – Per the Assessor's Office, commercial and industrial property values in 2018 increased 4% from 2017. Commercial/industrial values contain both real and personal property values. The real property side grew at a lesser rate than the personal property values. The growth in residential properties leads to the commercial growth needed to support new residences and population. Commercial/Industrial properties represent 42% of the county's total taxable property values.
- ✓ New Construction – Of the total net assessed value of \$6,515,859,330 (inclusive of tax incremental financing districts), \$280,828,490 is attributed to new construction.



### 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 to the right 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
2009	\$248,594	-2.73%	\$149,280	-3.17%
2010	\$255,141	2.63%	\$154,622	3.58%
2011	\$264,432	3.64%	\$159,961	3.45%
2012	\$273,520	3.44%	\$167,491	4.71%
2013	\$288,305	5.41%	\$173,016	3.30%
2014	\$306,362	6.26%	\$186,345	7.70%
2015	\$317,978	3.79%	\$192,499	3.30%
2016	\$328,514	3.31%	\$197,068	2.37%
2017	\$345,233	5.09%	\$208,868	5.99%

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 2013 through 2017. 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 to the right.

Adams County Population vs. Jobs Growth				
Year	Population	% Change	Total Jobs	% Change
2009	435,700	2.54%	212,997	-1.02%
2010	443,672	1.83%	210,815	-1.02%
2011	451,443	1.75%	215,652	2.29%
2012	459,861	1.86%	220,418	2.21%
2013	469,377	2.07%	229,718	4.22%
2014	479,488	2.15%	242,258	5.46%
2015	489,822	2.16%	253,122	4.48%
2016	497,395	1.55%	265,673	4.96%
2017	503,167	1.16%	273,500	2.95%

Data Sources: US Bureau of Economic Analysis

### Unemployment

Per Bureau of Labor Statistics (BLS) data for Adams County, the unemployment rate in the first six months of 2018 was 3.1%, which is no change from the same time period of 2017. In fact, from 2017 to 2018, the unemployment rate in Adams County has remained relatively flat. See table below for comparison of 2017 and 2018 unemployment rates by month.

Adams County Unemployment Rates 2017-2018												
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2017	3.6	3.3	3.1	2.8	2.7	3.1	3.0	3.0	2.9	2.9	3.0	3.2
2018	3.6	3.6	3.2	2.8	2.5	3.1	3.2	3.6	3.3	3.2	3.5	4.1

### Sales Taxes

Through year-end 2018, sales taxes are expected to be 13% higher than year-end 2017. This trend is anticipated to continue into 2019.

### *Board of County Commissioners Strategic Plan Goals*

When considering budget requests, my team and I were diligent in our pursuit of the County's established Strategic Plan. The Strategic Plan encompasses five primary goals developed by the Board of County Commissioners. These are listed below along with key projects and operational items included in the 2019 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 67 of this document for more information).

#### *1. Education and Economic Prosperity*

- ✓ \$545,000 for the Adams County Scholarship in the County Manager's Office (General Fund, Business Case).
- ✓ \$526,064 for business attraction, retention, and expansion efforts through Adams County Economic Development (General Fund, Membership).
- ✓ \$304,550 for small business development services through the Small Business Development Council and Chambers of Commerce (General Fund, Membership).
- ✓ \$90,500 for youth education investment through Adams County Education Consortium and Adams County Youth Initiative (General Fund, Membership).

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

- ✓ \$135,000 for ITi maintenance contracts (General Fund, Business Cases).
- ✓ \$1,042,550 for ITi infrastructure needs (General Fund, CIP).
- ✓ \$100,000 for preservation of records in the Clerk & Recorder's Office (General Fund, Business Case).
- ✓ \$40,000 for upgrades to JD Edwards Financial Modules in the Finance Department (General Fund, Business Case).

#### *3. Quality of Life*

- ✓ \$30,000 for K9 dog replacement (General Fund, CIP).
- ✓ \$4,675,000 for open space projects (Open Space Projects Fund, CIP).
- ✓ \$1,129,999 for two new FTEs in the District Attorney's Office and 10 new FTEs in the Sheriff's Office (General Fund, Business Case).
- ✓ \$85,000 for improvements at Riverdale Golf Course (Golf Course Fund, CIP).

#### *4. Safe and Reliable Infrastructure*

- ✓ \$5,000,000 for regional park infrastructure (General Fund, CIP).
- ✓ \$5,503,000 for vehicle and equipment item replacement (Fleet Management Fund, CIP).
- ✓ \$10,500,000 for road and bridge projects (Road & Bridge Fund, CIP).
- ✓ \$4,500,000 for drainage improvements (Stormwater Utility Fund, CIP).
- ✓ \$450,000 for Colorado Air and Space Port improvements (Front Range Airport Fund, CIP).

#### *5. Community Enrichment*

- ✓ \$206,784 additional allocation to North Metro Community Services (Developmentally Disabled Fund, Business Case).
- ✓ \$100,000 for Veterans Memorial design (General Fund, CIP).

## *2019 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 2019 Adopted Budget is \$517.8 million for all funds. This includes an operating portion of \$458.7 million and a capital improvement portion of \$59.0 million. The budget is balanced for all funds. The 2019 General Fund budget is \$216.5 million. This includes an operating portion of \$201.7 million and a capital improvement portion of \$14.8 million. A total of 26.0 new full-time equivalent positions (FTEs) are included in the budget. The property tax mill levy remains unchanged for 2019 at 26.779 mills. In addition to this base mill levy, an abatement levy of 0.085 is included for 2019 for a total of 26.864 mills.

## *Conclusion*

I want to extend my personal gratitude to each of the elected officials, department directors and the county budget staff for their cooperation and strategic vision brought forth this year. These concerted efforts fortify our heightened sense of transparency, accountability and reliable expectations for our citizens. Selecting these investments will make us stronger today, and also reflect the kind of county we aspire to be; the kind of county we want to pass on to our children and grandchildren. The budget supports the use of data and evidence to drive policymaking, so Adams County can do more of what works. It is about answering the big questions that will define our inclusive culture and the region in the 21st Century.

We are Adams!

A handwritten signature in blue ink, appearing to read 'Raymond H. Gonzales', with a long horizontal flourish extending to the right.

Raymond H. Gonzales  
*County Manager*

The seal of Adams County, Colorado, is a circular emblem. It features a large, white, stylized letter 'A' in the center. The 'A' is set against a background of a blue sky with white clouds and a green field. The seal is surrounded by a thin white border.

**This page is intentionally left blank**

---

ADAMS COUNTY

---

COLORADO

---



2019 Adopted Budget

# ORGANIZATIONAL OVERVIEW

*This section contains information on the following areas:*

---

1. *County Vision Statement*
2. *County Mission Statement*
3. *Core Values*
4. *Strategic Plan Goals*
5. *Organizational Chart*
6. *Organizational Structure*
7. *History of Adams County*
8. *Growth*
9. *Demographics and Economic Indicators*
10. *Adams County Map*

## 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 the 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. The 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.
- ✓ 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 Responsible 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:*

- ✓ 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.
- ✓ 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.

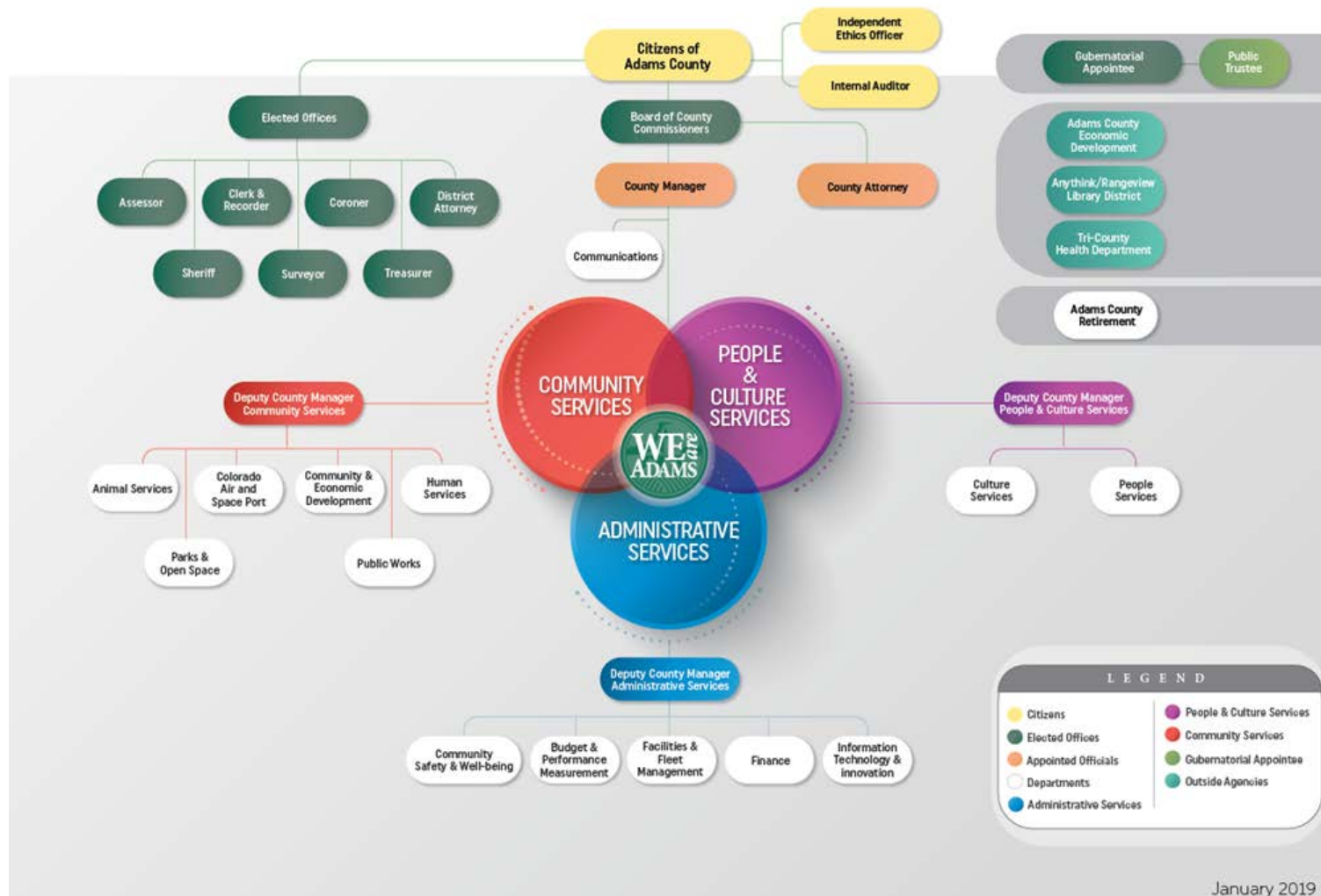
## ORGANIZATIONAL CHART



### ADAMS COUNTY VISION

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

### ADAMS COUNTY ORGANIZATIONAL STRUCTURE



January 2019

## 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**  
District 4



**Mary Hodge**  
(Chair)  
District 5



## Assessor

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

**Patsy Melonakis**



## Clerk & Recorder

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

**Stan Martin**



## Coroner

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

**Monica  
Broncucia-Jordan**



## Sheriff

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

**Michael McIntosh**



## Surveyor

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

**Tim Thoms**



## Treasurer

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

**Brigette Grimm**



## District Attorney

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

**Dave Young**

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

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

## *Appointed by the Board of County Commissioners*

- ✓ **County Manager:** The Purpose of the Adams' County Manager's Office is to provide leadership to the organization in support of Citizens, the Board of County Commissioners, and the Employees of Adams County. The County Manager's primary responsibilities include Board policy implementation, selection and management of all department directors, direction of program and service delivery, and resource management of the organization. The Manager conveys the Board's policy directions to department directors directly or through 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.

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

- ✓ **Animal Services:** 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, and community development services.
- ✓ **Colorado Air and Space Port:** The Colorado Air and Space Port is located 19 miles east of Denver, on 3,900 acres of land in Watkins, Colorado. With a space port license awarded in 2018, the space port site will 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*

- ✓ **Budget & Performance Measurement:** The Budget & Performance Measurement Department provides the highest quality financial planning, resource management, and analytical services to support effective decision making and organizational accountability throughout the Adams County government.
- ✓ **Finance:** Administers and directs general accounting, expenditures, fiscal analyses, payroll and purchasing.
- ✓ **Facilities and Fleet 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.
- ✓ **Community Safety & Wellbeing:** This is a new department created in 2019

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

- ✓ **People Services:** Develops and interprets personnel policies and procedures; handles recruitment of employees, wage and salary analyses, and employee benefits administration. People Services also oversees workers' compensation and programs ensuring County compliance with federal and state equal opportunity action laws.
- ✓ **Culture Services:** Creates a work environment where people from every culture are respected, included, and valued. This process supports Adams County's mission of being "the most innovative and inclusive county in America."

## 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.

## *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.

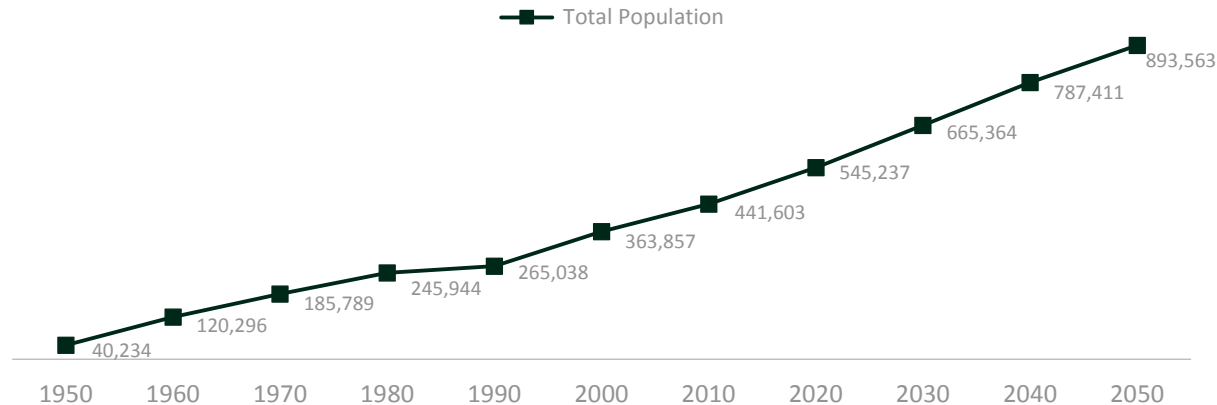
One of the first lasting industries, not directly an offshoot of agriculture, was the Continental Oil Company refinery in Commerce City in the early 1930s. This facility, now owned by Suncor Energy Inc. and others that followed, allowed and encouraged the development of the County’s oil and gas reserves. 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 2017, the population is estimated to have increased to approximately 503,375 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*



## COMMUNITY PROFILE

1902	1,182	1,501
<i>Date of Incorporation</i>	<i>Total Square Miles</i>	<i>Paved Road Miles</i>
1,683	34.3	\$62,991
<i>Unpaved Road Miles</i>	<i>*Median Age</i>	<i>*Median Household Income</i>
BRIGHTON   <i>County Seat</i>		

Data Source: Adams County Public Works Department

\*Data Source: Colorado Department of Labor and Employment

## CLIMATE



**246** | *Sunny days per year*



**17 inches** | *Annual rainfall*



**38 inches** | *Annual snowfall*

JUL.

**90° F** | *Average July high temp*

JAN.

**14 ° F** | *Average January low temp*



**5,084 feet** | *Elevation*

Data Source: Spellings Best Places ([www.BestPlaces.net](http://www.BestPlaces.net))

# 503,375

TOTAL ADAMS COUNTY  
POPULATION

Arvada (part)	3,407
Aurora (part)	45,790
Bennett (part)	2,094
Brighton (part)	39,530
Commerce City	55,859
Federal Heights	13,625
Lochbuie (part)	2
Northglenn (part)	38,681
Thornton (part)	137,302
Westminster (part)	68,804
Unincorporated	98,281

Metro Denver Economic Development Corporation



## HOUSING

*Total Households* | 173,649

*Average Household Size* | 3.01

*Median Home Value* | \$321,000

Data Source: Colorado Department of Labor and Employment

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

## EDUCATIONAL ATTAINMENT

2.8%	Less Than 12th Grade, No Diploma
75.1%	High School Graduate
23.9%	Some College (No Degree)
7.7%	Associates Degree
22.9%	Bachelor's Degree
7.1%	Graduate or Professional Degree
84.0%	Percent High School Graduate or Higher

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

## ETHNIC ORIGIN

50.1%

*White*

3.1%

*Black or African  
American*

0.6%

*American Indian &  
Alaska Native*

4.0%

*Asian*

0.1%

*Native Hawaiian &  
Other Pacific*

2.0%

*Some Other  
Race*

40.0%

*Hispanic or Latino  
(of any race)*

Note: Percentages may not add due to rounding.

Data Source: US Census Bureau, Population Estimates Program



## LABOR FORCE

*Labor Force* | 261,302

*Employed* | 253,318

*Unemployment Rate* | 3.1%

Data Source: Colorado Department of Labor and Employment

## PRIMARY EMPLOYERS

8,300 | *University of Colorado Health*

5,890

*Children's Hospital  
Colorado*

3,290

*United Parcel  
Service*

1,240

*Sturgeon Electric*

810

*HealthONE: N.  
Suburban Med Center*

1,020

*Alliance Data  
Systems*

860

*Shamrock Foods*

920

*Steven Roberts  
Original Desserts*

3,130

*Amazon*

1,500


*Fed Ex*

Data Source: Metro Denver Economic Development Corporation; Largest Employers 2017-2018 (Metro Denver and Northern Colorado Counties)

## EMPLOYMENT BY INDUSTRY

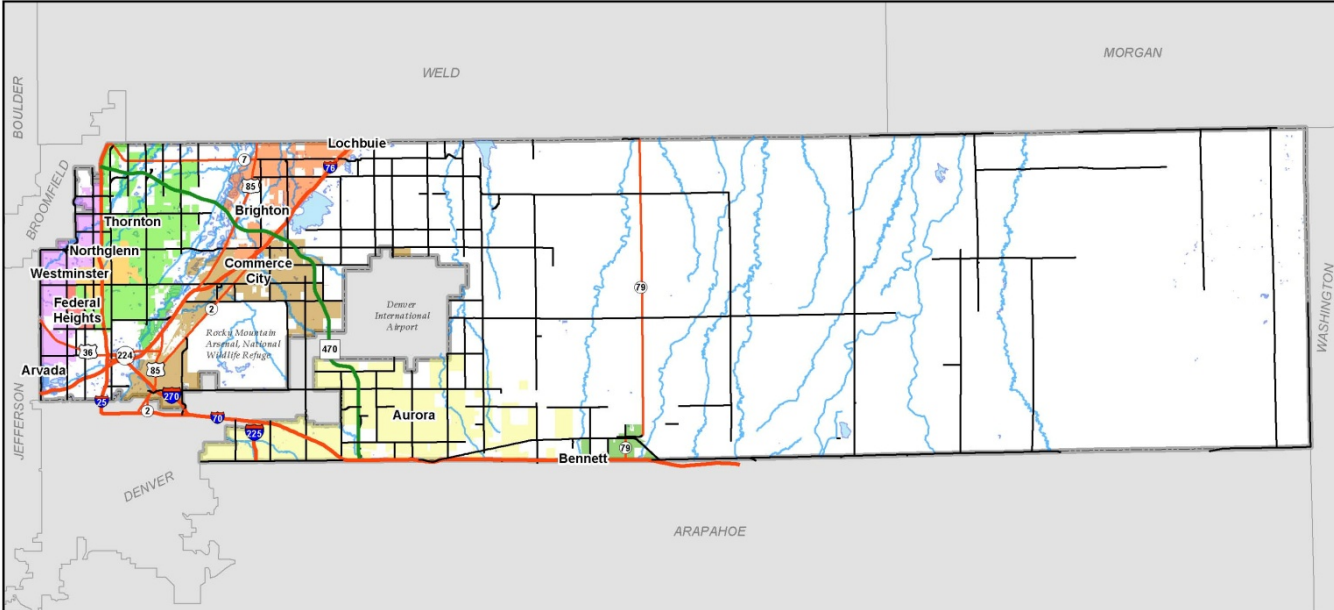
1.3%	Agriculture, forestry, fishing, hunting, and mining
11.6%	Construction
8.5%	Manufacturing
3.3%	Wholesale Trade
11.2%	Retail Trade
7.8%	Transportation/warehousing and utilities
2.4%	Information
5.2%	Finance/insurance, real estate, and rental/leasing
12.1%	Professional, scientific, and management/administrative and waste mgmt. services
16.7%	Educational services, healthcare, and social assistance
9.7%	Arts/entertainment/recreation and accommodation/food services
5.5%	Other services, except public
4.6%	Public Administration

Data Source: US Census Bureau – 2017 American Community Survey 1-Year Estimates













ADAMS COUNTY  
COLORADO


# Adams County, Colorado



**Cities**


	Arvada		Federal Heights
	Aurora		Lochbuie
	Bennett		Northglenn
	Brighton		Thornton
	Commerce City		Westminster

0 2.5 5 10 15 20  
Miles



Adams County Business Solutions Group  
4430 South Adams County Parkway, 1st Floor  
Brighton, CO 80601 Tel: 720.523.6800  
[www.adcogov.org/gis](http://www.adcogov.org/gis)  
Date: 1/19/2016

Adams County, Colorado





ADAMS COUNTY  
COLORADO

2019 Adopted Budget

# BUDGET DEVELOPMENT PROCESS & FUND OVERVIEW

*This section contains information on the following areas:*

1. *Budget Development Process*
2. *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 2018 by reaffirming the County's vision, mission, values and developing strategic goals and objectives for the budget year. The 2019 Budget Calendar followed by key highlights is detailed to the right.

Date/Timeline	Activities
February 16, 2018	Elected Officials Strategic Planning & Budget Summit.
February 21-23, 2018	Strategic Planning & Budget Summit.
February 2018	FTE, Capital Facilities and IT project request forms distributed.
March 30, 2018	FTE, Capital Facilities, and IT project request forms due.
April 2018	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 2018	ELT and Budget Team defines budget policy statement, mission, values, principles, goals, and objectives for 2019 Budget Development Process.
May 2018	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 21, 2018	Budget Kick-Off (Budget Module open for 7 weeks)
May 21, 2018	Budget entry packet distributed to Elected Officials and Departments (budget memo from County Manager and budget entry instructions and training dates).
July 6, 2018	Capital and Operating Budgets due to Budget Department.
August 2018	Department and Elected Official Proposed Budget meetings with Budget Team.
August 13, 2018	FTE Discussion at August Tier 2 Meeting.
August 21, 2018	Deadline for Assessor to certify assessed valuations.
Early September 2018	Review of Budget Requests and FTE Requests with Budget Team.
September 12-14, 2018	10 County Budget Conference.
September 21, 2018	Elected Official and Department Budget Retreat at Riverdale GC.
Early October 2018	Review of Proposed Budget with Budget Team and Department Directors.
October 9, 2018	Presentation of County Manager's 2019 Proposed Budget at Public Hearing.
Mid to Late October 2018	Review of Proposed Budget with BoCC and Budget Team.
Late October 2018	Elected Officials meetings with BoCC and Budget Team, if requested.
November 2018	Review of 2019 Proposed Budget with BoCC and Budget Team.
December 4, 2018	Public hearing on 2019 Budget.
December 11, 2018	Adoption and appropriation of 2019 Budget.
	Adoption of 2019 Fee Schedules
On or before December 21, 2018	BoCC formally certifies tax levies to County Assessor and Division of Property Taxation.
January 31, 2019	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 Department compiled and reviewed all 2019 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 Department 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.

### *2019 Budget Approach*

The 2019 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 2019 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 Department 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 Department 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 Department 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 Department 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 spending agency, except in the case of salary adjustments where budget may be transferred from the Administrative/Organizational Support spending agency to cover approved compensation changes.

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

- ✓ Any transfer between line items that will result in a change in any single line item greater than \$250,000. 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.

Transfers \$250,000 and under may be approved by the County Manager. Transfers \$100,000 and under may be approved by the County Manager or Deputy County Managers. Transfers \$50,000 and under may be approved by the County Manager, Deputy County Managers, Department Directors/Deputy Directors, Elected Officials, or Risk Manager.

Process:

- ✓ All requests for budget transfers shall be submitted to the Budget Department.
- ✓ The Budget Department 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 Department shall schedule the date and time of the meeting and contact all parties involved.
- ✓ The budget transfer will be presented in public hearing for approval which may include the consent calendar.

#### *2. Supplemental Appropriations*

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

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

- ✓ A policy, law, statute, or court ruling becomes effective, which mandates expenditures that were neither anticipated nor budgeted.
- ✓ The expenditure is necessary to avoid or correct an adverse condition impacting the health, safety, or welfare of County residents and/or employees.
- ✓ Revenue is received that is designated for a specific purpose that was neither anticipated nor budgeted.
- ✓ Carry-over of uncompleted projects budgeted in the prior year. Carry-over of expenditures shall be considered only if prior communication has taken place with the Budget Department 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 Department 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 Department 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 Department shall schedule the date and time of the meeting and contact all parties involved.

### *Local Government Budget Law of Colorado*

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

- ✓ The budget must be balanced. Expenditures cannot be greater than the total anticipated revenues or other means of financing the budget.
- ✓ The budget must be separated into funds.
- ✓ The budget information for both expenditures and the revenues must be classified by the agency that is authorized to spend money (the spending agency).
- ✓ Expenditure data must show the objects of expenditure (what the money is spent on).
- ✓ Anticipated revenue data must show its different sources.

- ✓ Expenditure and revenue data must be shown for the following:
  - The last completed fiscal year, using audited figures.
  - The current year.
  - The proposed budget year.
- ✓ The budget must show a beginning balance, which is entered as anticipated revenue and includes all unexpended surpluses from the prior years, unencumbered ending fund balances, and all investments and deposits.
- ✓ The budget document must include a “budget message” which describes the important features of the budget.
- ✓ The budget document must include a statement of the budgetary basis of accounting used and a description of the services to be delivered during the budget year.
- ✓ On or before October 15, the County Manager must submit the 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 22<sup>nd</sup>, 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 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. This portion of the sales tax is scheduled to sunset in 2026.

- ✓ 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: In 2018 the Front Range Airport was granted a Space Port license, and is now the Colorado Air and Space Port. The Front Range Airport Fund accounts for activities related to the operation of the Colorado Air and Space Port. Front Range Airport became a County department in 2014 when the Front Range Airport Authority was dissolved. Beginning December 31, 2017, this fund included the activities related to the water and wastewater treatment for the benefit of customers and property owners at the space port.
- ✓ Water and Wastewater Fund: This fund was combined into the Front Range Airport Fund effective December 31, 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.

### Fund-Department Matrix

Funds/Departments	Animal Shelter	Assessor's Office	Board of County Commissioners	Budget	Clerk & Recorder's Office	Colorado Air and Spaceport	Community & Economic Development	Coroner's Office	County Attorney's Office	County Manager's Office	District Attorney's Office	Facility & Fleet Operations	Finance	Human Resources	Human Services	Information Technology	Parks & Open Space	Public Trustee's Office	Public Works	Sheriff's Office	Surveyor's Office	Treasurer's Office	Tri County Health	Others
<b>General Fund</b>																								
<b>Special Revenue Funds</b>																								
Community Development Block Grant Fund																								
Community Services Block Grant Fund																								
Workforce & Business Center Fund																								
Head Start Fund																								
Conservation Trust Fund																								
Open Space Sales Tax Fund																								
Open Space Projects Fund																								
Social Services Fund																								
Retirement Fund																								
DIA Noise Mitigation and Coordinating Fund																								
Developmentally Disabled Fund																								
Road & Bridge Fund																								
Waste Management Fund																								
Flatrock Facility Fund																								
<b>Enterprise Funds</b>																								
Golf Course Fund																								
Stormwater Utility Fund																								
Front Range Airport Fund																								
Water and Wastewater Fund																								
<b>Capital Project Funds</b>																								
Capital Facilities Fund																								
<b>Internal Service Funds</b>																								
Fleet Management Fund																								
Insurance Fund																								





ADAMS COUNTY  
COLORADO

2019 Adopted Budget

# FISCAL POLICIES

*This section contains information on the following areas:*

---

1. *Revenue Policy*
2. *Investment Policy*
3. *Debt Policy*
4. *Fund Balance Policy*
5. *Capital Outlay/Infrastructure Policy*

## 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 & 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*
- ✓ *Supranational 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 & 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 \$33,329,421 for 2019. This amount is two months of the Operating Expenditures budgeted in the General Fund for 2019. 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 2020 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 2019, the Assigned Fund balance is \$12,892,750 which is 50% of the anticipated Capital Expenditure budget for 2020.

### *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. This portion of the sales tax is scheduled to sunset in 2026.
- ✓ *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 \$3,000,000 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 Colorado Air and Space Port.
- ✓ *Water and Wastewater Treatment Fund:* This fund covers the operations of the wastewater treatment plant at the Colorado Air and Space Port.

### *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.

The seal of Adams County, Colorado, is a circular emblem. It features a large, white, stylized letter 'A' in the center. The 'A' is set against a background of a blue sky with white clouds and a green field. The seal is surrounded by a thin white border.

**This page is intentionally left blank**

---

ADAMS COUNTY

---

COLORADO

---



2019 Adopted Budget

# COUNTY-WIDE BUDGET SUMMARY

*This section contains information on the following:*

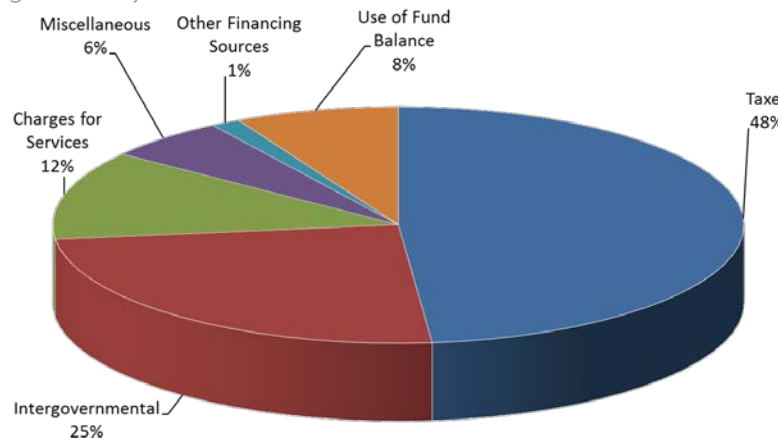
1. 2019 County-wide Revenue Summary
2. County-wide Expenditures by Function
3. 2019 County-wide Expenditure Summary
4. Impacts on Future Operating Budgets
5. 2019 Adopted Business Cases
6. 2019 Adopted 5-Year Capital Improvement Plan

The County-wide Budget Summary provides information regarding revenues, expenditures, and fund balance for the 2019 adopted budget (all 21 funds combined). The table below summarizes the County-wide 2019 adopted budget. The 2019 adopted budget of \$517,776,504 is balanced with a planned net spend down of \$39,753,818, leaving a budgeted ending fund balance of \$243,078,788. Compared to the 2018 adopted budget, 2019 total County revenues are budgeted to increase by 5.54% and expenditures are budgeted to increase by 10.55%.

All Funds Summary	ACTUAL 2016	ACTUAL 2017	ADOPTED 2018	ADOPTED 2019	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	<b>\$ 342,238,746</b>	<b>\$ 317,967,989</b>	<b>\$ 298,298,828</b>	<b>\$ 282,832,606</b>	<b>\$ (15,466,223)</b>	<b>(5.18%)</b>
<b>REVENUE</b>						
Property Tax	\$ 139,954,247	\$ 144,792,124	\$ 170,301,356	\$ 174,429,399	\$ 4,128,043	2.42%
Sales Tax	48,036,074	53,720,553	49,115,787	52,037,234	2,921,447	5.95%
Other Taxes	12,007,529	14,436,475	12,522,638	14,978,716	2,456,078	19.61%
Licenses and Permits	3,055,199	3,709,294	2,904,875	3,168,382	263,507	9.07%
Intergovernmental	128,760,352	131,337,716	134,490,239	136,664,200	2,173,962	1.62%
Charges for Services	53,867,347	57,492,263	61,945,390	64,122,366	2,176,976	3.51%
Investment Income	2,880,515	3,132,152	1,680,875	2,742,873	1,061,998	63.18%
Miscellaneous	12,456,827	12,327,681	13,467,162	22,406,650	8,939,488	66.38%
G/L on Sale of Assets	547,636	383,711	410,000	410,000	-	0.00%
Other Finance Sources	7,641,845	7,830,619	6,075,039	7,062,866	987,827	16.26%
<b>TOTAL REVENUE</b>	<b>\$ 409,207,570</b>	<b>\$ 429,162,588</b>	<b>\$ 452,913,361</b>	<b>\$ 478,022,686</b>	<b>\$ 25,109,326</b>	<b>5.54%</b>
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 160,870,192	\$ 170,051,465	\$ 188,954,341	\$ 202,037,914	\$ 13,083,572	6.92%
O&M	15,150,184	20,277,849	18,705,668	19,606,190	900,521	4.81%
Charges for Services	127,213,694	133,815,447	156,145,498	164,785,007	8,639,508	5.53%
Debt	16,499,334	15,832,498	16,868,973	15,191,800	(1,677,173)	(9.94%)
Government Services	44,915,256	39,946,438	46,785,181	50,085,401	3,300,221	7.05%
Other Finance Uses	7,641,845	7,830,619	6,075,039	7,062,866	987,827	16.26%
Capital Projects and Equipment	61,187,822	61,077,433	34,844,883	59,007,327	24,162,444	69.34%
<b>TOTAL EXPENDITURES</b>	<b>\$ 433,478,327</b>	<b>\$ 448,831,749</b>	<b>\$ 468,379,584</b>	<b>\$ 517,776,504</b>	<b>\$ 49,396,920</b>	<b>10.55%</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ (24,270,757)</b>	<b>\$ (19,669,161)</b>	<b>\$ (15,466,223)</b>	<b>\$ (39,753,818)</b>	<b>\$ (24,287,595)</b>	<b>157.04%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 317,967,989</b>	<b>\$ 298,298,828</b>	<b>\$ 282,832,606</b>	<b>\$ 243,078,788</b>	<b>\$ (39,753,818)</b>	<b>(14.06%)</b>

## 2019 REVENUE SUMMARY

County-wide revenues for all funds, not including transfers, are budgeted at \$470,959,820 for 2019. This represents an increase of \$24,121,499, or 5.4%, compared to the 2018 adopted revenue budget of \$446,838,322. The sale of capital facilities under Miscellaneous Revenues and Property Taxes is the primary driver for increased revenues in 2019; The sale of the former Human Services building on Colorado Blvd is expected to raise \$6,500,000; New construction is the main driver in the expected rise property tax by \$4,128,043 or 2.4%. Following are the 2019 Revenues by Category graph and associated table summarizing the major categories of County-wide revenues expected in 2019, along with variances to 2018. Following the table and graph is more detailed information regarding each major revenue source.

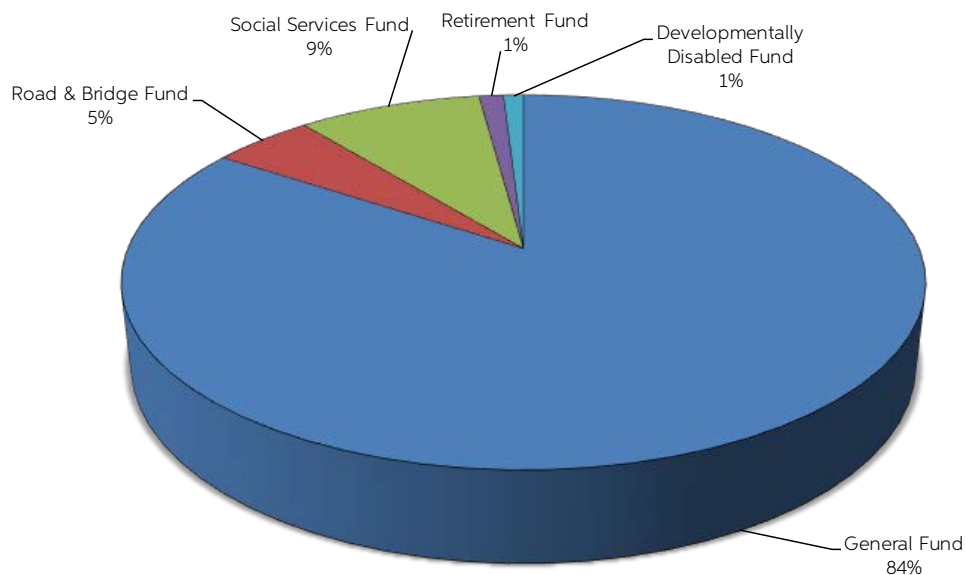


Revenue Type	2018 Adopted Budget	2019 Adopted Budget	Increase / (Decrease)	Percent Change
Property Tax	\$ 170,301,356	\$ 174,429,399	\$ 4,128,043	2.4%
Sales Tax	49,115,787	52,037,234	2,921,447	5.9%
Highway Users Tax	9,475,190	9,367,016	(108,174)	(1.1%)
Specific Ownership Tax	12,522,638	14,978,716	2,456,078	19.6%
<b>Subtotal Taxes</b>	<b>\$ 241,414,971</b>	<b>\$ 250,812,365</b>	<b>\$ 9,397,394</b>	<b>3.9%</b>
Licenses & Permits	\$ 2,904,875	\$ 3,168,382	\$ 263,507	9.1%
Intergovernmental	125,015,049	127,297,184	2,282,136	1.8%
Charges for Services	60,649,810	63,252,308	2,602,498	4.3%
Fines & Forfeitures	1,295,580	870,058	(425,522)	(32.8%)
Investment Income	1,680,875	2,742,873	1,061,998	63.2%
Miscellaneous	13,877,162	22,816,650	8,939,488	64.4%
<b>Total Revenues</b>	<b>\$ 446,838,322</b>	<b>\$ 470,959,820</b>	<b>\$ 24,121,499</b>	<b>5.4%</b>
Transfers In	\$ 6,075,039	\$ 7,062,866	\$ 987,827	16.3%
<b>Total Revenues Including Transfers</b>	<b>\$ 452,913,361</b>	<b>\$ 478,022,686</b>	<b>\$ 25,109,326</b>	<b>5.5%</b>

## Property Tax

Property Tax Revenue, which is derived from the County's assessed valuation and the mill levy, is the largest single source of revenue to Adams County Government. Assessed value is used to determine the value of a property for the purpose of measuring applicable taxes. Mill levy is the assessed property tax rate used by local governments and other jurisdictions to raise revenue to provide public services. Property taxes are budgeted to increase by \$4,128,043, or 2.4%, in 2019. The base mill levy of 26.779 is unchanged for 2019 and includes 22.555 mills for the General Fund, 1.300 mills for the Road & Bridge Fund, 2.353 mills for the Social Services Fund, 0.314 for the Retirement Fund, and 0.257 mills for the Developmentally Disabled Fund. In addition to this, an abatement levy of 0.085 mills is included in the General Fund as allowed by state statute, for a total 2019 mill levy of 26.864. 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.

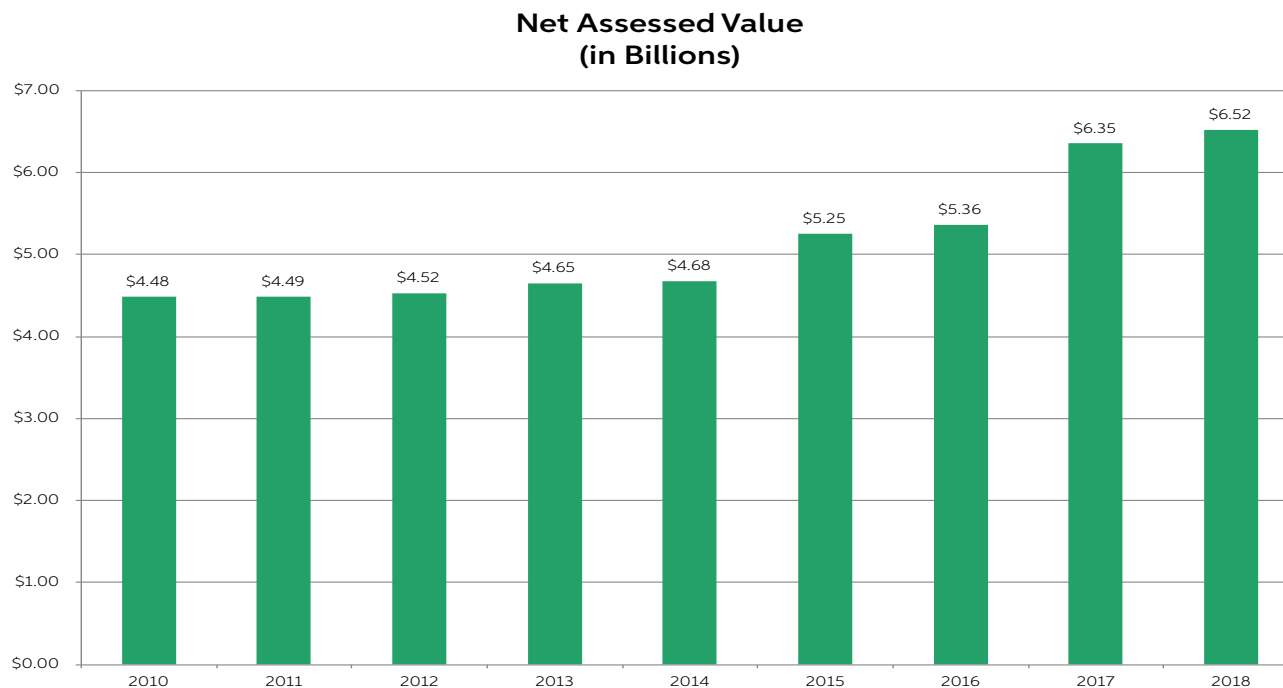
**2019 Property Tax Distributed by Fund**





## 2018 Preliminary Assessed Valuation for Taxes Collected in 2019

Based upon the certification of values issued by the County Assessor's Office dated November 28, 2018, the 2018 assessed valuation for taxes collected in 2019, net of the tax increment finance (TIF) districts located within Adams County, totals \$6,515,859,330, an increase of \$164,437,810, or 2.6%, over the 2018 net assessed valuation of \$6,351,421,520. The Net Assessed Value graph below shows a history of County's net assessed valuation for 2010 through 2018.



## Sales Tax

Sales taxes collected within the County are anticipated to increase by \$2,921,447, or 5.9%, in 2019 compared to the 2018 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. This portion of the sales tax is scheduled to sunset in 2028.

- ✓ *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. This portion of the sales tax is scheduled to sunset in 2026.
- ✓ *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. This portion of the sales tax is scheduled to sunset in 2028.

Marijuana sales tax of \$425,000 is budgeted for 2019 which is the same amount budgeted in 2018.

## *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 vehicles 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 1.1% from \$9,475,190 in the 2018 adopted budget to \$9,367,016 in 2019. 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 \$2,456,078, or 19.6%, in 2019 compared to the 2018 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 \$263,507, or 9.1%. 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 \$2,282,136, or 1.8%, compared to the 2018 adopted budget because of increased grants in the Human Services and Community Corrections.

## *Charges for Services*

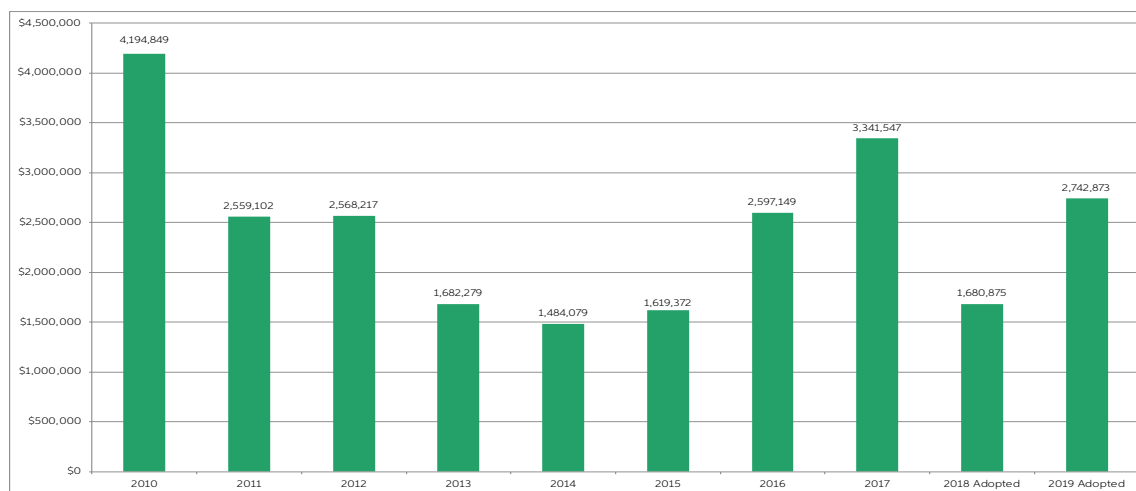
This revenue category is comprised of revenue generated from services the County provides to residents and other entities. Services that are charged for include: motor vehicle registrations, document recording, golf, insurance, Bennett Police Services, Sheriff Academy, the County Fair, Broomfield Coroner and District Attorney Services. Charges for Services are expected to increase \$2,602,498, or 4.3%, in 2019 because of increased insurance premiums, additional revenue from Bennett for police services and an increase in charges to Broomfield for District Attorney Services.

## *Fines & Forfeitures*

This revenue category is comprised of fines received from traffic violations and other miscellaneous traffic administration fines and forfeitures. Fines & forfeitures are expected to decrease by \$425,522, or 32.8%, in 2019 due to decreased traffic fine revenue.

## *Investment Income*

This revenue category is comprised of interest earned on cash deposits and other investments. Investment income is expected to increase by \$1,061,998, or 63.2%, in 2019 due to the amount of deposits currently held by the County.



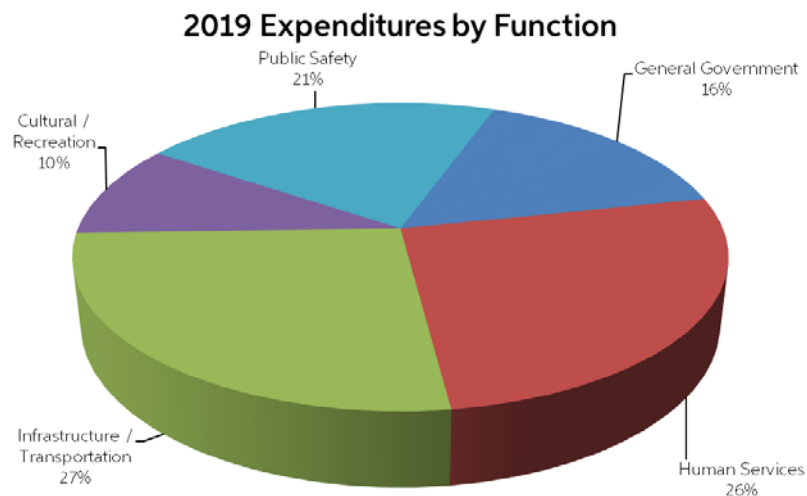
## *Miscellaneous*

This revenue category is comprised of items which do not easily fit into one of the other defined revenue categories. Items included within this category are: insurance recovery of losses, bank charges, contributions and donations, rents received for use of County buildings, telecomm reimbursements, gain/loss on sale of investments, and proceeds from sale of assets. Miscellaneous revenue is expected to increase \$8,939,488, or 64.4%, in 2019 due to the expected sale of the former Human Services building (\$6,500,000) and increased reimbursements for Human Services indirect costs (\$2,262,601).

## EXPENDITURES BY FUNCTION

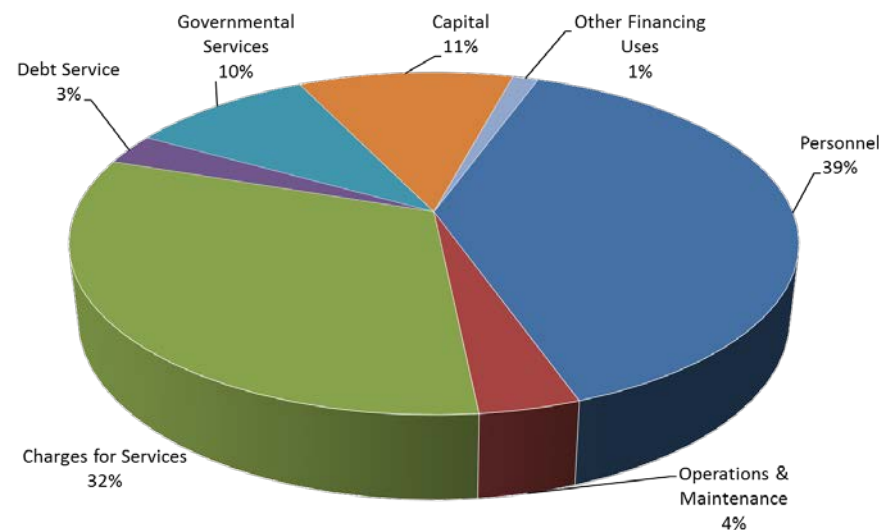
The 2019 adopted budget totals \$517,776,504 including interfund transfers (other financing uses), which is an increase of \$49,396,920, or 10.5%, from the 2018 adopted budget.

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.



## 2019 EXPENDITURE SUMMARY

County-wide expenditures for all funds, not including transfers, are \$510,713,638 for 2019. This represents an increase of \$48,409,093, or 10.5%, compared to the 2018 adopted budget. Below are the 2019 Expenditures by Category graph and associated table summarizing the major categories of County-wide expenditures planned for 2019 along with variances from 2018. Following the table is more detailed information regarding each major expenditure category.



Expenditure Type	2018 Adopted Budget	2019 Adopted Budget	Increase / (Decrease)	Percent Change
Personnel	\$ 188,954,341	\$ 202,037,914	\$ 13,083,572	6.9%
Operations & Maintenance	18,705,668	19,606,190	900,521	4.8%
Charges for Services	156,145,498	164,785,007	8,639,508	5.5%
Debt Service	16,868,973	15,191,800	(1,677,173)	(9.9%)
Governmental Services	46,785,181	50,085,401	3,300,221	7.1%
Capital	34,844,883	59,007,327	24,162,444	69.3%
<b>Total Expenditures</b>	<b>\$ 462,304,545</b>	<b>\$ 510,713,638</b>	<b>\$ 48,409,093</b>	<b>10.5%</b>
Transfers Out	\$ 6,075,039	\$ 7,062,866	\$ 987,827	16.3%
<b>Total Expenditures Including Transfers</b>	<b>\$ 468,379,584</b>	<b>\$ 517,776,504</b>	<b>\$ 49,396,920</b>	<b>10.5%</b>

## *Personnel*

This expenditure category provides for salaries and benefits of all Adams County employees. Personnel expenditures are expected to increase \$13,083,572 or 6.9%. Included in this increase are 26.0 new FTEs and the adopted 2019 total compensation plan. As a service organization, Adams County's largest expenditure area is personnel, representing 39.0% of total expenditures for the 2019 adopted budget.

Included within the 2019 adopted budget are the following market increases by job family:

- ✓ Administrative – 2.00%
- ✓ Directors – 3.00%
- ✓ Information Systems – 2.00%
- ✓ Labor and Trade – 2.00%
- ✓ Management – 2.00%
- ✓ Professional/Technical/Supervisors – 2.50%
- ✓ Sheriff Certified – 4.50%
- ✓ Sheriff Non-Certified – 2.75%

A merit pool of 3.5% was also included in the 2019 adopted budget.

In 2018, the County added 22.0 new full-time equivalent positions (FTEs). The 2019 adopted budget includes the associated expenditure increase related to these positions, which are summarized below:

- ✓ 1st Amendment to the 2018 Budget
  - No additional FTEs
- ✓ 2nd Amendment to the 2018 Budget
  - District Attorney's Office – 1.0 FTE
  - Human Services – 13.0 FTE
  - Road & Bridge – 3.0 FTE
- ✓ 3rd Amendment to the 2018 Budget
  - Finance Office – 1.0 FTE
  - People & Culture – 2.0 FTE
- ✓ 4th Amendment to the 2018 Budget
  - Coroner's Office – 1.0 FTE
  - District Attorney's Office – 1.0 FTE

# COUNTY-WIDE BUDGET SUMMARY

2019 Adopted Budget

The 2019 Adopted Budget includes an increase of 26.0 additional FTEs, which are listed below.

DEPARTMENT	POSITION TITLE	FTE	TOTAL
County Attorney	Legal Assistant	1.0	\$ 70,085
Facilities	Environmental Services Tech	1.0	54,117
Facilities	Environmental Services Tech	1.0	54,117
Facilities	Environmental Services Tech	1.0	54,117
Info Tech & Innovation	Business Solutions Analyst	1.0	84,809
Info Tech & Innovation	Security Analyst	1.0	120,588
Info Tech & Innovation	Technical Helpdesk Assoc. II	1.0	73,417
Community Economic & Development	Environmental Compliance Specialist	1.0	70,124
Animal Shelter	Shelter Veterinarian	1.0	119,193
District Attorney	Process Server RP2	0.5	36,988
District Attorney	Process Server RP2	0.5	36,988
District Attorney	Legal Assistant Intake	1.0	70,551
District Attorney	Deputy District Attorney Intake	1.0	114,323
People & Culture	HR Specialist	1.0	79,778
Sheriff's Office	Training Unit Coordinator	1.0	83,582
Sheriff's Office	Training Unit Coordinator	1.0	83,582
Sheriff's Office	Detective Sergeant	1.0	116,751
Sheriff's Office	Deputy Sheriff East	1.0	83,582
Sheriff's Office	Deputy Sheriff East	1.0	83,582
Sheriff's Office	Booking Deputy	1.0	83,582
Sheriff's Office	Booking Deputy	1.0	83,582
Sheriff's Office	Deputy Sheriff (Gov't Center)	1.0	83,582
Sheriff's Office	Deputy Sheriff (HSC)	1.0	83,582
Sheriff's Office	Court Security Deputy	1.0	83,582
Insurance	Benefit Specialist	1.0	79,778
Parks	Parks Maintenance II	1.0	67,762
Parks	Parks Maintenance II	1.0	67,762
<b>TOTAL ADDITIONAL POSITIONS</b>		<b>26.0</b>	<b>\$ 2,123,484</b>

# COUNTY-WIDE BUDGET SUMMARY

2019 Adopted Budget

Following is a complete Position Summary Schedule, detailing FTEs authorized for 2017, 2018, and 2019.

FULL-TIME EQUIVALENT POSITIONS (FTEs)	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Animal Shelter & Adoption Center	27.00	27.00	29.00
Board of County Commissioners	9.00	8.00	8.00
Budget Office	-	-	8.00
Community & Economic Development	56.50	57.50	58.00
County Assessor	46.00	48.00	47.00
County Attorney	28.00	31.00	32.00
County Clerk and Recorder	97.50	99.50	94.50
County Coroner	14.00	15.75	16.75
County Manager	16.00	18.00	22.50
County Sheriff	557.00	570.00	553.50
County Surveyor	1.00	1.00	1.00
County Treasurer	11.00	11.00	11.50
District Attorney	174.50	180.50	185.50
Emergency Management	-	-	3.00
Finance	30.00	33.00	38.00
Fleet & Facilities Management	77.00	84.00	89.00
Colorado Air & Space Port	18.50	19.00	19.00
People & Culture	20.00	21.00	33.00
Human Services	741.50	754.75	765.75
IT & Innovation	34.00	38.00	49.00
Parks & Open Space	36.00	37.00	39.00
Public Trustee	4.00	4.00	3.00
Public Works	98.00	100.00	102.00
Retirement	2.00	2.00	2.00
<b>TOTAL FTEs</b>	<b>2,098.50</b>	<b>2,160.00</b>	<b>2,210.00</b>



### *Operations & Maintenance*

This expenditure category provides for the day-to-day operating and maintenance costs of a government. Items included within operations & maintenance are: utility expenses (gas, electricity, water, and telephone), operating and office supplies, employee training and education, computers and software licensing, and minor equipment. Operations & maintenance expenditures are expected to increase by \$900,521 or 4.8%. This increase is due to the additional costs related to dust abatement, concerts at the regional park, and increased fuel purchases at the airport.

### *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 \$8,639,508 or 5.5%. This increase is mainly due to increased allocations within Human Services, higher fleet rental-depreciation, increased workers compensation costs, and fleet rental-o&m charges.

### *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 \$3,300,221 or 7.1%. This increase is due to additional grant payments in CDBG and Public Works and increased payments to cities for sales tax collections.

### *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 increase \$24,162,444 or 69.3%. This increase is due to the Riverdale Animal Shelter, the new fleet and public works building, regional park infrastructure, various road & bridge projects, replacement of BNSF grade control, and furniture at multiple county buildings.

## 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 \$1,677,173 or 9.9%.

\$15,166,703 is budgeted for debt service payments (principal and interest) associated with 2019 capital lease payments for three leaseback agreements between the County and its lessors. The three leaseback agreements the County has are:

1. The 2010 COP is 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.
2. The 2014 COP is 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.
3. The 2015 COP is 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%.

Year	2010 COP	2014 COP	2015 COP	Total
	Total Payment	Total Payment	Total Payment	Total Payment
2010	399,796.67	-	-	399,796.67
2011	1,167,200.00	-	-	1,167,200.00
2012	1,165,576.00	-	-	1,165,576.00
2013	1,163,104.00	-	-	1,163,104.00
2014	1,164,784.00	-	-	1,164,784.00
2015	1,165,404.00	1,065,963.40	-	2,231,367.40
2016	1,164,964.00	1,066,874.00	8,502,520.00	10,734,358.00
2017	1,163,464.00	1,068,140.50	8,652,600.00	10,884,204.50
2018	1,165,904.00	1,068,993.00	8,650,200.00	10,885,097.00
2019	1,167,072.00	1,069,431.50	12,930,200.00	15,166,703.50
2020	1,166,968.00	1,069,456.00	12,931,200.00	15,167,624.00
2021	1,165,592.00	1,074,066.50	12,928,950.00	15,168,608.50
2022	1,162,944.00	1,078,159.50	12,930,950.00	15,172,053.50
2023	1,164,024.00	1,071,735.00	12,931,200.00	15,166,959.00
2024	1,163,620.00	-	12,933,950.00	14,097,570.00
2025	1,166,732.00	-	12,933,200.00	14,099,932.00
2026	1,163,148.00	-	12,933,200.00	14,096,348.00
2027	1,163,080.00	-	12,928,000.00	14,091,080.00
2028	1,166,316.00	-	12,934,400.00	14,100,716.00
2029	1,162,644.00	-	6,801,400.00	7,964,044.00
2030	1,162,276.00	-	6,798,350.00	7,960,626.00
2031	-	-	6,801,600.00	6,801,600.00
2032	-	-	6,800,850.00	6,800,850.00
2033	-	-	6,799,100.00	6,799,100.00
2034	-	-	6,797,850.00	6,797,850.00
2035	-	-	6,801,600.00	6,801,600.00
2036	-	-	6,801,200.00	6,801,200.00
2037	-	-	6,797,400.00	6,797,400.00
2038	-	-	6,801,400.00	6,801,400.00
2039	-	-	6,797,600.00	6,797,600.00
2040	-	-	6,801,000.00	6,801,000.00
2041	-	-	6,801,000.00	6,801,000.00
2042	-	-	6,802,400.00	6,802,400.00
2043	-	-	6,799,800.00	6,799,800.00
2044	-	-	6,798,000.00	6,798,000.00
2045	-	-	6,801,600.00	6,801,600.00
<b>Total</b>	<b>\$ 23,694,612.67</b>	<b>\$ 9,632,819.40</b>	<b>\$ 270,722,720.00</b>	<b>\$ 304,050,152.07</b>

## 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 \$20,729,250 is recommended for Business Cases in the 2019 adopted budget. This includes \$14,560,688 in one-time costs (expected for 2019 only) and \$6,168,562 in on-going costs (expected on an annual basis beginning in 2019 and for each year thereafter). Please see the 2019 Business Cases Summary beginning on page 67 for more detail.

## 5-Year Capital Improvement Plan (CIP)

Departments and offices were asked to submit 5-Year CIP requests for the 2019-2023 planning horizon. A total of \$59,055,817 was approved for 5-Year capital projects in the 2019 adopted budget. Please see the 2019 5-Year CIP Summary beginning on page 69 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 2019 total \$7,062,866, a \$987,827 increase from the 2018 amount of \$6,075,039. This difference is made up of:

- ✓ \$1,445,661 increase in the transfer from the Open Space Sales Tax Fund to the Open Space Projects Fund.
- ✓ \$237,000 new transfer from the General Fund to the Fleet Management Fund.
- ✓ \$80,866 new transfer from the Stormwater Utility Fund to General Fund.
- ✓ \$600,000 decrease in the transfer from the Capital Facilities Fund to the Road & Bridge Fund.
- ✓ \$75,000 decrease in the transfer from the General Fund to the FLATROCK Facility Fund.
- ✓ \$50,700 decrease in the transfer from the Fleet Management Fund to the General Fund.
- ✓ \$50,000 decrease in the transfer from General Fund to the Retirement Fund.

See the 2019 Budget Transfers Schedule below for a summary of interfund transfers planned for 2019.

2019 Budgeted Transfers		
<b>In: Front Range Airport Fund</b>	<b>\$ 400,000</b>	As needed to balance fund at year end
Out: General Fund	\$ 400,000	
<b>In: Head Start Fund</b>	<b>\$ 50,000</b>	As needed to balance fund at year end
Out: General Fund	\$ 50,000	
<b>In: Open Space Projects Fund</b>	<b>\$ 5,225,000</b>	30% of voter approved sales tax
Out: Open Space Sales Tax Fund	\$ 5,225,000	
<b>In: General Fund</b>	<b>\$ 80,866</b>	Pro-rated salary and benefits
Out: Stormwater Utility Fund	\$ 80,866	cost of Director
<b>In: Capital Facilities Fund</b>	<b>\$ 1,070,000</b>	Debt Service Payment
Out: General Fund	\$ 1,070,000	
<b>In: Fleet Fund</b>	<b>\$ 237,000</b>	To cover fleet purchases for
Out: General Fund	\$ 237,000	Sheriff's Office
<b>County-wide Total Transfers</b>	<b>\$ 7,062,866</b>	

## IMPACTS ON FUTURE OPERATING BUDGETS

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

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

Another factor considered in capital purchases is future cost avoidance, which occurs as more efficient operations are implemented. An example is a technology project that eliminates or reduces labor-intensive processes. While initial implementation costs can be high, savings is realized in later years when additional personnel are not needed to maintain service levels, even as demand for services increase. It is important to analyze initial costs as well as future costs and benefits so that good service provision and fiscally prudent decisions are made. There are multiple projects included in the 2019 budget that could have an impact on the County's operating budget beginning in 2019 and beyond. A sampling of projects is listed below.

- ✓ **Regional Park Infrastructure** - \$5,000,000 is budgeted for infrastructure between 120<sup>th</sup> & 124<sup>th</sup> Ave.
- ✓ **Booking Area Remodel** - \$2,000,000 is budget for phase II of this remodel project at the detention facility.
- ✓ **Riverdale Animal Shelter** - \$11,000,000 is budgeted for the new building slated to open in 2020.
- ✓ **Fleet & Public Works Building** - \$5,500,000 is budgeted for the new building.
- ✓ **Dahlia Street Trunk Main** - \$3,000,000 is budgeted to address drainage need in the area.
- ✓ **Dahlia St. Hwy 224 to 78<sup>th</sup> Ave** - \$2,700,000 is budgeted for widening and safety improvements in the area.
- ✓ **Open Space Acquisitions** – \$2,000,000 is budgeted for potential open space projects and land acquisitions in 2019. 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.

## 2019 ADOPTED BUSINESS CASES

Department - Division	Description	One-Time	On-Going	Total
Board of County Commissioners	Operating Supplies		\$ 7,500	\$ 7,500
County Manager	Travel & Transportation		25,000	25,000
Finance	JDE Module Enhancements	40,000		40,000
Human Resources- Admin	Harrison Assessments		5,000	5,000
Human Resources- Admin	Investigations		100,000	100,000
Finance Purchasing	CONTRACT SPECIALIST II PJF		4,785	4,785
CLK Recording	Preservation of Original Books		100,000	100,000
CLK Elections	2019 Election	649,946		649,946
Budget Office	CIP Performance Analyst - NEW	1,000	1,000	2,000
District Attorney	1 Deputy District Attorney FTE	3,300		3,300
District Attorney	1 Intake Legal Assistant	2,700		2,700
District Attorney	Process Server(s) computer	2,700		2,700
District Attorney	VALE/CVC Board trng/trvl		20,229	20,229
District Attorney	Network line upgrade		15,551	15,551
District Attorney	liability insurance		8,122	8,122
IT GIS	GIS ITi Strategic Plan Study	100,000		100,000
IT Help Desk & Servers	Software BC		85,000	85,000
IT Help Desk & Servers	Maintenance BC		135,000	135,000
IT Application Support	JD Edwards Infrastructure	125,000		125,000
IT Network/Telecom	Wireless Access Point Refresh		30,550	30,550
IT Network/Telecom	7915 Building Rental Increase		12,800	12,800
FO - Community Corrections	Fencing Upgrade	8,500		8,500
FO - ADA	ADA Assessment		50,000	50,000
FO - Justice Center	HVAC controls upgrade AWBC	12,595		12,595
FO - Justice Center	ADA Cabinet upgrade	100,000		100,000
FO - Justice Center	EVS Contract increase	9,483		9,483
FO - Administration Bldg	Cabinet replacement	25,000		25,000
FO-Adams County Service Center	Records Area Security	50,000		50,000
FO - Government Center	Area F Vestibule Heater	25,000		25,000
FO - Government Center	Tree Replacment	15,000		15,000
FO - Government Center	Sewer Rate Increases		20,000	20,000
PLN- Development Review	Printing External		6,000	6,000
PLN- Development Review	Planner FTE Operations	1,700	2,200	3,900
FO - Administration	MaintStar Dashboard		5,000	5,000
FO - Administration	Land Mgt & Due Diligence	50,000		50,000
Parks Facilities	Exhibit Hall Stone Work	175,000		175,000
Parks Facilities	Water Tower Exterior Paint	125,000		125,000
Parks Facilities	South Area Traffic Circle	175,000		175,000
Parks Facilities	Removal of Dry Storage Bldg	35,000		35,000
FO-Sheriff HQ/Coroner Building	SHQ HVAC XL10 upgrade	51,500		51,500
One-Stop Customer Service Cent	Accela Licensing Module	79,193		79,193
Environmental Programs	Training & Conferences		3,500	3,500
Sheriff Training	Operation Needs		50,000	50,000
SHF - Training Academy	Operation-Increased Academies		18,500	18,500
SHF - Training Academy	Training Vehicles		35,510	35,510

Department - Division	Description	One-Time	On-Going	Total
FO - Sheriff Maintenance	A module sanitary line repairs	\$ 575,000		\$ 575,000
FO - Sheriff Maintenance	Cabinetry and counter top	225,000		225,000
FO - Sheriff Maintenance	F1 & F2 AC/Heat crac unit	12,000		12,000
FO - Sheriff Maintenance	A-E module water heaters	1,100,000		1,100,000
FO - Sheriff Maintenance	DF HVAC controller upgrade	45,000		45,000
FO - Sheriff Maintenance	Detention grade lock rebuild	7,000		7,000
FO - Sheriff Maintenance	Increase in Maint. Contracts		8,005	8,005
SHF- MIS Unit	Sheriff App		10,000	10,000
SHF- MIS Unit	Office 365 License Increase		12,023	12,023
SHF- MIS Unit	Det./Lab Software Solutions		15,990	15,990
SHF- MIS Unit	CJIS Vault	2,000	6,000	8,000
SHF- MIS Unit	Docks & Antennas for new Vehic	12,500		12,500
SHF- Admin Services Division	North Metro Task Force dues		62,085	62,085
SHF- Admin Services Division	Adcom Increase		88,107	88,107
SHF- Admin Services Division	Police Week	37,500		37,500
SHF- Admin Services Division	Payroll System Upgrade	50,000		50,000
SHF- Admin Services Division	New and Replacement Vests		74,200	74,200
SHF- Civil Section	Civil Unit Overtime		24,432	24,432
SHF- Patrol Division	SWAT Communication headsets	29,800		29,800
SHF- Patrol Division	Star Chase		7,150	7,150
County Coroner	New Position supplies/uniform		8,000	8,000
County Coroner	Operating Supplies		4,450	4,450
County Coroner	Medical Services		36,400	36,400
County Coroner	Maintenance Contracts		7,380	7,380
ANS - Clinic Operations	Vet Fees		1,500	1,500
ANS - Clinic Operations	Clinic Operating Supplies		30,000	30,000
SHF - Booking Fee	JBBS Expansion		47,127	47,127
SHF- Detention Facility	Inmate Medical Services		88,148	88,148
SHF- Detention Facility	Inmate Mental Health Services		78,209	78,209
SHF- Detention Facility	Inmate Food Services		43,151	43,151
SHF- Detention Facility	Security Cuff Ports-D Module	75,000		75,000
SHF- Detention Facility	Lexipol-Jail Post Orders	30,046	42,000	72,046
SHF- Detention Facility	Tasers		18,285	18,285
SHF- Detention Facility	Jail Operations Increase		42,000	42,000
SHF- Detention Facility	Chairs -Staff & Training Rm	54,965		54,965
SHF- Justice Center	Evaluation-Ct House Hardening	50,000		50,000
Transportation Engineering	Travel & Transportation		1,885	1,885
PKS- Fair & Special Events	Amphitheater Concert	350,000		350,000
PKS- Regional Complex	Reg. Park Security Cameras	21,000		21,000
PKS- Grounds Maintenance	Reg. Park Ped. Bridge Decking	10,000		10,000
PKS- Trail Ranger Patrol	Port-a-let Service		25,000	25,000
Employee Engagement	Travel & Trans, Bus Mtg, Mile		7,780	7,780
Employee Engagement	Op Supplies, Books, Printing		14,200	14,200
Employee Engagement	Software & Licensing		16,190	16,190
Employee Engagement	Employee Development - D&I		12,100	12,100

# COUNTY-WIDE BUDGET SUMMARY

2019 Adopted Budget

Department - Division	Description	One-Time	On-Going	Total
Employee Engagement	Employee Development - L&D	\$ 22,500		\$ 22,500
GF- Admin/Org Support	PAL Personal Accrued Leave	2,700,000		2,700,000
GF- Admin/Org Support	Adams County Scholarship Fund	545,000		545,000
Office of Cultural Affairs	Master Plan Implementation	50,000		50,000
Office of Cultural Affairs	Public Art Projects	40,000		40,000
Community Corrections	O&M		30,000	30,000
Community Corrections	Bldg rent		1,800	1,800
Community Corrections	Indirect Overhead Assessment		4,761	4,761
CC Program Services	Residential Svcs		1,501,706	1,501,706
Veterans Service Office	Veteran's Advisory Commission	5,000		5,000
Veterans Service Office	Mileage Reimbursement		500	500
Veterans Service Office	Database System		500	500
Veterans Service Office	Indirect Overhead Assessment		2,720	2,720
CC Facility Payment	2019 Facility payment		74,369	74,369
<b>Total - General Fund</b>		<b>\$ 7,911,928</b>	<b>\$ 3,189,400</b>	<b>\$ 11,101,328</b>

Golf Course- Pro Shop	Merchandise Increase		5,000	5,000
Golf Course- Pro Shop	Minimum Wage Increases		10,000	10,000
Facilities Club House Maint.	Pro Shop Wood Refinish		25,000	25,000
Golf Course- CIP	Tree Implementation Plan	20,000		20,000
Golf Course- CIP	Tie wall repairs	40,000		40,000
<b>Total - Golf Course Fund</b>		<b>\$ 60,000</b>	<b>\$ 40,000</b>	<b>\$ 100,000</b>

Fleet- Commerce	Plasma Cutter	4,000		4,000
Fleet- Commerce	Software Subscription		21,750	21,750
Fleet- Commerce	Software Subscription		750	750
Fleet- Commerce	Laptop for Service Software	1,000		1,000
Fleet- Strasbrg	Floor Drill Press Belt Drive	4,500		4,500
Fleet- Strasbrg	Software Subscription		21,750	21,750
Fleet- Strasbrg	Laptop for Service Software	1,000		1,000
<b>Total - Fleet Management Fund</b>		<b>\$ 10,500</b>	<b>\$ 44,250</b>	<b>\$ 54,750</b>

Stormwater Drainage Master	SW Master Plan Studies	\$ 139,000		\$ 139,000
<b>Total - Stormwater Drainage Fund</b>		<b>\$ 139,000</b>	<b>\$ -</b>	<b>\$ 139,000</b>

Transportation Opers & Maint	Travel & Transportation		\$ 8,800	\$ 8,800
Transportation Opers & Maint	Dust Abatement		293,000	293,000
Transportation Bridges	Bridge Maintenance		1,626,800	1,626,800
Transportation CIP	Federal Blvd Corridor Study	300,000		300,000
Transportation CIP	Watkins Monaghan Study	333,333		333,333
Transportation CIP	270 Improvements	1,200,000		1,200,000
<b>Total - Road &amp; Bridge Fund</b>		<b>\$ 1,833,333</b>	<b>\$ 1,928,600</b>	<b>\$ 3,761,933</b>

Increase to O&M/Charges for Sv	Increase to O&M/Charges for Sv	\$ 3,392,343		\$ 3,392,343
<b>Total - Social Services Fund</b>		<b>\$ 3,392,343</b>	<b>\$ -</b>	<b>\$ 3,392,343</b>

Department - Division	Description	One-Time	On-Going	Total
Insurance- Workers Comp	Increase in WC Claims		\$ 353,000	\$ 353,000
Insurance -Benefits & Wellness	New FTE Leave Specialist		4,700	4,700
Care Here Clinic - GC	Carehere Pgrm Admin Fee Kaiser		30,690	30,690
CareHere - HSC	Carehere Pgrm Admin Fee Kaiser		30,690	30,690
<b>Total - Insurance Fund</b>		<b>\$ -</b>	<b>\$ 419,080</b>	<b>\$ 419,080</b>

Developmentally Disabled	North Metro Vans 2019	\$ 206,784		\$ 206,784
Developmentally Disabled	Contract Inflation Adjustment		38,035	38,035
<b>Total - Developmentally Disabled Fund</b>		<b>\$ 206,784</b>	<b>\$ 38,035</b>	<b>\$ 244,819</b>

Open Space Projects	Riverdale Bluffs Master Plan	\$ 100,000		\$ 100,000
Open Space Projects	S. Platte Trail Repairs-McKay		25,000	25,000
Open Space Projects	Russian olive removal (2019)		25,000	25,000
Open Space Projects	Lowell Ponds Improvements	200,000		200,000
<b>Total - Open Space Projects Fund</b>		<b>\$ 300,000</b>	<b>\$ 50,000</b>	<b>\$ 350,000</b>

Open Space Tax- Admin	Grants Management Software		\$ 20,000	\$ 20,000
<b>Total - Open Space Sales Tax Fund</b>		<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>

Administrative Cost Pool	Grants to Institutions		\$ 95,067	\$ 95,067
<b>Total - Comm Services Blk Grant Fund</b>		<b>\$ -</b>	<b>\$ 95,067</b>	<b>\$ 95,067</b>

Airport Administration	Professional Services		\$ 18,130	\$ 18,130
Airport FBO	AVGAS Increase		238,000	238,000
Airport Operations/Maintenance	Hanger Design	575,000		575,000
Cafe	CAFE Increase		88,000	88,000
<b>Total - Front Range Airport Fund</b>		<b>\$ 575,000</b>	<b>\$ 344,130</b>	<b>\$ 919,130</b>

FO - Flatrock Facility	Dumpster Enclosure	\$ 45,000		\$ 45,000
FO - Flatrock Facility	Landscape upgrades	25,000		25,000
Sheriff Flatrock	Chair Replacement	12,800		12,800
Sheriff Flatrock	Security System	49,000		49,000
<b>Total - Flatrock Facility Fund</b>		<b>\$ 131,800</b>	<b>\$ -</b>	<b>\$ 131,800</b>

<b>GRAND TOTAL</b>		<b>\$ 14,560,688</b>	<b>\$ 6,168,562</b>	<b>\$ 20,729,250</b>
--------------------	--	----------------------	---------------------	----------------------

## 2019 ADOPTED 5-YEAR CAPITAL IMPROVEMENT PLAN

Department - Division	Description	2019	2020 Projected	2021 Projected	2022 Projected	2023 Projected	Total
District Attorney	Isilon Network Storage	\$ 295,176					\$ 295,176
District Attorney	2017 Investigator Car	28,000					28,000
District Attorney	Process Server(s) Car	28,000					28,000
IT GIS	Pictometry	120,226					120,226
IT Help Desk & Servers	Infrastructure	1,042,550	528,200	478,946	462,544	868,647	3,380,887
IT Network/Telecom	Fiber to South Parks	260,000					260,000
IT Network/Telecom	Network Infrastructure Refresh	344,500					344,500
IT Network/Telecom	Network/VoIP Upgrades	38,500					38,500
IT Network/Telecom	P2P Wireless - Flatrock - GC	10,000					10,000
IT Network/Telecom	P2P Wireless - HSC - Justice	43,000					43,000
IT Network/Telecom	Wireless Controller Refresh	45,000					45,000
IT Network/Telecom	Outside Entity Firewall	123,300	20,300	20,300	20,300	20,300	204,500
IT Network/Telecom	Perimeter Firewall Upgrade	100,000					100,000
IT Network/Telecom	P2P Wireless - Strasburg	10,000					10,000
FO - Human Service Building	Condominium Capital Investment	300,000					300,000
FO - Justice Center	Phase I roof replacement	1,090,000					1,090,000
FO - Justice Center	John Deere tractor	29,000					29,000
FO - Justice Center	Sand/Salt shed		12,000				12,000
FO - Justice Center	HVAC unit replacement			3,750,000			3,750,000
FO - West Service Center	Replacement of server rm A/C	120,000					120,000
FO - Administration Bldg	Strasburg Security Gate		100,000				100,000
FO-Adams County Service Center	Replacement of RTU4	200,000					200,000
FO-Adams County Service Center	SO Relocation / Renovation	250,000	2,750,000				3,000,000
FO - Government Center	JOHN DEERE 6155M Cab Tractor		175,000				175,000
Parks Facilities	RAS Parks Area Amenities		250,000				250,000
Parks Facilities	Multi-Use Arena	-	8,500,000	3,250,000			11,750,000
Parks Facilities	Regional Park Infrastructure	5,000,000					5,000,000
FO-Sheriff HQ/Coroner Building	Coroner New Facility Design	500,000	11,500,000				12,000,000
FO - Sheriff Maintenance	John Deere Walk Behind Mowers	25,000					25,000
FO - Sheriff Maintenance	PWT- F1 showers and sinks				495,000		495,000
FO - Sheriff Maintenance	A warehouse RTU	165,000					165,000
FO - Sheriff Maintenance	A-E cell windows		385,000				385,000
FO - Sheriff Maintenance	B Module sanitary line repairs		575,000				575,000
FO - Sheriff Maintenance	C module sanitary line repairs			575,000			575,000
FO - Sheriff Maintenance	D module sanitary line repairs				575,000		575,000
FO - Sheriff Maintenance	E module sanitary line repairs					575,000	575,000
FO - Sheriff Maintenance	PWT-F2 Shower and sinks					655,000	655,000

# COUNTY-WIDE BUDGET SUMMARY

2019 Adopted Budget

Department - Division	Description	2019	2020 Projected	2021 Projected	2022 Projected	2023 Projected	Total
FO - Sheriff Maintenance	PWT A module showers & sinks				575,000		575,000
FO - Sheriff Maintenance	PWT-B module showers & sinks					575,000	575,000
FO - Sheriff Maintenance	PWT-C Module showers & sinks					575,000	575,000
FO - Sheriff Maintenance	PWT- D Module showers & sinks					575,000	575,000
FO - Sheriff Maintenance	PWT-E Module showers & sinks					575,000	575,000
FO - Sheriff Maintenance	F module exterior stucco walls				50,000		50,000
FO - Sheriff Maintenance	DF-Trane chiller rebuild		325,000				325,000
SHF- MIS Unit	CheckPoint WAN Encryption	190,000					190,000
SHF- MIS Unit	Server Replacements	40,000					40,000
SHF- MIS Unit	Dataworks Replacement	27,000					27,000
SHF- MIS Unit	Cell Phone Boosters Substation	80,000					80,000
SHF- Patrol Division	Video Distribution Platform	70,000					70,000
SHF- Patrol Division	K9 replacement	15,000					15,000
SHF- Detention Facility	Replacement K9	15,000					15,000
SHF- Detention Facility	Property Storage System	225,000					225,000
SHF- Detention Facility	Replace Kitchen Equipment	675,000					675,000
SHF- Detention Facility	Remodel Modules A-E Phase II	1,000,000					1,000,000
SHF- Detention Facility	Booking Remodel Phase II	2,000,000					2,000,000
SHF- Detention Facility	Floor Care Equipment	27,365					27,365
SHF- Justice Center	Courthouse Fingerprint Station	24,700					24,700
PKS- Regional Complex	Forklift Replacement	140,000					140,000
PKS- Regional Complex	Areena Drag Replacement	20,000					20,000
PKS- Regional Complex	Replace T-7 Floor Scrubber	22,000					22,000
PKS- Regional Complex	Replace Scissor Lift		65,000				65,000
PKS- Grounds Maintenance	Mann Lakes Site Design		600,000				600,000
PKS- Grounds Maintenance	Mann Lakes Site Development			6,000,000			6,000,000
PKS- Grounds Maintenance	RP Design North Park Area				1,000,000		1,000,000
PKS- Grounds Maintenance	Construct N. Park Area @ RP					10,000,000	10,000,000
PKS- Trail Ranger Patrol	Commercial Ice Maker	10,000					10,000
Office of Cultural Affairs	Veterans Memorial Design	100,000					100,000
<b>Total - General Fund</b>		<b>\$ 14,848,317</b>	<b>\$ 25,785,500</b>	<b>\$ 14,074,246</b>	<b>\$ 3,177,844</b>	<b>\$ 14,418,947</b>	<b>\$ 72,304,854</b>
General Capital Improvements	Fleet / PW Facility	5,500,000					5,500,000
General Capital Improvements	GC Space Utilization	650,000	350,000				1,000,000
General Capital Improvements	EV Charging Stations	100,000	100,000	100,000			300,000
General Capital Improvements	HS Building Renovation	1,000,000	2,000,000				3,000,000
Animal Shelter	Riverdale Animal Shelter	11,000,000					11,000,000
<b>Total - Capital Facilities Fund</b>		<b>\$ 18,250,000</b>	<b>\$ 2,450,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,800,000</b>



# COUNTY-WIDE BUDGET SUMMARY

2019 Adopted Budget

Department - Division	Description	2019	2020 Projected	2021 Projected	2022 Projected	2023 Projected	Total
Golf Course- CIP	GM 4700-D Rough Mower	82,000					82,000
Golf Course- CIP	5410-D Fairway Mower	60,000					60,000
Golf Course- CIP	Equipment Rotation		160,000				160,000
Golf Course- CIP	Dunes Irrigation Design		70,000				70,000
Golf Course- CIP	Gabion Wall Repairs		40,000				40,000
Golf Course- CIP	Tree Implementation Plan		20,000				20,000
Golf Course- CIP	Equipment Rotation			170,000			170,000
Golf Course- CIP	Phase 1 Dunes Renovation			1,000,000			1,000,000
Golf Course- CIP	Tree Implementation Plan			20,000			20,000
Golf Course- CIP	Directional Sign Replacement			25,000			25,000
Golf Course- CIP	Phase 2 Dunes Renovation				2,500,000		2,500,000
Golf Course- CIP	Equipment Rotation				170,000		170,000
Golf Course- CIP	Tree Implementation Plan				20,000		20,000
Golf Course- CIP	Equipment Rotation					170,000	170,000
Golf Course- CIP	Tree Implementation Plan					20,000	20,000
Golf Course- CIP	Bunker Renovation Phase 1					50,000	50,000
<b>Total - Golf Course Fund</b>		<b>\$ 142,000</b>	<b>\$ 290,000</b>	<b>\$ 1,215,000</b>	<b>\$ 2,690,000</b>	<b>\$ 240,000</b>	<b>\$ 4,577,000</b>

Fleet- Admin	Bomb/Negotiator Elec Upgrade	-					-
Fleet- Admin	CED Building Safety- SUV	38,000					38,000
Fleet- Admin	CED New FTE 1/2 Ton Truck	32,000					32,000
Fleet- Admin	New Facilities 3/4 Ton	52,000					52,000
Fleet- Admin	New 1/4 Ton Truck Custodial	35,000					35,000
Fleet- Admin	Facilities 3/4 Ton Truck WSC	52,000					52,000
Fleet- Admin	R&B(1) Chip Truck/(1) 1.5 Ton	115,000					115,000
Fleet- Admin	R&B 2 Ton Truck/Dump Bed	80,000					80,000
Fleet- Admin	R&B 2 Ton Truck/Utility Box	225,000					225,000
Fleet- Admin	R&B Tandem Axle Dump Truck	250,000					250,000
Fleet- Admin	R&B Tandem Dump (2) Trucks	500,000					500,000
Fleet- Admin	R&B Tandem Tractor	200,000					200,000
Fleet- Admin	R&B (2) Graders w/attach	630,000					630,000
Fleet- Admin	R&B (2) Graders w/WalknRoll	680,000					680,000
Fleet- Admin	R&B Rubber Tire Roller	155,000					155,000
Fleet- Admin	R&B (2) Flowboy Trailers	200,000					200,000
Fleet- Admin	R&B Trailer (2)	50,000					50,000
Fleet- Admin	R & B 2 Mower Tractor	200,000					200,000
Fleet- Admin	R&B (2) Pull Behind Mowers	70,000					70,000
Fleet- Admin	R&B (2) 3/4 Ton Crew Cab	100,000					100,000

# COUNTY-WIDE BUDGET SUMMARY

2019 Adopted Budget

Department - Division	Description	2019	2020 Projected	2021 Projected	2022 Projected	2023 Projected	Total
Fleet- Admin	R&B Mid-Sized SUV	38,000					38,000
Fleet- Admin	R&B (3) 1/2 Ton Crew Cab	90,000					90,000
Fleet- Admin	R&B Compressor	25,000					25,000
Fleet- Admin	R&B Mid-Sized SUV	38,000					38,000
Fleet- Admin	PW Mid-Sized SUV Inspector	38,000					38,000
Fleet- Admin	PW Mid-Sized SUV Inspector	38,000					38,000
Fleet- Admin	Sheriff-Admin SUV	55,000					55,000
Fleet- Admin	Sheriff-Civil (2) Mid Size SUV	96,000					96,000
Fleet- Admin	Sheriff New FTE Detect Mid SUV	45,000					45,000
Fleet- Admin	Sheriff- Court Trans Full SUV	65,000					65,000
Fleet- Admin	Sheriff- Court Trans Full Van	65,000					65,000
Fleet- Admin	Sheriff- Court Trans Full Van (2)	130,000					130,000
Fleet- Admin	Sheriff- Command Staff Mid SUV	45,000					45,000
Fleet- Admin	Sheriff Patrol (3) Interceptor	165,000					165,000
Fleet- Admin	Sheriff-Patrol (8)Interceptor	400,000					400,000
Fleet- Admin	Sheriff- Patrol K-9 Expedition	65,000					65,000
Fleet- Admin	SHF Patrol F150 Polic Pursuit	130,000					130,000
Fleet- Admin	Sheriff- Patrol Tahoe SUV	55,000					55,000
Fleet- Admin	SHF New K9 Patrol 2-SUV	130,000					130,000
Fleet- Admin	SHF New FTE Patrol SUV	62,000					62,000
Fleet- Commerce	Motorcycle Wheel Balancer	5,500					5,500
Fleet- Commerce	Heavy Duty Tire Changer	16,000					16,000
Fleet- Commerce	Floor Jack	5,000					5,000
Fleet- Commerce	Bead Blaster	6,000					6,000
Fleet- Commerce	Aqueous Parts Washer	6,500					6,500
Fleet- Strasbrg	Shop Air Compressor	6,500					6,500
Fleet- Strasbrg	Aqueous Parts Washer	6,500					6,500
Fleet- Strasbrg	Universal Hydraulic Test Kit	6,000					6,000
Fleet- Strasbrg	Trans Fluid Exchanger	6,000					6,000
Fleet- Admin	5 yr Heavy/Vehicle Replacemnt		3,987,000	3,843,500	3,457,000	3,762,500	15,050,000
Fleet- Admin	5 yr vehicle new		570,000	350,000	705,000	540,000	2,165,000
<b>Total - Fleet Management Fund</b>		<b>\$ 5,503,000</b>	<b>\$ 4,557,000</b>	<b>\$ 4,193,500</b>	<b>\$ 4,162,000</b>	<b>\$ 4,302,500</b>	<b>\$ 22,718,000</b>
Stormwater CIP	Dahlia Street Trunk Main	3,000,000					3,000,000
Stormwater CIP	Dahlia Pond s/o I-76 & Hwy 85	200,000	3,000,000				3,200,000
Stormwater CIP	Broadway at 62nd Ave (minor sy	100,000	400,000				500,000
Stormwater CIP	Logan Court n/o E 56th Avenue	500,000	2,500,000				3,000,000
Stormwater CIP	E 54th Avenue & Bannock Street			100,000			100,000

# COUNTY-WIDE BUDGET SUMMARY

2019 Adopted Budget

Department - Division	Description	2019	2020 Projected	2021 Projected	2022 Projected	2023 Projected	Total
Stormwater CIP	Broadway at 59th Avenue (major	700,000	1,300,000	2,000,000	2,000,000	1,000,000	7,000,000
Stormwater CIP	E 54th Avenue & Bannock Street					100,000	100,000
Stormwater CIP	Bronco Pond					200,000	200,000
<b>Total - Stormwater Utility Fund</b>		<b>\$ 4,500,000</b>	<b>\$ 7,200,000</b>	<b>\$ 2,100,000</b>	<b>\$ 2,000,000</b>	<b>\$ 1,300,000</b>	<b>\$ 17,100,000</b>
Transportation CIP	York St 78th to 88th	2,000,000	6,000,000	6,000,000			14,000,000
Transportation CIP	York Street 58th to Hwy 224	2,000,000	6,000,000	3,000,000			11,000,000
Transportation CIP	Dahlia St Hwy 224 to 70th Ave	300,000	100,000	2,000,000	1,500,000		3,900,000
Transportation CIP	58th Ave Washington to York	1,000,000	2,000,000				3,000,000
Transportation CIP	Dahlia St Hwy 224 to 78th Ave	2,700,000					2,700,000
Transportation CIP	Pecos St 52nd Ave to 58th Ave	1,500,000	6,000,000				7,500,000
Transportation CIP	ADA Transition Implementation	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Transportation CIP	54th Ave Wash. to Franklin				6,500,000		6,500,000
Transportation CIP	54th Roundabout at Washington				1,500,000		1,500,000
Transportation CIP	W 62nd Ave and Huron Int				350,000	400,000	750,000
Transportation CIP	Goat Hill: Irving St., Hooker				250,000	250,000	500,000
Transportation CIP	70th Avenue Kidder Drive to P				500,000	400,000	900,000
Transportation CIP	Berkeley: King St., Julian St				400,000	400,000	800,000
Transportation CIP	Goat Hill: East of Federal				500,000	2,000,000	2,500,000
Transportation CIP	84th Ave; Zuni St. to Huron St				100,000	3,000,000	3,100,000
<b>Total - Road &amp; Bridge Fund</b>		<b>\$ 10,500,000</b>	<b>\$ 21,100,000</b>	<b>\$ 12,000,000</b>	<b>\$ 12,600,000</b>	<b>\$ 7,450,000</b>	<b>\$ 63,650,000</b>
Conservation Trust	ToolCat Utility Vehicle	62,000					62,000
Conservation Trust	Replace Gator Utility Vehicle	27,500					27,500
Conservation Trust	Utility Vehicle Replacement	28,000					28,000
Conservation Trust	Replace 12' Wide Area Mower	70,000					70,000
<b>Total - Conservation Trust Fund</b>		<b>\$ 187,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,500</b>
Open Space Projects	District Plan Land Acquisition	500,000	500,000	500,000	500,000	500,000	2,500,000
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	RRFB at Tennyson/Clear Creek	75,000					75,000
Open Space Projects	Ped Bridge at Federal (design)	250,000					250,000
Open Space Projects	Replace BNSF Grade Control	2,250,000					2,250,000
Open Space Projects	Construct Wayfinding Signage	100,000					100,000
<b>Total - Open Space Projects Fund</b>		<b>\$ 4,675,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 12,675,000</b>
Airport Operations/Maintenance	Construct Taxiway A8	400,000					400,000
Airport Operations/Maintenance	Replace Snow plow	50,000					50,000
<b>Total - Front Range Airport Fund</b>		<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 450,000</b>
<b>GRAND TOTAL</b>		<b>\$ 59,055,817</b>	<b>\$ 63,382,500</b>	<b>\$ 35,682,746</b>	<b>\$ 26,629,844</b>	<b>\$ 29,711,447</b>	<b>\$ 214,462,354</b>

The seal of Adams County, Colorado, is a circular emblem. It features a large, white, stylized letter 'A' in the center. The 'A' is set against a background of a blue sky with white clouds and a green field. The seal is surrounded by a thin white border.

**This page is intentionally left blank**

---

ADAMS COUNTY

---

COLORADO

---

# CHANGE IN FUND BALANCE BY FUND

*This section contains information on the following areas:*

---

1. *General Fund*
2. *FLATROCK facility Fund*
3. *Community Development Block Grant (CDBG), Head Start, Community Service Block Grant (CSBG), and Adams County Workforce and Business Center Funds*
4. *Conservation Trust Fund*
5. *Open Space Sales Tax Fund*
6. *Open Space Projects Fund*
7. *Social Services Fund*
8. *Retirement Fund*
9. *DIA Noise Mitigation and Coordinating Fund*
10. *Developmentally Disabled Fund*
11. *Road & Bridge Fund*
12. *Waste Management Fund*
13. *Capital Facilities Fund*
14. *Golf Course Fund*
15. *Stormwater Utility Fund*
16. *Front Range Airport Fund*
17. *Fleet Management Fund*
18. *Insurance Fund*

# CHANGE IN FUND BALANCE BY FUND

2019 Adopted Budget

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 2019 from the 2018 adopted budget, mainly due to increased capital projects, salaries & benefits, and charges for services. Offsetting the net increase in expenditures are increases in property tax revenue and miscellaneous revenue. The consolidated ending fund balance is expected to be \$243.1 million across all 21 funds.

All Funds Summary	ACTUAL 2016	ACTUAL 2017	ADOPTED 2018	ADOPTED 2019	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	<b>\$ 342,238,746</b>	<b>\$ 317,967,989</b>	<b>\$ 298,298,828</b>	<b>\$ 282,832,606</b>	<b>\$ (15,466,223)</b>	<b>(5.18%)</b>
<b>REVENUE</b>						
Property Tax	\$ 139,954,247	\$ 144,792,124	\$ 170,301,356	\$ 174,429,399	\$ 4,128,043	2.42%
Sales Tax	48,036,074	53,720,553	49,115,787	52,037,234	2,921,447	5.95%
Other Taxes	12,007,529	14,436,475	12,522,638	14,978,716	2,456,078	19.61%
Licenses and Permits	3,055,199	3,709,294	2,904,875	3,168,382	263,507	9.07%
Intergovernmental	128,760,352	131,337,716	134,490,239	136,664,200	2,173,962	1.62%
Charges for Services	53,867,347	57,492,263	61,945,390	64,122,366	2,176,976	3.51%
Investment Income	2,880,515	3,132,152	1,680,875	2,742,873	1,061,998	63.18%
Miscellaneous	12,456,827	12,327,681	13,467,162	22,406,650	8,939,488	66.38%
G/L on Sale of Assets	547,636	383,711	410,000	410,000	-	0.00%
Other Finance Sources	7,641,845	7,830,619	6,075,039	7,062,866	987,827	16.26%
<b>TOTAL REVENUE</b>	<b>\$ 409,207,570</b>	<b>\$ 429,162,588</b>	<b>\$ 452,913,361</b>	<b>\$ 478,022,686</b>	<b>\$ 25,109,326</b>	<b>5.54%</b>
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 160,870,192	\$ 170,051,465	\$ 188,954,341	\$ 202,037,914	\$ 13,083,572	6.92%
O&M	15,150,184	20,277,849	18,705,668	19,606,190	900,521	4.81%
Charges for Services	127,213,694	133,815,447	156,145,498	164,785,007	8,639,508	5.53%
Debt	16,499,334	15,832,498	16,868,973	15,191,800	(1,677,173)	(9.94%)
Government Services	44,915,256	39,946,438	46,785,181	50,085,401	3,300,221	7.05%
Other Finance Uses	7,641,845	7,830,619	6,075,039	7,062,866	987,827	16.26%
Capital Projects and Equipment	61,187,822	61,077,433	34,844,883	59,007,327	24,162,444	69.34%
<b>TOTAL EXPENDITURES</b>	<b>\$ 433,478,327</b>	<b>\$ 448,831,749</b>	<b>\$ 468,379,584</b>	<b>\$ 517,776,504</b>	<b>\$ 49,396,920</b>	<b>10.55%</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ (24,270,757)</b>	<b>\$ (19,669,161)</b>	<b>\$ (15,466,223)</b>	<b>\$ (39,753,818)</b>	<b>\$ (24,287,595)</b>	<b>157.04%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 317,967,989</b>	<b>\$ 298,298,828</b>	<b>\$ 282,832,606</b>	<b>\$ 243,078,788</b>	<b>\$ (39,753,818)</b>	<b>(14.06%)</b>

# CHANGE IN FUND BALANCE BY FUND

2019 Adopted Budget

## GENERAL FUND

The 2019 adopted budget includes a decrease in General Fund balance of \$17.8 million. Property tax revenue is expected to increase by \$3.4 million, or 2.38%, mainly due to new construction since 2018 was a non-reassessment year. Sales tax in the General Fund for 2019 is expected to remain the same. Licenses and Permits revenue is expected to increase again in 2019 due to the strong economy and growth in the County. Miscellaneous Revenue is budgeted to increase \$2.5 million due to Indirect Costs reimbursed by the state for the new Human Services building. Salaries and Benefits expenditures are budgeted to increase in 2019 mainly due to the additional FTEs added mid-year 2018, market and merit increases, and the addition of 26.0 FTEs approved for 2019. Charges for Services expenditures are budgeted to increase in 2019 mainly due to increases in insurance premiums and one-time projects at the detention facility. Capital Expenditures are budgeted to increase due to costs associated with the Regional Park Infrastructure improvements and remodel projects at the detention facility.

General Fund	ACTUAL 2016	ACTUAL 2017	ADOPTED 2018	ADOPTED 2019	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	<b>\$ 106,789,671</b>	<b>\$ 113,454,185</b>	<b>\$ 111,765,076</b>	<b>\$ 106,323,732</b>	<b>\$ (5,441,344)</b>	<b>(4.87%)</b>
<b>REVENUE</b>						
Property Tax	\$ 119,564,104	\$ 123,888,160	\$ 143,589,401	\$ 147,002,739	\$ 3,413,338	2.38%
Sales Tax	1,302,328	1,147,196	425,000	425,000	-	0.00%
Other Taxes	-	-	-	-	-	
Licenses and Permits	2,831,061	3,370,321	2,679,875	2,818,382	138,507	5.17%
Intergovernmental	10,569,273	9,293,935	10,143,810	10,968,829	825,019	8.13%
Charges for Services	26,133,484	28,508,395	28,119,029	28,497,126	378,097	1.34%
Investment Income	2,085,018	2,295,468	1,447,875	2,247,585	799,710	55.23%
Miscellaneous	5,153,456	4,867,091	4,191,275	6,740,538	2,549,263	60.82%
G/L on Sale of Assets	-	-	-	-	-	
Other Finance Sources	3,127,500	1,937,563	125,700	80,866	(44,834)	(35.67%)
<b>TOTAL REVENUE</b>	<b>\$ 170,766,225</b>	<b>\$ 175,308,128</b>	<b>\$ 190,721,965</b>	<b>\$ 198,781,065</b>	<b>\$ 8,059,100</b>	<b>4.23%</b>
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 104,388,682	\$ 111,392,081	\$ 122,811,700	\$ 132,997,536	\$ 10,185,836	8.29%
O&M	8,241,003	10,180,799	8,705,940	9,133,983	428,043	4.92%
Charges for Services	36,433,443	39,223,231	46,448,848	49,880,472	3,431,624	7.39%
Debt	-	1,068,141	-	-	-	
Government Services	8,489,602	7,618,848	8,881,928	7,964,532	(917,396)	(10.33%)
Other Finance Uses	829,752	1,983,476	1,570,000	1,757,000	187,000	11.91%
Capital Projects and Equipment	5,719,228	5,530,661	7,744,893	14,799,827	7,054,934	91.09%
<b>TOTAL EXPENDITURES</b>	<b>\$ 164,101,711</b>	<b>\$ 176,997,236</b>	<b>\$ 196,163,309</b>	<b>\$ 216,533,350</b>	<b>\$ 20,370,041</b>	<b>10.38%</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ 6,664,514</b>	<b>\$ (1,689,109)</b>	<b>\$ (5,441,344)</b>	<b>\$ (17,752,285)</b>	<b>\$ (12,310,941)</b>	<b>226.25%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 113,454,185</b>	<b>\$ 111,765,076</b>	<b>\$ 106,323,732</b>	<b>\$ 88,571,447</b>	<b>\$ (17,752,285)</b>	<b>(16.70%)</b>



**FLATROCK FACILITY FUND**

This fund was created in 2017 to account for all of the revenues and expenditures related to the FLATROCK Training Facility. The ending fund balance for 2019 is projected to be \$361,472.

FLATROCK Facility Fund	ACTUAL 2016	ACTUAL 2017	ADOPTED 2018	ADOPTED 2019	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>		\$ -	\$ 300,951	\$ 358,947	\$ 57,996	19.27%
<b>REVENUE</b>						
Charges for Services	\$	466,991	\$ 627,455	\$ 460,425	\$ (167,030)	(26.62%)
Miscellaneous		35,584	12,500	12,500	-	0.00%
Other Finance Sources		383,765	-	-	-	
<b>TOTAL REVENUE</b>	\$	<b>886,340</b>	\$ <b>639,955</b>	\$ <b>472,925</b>	\$ <b>(167,030)</b>	<b>(26.10%)</b>
<b>EXPENDITURES</b>						
Salaries & Benefits	\$	85,880	\$ 122,814	\$ 116,455	\$ (6,359)	(5.18%)
O&M		77,765	82,500	80,300	(2,200)	(2.67%)
Charges for Services		247,903	156,645	273,645	117,000	74.69%
Other Finance Uses		-	75,000	-	(75,000)	(100.00%)
Capital Projects and Equipment		173,842	145,000	-	(145,000)	(100.00%)
<b>TOTAL EXPENDITURES</b>	\$	<b>585,390</b>	\$ <b>581,959</b>	\$ <b>470,400</b>	\$ <b>(111,559)</b>	<b>(19.17%)</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$	<b>300,951</b>	\$ <b>57,996</b>	\$ <b>2,525</b>	\$ <b>(55,471)</b>	<b>(95.65%)</b>
<b>ENDING FUND BALANCE</b>	\$	<b>300,951</b>	\$ <b>358,947</b>	\$ <b>361,472</b>	\$ <b>2,525</b>	<b>0.70%</b>

## COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG), HEAD START, COMMUNITY SERVICE BLOCK GRANT (CSBG), & 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 2016	ACTUAL 2017	ADOPTED 2018	ADOPTED 2019	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	<b>\$ 4,999,263</b>	<b>\$ 3,176,457</b>	<b>\$ 2,708,571</b>	<b>\$ 2,593,231</b>	<b>\$ (115,340)</b>	<b>(4.26%)</b>
<b>REVENUE</b>						
Intergovernmental	\$ 2,434,221	\$ 1,466,149	\$ 6,019,458	\$ 5,050,658	\$ (968,800)	(16.09%)
Investment Income	30,986	30,212	23,000	-	(23,000)	(100.00%)
Miscellaneous	226,102	309,597	1,474,030	1,750,000	275,970	18.72%
<b>TOTAL REVENUE</b>	<b>\$ 2,691,309</b>	<b>\$ 1,805,958</b>	<b>\$ 7,516,488</b>	<b>\$ 6,800,658</b>	<b>\$ (715,830)</b>	<b>(9.52%)</b>
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 376,215	\$ 278,350	\$ 440,090	\$ 348,887	\$ (91,203)	(20.72%)
O&M	4,990	2,268	16,000	16,000	-	0.00%
Charges for Services	49,644	32,783	41,960	39,868	(2,092)	(4.99%)
Debt	1,475,156	665,993	1,706,573	-	(1,706,573)	(100.00%)
Government Services	2,608,110	1,273,000	5,427,205	6,800,658	1,373,453	25.31%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,514,115</b>	<b>\$ 2,273,844</b>	<b>\$ 7,631,828</b>	<b>\$ 7,205,413</b>	<b>\$ (426,415)</b>	<b>(5.59%)</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ (1,822,806)</b>	<b>\$ (467,886)</b>	<b>\$ (115,340)</b>	<b>\$ (404,755)</b>	<b>\$ (289,415)</b>	<b>250.92%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 3,176,457</b>	<b>\$ 2,708,571</b>	<b>\$ 2,593,231</b>	<b>\$ 2,188,476</b>	<b>\$ (404,755)</b>	<b>(15.61%)</b>

# CHANGE IN FUND BALANCE BY FUND

2019 Adopted Budget

Headstart Fund	ACTUAL 2016	ACTUAL 2017 *	ADOPTED 2018	ADOPTED 2019	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	<b>\$ 465,219</b>	<b>\$ 185,981</b>	<b>\$ 62,778</b>	<b>\$ 62,778</b>	<b>\$ -</b>	<b>0.00%</b>
<b>REVENUE</b>						
Intergovernmental	\$ 4,198,974	\$ 4,685,453	\$ 4,246,426	\$ 4,617,057	\$ 370,631	8.73%
Miscellaneous	(225)	732	-	-	-	
Other Finance Sources	-	-	50,000	50,000	-	0.00%
<b>TOTAL REVENUE</b>	<b>\$ 4,198,749</b>	<b>\$ 4,686,185</b>	<b>\$ 4,296,426</b>	<b>\$ 4,667,057</b>	<b>\$ 370,631</b>	<b>8.63%</b>
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 3,554,100	\$ 3,603,811	\$ 3,621,713	\$ 3,552,553	\$ (69,160)	(1.91%)
O&M	424,511	694,314	249,260	454,780	205,520	82.45%
Charges for Services	499,377	511,263	425,453	590,789	165,336	38.86%
Government Services	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,477,987</b>	<b>\$ 4,809,388</b>	<b>\$ 4,296,426</b>	<b>\$ 4,598,122</b>	<b>\$ 301,696</b>	<b>7.02%</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ (279,238)</b>	<b>\$ (123,203)</b>	<b>\$ -</b>	<b>\$ 68,935</b>	<b>\$ 68,935</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 185,981</b>	<b>\$ 62,778</b>	<b>\$ 62,778</b>	<b>\$ 131,713</b>	<b>\$ 68,935</b>	<b>109.81%</b>

Community Services Block Grant Fund	ACTUAL 2016	ACTUAL 2017	ADOPTED 2018	ADOPTED 2019	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	<b>\$ (223,711)</b>	<b>\$ 101,350</b>	<b>\$ -</b>	<b>\$ 156,684</b>	<b>\$ 156,684</b>	
<b>REVENUE</b>						
Intergovernmental	\$ 718,615	\$ 350,110	\$ 500,000	\$ 500,000	\$ -	0.00%
<b>TOTAL REVENUE</b>	<b>\$ 718,615</b>	<b>\$ 350,110</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 129,579	\$ 143,959	\$ (7,091)	\$ 167,199	\$ 174,290	(2,457.90%)
O&M	3,862	7,497	8,900	8,900	-	0.00%
Charges for Services	21,044	65,070	12,301	12,301	-	0.00%
Government Services	239,069	234,935	329,206	313,067	(16,139)	(4.90%)
<b>TOTAL EXPENDITURES</b>	<b>\$ 393,554</b>	<b>\$ 451,461</b>	<b>\$ 343,316</b>	<b>\$ 501,467</b>	<b>\$ 158,151</b>	<b>46.07%</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ 325,061</b>	<b>\$ (101,350)</b>	<b>\$ 156,684</b>	<b>\$ (1,467)</b>	<b>\$ (158,151)</b>	<b>(100.94%)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 101,350</b>	<b>\$ -</b>	<b>\$ 156,684</b>	<b>\$ 155,217</b>	<b>\$ (1,467)</b>	<b>(0.94%)</b>

# CHANGE IN FUND BALANCE BY FUND

2019 Adopted Budget

Workforce & Business Center Fund	ACTUAL 2016	ACTUAL 2017	ADOPTED 2018	ADOPTED 2019	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	<b>\$ 95,120</b>	<b>\$ 262,110</b>	<b>\$ 259,351</b>	<b>\$ 259,351</b>	<b>\$ 0</b>	<b>0.00%</b>
<b>REVENUE</b>						
Intergovernmental	\$ 5,627,150	\$ 5,560,602	\$ 7,169,537	\$ 6,578,738	\$ (590,798)	(8.24%)
Miscellaneous	2,776	2,047	(75,000)	-	75,000	(100.00%)
<b>TOTAL REVENUE</b>	<b>\$ 5,629,926</b>	<b>\$ 5,562,649</b>	<b>\$ 7,094,537</b>	<b>\$ 6,578,738</b>	<b>\$ (515,798)</b>	<b>(7.27%)</b>
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 4,044,560	\$ 3,857,293	\$ 3,674,408	\$ 3,046,160	\$ (628,249)	(17.10%)
O&M	219,413	211,941	208,986	273,493	64,506	30.87%
Charges for Services	1,198,963	1,496,173	1,465,510	1,062,309	(403,202)	(27.51%)
Government Services	-	-	1,745,632	2,196,777	451,146	25.84%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,462,937</b>	<b>\$ 5,565,408</b>	<b>\$ 7,094,537</b>	<b>\$ 6,578,738</b>	<b>\$ (515,799)</b>	<b>(7.27%)</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ 166,990</b>	<b>\$ (2,759)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>88.46%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 262,110</b>	<b>\$ 259,351</b>	<b>\$ 259,351</b>	<b>\$ 259,352</b>	<b>\$ 0</b>	<b>0.00%</b>

*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 2019 with a fund balance of \$2.0 million.

Conservation Trust Fund	ACTUAL 2016	ACTUAL 2017	ADOPTED 2018	ADOPTED 2019	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	\$ 1,592,511	\$ 1,716,730	\$ 1,859,377	\$ 2,068,087	\$ 208,710	11.22%
<b>REVENUE</b>						
Intergovernmental	\$ 803,149	\$ 727,229	\$ 701,133	\$ 701,133	-	0.00%
Investment Income	10,964	19,353	8,500	17,374	8,874	104.40%
<b>TOTAL REVENUE</b>	<b>\$ 814,112</b>	<b>\$ 746,582</b>	<b>\$ 709,633</b>	<b>\$ 718,507</b>	<b>\$ 8,874</b>	<b>1.25%</b>
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 364,226	\$ 404,287	\$ 415,823	\$ 547,693	\$ 131,870	31.71%
O&M	20,831	22,483	22,500	22,500	-	0.00%
Charges for Services	43,805	37,499	62,600	42,600	(20,000)	(31.95%)
Capital Projects and Equipment	261,031	139,665	-	187,500	187,500	
<b>TOTAL EXPENDITURES</b>	<b>\$ 689,893</b>	<b>\$ 603,935</b>	<b>\$ 500,923</b>	<b>\$ 800,293</b>	<b>\$ 299,370</b>	<b>59.76%</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ 124,219</b>	<b>\$ 142,647</b>	<b>\$ 208,710</b>	<b>\$ (81,786)</b>	<b>\$ (290,496)</b>	<b>(139.19%)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,716,730</b>	<b>\$ 1,859,377</b>	<b>\$ 2,068,087</b>	<b>\$ 1,986,301</b>	<b>\$ (81,786)</b>	<b>(3.95%)</b>

*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 2019 is projected to be \$28.3 million.

Open Space Sales Tax Fund	ACTUAL		ACTUAL		ADOPTED		ADOPTED		\$	%
	2016		2017		2018		2019		Variance	Variance
<b>BEGINNING FUND BALANCE</b>	\$	35,556,361	\$	36,624,892	\$	34,652,375	\$	32,065,743	\$ (2,586,632)	(7.46%)
<b>REVENUE</b>										
Sales Tax	\$	15,566,769	\$	17,524,299	\$	16,230,262	\$	17,204,078	\$ 973,816	6.00%
Investment Income		214,424		354,539		140,000		318,300	178,300	127.36%
<b>TOTAL REVENUE</b>	\$	15,781,194	\$	17,878,838	\$	16,370,262	\$	17,522,378	\$ 1,152,116	7.04%
<b>EXPENDITURES</b>										
Salaries & Benefits	\$	144,099	\$	123,075	\$	130,055	\$	139,552	\$ 9,497	7.30%
O&M		6,674		6,089		9,750		29,750	20,000	205.13%
Charges for Services		12,644		9,955		86,432		86,432	-	0.00%
Government Services		10,864,653		15,802,655		14,951,318		15,848,397	897,079	6.00%
Other Finance Uses		3,684,593		3,909,580		3,779,339		5,225,000	1,445,661	38.25%
<b>TOTAL EXPENDITURES</b>	\$	14,712,663	\$	19,851,354	\$	18,956,894	\$	21,329,131	\$ 2,372,237	12.51%
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$	1,068,530	\$	(1,972,516)	\$	(2,586,632)	\$	(3,806,753)	\$ (1,220,121)	47.17%
<b>ENDING FUND BALANCE</b>	\$	36,624,892	\$	34,652,375	\$	32,065,743	\$	28,258,990	\$ (3,806,753)	(11.87%)

*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 \$179,701 is budgeted for 2019. 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 2019 is projected to be \$4.7 million.

Open Space Projects Fund	ACTUAL 2016	ACTUAL 2017	ADOPTED 2018	ADOPTED 2019	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	<b>\$ 2,512,484</b>	<b>\$ 3,628,507</b>	<b>\$ 4,123,775</b>	<b>\$ 4,508,814</b>	<b>\$ 385,039</b>	<b>9.34%</b>
<b>REVENUE</b>						
Intergovernmental	\$ 609,055	\$ 6,998,054	\$ 5,000	\$ -	\$ (5,000)	(100.00%)
Investment Income	8,928	17,266	10,000	15,501	5,501	55.01%
Miscellaneous	127,220	106,412	35,000	30,000	(5,000)	(14.29%)
Other Finance Sources	3,684,593	3,909,580	3,779,339	5,225,000	1,445,661	38.25%
<b>TOTAL REVENUE</b>	<b>\$ 4,429,796</b>	<b>\$ 11,031,313</b>	<b>\$ 3,829,339</b>	<b>\$ 5,270,501</b>	<b>\$ 1,441,162</b>	<b>37.63%</b>
<b>EXPENDITURES</b>						
O&M	\$ 4,042	\$ 4,006	\$ 5,000	\$ 5,000	\$ -	0.00%
Charges for Services	269,525	376,375	876,800	410,800	(466,000)	(53.15%)
Government Services	-	-	387,500	-	(387,500)	(100.00%)
Capital Projects and Equipment	3,040,206	10,155,664	2,175,000	4,675,000	2,500,000	114.94%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,313,773</b>	<b>\$ 10,536,045</b>	<b>\$ 3,444,300</b>	<b>\$ 5,090,800</b>	<b>\$ 1,646,500</b>	<b>47.80%</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ 1,116,023</b>	<b>\$ 495,267</b>	<b>\$ 385,039</b>	<b>\$ 179,701</b>	<b>\$ (205,338)</b>	<b>(53.33%)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 3,628,507</b>	<b>\$ 4,123,775</b>	<b>\$ 4,508,814</b>	<b>\$ 4,688,515</b>	<b>\$ 179,701</b>	<b>3.99%</b>

**SOCIAL SERVICES FUND**

An additional 13.0 FTE were added mid-year 2018 resulting in an increase in the Salaries and Benefits expenses in 2019. The Social Services Fund includes assigned funds and unassigned funds as part of the total fund balance. Ending fund balance is projected to be \$10.0 million.

Social Services Fund	ACTUAL		ACTUAL		ADOPTED		ADOPTED		\$	%
	2016		2017		2018		2019		Variance	Variance
<b>BEGINNING FUND BALANCE</b>	\$	10,179,629	\$	10,927,458	\$	10,815,839	\$	10,973,370	\$ 157,531	1.46%
<b>REVENUE</b>										
Property Tax	\$	12,270,592	\$	12,579,813	\$	14,880,026	\$	15,278,156	\$ 398,130	2.68%
Intergovernmental		81,970,101		88,407,023		94,294,547		98,840,769	4,546,222	4.82%
Miscellaneous		106,728		113,704		-		-	-	
<b>TOTAL REVENUE</b>	\$	94,347,421	\$	101,100,541	\$	109,174,573	\$	114,118,925	\$ 4,944,352	4.53%
<b>EXPENDITURES</b>										
Salaries & Benefits	\$	39,415,068	\$	41,458,998	\$	47,498,239	\$	50,108,544	\$ 2,610,305	5.50%
O&M		1,367,928		1,371,482		1,977,160		1,751,840	(225,320)	(11.40%)
Charges for Services		52,815,376		58,381,680		59,541,643		63,187,238	3,645,595	6.12%
Government Services		1,221		-		-		-	-	
<b>TOTAL EXPENDITURES</b>	\$	93,599,593	\$	101,212,159	\$	109,017,042	\$	115,047,622	\$ 6,030,580	5.53%
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$	747,828	\$	(111,619)	\$	157,531	\$	(928,697)	\$ (1,086,228)	(689.53%)
<b>ENDING FUND BALANCE</b>	\$	10,927,458	\$	10,815,839	\$	10,973,370	\$	10,044,673	\$ (928,697)	(8.46%)



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. Ending fund balance is projected to be \$74,509.

Retirement Fund	ACTUAL		ACTUAL		ADOPTED		ADOPTED		\$	%	
	2016		2017		2018		2019		Variance	Variance	
BEGINNING FUND BALANCE	\$	-	\$	-	\$	-	\$	35,690	\$	35,690	
<u>REVENUE</u>											
Property Tax	\$	-	\$	-	\$	1,985,690	\$	2,038,819	\$	53,129	2.68%
Other Finance Sources		-		-		50,000		-		(50,000)	(100.00%)
TOTAL REVENUE	\$	-	\$	-	\$	2,035,690	\$	2,038,819	\$	3,129	0.15%
<u>EXPENDITURES</u>											
Charges for Services	\$	-	\$	-	\$	2,000,000	\$	2,000,000	\$	-	0.00%
TOTAL EXPENDITURES	\$	-	\$	-	\$	2,000,000	\$	2,000,000	\$	-	0.00%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$	-	\$	-	\$	35,690	\$	38,819	\$	3,129	8.77%
ENDING FUND BALANCE	\$	-	\$	-	\$	35,690	\$	74,509	\$	38,819	108.77%

DIA NOISE MITIGATION & 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 2019 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 \$1.3 million.

Noise Mitigation Fund	ACTUAL 2016	ACTUAL 2017	ADOPTED 2018	ADOPTED 2019	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,353,569</b>	<b>\$ 2,019,540</b>	<b>\$ 1,366,029</b>	<b>\$ 1,328,529</b>	<b>\$ (37,500)</b>	<b>(2.75%)</b>
<b><u>REVENUE</u></b>						
Intergovernmental	\$ 10,000,000	\$ -	\$ -	\$ -	-	
Investment Income	13,391	15,911	7,500	14,285	6,785	90.47%
<b>TOTAL REVENUE</b>	<b>\$ 10,013,391</b>	<b>\$ 15,911</b>	<b>\$ 7,500</b>	<b>\$ 14,285</b>	<b>\$ 6,785</b>	<b>90.47%</b>
<b><u>EXPENDITURES</u></b>						
Charges for Services	\$ 11,000	\$ -	\$ 45,000	\$ 45,000	-	0.00%
Government Services	6,208,920	-	-	-	-	
Other Finance Uses	3,127,500	669,422	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,347,420</b>	<b>\$ 669,422</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ 665,971</b>	<b>\$ (653,510)</b>	<b>\$ (37,500)</b>	<b>\$ (30,715)</b>	<b>\$ 6,785</b>	<b>(18.09%)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,019,540</b>	<b>\$ 1,366,029</b>	<b>\$ 1,328,529</b>	<b>\$ 1,297,814</b>	<b>\$ (30,715)</b>	<b>(2.31%)</b>

*DEVELOPMENTALLY DISABLED FUND*

In 2019, \$1.5 million will go toward supporting North Metro Community Services. The change in fund balance from 2018 to 2019 is due to the increase in property taxes expected to be received in 2019. The 2019 adopted budget shows a year-end fund balance of \$764,509.

Developmentally Disabled Fund	ACTUAL 2016	ACTUAL 2017	ADOPTED 2018	ADOPTED 2019	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	\$ 214,659	\$ 446,493	\$ 563,705	\$ 633,426	\$ 69,721	12.37%
<b>REVENUE</b>						
Property Tax	\$ 1,340,223	\$ 1,373,994	\$ 1,625,230	\$ 1,668,715	\$ 43,485	2.68%
<b>TOTAL REVENUE</b>	<b>\$ 1,340,223</b>	<b>\$ 1,373,994</b>	<b>\$ 1,625,230</b>	<b>\$ 1,668,715</b>	<b>\$ 43,485</b>	<b>2.68%</b>
<b>EXPENDITURES</b>						
Charges for Services	20,100	20,597	23,860	24,998	1,138	4.77%
Government Services	1,088,288	1,236,185	1,531,649	1,512,634	(19,015)	(1.24%)
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,108,388</b>	<b>\$ 1,256,782</b>	<b>\$ 1,555,509</b>	<b>\$ 1,537,632</b>	<b>\$ (17,877)</b>	<b>(1.15%)</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ 231,834</b>	<b>\$ 117,212</b>	<b>\$ 69,721</b>	<b>\$ 131,083</b>	<b>\$ 61,362</b>	<b>88.01%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 446,493</b>	<b>\$ 563,705</b>	<b>\$ 633,426</b>	<b>\$ 764,509</b>	<b>\$ 131,083</b>	<b>20.69%</b>

**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 capital project expenditures. The 2019 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 2019 adopted budget includes an ending fund balance of \$49.8 million.

Road & Bridge Fund	ACTUAL		ACTUAL		ADOPTED		ADOPTED		\$	%
	2016		2017		2018		2019		Variance	Variance
<b>BEGINNING FUND BALANCE</b>	\$	45,774,151	\$	49,877,445	\$	62,081,066	\$	55,335,641	\$ (6,745,425)	(10.87%)
<b>REVENUE</b>										
Property Tax	\$	6,779,328	\$	6,950,157	\$	8,221,009	\$	8,440,970	\$ 219,961	2.68%
Sales Tax		12,436,839		14,039,377		12,984,210		13,763,262	779,052	6.00%
Other Taxes		12,007,529		14,436,475		12,522,638		14,978,716	2,456,078	19.61%
Licenses and Permits		224,138		338,972		225,000		350,000	125,000	55.56%
Intergovernmental		11,546,058		13,652,309		10,900,711		9,367,016	(1,533,695)	(14.07%)
Charges for Services		1,856,630		1,115,069		1,937,997		1,857,500	(80,497)	(4.15%)
Investment Income		8,832		15,360		9,000		13,789	4,789	53.21%
Miscellaneous		133,978		150,806		63,213		50,000	(13,213)	(20.90%)
<b>TOTAL REVENUE</b>	\$	44,993,333	\$	50,698,526	\$	46,863,778	\$	48,821,253	\$ 1,957,475	4.18%
<b>EXPENDITURES</b>										
Salaries & Benefits	\$	5,283,999	\$	5,376,356	\$	6,374,028	\$	6,948,542	\$ 574,514	9.01%
O&M		1,497,838		3,765,556		2,677,850		2,976,550	298,700	11.15%
Charges for Services		13,410,834		11,820,362		17,769,061		18,478,591	709,530	3.99%
Government Services		15,415,394		13,768,816		13,530,743		15,449,336	1,918,593	14.18%
Other Finance Uses		-		-		600,000		-	(600,000)	(100.00%)
Capital Projects and Equipment		5,281,974		3,763,816		12,657,521		10,500,000	(2,157,521)	(17.05%)
<b>TOTAL EXPENDITURES</b>	\$	40,890,039	\$	38,494,905	\$	53,609,203	\$	54,353,019	\$ 743,816	1.39%
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$	4,103,294	\$	12,203,620	\$	(6,745,425)	\$	(5,531,766)	\$ 1,213,659	(17.99%)
<b>ENDING FUND BALANCE</b>	\$	49,877,445	\$	62,081,066	\$	55,335,641	\$	49,803,875	\$ (5,531,766)	(10.00%)

WASTE MANAGEMENT FUND

The 2018 and 2019 budget includes operating expenditures related to the remediation of the old shooting range. The 2019 ending fund balance of \$5.0 million will be used to monitor various waste sites located in the County.

Waste Management Fund	ACTUAL 2016	ACTUAL 2017	ADOPTED 2018	ADOPTED 2019	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	\$ 4,209,389	\$ 4,466,568	\$ 4,522,136	\$ 4,745,881	\$ 223,745	4.95%
<b>REVENUE</b>						
Charges for Services	\$ 786,526	\$ 519,736	\$ 600,000	\$ 610,000	\$ 10,000	1.67%
<b>TOTAL REVENUE</b>	<b>\$ 786,526</b>	<b>\$ 519,736</b>	<b>\$ 600,000</b>	<b>\$ 610,000</b>	<b>\$ 10,000</b>	<b>1.67%</b>
<b>EXPENDITURES</b>						
O&M	\$ 1,068	\$ 481	\$ 480	\$ 1,000	\$ 520	108.33%
Charges for Services	528,279	463,687	375,775	375,255	(520)	(0.14%)
<b>TOTAL EXPENDITURES</b>	<b>\$ 529,347</b>	<b>\$ 464,167</b>	<b>\$ 376,255</b>	<b>\$ 376,255</b>	<b>\$ -</b>	<b>0.00%</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ 257,179</b>	<b>\$ 55,568</b>	<b>\$ 223,745</b>	<b>\$ 233,745</b>	<b>\$ 10,000</b>	<b>4.47%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 4,466,568</b>	<b>\$ 4,522,136</b>	<b>\$ 4,745,881</b>	<b>\$ 4,979,626</b>	<b>\$ 233,745</b>	<b>4.93%</b>

# CHANGE IN FUND BALANCE BY FUND

2019 Adopted Budget

## CAPITAL FACILITIES FUND

The 0.3% sales tax approved for the construction of capital facilities is deposited into this fund. 2019 Revenues are budgeted to increase mainly due to the sale of the former Human Services building. 2019 Capital expenditures in this fund are increasing to \$18.25 million for the Riverdale Animal Shelter and the Public Works/Fleet Facility building. The 2019 adopted budget includes an ending fund balance of \$19.2 million.

Capital Facilities Fund	ACTUAL 2016	ACTUAL 2017	ADOPTED 2018	ADOPTED 2019	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	<b>\$ 97,607,137</b>	<b>\$ 54,679,850</b>	<b>\$ 20,431,398</b>	<b>\$ 25,245,313</b>	<b>\$ 4,813,915</b>	<b>23.56%</b>
<b>REVENUE</b>						
Sales Tax	\$ 18,730,138	\$ 21,009,681	\$ 19,476,315	\$ 20,644,894	\$ 1,168,579	6.00%
Investment Income	498,987	361,872	30,000	96,134	66,134	220.45%
Miscellaneous	219,618	204,426	-	5,600,000	5,600,000	
Other Finance Sources	-	869,959	1,670,000	1,070,000	(600,000)	(35.93%)
<b>TOTAL REVENUE</b>	<b>\$ 19,448,742</b>	<b>\$ 22,541,474</b>	<b>\$ 21,176,315</b>	<b>\$ 27,411,028</b>	<b>\$ 6,234,713</b>	<b>29.44%</b>
<b>EXPENDITURES</b>						
O&M	\$ 185,074	\$ 251,169	\$ -	\$ -	\$ -	
Charges for Services	485,443	217,090	-	40,000	40,000	
Debt	15,014,567	14,094,795	15,162,400	15,191,800	29,400	0.19%
Other Finance Uses	-	1,268,141	-	-	-	
Capital Projects and Equipment	46,690,945	40,958,731	1,200,000	18,250,000	17,050,000	1,420.83%
<b>TOTAL EXPENDITURES</b>	<b>\$ 62,376,029</b>	<b>\$ 56,789,926</b>	<b>\$ 16,362,400</b>	<b>\$ 33,481,800</b>	<b>\$ 17,119,400</b>	<b>104.63%</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ (42,927,287)</b>	<b>\$ (34,248,452)</b>	<b>\$ 4,813,915</b>	<b>\$ (6,070,772)</b>	<b>\$ (10,884,687)</b>	<b>(226.11%)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 54,679,850</b>	<b>\$ 20,431,398</b>	<b>\$ 25,245,313</b>	<b>\$ 19,174,541</b>	<b>\$ (6,070,772)</b>	<b>(24.05%)</b>

# CHANGE IN FUND BALANCE BY FUND

2019 Adopted Budget

## GOLF COURSE FUND

For 2019, the Golf Course Fund has a projected ending fund balance of \$3.5 million; this is an increase of \$469,446 from the 2018 adopted budget.

Golf Course Fund	ACTUAL 2016	ACTUAL 2017	ADOPTED 2018	ADOPTED 2019	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,299,841</b>	<b>\$ 1,909,946</b>	<b>\$ 2,668,370</b>	<b>\$ 3,014,661</b>	<b>\$ 346,291</b>	<b>12.98%</b>
<b>REVENUE</b>						
Intergovernmental	\$ -	\$ 11,501	\$ -	\$ -	\$ -	
Charges for Services	2,755,638	3,093,716	2,873,500	2,872,950	(550)	(0.02%)
Investment Income	8,985	22,171	5,000	19,905	14,905	298.10%
Miscellaneous	231,680	274,011	220,000	235,000	15,000	6.82%
G/L on Sale of Assets	-	1,525	-	-	-	
<b>TOTAL REVENUE</b>	<b>\$ 2,996,303</b>	<b>\$ 3,402,924</b>	<b>\$ 3,098,500</b>	<b>\$ 3,127,855</b>	<b>\$ 29,355</b>	<b>0.95%</b>
<b>EXPENDITURES</b>						
O&M	\$ 390,716	\$ 447,857	\$ 451,839	\$ 456,839	\$ 5,000	1.11%
Charges for Services	1,801,044	1,863,040	2,050,370	2,059,570	9,200	0.45%
Capital Projects and Equipment	194,438	333,603	250,000	142,000	(108,000)	(43.20%)
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,386,198</b>	<b>\$ 2,644,500</b>	<b>\$ 2,752,209</b>	<b>\$ 2,658,409</b>	<b>\$ (93,800)</b>	<b>(3.41%)</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ 610,105</b>	<b>\$ 758,424</b>	<b>\$ 346,291</b>	<b>\$ 469,446</b>	<b>\$ 123,155</b>	<b>35.56%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,909,946</b>	<b>\$ 2,668,370</b>	<b>\$ 3,014,661</b>	<b>\$ 3,484,107</b>	<b>\$ 469,446</b>	<b>15.57%</b>

**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 2019 is \$4.5 million which is mainly related to the Dahlia Street Trunk Main project. Ending fund balance is expected to be \$5.5 million in 2019.

Stormwater Utility Fund	ACTUAL		ACTUAL		ADOPTED		ADOPTED		\$	%	
	2016		2017		2018		2019		Variance	Variance	
BEGINNING FUND BALANCE	\$	5,065,136	\$	6,763,517	\$	8,680,380	\$	8,446,627	\$	(233,753)	(2.69%)
REVENUE											
Charges for Services	\$	2,288,521	\$	2,311,880	\$	2,231,250	\$	2,222,000	\$	(9,250)	(0.41%)
Miscellaneous		(4,424)		6,049		-		-		-	
TOTAL REVENUE	\$	2,284,096	\$	2,317,929	\$	2,231,250	\$	2,222,000	\$	(9,250)	(0.41%)
EXPENDITURES											
Salaries & Benefits	\$	269,731	\$	298,599	\$	344,826	\$	327,005	\$	(17,821)	(5.17%)
O&M		5,961		1,763		6,950		6,950		-	0.00%
Charges for Services		310,024		88,704		284,721		374,878		90,157	31.67%
Government Services		-		12,000		-		-		-	
Capital Projects and Equipment		-		-		1,828,506		4,500,000		2,671,494	146.10%
TOTAL EXPENDITURES	\$	585,716	\$	401,065	\$	2,465,003	\$	5,208,833	\$	2,743,830	111.31%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$	1,698,381	\$	1,916,863	\$	(233,753)	\$	(2,986,833)	\$	(2,753,080)	1,177.77%
ENDING FUND BALANCE	\$	6,763,517	\$	8,680,380	\$	8,446,627	\$	5,459,794	\$	(2,986,833)	(35.36%)



*FRONT RANGE AIRPORT FUND*

The Front Range Airport Fund is reserved for the operations of the Colorado Air and Space Port and the operation of water and wastewater services to the space port and its customers. The 2019 adopted budget has an ending fund balance of \$901,549.

Front Range Airport Fund	ACTUAL 2016	ACTUAL 2017	ADOPTED 2018	ADOPTED 2019	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	<b>\$ 2,313,078</b>	<b>\$ 2,386,311</b>	<b>\$ 2,932,263</b>	<b>\$ 2,403,791</b>	<b>\$ (528,472)</b>	<b>(18.02%)</b>
<b>REVENUE</b>						
Intergovernmental	\$ 283,756	\$ 81,555	\$ 509,617	\$ 40,000	\$ (469,617)	(92.15%)
Charges for Services	2,331,917	2,544,285	2,606,699	2,749,288	142,589	5.47%
Miscellaneous	(210,496)	(3,968)	2,500	-	(2,500)	(100.00%)
Other Finance Sources	500,000	729,752	400,000	400,000	-	0.00%
<b>TOTAL REVENUE</b>	<b>\$ 2,905,177</b>	<b>\$ 3,351,624</b>	<b>\$ 3,518,816</b>	<b>\$ 3,189,288</b>	<b>\$ (329,528)</b>	<b>(9.36%)</b>
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 1,090,711	\$ 1,089,344	\$ 1,324,201	\$ 1,407,974	\$ 83,773	6.33%
O&M	747,354	1,128,563	1,159,859	1,388,661	228,802	19.73%
Charges for Services	993,879	584,195	974,765	1,444,895	470,130	48.23%
Capital Projects and Equipment	-	-	588,463	450,000	(138,463)	(23.53%)
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,831,944</b>	<b>\$ 2,805,672</b>	<b>\$ 4,047,288</b>	<b>\$ 4,691,530</b>	<b>\$ 644,242</b>	<b>15.92%</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ 73,233</b>	<b>\$ 545,952</b>	<b>\$ (528,472)</b>	<b>\$ (1,502,242)</b>	<b>\$ (973,770)</b>	<b>184.26%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,386,311</b>	<b>\$ 2,932,263</b>	<b>\$ 2,403,791</b>	<b>\$ 901,549</b>	<b>\$ (1,502,242)</b>	<b>(62.49%)</b>

**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 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 2019 ending fund balance is projected to be \$16.6 million, a decrease of \$1.8 million from the 2018 adopted budget.

<b>Fleet Mgmt Fund</b>	<b>ACTUAL 2016</b>	<b>ACTUAL 2017</b>	<b>ADOPTED 2018</b>	<b>ADOPTED 2019</b>	<b>\$ Variance</b>	<b>% Variance</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 17,423,851</b>	<b>\$ 20,706,735</b>	<b>\$ 23,604,701</b>	<b>\$ 18,352,752</b>	<b>\$ (5,251,949)</b>	<b>(22.25%)</b>
<b>REVENUE</b>						
Intergovernmental	\$ -	\$ 8,260	\$ -	\$ -	-	
Miscellaneous	6,421,597	6,209,168	7,543,644	7,988,612	444,968	5.90%
G/L on Sale of Assets	547,636	382,186	410,000	410,000	-	0.00%
Other Finance Sources	-	-	-	237,000	237,000	
<b>TOTAL REVENUE</b>	<b>\$ 6,969,233</b>	<b>\$ 6,599,614</b>	<b>\$ 7,953,644</b>	<b>\$ 8,635,612</b>	<b>\$ 681,968</b>	<b>8.57%</b>
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 1,333,771	\$ 1,417,603	\$ 1,523,558	\$ 1,569,430	\$ 45,872	3.01%
O&M	1,919,550	1,943,364	2,955,694	2,828,444	(127,250)	(4.31%)
Charges for Services	433,028	340,682	420,141	433,873	13,732	3.27%
Other Finance Uses	-	-	50,700	80,866	30,166	59.50%
Capital Projects and Equipment	-	(0)	8,255,500	5,503,000	(2,752,500)	(33.34%)
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,686,349</b>	<b>\$ 3,701,648</b>	<b>\$ 13,205,593</b>	<b>\$ 10,415,613</b>	<b>\$ (2,789,980)</b>	<b>(21.13%)</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ 3,282,884</b>	<b>\$ 2,897,965</b>	<b>\$ (5,251,949)</b>	<b>\$ (1,780,001)</b>	<b>\$ 3,471,948</b>	<b>(66.11%)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 20,706,735</b>	<b>\$ 23,604,701</b>	<b>\$ 18,352,752</b>	<b>\$ 16,572,751</b>	<b>\$ (1,780,001)</b>	<b>(9.70%)</b>

*INSURANCE FUND*

In the Insurance Fund, year-end balance is reserved for liabilities resulting from health, unemployment, workers' compensation, and property or casualty insurance claims. The fund has an estimated ending fund balance of \$4.1 million.

Insurance Fund	ACTUAL 2016		ACTUAL 2017		ADOPTED 2018		ADOPTED 2019		\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	\$	5,413,146	\$	4,806,212	\$	5,072,984	\$	4,091,854	\$ (981,130)	(19.34%)
<b>REVENUE</b>										
Charges for Services	\$	17,693,608	\$	18,932,192	\$	22,949,460	\$	24,853,077	\$ 1,903,617	8.29%
Miscellaneous		48,816		52,022		-		-	-	
<b>TOTAL REVENUE</b>	\$	17,742,423	\$	18,984,213	\$	22,949,460	\$	24,853,077	\$ 1,903,617	8.29%
<b>EXPENDITURES</b>										
Salaries & Benefits	\$	475,451	\$	521,830	\$	679,977	\$	760,384	\$ 80,407	11.82%
O&M		99,272		160,453		167,000		171,200	4,200	2.51%
Charges for Services		17,774,633		18,035,159		23,083,613		23,921,493	837,880	3.63%
<b>TOTAL EXPENDITURES</b>	\$	18,349,357	\$	18,717,442	\$	23,930,590	\$	24,853,077	\$ 922,487	3.85%
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$	(606,934)	\$	266,772	\$	(981,130)	\$	-	\$ 981,130	(100.00%)
<b>ENDING FUND BALANCE</b>	\$	4,806,212	\$	5,072,984	\$	4,091,854	\$	4,091,854	\$ -	0.00%

The seal of Adams County, Colorado, is a circular emblem. It features a large, white, stylized letter 'A' in the center. The 'A' is set against a background of a blue sky with white clouds and a green field. The seal is surrounded by a thin white border.

**This page is intentionally left blank**

---

ADAMS COUNTY

---

COLORADO

---



ADAMS COUNTY  
COLORADO

2019 Adopted Budget

# DEPARTMENT PAGES

The seal of Adams County, Colorado, is a circular emblem. It features a large, white, stylized letter 'A' in the center. The 'A' is set against a background of a blue sky with white clouds and a green field. The seal is positioned in the upper center of the page.

**This page is intentionally left blank**

---

ADAMS COUNTY

---

COLORADO

---



2019 Adopted Budget

## BOARD OF COUNTY COMMISSIONERS

### VISION STATEMENT

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

## PRIMARY SERVICES

*Governing body for Adams County:* 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

EDUCATION &  
ECONOMIC PROSPERITY

HIGH PERFORMING, FISCALLY  
SUSTAINABLE GOVERNMENT

QUALITY OF  
LIFE

SAFE, RELIABLE  
INFRASTRUCTURE

COMMUNITY  
ENRICHMENT

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Board of County Commissioners	9.00	8.00	8.00
<b>TOTAL FTEs</b>	<b>9.00</b>	<b>8.00</b>	<b>8.00</b>

## 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.

## VALUES

- ✓ *A Positive Work Environment*: We are committed to providing a respectful, professional work environment that will attract, retain and motivate a workforce that effectively and efficiently serves the Adams County community.
- ✓ *Servant Leadership*: We are committed to serving the Adams County community with accountability and responsibility.
- ✓ *Teamwork*: We are committed to working together on behalf of the Adams County community.
- ✓ *Transparency*: We are committed to engaging in open, honest and respectful practices and communication.
- ✓ *Credibility*: We are committed to earning the trust and respect of the Adams County Community by acting with integrity and ethics in all we do.
- ✓ *Excellence*: Strive to create a world-class customer service experience by encouraging creativity, a service culture, and continuous improvement.



**BUDGET SUMMARY**

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	11	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	11,250	6,142	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 11,250</b>	<b>\$ 6,152</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 920,112	\$ 1,068,654	\$ 1,162,402	\$ 1,270,274
<b>TOTAL EXPENDITURES</b>	<b>\$ 920,112</b>	<b>\$ 1,068,654</b>	<b>\$ 1,162,402</b>	<b>\$ 1,270,274</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Board of County Commissioners	\$ 920,112	\$ 1,068,654	\$ 1,162,402	\$ 1,270,274
<b>TOTAL EXPENDITURES</b>	<b>\$ 920,112</b>	<b>\$ 1,068,654</b>	<b>\$ 1,162,402</b>	<b>\$ 1,270,274</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 734,121	\$ 895,887	\$ 938,464	\$ 1,038,836
Operations & Maintenance	148,791	126,176	185,500	193,000
Charges for Services	37,201	46,592	38,438	38,438
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 920,112</b>	<b>\$ 1,068,654</b>	<b>\$ 1,162,402</b>	<b>\$ 1,270,274</b>

The seal of Adams County, Colorado, is a circular emblem. It features a large, white, four-pointed star in the center. The star is set against a background of a green field with diagonal lines, and a blue sky with white mountains in the distance. The entire seal is enclosed in a thin white border.

**This page is intentionally left blank**

---

ADAMS COUNTY

---

COLORADO

---



2019 Adopted Budget

# 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

CLERICAL  
ADMINISTRATIONGEOGRAPHIC INFORMATION  
SYSTEM (GIS)PROPERTY  
APPRAISAL

## 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.

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Assessor GIS	7.00	7.00	7.00
County Assessor	39.00	41.00	40.00
<b>TOTAL FTEs</b>	<b>46.00</b>	<b>48.00</b>	<b>47.00</b>

## CURRENT YEAR OBJECTIVES

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

## BUDGET SUMMARY

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	69,141	87,426	75,000	80,000
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 69,141</b>	<b>\$ 87,426</b>	<b>\$ 75,000</b>	<b>\$ 80,000</b>
EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 4,056,043	\$ 4,288,618	\$ 4,824,475	\$ 4,880,692
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,056,043</b>	<b>\$ 4,288,618</b>	<b>\$ 4,824,475</b>	<b>\$ 4,880,692</b>
EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Assessor GIS	\$ 460,044	\$ 543,482	\$ 580,900	\$ 594,843
County Assessor	3,595,998	3,745,136	4,243,575	4,285,849
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,056,043</b>	<b>\$ 4,288,618</b>	<b>\$ 4,824,475</b>	<b>\$ 4,880,692</b>
EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 3,653,398	\$ 3,757,797	\$ 4,248,205	\$ 4,325,326
Operations & Maintenance	49,059	112,008	84,600	84,600
Charges for Services	353,586	418,813	491,670	470,766
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,056,043</b>	<b>\$ 4,288,618</b>	<b>\$ 4,824,475</b>	<b>\$ 4,880,692</b>

## 2019 BUDGET HIGHLIGHTS

- ✓ There are no current year budget highlights to report for the Assessor's Office.

## 2018 ACCOMPLISHMENTS

- ✓ There were no prior year accomplishments to report for the Assessor's Office.

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>COUNTY ASSESSOR</b>				
Number of Parcels Assessed	185,079	184,346	186,766	187,277
Number of Taxable Parcels Assessed	177,504	179,314	181,615	182,113
Taxpayers Protests	570	8,824	777	TBD
Protests/Taxable Parcel Assessed	769	11,184	1,443	TBD
Oil & Gas Production Wells	1,046	1,022	947	947
County Board of Equalization Cases	171	1,134	187	TBD
Parcels Assessed/FTE	4,207	4,097	4,150	4,256



2019 Adopted Budget

# 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

ADMINISTRATION

REAL ESTATE  
& RECORDING

ELECTIONS

MOTOR VEHICLE

## PRIMARY SERVICES

**Administration** encompasses the leadership, administration, accounting, and management of the Clerk & Recorder's Office.

### Recording Division

- Recording of documents and over the counter services for the residents and businesses of Adams County. Recording services include imaging and consistent indexing of various hardcopy and electronic documents. Over the counter services include recording requests, copy requests, public record searches, issuance of marriage licenses and civil union licenses and general inquiries.
- Provide internet access to document indexes and images for the public from 1915-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.
- Manage Public Posting Board for special districts and general public.
- Provide recorded marriage license information to the Colorado Department of Vital Statistics.

### Elections Division

- Maintain the voter registration database.
- Manage the conduct of elections.
- Provide election related information.
- Provide voters services by mail and voter service centers.

### Motor Vehicle Division

- 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 Motor Vehicle 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.

**FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY**

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Administration	2.00	2.00	2.00
Elections	15.00	15.00	13.00
Motor Vehicle	70.00	72.00	69.00
Recording	10.50	10.50	10.50
<b>TOTAL FTEs</b>	<b>97.50</b>	<b>99.50</b>	<b>94.50</b>

**CURRENT YEAR OBJECTIVES**

---

- ✓ Continue document preservation.
- ✓ Complete indexing project
- ✓ 2019 Election
- ✓ Increase online transactions with Motor Vehicle customers



## BUDGET SUMMARY

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	16,506	16,800	77,675	16,182
Intergovernmental	-	-	-	-
Charges for Services	11,371,851	12,128,120	11,927,090	12,029,172
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	111,045	118,756	100,000	75,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 11,499,402</b>	<b>\$ 12,263,676</b>	<b>\$ 12,104,765</b>	<b>\$ 12,120,354</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 9,359,640	\$ 8,304,085	\$ 9,775,185	\$ 9,087,815
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,359,640</b>	<b>\$ 8,304,085</b>	<b>\$ 9,775,185</b>	<b>\$ 9,087,815</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
CLK Administration	\$ 280,344	\$ 278,215	\$ 344,501	\$ 401,813
CLK Elections	3,115,006	1,645,554	2,798,831	1,954,290
CLK Motor Vehicle	5,080,717	5,373,254	5,586,687	5,710,082
CLK Recording	883,573	1,007,062	1,045,166	1,021,630
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,359,640</b>	<b>\$ 8,304,085</b>	<b>\$ 9,775,185</b>	<b>\$ 9,087,815</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 6,795,789	\$ 6,637,701	\$ 7,631,566	\$ 7,337,150
Operations & Maintenance	594,599	470,053	460,319	450,573
Charges for Services	1,283,461	875,840	1,683,300	1,300,092
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	685,790	320,490	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,359,640</b>	<b>\$ 8,304,085</b>	<b>\$ 9,775,185</b>	<b>\$ 9,087,815</b>

## 2019 BUDGET HIGHLIGHTS

- ✓ \$650,000 for 2019 Election.
- ✓ \$100,000 for preservation of original books in Recording

## 2018 ACCOMPLISHMENTS

DRIVES | IMPLEMENTATION

ELECTIONS | CONDUCTED FOR THE  
UNAFFILIATED PRIMARY AND  
GENERAL ELECTION

DIGITIZATION | PROJECT COMPLETE

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>RECORDING</b>				
Documents & Marriage Licenses Recorded	117,181	117,016	106,247	100,000
Marriage Licenses Issued	2432	2,391	2,301	2,300
Walk-In Recording Customers Served	23,335	23,791	10,751	10,000
<b>ELECTIONS</b>				
Total Registered Voters	246,259	272,239	278,918	282,237
Total Active Voters	203,530	236,047	249,933	252,907
Total In-Active Voters	42,729	36,192	25,389	29,330
<b>MOTOR VEHICLE</b>				
Motor Vehicle Transaction Statistics	771,798	736,291	751,016	753,035
Customers Served	480,591	72,648	474,234	484,330
Telephone Calls Answered	74,556	100,111	96,379	98,306
Online Vehicle Registration Renewals	55,168	75,406	82,790	86,929
MV Kiosks			6,409	7,000
Mail in renewals	41,862	41,776	41,254	41,000



2019 Adopted Budget

## 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.*

### 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

PATHOLOGY DEPARTMENT

INVESTIGATION UNIT

SUPPORT SERVICES

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
County Coroner	14.00	15.75	16.75
<b>TOTAL FTEs</b>	<b>14.00</b>	<b>15.75</b>	<b>16.75</b>

CURRENT YEAR OBJECTIVES

---

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

## BUDGET SUMMARY

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	282,518	319,862	315,700	347,800
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	5	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 282,523</b>	<b>\$ 319,862</b>	<b>\$ 315,700</b>	<b>\$ 347,800</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 2,262,217	\$ 2,768,085	\$ 2,543,410	\$ 2,819,436
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,262,217</b>	<b>\$ 2,768,085</b>	<b>\$ 2,543,410</b>	<b>\$ 2,819,436</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
County Coroner	\$ 2,262,217	\$ 2,768,085	\$ 2,543,410	\$ 2,819,436
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,262,217</b>	<b>\$ 2,768,085</b>	<b>\$ 2,543,410</b>	<b>\$ 2,819,436</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 1,122,524	\$ 1,224,530	\$ 1,448,095	\$ 1,570,703
Operations & Maintenance	186,949	143,967	122,045	134,495
Charges for Services	952,745	956,172	973,270	1,114,238
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	443,415	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,262,217</b>	<b>\$ 2,768,085</b>	<b>\$ 2,543,410</b>	<b>\$ 2,819,436</b>

## 2019 BUDGET HIGHLIGHTS

- ✓ There are no current year budget highlights to report for the Coroner's Office.

## 2018 ACCOMPLISHMENTS

**IMPLEMENTED** | STAFF MENTAL HEALTH PROGRAM TO INCREASE RESILIENCY AND ADDRESS SECONDARY TRAUMA

**UPGRADED** | RADIOGRAPHY EQUIPMENT, DRASTICALLY REDUCING THE TIME IT TAKES TO CAPTURE FULL BODY X-RAYS

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>CORONER'S OFFICE</b>				
Number of Reported Deaths	3478	3642	3937	4004
Number of Autopsies	558	581	627	640



2019 Adopted Budget

## 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.*

### 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

DISTRICT COURT	SPECIALTY COURT	INTAKE	VICTIM SERVICES	ADMINISTRATION
JUVENILE COURT	BROOMFIELD	COMMUNITY SERVICES	INVESTIGATIONS	COUNTY COURT

**FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY**

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
District Attorney's Office	160.50	166.50	172.50
Diversion Program	14.00	14.00	13.00
<b>TOTAL FTEs</b>	<b>174.50</b>	<b>180.50</b>	<b>185.50</b>

**CURRENT YEAR OBJECTIVES**

---

Most of what we do is reactive. We will continue to seek justice for victims of crime and for the citizens of Adams & Broomfield Counties. We will continue to utilize our outstanding Diversion program to keep first time juvenile and adult first time offenders out of the criminal justice system while vigorously prosecuting violent offenders to keep our community safe. Continue to work with all of our law enforcement agencies to assure that our citizens are safe and that victims of crime receive the best outcomes possible in their cases.



**BUDGET SUMMARY**

REVENUES BY CATEGORY	2016 ACTUAL		2017 ACTUAL		2018 ADOPTED BUDGET		2019 ADOPTED BUDGET	
Taxes	\$	-	\$	-	\$	-	\$	-
Licenses & Permits		-		-		-		-
Intergovernmental		2,482,449		2,121,888		2,498,809		1,891,355
Charges for Services		1,889,776		1,960,848		2,198,371		2,406,357
Fines & Forfeitures		-		-		-		-
Investment Income		-		-		-		-
Miscellaneous		722		1,500		500		-
Gain/(Loss) on Sale of Assets		-		-		-		-
Other Finance Sources		-		-		-		-
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>4,372,947</b>	<b>\$</b>	<b>4,084,236</b>	<b>\$</b>	<b>4,697,680</b>	<b>\$</b>	<b>4,297,712</b>

EXPENDITURES BY FUND	2016 ACTUAL		2017 ACTUAL		2018 ADOPTED BUDGET		2019 ADOPTED BUDGET	
General Fund	\$	18,334,895	\$	18,643,609	\$	20,768,984	\$	21,218,217
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>18,334,895</b>	<b>\$</b>	<b>18,643,609</b>	<b>\$</b>	<b>20,768,984</b>	<b>\$</b>	<b>21,218,217</b>

EXPENDITURES BY DIVISION	2016 ACTUAL		2017 ACTUAL		2018 ADOPTED BUDGET		2019 ADOPTED BUDGET	
District Attorney's Office	\$	15,646,584	\$	16,511,833	\$	17,889,434	\$	19,224,834
Victim Compensation		1,540,000		950,000		1,500,000		800,000
Diversion Program		1,148,311		1,181,776		1,379,550		1,193,383
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>18,334,895</b>	<b>\$</b>	<b>18,643,609</b>	<b>\$</b>	<b>20,768,984</b>	<b>\$</b>	<b>21,218,217</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL		2017 ACTUAL		2018 ADOPTED BUDGET		2019 ADOPTED BUDGET	
Personnel	\$	15,716,355	\$	16,231,301	\$	17,626,299	\$	18,554,293
Operations & Maintenance		346,207		476,168		428,113		423,478
Charges for Services		684,775		681,939		1,044,801		1,086,770
Debt		-		-		-		-
Governmental Services		1,553,788		1,254,201		1,570,774		802,500
Capital		33,769		-		98,997		351,176
Other Finance Uses		-		-		-		-
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>18,334,895</b>	<b>\$</b>	<b>18,643,609</b>	<b>\$</b>	<b>20,768,984</b>	<b>\$</b>	<b>21,218,217</b>

## 2019 BUDGET HIGHLIGHTS

- ✓ \$295,176 for Isilon Network Storage.
- ✓ \$28,000 for Process Server vehicle.
- ✓ \$258,850 for 3.0 FTEs; 1.0 Process Server, 1.0 Legal Assistant (Intake), and 1.0 Deputy District Attorney (Intake).

## 2018 ACCOMPLISHMENTS

**INVESTIGATION AND PROSECUTION** | COLLABORATE WITH LAW ENFORCEMENT AGENCIES IN HUMAN TRAFFICKING AND CYBER CRIMES

**CITIZEN ACADEMY** | CONDUCTED FOR 6<sup>TH</sup> YEAR

**NETWORK ACCESS** | INCREASED TO MEET CURRENT TECHNOLOGY DEMANDS

**17** | OFFICER INVOLVED SHOOTINGS

**WALMART MASS SHOOTING** | RESULTED IN PLEA OF THREE COUNTS OF FIRST DEGREE MURDER

**SEVERAL** | HIGH PROFILE HOMICIDE CASES

**THREE YEAR DIVERSION STATS:**

**90% or 276** | successful ADULT clients from January 2016 through January 2019 have not recidivated by committing another misdemeanor or felony crime.

**96% or 226** | successful JUVENILE clients from January 2016 through January 2019 have not recidivated by committing another misdemeanor or felony crime.

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>DISTRICT ATTORNEY'S OFFICE</b>				
Jury Trials	109	100	89	100
Felony Filings	4,543	5,033	5,728	6,518
Traffic and Misdemeanor Cases	31,680	32,069	30,983	31,577
Juvenile Filings	644	584	563	597
Domestic Violence Filings	1,355	1,331	1,321	1,336
Traffic Cases	15,379	14,345	14,247	14,657
DUI/DWAI	2,487	2,267	2,264	2,339



2019 Adopted Budget

# SHERIFF'S OFFICE

## PURPOSE STATEMENT

*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 thorough enforcement of county, state and federal laws.*

## SHERIFF'S OFFICE

ADMINISTRATIVE  
SERVICES

JAIL

DETECTIVE

PATROL

PROFESSIONAL  
STANDARDS

## PRIMARY SERVICES

*The Office of the Sheriff* is responsible for Internal Affairs, PIO/Community Connections and issuing Concealed Handgun Permits and Administrative Services. Administrative Services provides support in the areas of Budget/Finance, Human Resources, Uniform/Equipment Issuance and Information Technology to the other divisions of the Sheriff's Office.

*The Jail Division* is responsible for providing a safe and humane environment for persons incarcerated at the Adams County Detention Facility. Jail personnel manage the movement, behavior, and transportation of inmates.

*The Detective Division* is responsible for:

- Investigating criminal activity, apprehending and arresting suspects and preparing prosecution reports for the District Attorney's Office.
- Forensic processing, examination and documentation of criminal and non-criminal incidents throughout the County.
- Maintains custody for all collected evidence within the Sheriff's Office and the North Metro Drug Task Force (NMTF).
- Victim support services for those impacted by crime.

*The Patrol Division* provides law enforcement services, community policing, traffic safety and records management 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.

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Administrative Services	62.00	65.00	42.50
Corrections	318.50	320.50	322.50
Criminal Justice Planning	1.00	1.00	-
Detectives	44.00	45.00	45.00
Flatrock Facility	1.00	1.00	1.00
Patrol	121.50	128.50	131.50
Professional Standards	9.00	9.00	11.00
<b>TOTAL FTEs</b>	<b>557.00</b>	<b>570.00</b>	<b>553.50</b>

## CURRENT YEAR OBJECTIVES

*Office of the Sheriff*

- ✓ Enhanced Community Partnerships and Trust
- ✓ 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 to modernize and automate processes

*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 for all units
- ✓ Continue participation in the Rocky Mountain Regional Computer Forensic Laboratory
- ✓ Continue participation in "Operation Hot Brass"
- ✓ Develop specialized detectives in appropriate areas to assist in cross training investigators
- ✓ Restructure the process for North Metro Drug Task Force (NMTF) detective assignment

*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

## BUDGET SUMMARY

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	777,637	609,530	344,206	467,922
Charges for Services	4,147,822	5,261,078	5,115,329	5,361,512
Fines & Forfeitures	959,614	1,181,875	1,258,080	845,058
Investment Income	-	-	-	-
Miscellaneous	268,116	103,768	71,244	67,225
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	383,765	-	-
<b>TOTAL REVENUE</b>	<b>\$ 6,153,189</b>	<b>\$ 7,540,017</b>	<b>\$ 6,788,859</b>	<b>\$ 6,741,717</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 61,280,423	\$ 72,099,582	\$ 73,777,061	\$ 78,432,153
FLATROCK Facility Fund	-	585,390	581,959	470,400
<b>TOTAL EXPENDITURES</b>	<b>\$ 61,280,423</b>	<b>\$ 72,684,972</b>	<b>\$ 74,359,020</b>	<b>\$ 78,902,553</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
SO-Administrative Services	\$ 7,028,193	\$ 9,062,525	\$ 7,788,477	\$ 6,261,643
SO-Corrections	34,531,697	40,393,741	42,082,184	46,501,105
SO-Detectives	4,541,226	5,118,260	6,623,740	5,497,231
SO-Flatrock Facility	-	585,390	581,959	470,400
SO-Patrol	12,717,372	15,561,508	15,475,772	17,937,407
SO-Professional Standards	2,461,936	1,963,548	1,806,888	2,234,767
<b>TOTAL EXPENDITURES</b>	<b>\$ 61,280,423</b>	<b>\$ 72,684,972</b>	<b>\$ 74,359,020</b>	<b>\$ 78,902,553</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 47,077,275	\$ 51,885,771	\$ 56,061,476	\$ 57,204,726
Operations & Maintenance	1,797,966	4,500,769	2,150,774	2,385,065
Charges for Services	12,018,027	12,961,572	14,366,008	15,260,697
Debt	-	-	-	-
Governmental Services	28,623	-	-	-
Capital	358,533	3,336,860	1,705,762	4,052,065
Other Finance Uses	-	-	75,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 61,280,423</b>	<b>\$ 72,684,972</b>	<b>\$ 74,359,020</b>	<b>\$ 78,902,553</b>

## 2019 BUDGET HIGHLIGHTS

- ✓ \$2,000,000 for Phase II of the Booking Remodel at the Jail.
- ✓ \$1,000,000 for Phase II of the Module A-E remodel at the Jail.
- ✓ \$675,000 to replace kitchen equipment at the Jail.
- ✓ \$225,000 for a new Property Storage System at the Jail.
- ✓ \$35,000 to send agency representatives to Police Week in Washington DC, where Deputy Gumm will be honored.

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>OFFICE OF THE SHERIFF</b>				
Internal Affairs investigations	35	48	43	53
<b>JAIL DIVISION</b>				
On Site Visitors Processed	4,226	4,733	5,045	5,045
Off Site Video Visits	9,314	9,779	12,683	12,683
Professional Visits	9,718	10,203	8,991	8,991
Total for all Inmate Visits	20,015	21,016	31,764	31,764
Bonds Processed	11,845	12,437	13,823	13,823
Inmate Phone Calls	126,541	132,868	115,359	115,359
Total Off Site Medical Transports	290	304	335	335
Total Booking Received	18,497	18,887	20,239	20,239
Total Booking Released	18,374	18,741	20,026	20,026
Total Processed Booking & Receiving	36,871	37,628	40,265	40,265
Medical Unit Admissions	15,222	15,983	NA	NA
Off Site Inpatient Security Assignments	53	56	59	59
Mental Health Visits	12,897	13,541	14,920	14,920
Video Advisals	10,346	10,552	11,516	11,516
Muni Video Advisals	NA	NA	905	905
Pretrial Screening Assessments	11,712	11,946	10,826	10,826
Inmate Meals	1,109,483	1,131,672	1,135,373	1,135,373

## 2018 ACCOMPLISHMENTS

113,671 | CITIZEN CALLS FOR SERVICE AND OFFICER INITIATED EVENTS

20,239 | INMATES BOOKED INTO THE DETENTION FACILITY

IRIS/BIOMETRIC | SCANNING IMPLEMENTED INTO BOOKING/RELEASE PROCESS

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>DETECTIVE DIVISION</b>				
Total assigned cases	5,520	5773	5,065	5,065
Case Follow-Up			1,291	1,291
Average case load per detective, monthly	29	25	24	24
Sex offenders registered	956	981	809	809
Crimes reported	13,731	13,362	15,451	15,451
Pawn slips received	27,578	26,411	24,371	24,371
Laboratory Call Outs	239	239	199	199
Property Received	22,646	24,201	25,065	25,065
Property Released	30,002	14,624	19,949	19,949
Victim Advocate Cases Reviewed	3,389	2,341	2,285	2,285
DNA Hits/Matches	6	13	11	11
<b>PATROL DIVISION</b>				
ADCOM/citizen CFS/officer initiated events	109,844	113,139	113,671	117,080
Field contact cards	5,677	5,847	3,964	4,082
Criminal summons	13,800	14,215	1,561	1,607
Juvenile arrests	323	332	263	270
Adult arrests	5,509	5,674	5,594	5,761
<b>ADMINISTRATIVE SERVICES</b>				
Employment applications/hired		3,978/59	6,537/81	6,500/75
New concealed handgun permit applications	2,863	2,367	2,080	2,100
Renewal concealed handgun permit applications	754	967	2,088	2,225
New concealed handgun permits issued	2,449	2,477	2,193	2,080
Renewal concealed handgun permits issued	485	967	2,364	2,225
Total combined concealed handgun permits issued	2,934	3,444	4,557	4,305
Number of permits denied (including renewals)	42	8	20	23
Number of permits suspended or revoked	41	43	49	44
Number of permits replaced or duplicated	27	37	49	38

The seal of Adams County, Colorado, is a circular emblem. It features a large, white, four-pointed star in the center. The star is set against a background of a blue sky with white clouds and a green field. The seal is surrounded by a thin white border.

**This page is intentionally left blank**

---

ADAMS COUNTY

---

COLORADO

---





2019 Adopted Budget

## SURVEYOR'S OFFICE

### PURPOSE STATEMENT

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

### PRIMARY SERVICES

*The Surveyor's Office of Adams County* 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

COUNTY  
SURVEYOR

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
County Surveyor	1.00	1.00	1.00
<b>TOTAL FTEs</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## BUDGET SUMMARY

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 19,986	\$ 21,402	\$ 21,660	\$ 22,831
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,986</b>	<b>\$ 21,402</b>	<b>\$ 21,660</b>	<b>\$ 22,831</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
County Surveyor	\$ 19,986	\$ 21,402	\$ 21,660	\$ 22,831
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,986</b>	<b>\$ 21,402</b>	<b>\$ 21,660</b>	<b>\$ 22,831</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 19,986	\$ 21,402	\$ 21,660	\$ 22,831
Operations & Maintenance	-	-	-	-
Charges for Services	-	-	-	-
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,986</b>	<b>\$ 21,402</b>	<b>\$ 21,660</b>	<b>\$ 22,831</b>

## 2019 BUDGET HIGHLIGHTS

---

- ✓ There are no current year budget highlights to report for the Surveyor's Office.

## 2018 ACCOMPLISHMENTS

---

- ✓ There were no prior year accomplishments to report for the Surveyor's Office.

## PERFORMANCE MEASURES

---

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

The seal of Adams County, Colorado, is a circular emblem. It features a large, white, stylized letter 'A' in the center. The 'A' is set against a background of a blue sky with white clouds and a green field. The seal is positioned at the top center of the page.

**This page is intentionally left blank**

---

ADAMS COUNTY

---

COLORADO

---



2019 Adopted Budget

# TREASURER'S OFFICE

## PURPOSE STATEMENT

*The Treasurer's Office is constitutionally created to receive and disburse all receipts owed to Adams County; and, we serve to fulfill the statutory requirements of the office through professional, ethical, and, transparent practices.*

## PRIMARY SERVICES

*The Treasurer's office of Adams County* is charged with collection, administration, and, enforcement responsibilities for all taxes, and timely and prudent cash management of such taxes, as well as fees, bonds, donations and grants received by the County. The Treasurer is a voter elected position, autonomous in governance and charged with fiscal fiduciary duties to the taxpayers and agencies of Adams County under the Colorado Constitution and Colorado county-specific tax laws (C.R.S. §39-10-101, et seq).

*The Tax Collections Division* The mission of the Treasurer's Office is first and foremost to promote voluntary compliance through information, education, assistance, equitable treatment, and taxpayer service. The Treasurer's Office provides its services to the taxpayers of Adams County in a manner that is efficient, effective, and equitable, and, ensures integrity in its processes.

*The Tax Compliance / Enforcement Division* The Treasurer, Deputy Treasurer, and compliance officers participate in seizure and sale of business personal property of businesses which have failed to pay business personal property tax through a distraint process and under warrant.

*The Tax Disbursement Division* The Treasurer's Office is required to, in a timely manner, distribute all funds received (excepting appropriated budget funds) to hundreds of agencies within Adams County, first having meticulously accounted for the receipt of such funds. Yearly, those funds received and disbursed total approximately \$1 Billion.

*The Asset Investments Division* invests idle County funds.

## TREASURER'S OFFICE

TAX  
COLLECTIONSTAX COMPLIANCE /  
ENFORCEMENTTAX  
DISBURSEMENTASSET  
INVESTMENTS

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
County Treasurer	11.00	11.00	11.50
<b>TOTAL FTEs</b>	<b>11.00</b>	<b>11.00</b>	<b>11.50</b>

## CURRENT YEAR OBJECTIVES

- ✓ Increasing Taxpayer Education and Information to Gain Voluntary Compliance
- ✓ Implementing professional Compliance and Enforcement
- ✓ Increase Collections of Fair-Share Taxes Through Joint Programs with Assessor and Clerk & Recorder
- ✓ Increase Participation in Litigation to Maximize Recovery of Taxes, Fees, and Costs
- ✓ Increase Use of Electronic Batch Payments by Mortgage Servicers

## BUDGET SUMMARY

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	15,850	12,734	10,000	10,000
Intergovernmental	-	-	-	-
Charges for Services	3,234,399	3,273,069	3,241,050	3,241,050
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	136,997	248,603	155,000	155,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 3,387,246</b>	<b>\$ 3,534,406</b>	<b>\$ 3,406,050</b>	<b>\$ 3,406,050</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 990,220	\$ 1,040,690	\$ 1,234,782	\$ 1,264,963
<b>TOTAL EXPENDITURES</b>	<b>\$ 990,220</b>	<b>\$ 1,040,690</b>	<b>\$ 1,234,782</b>	<b>\$ 1,264,963</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
County Treasurer	\$ 990,220	\$ 1,040,690	\$ 1,234,782	\$ 1,264,963
<b>TOTAL EXPENDITURES</b>	<b>\$ 990,220</b>	<b>\$ 1,040,690</b>	<b>\$ 1,234,782</b>	<b>\$ 1,264,963</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 683,547	\$ 685,408	\$ 793,651	\$ 823,832
Operations & Maintenance	15,127	21,874	23,900	24,900
Charges for Services	291,546	333,409	417,231	416,231
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 990,220</b>	<b>\$ 1,040,690</b>	<b>\$ 1,234,782</b>	<b>\$ 1,264,963</b>

## 2019 BUDGET HIGHLIGHTS

- ✓ There are no current year budget highlights to report for the Treasurer's Office.

## 2018 ACCOMPLISHMENTS

- ✓ There were no prior year accomplishments to report for the Treasurer's Office.

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>TREASURER'S OFFICE</b>				
Number of Taxpayers Accepting Electronic Tax Statements	2,208	2,366	2,425	2,600
Number of Taxpayers Making Electronic Tax Payments Online	8,350	14,383	15,808	17,000
Number of Mortgage Servicers Making Electronic Tax Payments	85,457	86,460	88,420	90,000





2019 Adopted Budget

# 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.*

## PRIMARY SERVICES

*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

### PUBLIC TRUSTEE

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Public Trustee	4.00	4.00	3.00
<b>TOTAL FTEs</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>

## BUDGET SUMMARY

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	575,418	491,328	235,000	235,000
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 575,418</b>	<b>\$ 491,328</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 308,188	\$ 282,910	\$ 381,223	\$ 385,978
<b>TOTAL EXPENDITURES</b>	<b>\$ 308,188</b>	<b>\$ 282,910</b>	<b>\$ 381,223</b>	<b>\$ 385,978</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Public Trustee	\$ 308,188	\$ 282,910	\$ 381,223	\$ 385,978
<b>TOTAL EXPENDITURES</b>	<b>\$ 308,188</b>	<b>\$ 282,910</b>	<b>\$ 381,223</b>	<b>\$ 385,978</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 311,753	\$ 282,921	\$ 331,104	\$ 335,859
Operations & Maintenance	316,682	282,920	12,460	12,460
Charges for Services	(320,248)	(282,931)	37,659	37,659
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 308,188</b>	<b>\$ 282,910</b>	<b>\$ 381,223</b>	<b>\$ 385,978</b>

2019 BUDGET HIGHLIGHTS

✓ There are no current year budget highlights to report.

2018 ACCOMPLISHMENTS

✓ There were no prior year accomplishments to report.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
PUBLIC TRUSTEE'S OFFICE				
Released deeds of trust	29,629	29,639	27,042	31,910
Number of foreclosures	705	673	637	658

The seal of Adams County, Colorado, is a circular emblem. It features a large, white, four-pointed star in the center. The star is set against a background of a blue sky with white clouds and a green field. The seal is surrounded by a thin white border.

**This page is intentionally left blank**

---

ADAMS COUNTY

---

COLORADO

---



2019 Adopted Budget

## COUNTY MANAGER'S OFFICE

### MISSION STATEMENT

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

### PRIMARY SERVICE AREAS

*Community Services* focuses on the Animal Shelter, Community and Economic Development, Colorado Air and Space Port, Human Services, Parks and Open Space, and Public Works.

*Administrative Services* focuses on Facilities and Fleet, Finance, Budget and Performance Measurement, Information Technology and innovation and Community Safety and Wellbeing.

*People and Culture Services* focuses on the two greatest assets in our organization, people and culture.

### COUNTY MANAGER'S OFFICE

COMMUNITY  
SERVICES

ADMINISTRATIVE  
SERVICES

PEOPLE AND  
CULTURE SERVICES

LEGISLATIVE AND  
GOVERNMENT AFFAIRS

COMMUNICATIONS

POVERTY REDUCTION  
& HOMELESSNESS

**FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY**

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
County Manager	5.00	6.00	6.00
Criminal Justice Planning	-	-	1.00
Art & Culture	1.00	1.00	1.00
Poverty Reduction & Homelessness	-	-	3.00
Communications	7.00	7.00	10.50
Legislative & Government Affairs	3.00	4.00	1.00
<b>TOTAL FTEs</b>	<b>16.00</b>	<b>18.00</b>	<b>22.50</b>

**CURRENT YEAR PRIORITIES**

- ✓ Riverdale Regional Park
- ✓ Colorado Air and Space Port
- ✓ Neighborhood Economic Development Strategy
- ✓ Adams County to be an Employer of Choice
- ✓ CIP Implementation Plan
- ✓ Marketing Strategy for Parks & Open Space
- ✓ Community Safety & Wellbeing

**CULTURAL NORMS**

- ✓ *Support & Encourage* – Be open-minded and consider new ideas; celebrate accomplishments; support continuous, personal, professional, and organizational improvement ; engage in teamwork and collaboration; be positive in all circumstances and optimistic for success.
- ✓ *Demonstrate Respect* – Be responsive; be honest, genuine, truthful and direct; treat others with kindness and dignity; exhibit integrity and accountability in one's actions and words; promote inclusion of others' opinions and perspectives.
- ✓ *Exhibit Fairness* – Listen to and consider all sides of an issue before taking action; provide consistent and unbiased treatment to all employees; resolve disputes and conflicts; adhere to policies and procedures consistently among all levels of county government.
- ✓ *Communicate Effectively* – Listen first and seek to understand; clarify your intent; share and seek relevant information; be reasonable, consistent and timely with your responses; be open to feedback and focus on solutions; be honest, direct, courteous, and considerate; say "hello" and "goodbye" with a smile .
- ✓ *Be Trustworthy* – Demonstrate accountability and reliability by following through and accepting responsibility; be credible, be consistent, and do the right thing; be honest with others; be loyal to the absent.

**BUDGET SUMMARY**

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	579,808	607,364	586,290	518,290
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	800	2,348	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 580,608</b>	<b>\$ 609,712</b>	<b>\$ 586,290</b>	<b>\$ 518,290</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 2,836,237	\$ 3,020,351	\$ 3,814,322	\$ 4,201,103
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,836,237</b>	<b>\$ 3,020,351</b>	<b>\$ 3,814,322</b>	<b>\$ 4,201,103</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Criminal Justice Planning	\$ 218,368	\$ 311,280	\$ 138,787	\$ 145,664
County Manager	1,169,008	956,898	1,231,346	1,174,863
Community Transit	552,905	500,874	607,290	607,290
Legislative & Government Affairs	-	241,693	581,891	550,353
Art & Culture	188,766	201,323	257,599	332,838
Communications	707,189	792,057	907,223	1,258,493
Poverty Reduction & Homelessness	-	16,226	90,186	131,602
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,836,237</b>	<b>\$ 3,020,351</b>	<b>\$ 3,814,322</b>	<b>\$ 4,201,103</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 1,879,764	\$ 1,981,176	\$ 2,543,749	\$ 2,897,206
Operations & Maintenance	116,537	150,195	307,419	295,743
Charges for Services	749,936	823,334	963,154	908,154
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	90,000	65,646	-	100,000
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,836,237</b>	<b>\$ 3,020,351</b>	<b>\$ 3,814,322</b>	<b>\$ 4,201,103</b>

## 2019 BUDGET HIGHLIGHTS

---

- ✓ **\$16,100,000** for infrastructure upgrades, public art, and facility construction at the Riverdale Regional Park.
- ✓ **\$975,000** for hanger design and taxiway construction at the Colorado Air and Space Port.
- ✓ **\$526,064** for Business Attraction, Retention and Expansion Efforts through ACED.
- ✓ **\$304,550** for Small Business Development Services through SBDC and Chambers of Commerce.
- ✓ **\$545,000** for Adams County Scholarship Fund.
- ✓ **\$2,700,000** to implement a Personal Accrued Leave program.
- ✓ **\$4,675,000** for Open Space projects within the County.
- ✓ **\$350,000** to put on an amphitheater concert at Riverdale Regional Park.
- ✓ **\$12,326,800** for studies, design, and construction related to improving County transportation infrastructure.
- ✓ **\$4,500,000** for improvements to County stormwater drainage.
- ✓ **\$1,150,000** to fund ADA improvements.

## PERFORMANCE MEASURES

---

- ✓ See Performance Measures contained within all operating departments.

## 2018 ACCOMPLISHMENTS

---

**GRAND OPENING** | HOMES FOR HOPE EMERGENCY PLACEMENT SERVICES FOR FOSTER CARE

**61** | SCHOLARSHIPS AWARDED TO STATE COLLEGES/UNIVERSITIES THROUGH ADAMS COUNTY SCHOLARSHIP FUND

**93%** | EMPLOYEES WHO PLAN TO BE WORKING FOR ADAMS COUNTY IN 2020

**76%** | RESIDENTS WHO HAVE A POSITIVE OVERALL IMPRESSION OF THE COUNTY'S PERFORMANCE

**81%** | EMPLOYEES WHO BELIEVE THE COUNTY IS MOVING IN A POSITIVE DIRECTION IN HOW IT TREATS AND VALUES COUNTY EMPLOYEES

**AWARD WINNING** | REGIONAL PARK MASTER PLAN

**9** | TOWN HALL MEETINGS HOSTED (4 RESIDENT, 4 BUSINESS, 1 TELEPHONE) REACHING MORE THAN 4,000 RESIDENTS

**BROKE GROUND** | 43,000 SQUARE FOOT RIVERDALE ANIMAL SHELTER

**RESURFACED** | 132 LANE MILES OF GRAVEL ROAD





2019 Adopted Budget

# 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

HUMAN  
SERVICES

CIVIL

CHILD SUPPORT  
ENFORCEMENTRISK  
MANAGEMENT

## PRIMARY SERVICES

*Human Services Division* 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* 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 Unit with collections. This office also provides training to County employees regarding legal compliance and liability issues.

*Child Support Enforcement Division* 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* provides oversight of the County's liability insurance policies and processes claims for property damage, vehicle accidents, injuries, etc. Risk Management manages the County's Workers' Compensation program and provides for safety coordination and training for County staff.

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
SS Dependency/Neglect	10.00	10.00	10.00
Social Services IV-D	4.00	4.00	4.00
County Attorney	13.00	15.00	16.00
Risk Management	1.00	2.00	2.00
<b>TOTAL FTEs</b>	<b>28.00</b>	<b>31.00</b>	<b>32.00</b>

## 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.
- ✓ Manage risk and ensure appropriate insurance coverage for County assets.
- ✓ Competently manage the County's Workers' Compensation program, ensuring employee safety and also managing financial risk.

**BUDGET SUMMARY**

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,549,305	5,794,938	5,051,066	6,457,548
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	50,174	49,164	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 4,599,479</b>	<b>\$ 5,844,102</b>	<b>\$ 5,051,066</b>	<b>\$ 6,457,548</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 3,589,097	\$ 3,775,493	\$ 4,155,111	\$ 4,339,695
Insurance Fund	4,127,563	4,593,795	3,743,093	4,530,641
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,716,660</b>	<b>\$ 8,369,288</b>	<b>\$ 7,898,204</b>	<b>\$ 8,870,336</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
CA - SS Dependency/Neglect	\$ 1,324,522	\$ 1,317,094	\$ 1,346,074	\$ 1,432,599
CA-Social Services IV-D	470,170	493,097	499,359	505,391
County Attorney	1,794,405	1,965,302	2,309,678	2,401,705
Risk Management	4,127,563	4,593,795	3,743,093	4,530,641
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,716,660</b>	<b>\$ 8,369,288</b>	<b>\$ 7,898,204</b>	<b>\$ 8,870,336</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 3,500,338	\$ 3,620,608	\$ 3,947,065	\$ 4,143,197
Operations & Maintenance	126,861	129,281	167,809	163,476
Charges for Services	4,089,461	4,619,399	3,783,330	4,563,663
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,716,660</b>	<b>\$ 8,369,288</b>	<b>\$ 7,898,204</b>	<b>\$ 8,870,336</b>

## 2019 BUDGET HIGHLIGHTS

✓ \$70,085 for 1.0 FTE, Legal Assistant.

## 2018 ACCOMPLISHMENTS

2.5K | CHILD SUPPORT ENFORCEMENT  
CASES FILED

264 | ZONING VIOLATION CASES CLOSED

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
COUNTY ATTORNEY'S OFFICE				
Number of CORA requests	286	60	62	60
Number of administrative hearings	21	16	33	30
Number of child support enforcement cases filed	2098	2514	2558	2500
Number of zoning violation cases closed	335	298	264	250
Number of mental health filings	73	101	120	120
Number of adult protective services hearings	11	7	5	5
Number of dependency & neglect filings	320	365	378	350



2019 Adopted Budget

# ADAMS COUNTY 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.*

## PRIMARY SERVICES

### General Services:

- Adoptions
- Lost and Found Support
- Surrenders
- Low-cost vaccination and microchip clinics
- End-of Life Services
- Dog Licensing for Unincorporated Adams County.
- Animal Impound and Sheltering Services (Court Hold, Stray, Quarantine and Protective Custody) Services for Cities of Brighton, Commerce City, Federal Heights, Northglenn, Thornton, Towns of Bennett and Lochbuie, as well as Unincorporated Adams County.

## ADAMS COUNTY ANIMAL SHELTER & ADOPTION CENTER

ADMINISTRATION

KENNEL  
OPERATIONS

VOLUNTEER

CLINIC

**FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY**

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Animal Shelter	27.00	27.00	29.00
<b>TOTAL FTEs</b>	<b>27.00</b>	<b>27.00</b>	<b>29.00</b>

**CURRENT YEAR OBJECTIVES**

---

- ✓ Continuous improvement in customer care excellence and service delivery to residents.
- ✓ Continuous efforts to maintain or decrease length of stay.
- ✓ Continuous efforts to maintain or increase overall save rate.
- ✓ Continue to increase adoptions.
- ✓ Continue to increase reclaims of lost pets.
- ✓ Continue to expand volunteer base and volunteer service hours.
- ✓ Ensure community-focused, data driven animal welfare programming for new Riverdale Animal Shelter.

## BUDGET SUMMARY

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	643,221	656,566	659,335	823,747
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	35,987	29,923	28,300	28,300
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 679,209</b>	<b>\$ 686,489</b>	<b>\$ 687,635</b>	<b>\$ 852,047</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 1,595,999	\$ 1,707,544	\$ 2,024,176	\$ 2,275,937
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,595,999</b>	<b>\$ 1,707,544</b>	<b>\$ 2,024,176</b>	<b>\$ 2,275,937</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Animal Shelter	\$ 1,595,999	\$ 1,707,544	\$ 2,024,176	\$ 2,275,937
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,595,999</b>	<b>\$ 1,707,544</b>	<b>\$ 2,024,176</b>	<b>\$ 2,275,937</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 1,285,891	\$ 1,388,780	\$ 1,701,516	\$ 1,930,040
Operations & Maintenance	276,378	284,533	242,965	272,165
Charges for Services	33,730	34,231	79,695	73,732
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,595,999</b>	<b>\$ 1,707,544</b>	<b>\$ 2,024,176</b>	<b>\$ 2,275,937</b>

## 2019 BUDGET HIGHLIGHTS

- ✓ *New Animal Shelter 2020.*
- ✓ *\$30,000* for operating supplies.
- ✓ *\$119,193* for 1.0 FTE, Veterinarian

## 2018 ACCOMPLISHMENTS

**3,000** | ADOPTIONS IN ONE YEAR, 30% INCREASE YEAR OVER YEAR

**37.6%** | INCREASE IN VACCINATED ANIMALS AT SHELTER'S LOW-COST VACCINATION CLINICS

**300%** | INCREASE IN AVERAGE MONTHLY VIEWS ON SHELTER'S NEW WEBSITE

**26%** | INCREASED RETURNS OF LOST PETS TO THEIR FAMILIES

**8,769** | ANIMALS SERVED THROUGH SHELTERING AND/OR PROVIDING VACCINATION SERVICES

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>ANIMAL SHELTER &amp; ADOPTION CENTER</b>				
Adoptions	2,292	2,377	3,107	3,200
Reclaims	1,470	1,499	1,893	2,000
Animals Vaccinated	2,892	5,445	6,634	6,800
Save Rate	85.30%	89.10%	89.20%	90%
Length of Stay	12	10	9	9
Total Number of Volunteers	280	334	385	400
Volunteer Service Hours	13,414	17,564	19,058	20,500
Foster Volunteers	44	60	68	80
Donations	\$24,630	\$31,215	\$37,622	\$45,000





2019 Adopted Budget

## BUDGET & PERFORMANCE MEASUREMENT

### PURPOSE STATEMENT

*To develop and balance the Budget through thorough analysis, throughout Adams County Government, while ensuring efficiency, consistency and transparency.*

### PRIMARY SERVICES

*Budget* – Coordinate development of the County wide annual budget.

*Performance Measurement* – Monitor and measure County wide performance measurements to ensure established goals are met and funds are used consistently and efficiently.

*Analysis* – Work with County departments to analyze and monitor their budgets throughout the year.

### BUDGET & PERFORMANCE MEASUREMENT

BUDGET

PERFORMANCE  
MEASUREMENT

ANALYSIS

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Budget Office	-	-	8.00
<b>TOTAL FTEs</b>	<b>-</b>	<b>-</b>	<b>8.00</b>

## CURRENT YEAR OBJECTIVES

- ✓ Receive the Government Finance Officers Association Distinguished Budget Award.
- ✓ Produce a balanced budget for 2020.
- ✓ Review processes to ensure annual Budgeting is as efficient as possible.
- ✓ Redesign the GFOA Book to improve financial transparency and ease of use.
- ✓ Establish county wide performance measures in collaboration with county departments.
- ✓ Coordinate with Capital Improvement plan to develop Capital Improvement plan prioritization.
- ✓ Certification of mill levies.

## BUDGET SUMMARY

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 377,143	\$ 434,673	\$ 543,290	\$ 1,163,676
<b>TOTAL EXPENDITURES</b>	<b>\$ 377,143</b>	<b>\$ 434,673</b>	<b>\$ 543,290</b>	<b>\$ 1,163,676</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Budget Office	\$ 377,143	\$ 434,673	\$ 543,290	\$ 1,163,676
<b>TOTAL EXPENDITURES</b>	<b>\$ 377,143</b>	<b>\$ 434,673</b>	<b>\$ 543,290</b>	<b>\$ 1,163,676</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 368,564	\$ 419,348	\$ 521,940	\$ 1,123,351
Operations & Maintenance	5,972	2,979	8,200	14,625
Charges for Services	2,607	12,346	13,150	25,700
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 377,143</b>	<b>\$ 434,673</b>	<b>\$ 543,290</b>	<b>\$ 1,163,676</b>

## 2019 BUDGET HIGHLIGHTS

- ✓ There are no current year budget highlights to report for the Budget & Performance Measurement Department.

## 2018 ACCOMPLISHMENTS

**LAUNCHED** | OpenGov FINANCIAL  
TRANSPARENCY ONLINE PORTAL INC  
COLLABORATION WITH MULTIPLE  
COUNTY PARTNERS

**RECEIVED** | GFOA DISTINGUISHED  
BUDGET AWARD

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>BUDGET &amp; PERFORMANCE MEASUREMENT</b>				
Number of district mill levies certified by Adams County	310	318	303	339
Annual Business Case requests reviewed	107	162	228	185
Annual Capital Improvement Plan requests reviewed	188	141	126	149
Budget submitted in a timely manner	Yes	Yes	Yes	Yes



2019 Adopted Budget

## COLORADO AIR & SPACE PORT

### PURPOSE STATEMENT

*Colorado Air & Space Port is a broad-based, statewide economic development initiative that will sustain and accelerate Colorado's world-class aerospace industry. In addition to providing outstanding aircraft support, airport services, business and hangar development opportunities, as well as easy access to the Denver Metropolitan Area and DEN to the airport tenants, visitors, and the community members who use the Air and Space Port will come access to space, commercial space industries, aerospace business development and 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.*

### PRIMARY SERVICES

#### *Colorado Air & Space Port*

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 air and space port for aircraft operations, efficiency, and safety.

Provide its tenants, users, business community and travelers a professional experience.

Provide outstanding aviation, aerospace and business facilities and infrastructure to air and space port users and related businesses.

Provide sanitary water and wastewater services to the Colorado Air & Space Port and its customers.

### COLORADO AIR & SPACE PORT

AIRPORT  
OPERATIONS

WATER & WASTEWATER  
TREATMENT

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Airport Operations	18.50	19.00	19.00
<b>TOTAL FTEs</b>	<b>18.50</b>	<b>19.00</b>	<b>19.00</b>

## CURRENT YEAR OBJECTIVES

---

- ✓ Space Port SWOT Analysis
- ✓ Signage Update
- ✓ Website Update
- ✓ Taxiway 8 Project
- ✓ Main Ramp Rehab
- ✓ Construct Large FBO Hangar (and Complete Market Analysis)
- ✓ Complete Master Plan
- ✓ Complete Space Port Master Plan
- ✓ Complete Private Hangar Development
- ✓ Complete new Space Port airspace analysis

## BUDGET SUMMARY

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	283,756	81,555	509,617	40,000
Charges for Services	2,331,917	2,544,285	2,606,699	2,749,288
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	(210,496)	(3,968)	2,500	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	500,000	729,752	400,000	400,000
<b>TOTAL REVENUE</b>	<b>\$ 2,905,177</b>	<b>\$ 3,351,624</b>	<b>\$ 3,518,816</b>	<b>\$ 3,189,288</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Front Range Airport Fund	4,421,469	4,291,966	4,047,288	4,691,530
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,421,469</b>	<b>\$ 4,291,966</b>	<b>\$ 4,047,288</b>	<b>\$ 4,691,530</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Airport Operations	\$ 4,246,987	\$ 4,134,281	\$ 3,868,763	\$ 4,556,305
Water & Wastewater Treatment	174,482	157,685	178,525	135,225
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,421,469</b>	<b>\$ 4,291,966</b>	<b>\$ 4,047,288</b>	<b>\$ 4,691,530</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 1,090,711	\$ 1,089,344	\$ 1,324,201	\$ 1,407,974
Operations & Maintenance	747,354	1,128,563	1,159,859	1,388,661
Charges for Services	2,583,404	2,070,489	974,765	1,444,895
Debt	-	3,570	-	-
Governmental Services	-	-	-	-
Capital	-	-	588,463	450,000
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,421,469</b>	<b>\$ 4,291,966</b>	<b>\$ 4,047,288</b>	<b>\$ 4,691,530</b>

## 2019 BUDGET HIGHLIGHTS

- ✓ \$575,000 for hanger design.
- ✓ \$400,000 for construction of taxiway A8.
- ✓ \$50,000 for replacement of snow plow.

## 2018 ACCOMPLISHMENTS

SPACEPORT | LICENCE RECEIVED

COMPLETED | REACTION ENGINES  
FACILITY

TAXIWAY A7 | REHAB COMPLETED TO  
HANGAR AREA

CHIP SEAL | 3 MILE EAST ACCESS ROAD  
COMPLETED

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
COLORADO AIR & SPACE PORT				
Takeoffs/Landings	84,345	104,677	87,554	90,180
Fuel Sales in Gallons	391,463	440,978	360,828	370,922
Fuel Sales Revenue	\$1,126,046	\$1,537,548	\$1,600,184	\$1,740,538
Ground Lease Revenue	\$367,533	\$394,226	\$371,316	\$405,655





2019 Adopted Budget

# COMMUNITY & 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 & ECONOMIC DEVELOPMENT

ECONOMIC  
DEVELOPMENTDEVELOPMENT  
SERVICESNEIGHBORHOOD  
SERVICESONE-STOP  
CUSTOMER SERVICECOMMUNITY  
DEVELOPMENTENVIRONMENTAL  
PROGRAMS

## PRIMARY SERVICES

*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.

*The Development Services Division* supports residents, businesses, builders, and developers in their effort to deliver new development in the community. The division strives to deliver courteous service that provides clear direction, consistent performance, and reliable results. This division also oversees the Adams County Comprehensive Plan.

*The Neighborhood Services Division* provides direct services designed to enhance the quality of life experienced by our citizens, including Code Compliance, Animal Management, and Graffiti Remediation.

*The One-Stop Customer Service Center* assists residents, developers, and builders with their needs related to permitting, fee payments, and development review.

*The Community Development Division* provides funding and support to a broad range of services that assist the County's low-to-moderate income and prioritized populations. The division administers grant funding from the US Department of Housing and Urban Development (HUD). Funding is used to build new public infrastructure, construct and preserve affordable housing, remediate environmental contamination, repair owner-occupied homes, and bolster other support services for prioritized populations. The division also creates and oversees the affordable housing strategies for the County.

*The Environmental Programs Division* aids in the administration and enforcement of the county regulations pertaining to environmental issues and to educate the community of such ordinances and procedures. Other goals include waste diversion and recycling, brownfields redevelopment, energy sustainability, and public and environmental health.

**FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY**

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Development Services	20.00	22.00	20.00
Community & Economic Development	3.00	3.00	3.00
Community Development	7.00	7.00	7.00
Economic Development Center	1.50	1.50	1.00
Emergency Management	3.00	-	-
Long-Range Strategic Planning	2.00	3.00	2.00
Neighborhood Services Admin.	11.00	12.00	12.00
One-Stop Customer Center	8.00	8.00	8.00
Regional Transportation	1.00	1.00	1.00
Environmental Programs	-	-	4.00
<b>TOTAL FTEs</b>	<b>56.50</b>	<b>57.50</b>	<b>58.00</b>

**CURRENT YEAR OBJECTIVES**

- ✓ Remediation of historic landfill and former sheriff's shooting range property.
- ✓ Continue to expand environmental programs and create environmental compliance program.
- ✓ Explore and implement a local Housing Trust Fund or other regulatory means to create more affordable housing in the County.

**BUDGET SUMMARY**

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	2,798,705	3,340,787	2,592,200	2,792,200
Intergovernmental	12,466,686	1,714,321	6,121,327	5,050,658
Charges for Services	1,155,354	809,852	847,161	837,160
Fines & Forfeitures	9,392	4,925	-	-
Investment Income	44,377	46,123	30,500	14,285
Miscellaneous	1,015,943	362,492	1,474,030	1,750,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 17,490,457</b>	<b>\$ 6,278,501</b>	<b>\$ 11,065,218</b>	<b>\$ 10,444,303</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 5,007,345	\$ 5,261,727	\$ 6,591,526	\$ 7,090,350
Waste Management Fund	529,347	464,167	376,255	376,255
DIA Noise Mitigation and Coordinating Fund	9,347,420	669,422	45,000	45,000
Community Development Block Grant Fund	4,514,115	2,273,844	7,631,828	7,205,413
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,398,227</b>	<b>\$ 8,669,160</b>	<b>\$ 14,644,609</b>	<b>\$ 14,717,018</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Community & Economic Dev	\$ 394,069	\$ 423,421	\$ 445,408	\$ 454,820
Community Development	4,514,115	2,273,844	7,631,828	7,205,413
DIA Noise Mitigation	9,347,420	669,422	45,000	45,000
CED Services	1,715,868	2,049,140	2,339,295	2,373,696
Economic Development Center	875,580	878,027	1,033,188	923,304
Economic Incentives	92,850	57,370	601,590	748,548
Environmental Programs	-	-	-	369,699
Long-Range Strategic Planning	563,710	291,145	378,711	288,478
Neighborhood Services Admin.	1,042,393	978,094	1,088,408	1,153,344
One-Stop Customer Center	322,874	462,474	574,030	659,981
Regional Transportation	-	122,055	130,896	118,480
Waste Management	529,347	464,167	376,255	376,255
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,398,227</b>	<b>\$ 8,669,160</b>	<b>\$ 14,644,609</b>	<b>\$ 14,717,018</b>

**BUDGET SUMMARY** *continued*

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 3,956,722	\$ 4,128,523	\$ 4,806,782	\$ 5,188,144
Operations & Maintenance	135,990	132,499	141,655	219,368
Charges for Services	1,130,915	1,051,343	1,235,804	1,035,300
Debt	1,475,156	665,993	1,706,573	-
Governmental Services	9,571,944	1,999,930	6,753,795	8,274,206
Capital	-	21,450	-	-
Other Finance Uses	3,127,500	669,422	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,398,227</b>	<b>\$ 8,669,160</b>	<b>\$ 14,644,609</b>	<b>\$ 14,717,018</b>

## 2019 BUDGET HIGHLIGHTS

- ✓ \$79,193 for Accela Licensing Module
- ✓ \$70,124 for 1.0 FTE Environmental Compliance Specialist

## 2018 ACCOMPLISHMENTS

ADOPTED | NEW OIL & GAS TRAFFIC IMPACT FEE

DEVELOPMENT ACTIVITY | RECORD VOLUMES OF DEVELOPMENT ACTIVITY AS MEASURED BY BUILDINGS PERMITS, INSPECTIONS, AND LAND USE CASES

SUCCESSFUL IMPLEMENTATION | OF HOME AND CDBG RESULTING IN NEW SIDEWALKS AND RAMPS IN BERKELEY NEIGHBORHOOD AND NORTHGLENN, THREE NEW AFFORDABLE HOUSING DEVELOPMENTS IN BRIGHTON AND WESTMINSTER, AND ASSISTANCE FOR 38 HOMEOWNERS THROUGH MINOR HOME REPAIR PROGRAM IN BRIGHTON, FEDERAL HEIGHTS AND UNINCORPORATED ADAMS COUNTY

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>COMMUNITY DEVELOPMENT</b>				
Amount of annual grant funding invested in the community	\$2,400,000	\$1,412,963	\$1,810,303	\$2,550,000
Investment ratio for funds (year-to-year timeliness)	1.00	0.77	0.90	1.00
<b>ONE-STOP CUSTOMER CENTER</b>				
Customer satisfaction rating	91%	92%	91%	90%
<b>DEVELOPMENT SERVICES</b>				
Total building permits by quarter	1,034	1,483	1,579	1,500
Total building inspections by quarter	3,433	3,607	3,193	3,000
Average review time per building permit application (days)	10.5	6.2	9.3	7.0
Total building inspections per inspector	3,180	2,404	2,129	2,200
Revenue of division	\$3,300,000	\$3,155,960	\$3,674,688	\$2,600,000
Percentage of building permits reviewed within 10 days	88%	87%	59%	90%
Percentage of land use cases sent to referral within 14 days	100%	75%	65%	90%
Percentage of temporary use cases that were reviewed/completed within 30 days	100%	43%	79%	90%
Percentage of land use cases that are reviewed and full comments provided within 35 days from submittal	85%	75%	61%	90%
Conceptual review applications - % of cases where comments provided to applicant within 14 days of submittal	85%	32%	8%	90%
<b>ECONOMIC DEVELOPMENT</b>				
Number of business retention visits by ACED (100 is goal)	95	102	106	125
Capital investment by primary employers (ACED) in millions	\$168.7M	\$321M	\$252.7M	\$300M
Incentive (business personal property tax rebates) per year	\$292,055	\$484,707	\$601,590	\$748,548

**PERFORMANCE MEASURES** *continued*

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>ECONOMIC DEVELOPMENT</b> <i>continued</i>				
Number of primary jobs created	1,982	3,226	1,872	2,500
SBDC hours of business counseling	2,201	3,216	3,254	3,400
<b>NEIGHBORHOOD SERVICES</b>				
Number of violations escalated to County Attorney	315	168	335	350
Number of blight cases that are abated	60	56	39	45
Total blight cases	850	340	552	550
Total zoning cases	1,411	637	1,190	1,300
Number of resolved graffiti cases	400	80	362	300
<b>ENVIRONMENTAL PROGRAMS</b>				
Solid Waste Collected/Recycled (pounds)	N/A	646,198	800,000	1,000,000
Oil & Gas wells inspected	N/A	261	300	400
Environmental Inspections Performed	N/A	10	10	100



2019 Adopted Budget

## FACILITIES & FLEET MANAGEMENT

### PURPOSE STATEMENT

*Transparency and accountability supported by certified, well trained, experienced, and dedicated staff ensures safe and reliable facilities and vehicles for Adams County employees.*

### PRIMARY SERVICES

#### *Facility Operations Management Division*

- Maintenance Services
- Facility Operations Management
- Energy Management
- Facility Security Services
- Custodial Services Section

#### *Facility Planning, Design & Construction Division*

- Planning Services
- Sustainability
- Land Management
- Design & Construction Management

#### *Fleet Management Division*

- Fleet Services
- Business Management

## FACILITIES & FLEET MANAGEMENT

FACILITY OPERATIONS  
MANAGEMENT

PLANNING, DESIGN &  
CONSTRUCTION

FLEET  
MANAGEMENT

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Facilities	61.00	68.00	73.00
Fleet Management	16.00	16.00	16.00
<b>TOTAL FTEs</b>	<b>77.00</b>	<b>84.00</b>	<b>89.00</b>

## CURRENT YEAR OBJECTIVES

*Facility Operations Management*

- ✓ Advancement and completion of 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.



## BUDGET SUMMARY

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ 18,730,138	\$ 21,009,681	\$ 19,476,315	\$ 20,644,894
Licenses & Permits	-	-	-	-
Intergovernmental	-	109,827	-	-
Charges for Services	-	850	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	498,987	361,872	30,000	96,134
Miscellaneous	6,805,956	6,578,262	7,696,844	13,738,612
Gain/(Loss) on Sale of Assets	547,636	382,186	410,000	410,000
Other Finance Sources	-	869,959	1,670,000	1,307,000
<b>TOTAL REVENUE</b>	<b>\$ 26,582,716</b>	<b>\$ 29,312,637</b>	<b>\$ 29,283,159</b>	<b>\$ 36,196,640</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 11,847,758	\$ 12,712,612	\$ 17,635,370	\$ 26,348,644
Capital Facilities Fund	62,376,029	56,789,926	16,362,400	33,481,800
Fleet Management Fund	6,663,415	7,671,577	13,205,593	10,415,613
<b>TOTAL EXPENDITURES</b>	<b>\$ 80,887,203</b>	<b>\$ 77,174,115</b>	<b>\$ 47,203,363</b>	<b>\$ 70,246,057</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Facilities	\$ 74,223,787	\$ 69,502,538	\$ 33,997,770	\$ 59,830,444
Fleet Management	6,663,415	7,671,577	13,205,593	10,415,613
<b>TOTAL EXPENDITURES</b>	<b>\$ 80,887,203</b>	<b>\$ 77,174,115</b>	<b>\$ 47,203,363</b>	<b>\$ 70,246,057</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 5,381,628	\$ 5,776,802	\$ 6,699,264	\$ 7,681,985
Operations & Maintenance	2,989,933	3,091,685	4,314,918	3,966,844
Charges for Services	10,456,541	11,929,382	10,106,081	11,892,562
Debt	15,014,567	14,094,795	15,162,400	15,191,800
Governmental Services	-	-	-	-
Capital	47,044,534	41,013,311	10,870,000	31,432,000
Other Finance Uses	-	1,268,141	50,700	80,866
<b>TOTAL EXPENDITURES</b>	<b>\$ 80,887,203</b>	<b>\$ 77,174,115</b>	<b>\$ 47,203,363</b>	<b>\$ 70,246,057</b>

## 2019 BUDGET HIGHLIGHTS

- ✓ *\$11,000,000* for continued construction of the Riverdale Animal Shelter.
- ✓ *\$5,500,000* for Planning and Design of new Fleet and Public Works Facility.
- ✓ *\$5,000,000* for Regional Park Infrastructure.
- ✓ *\$5,439,000* for new and replacement fleet vehicles.
- ✓ *\$1,090,000* for Phase I roof replacement at the Justice Center.

## 2018 ACCOMPLISHMENTS

**\$1.76** | AVERAGE ANNUAL ENERGY COST PER SQUARE FOOT OF COUNTY FACILITIES

**29,754** | WORK ORDERS COMPLETED

**15.79 MPG** | AVERAGE FUEL EFFICIENCY OF LIGHT DUTY COUNTY VEHICLES

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>MAINTENANCE SERVICES</b>				
Inmate hours worked	7,342	7,378	7,427	7,500
Average annual energy cost per square foot of County facilities	\$1.66	\$1.70	\$1.76	\$1.75
Number of work orders issued	26,481	24,337	29,858	29,500
Number of work orders completed	26,194	23,862	29,754	29,500
Work order completion rate (goal of 95% or greater)	98.91	92.05	99.6	100
Number of preventative maintenance work orders issued	48,71	4,555	5,672	5,700
Number of preventative maintenance work orders completed	47,64	4,465	5642	5700
Total kWh of County facilities	15,636,890	15,757,307	18,377,360	18,000,000
Total gallons of water used in County facilities	56,894,750	56,368,110	69,375,360	69,000,000
Total therms of gas used in County facilities	404,710	520,283	672,225	672,000
<b>FLEET SERVICES</b>				
Percentage of County vehicles requiring unscheduled repairs	15.39%	33%	43%	40%
Fuel efficiency of light duty County vehicles (MPG)	14.5	15.74	15.79	16.00
Number of fuel gallons used	544,491	475,016	509,912	500,000

ADAMS COUNTY  
COLORADO

2019 Adopted Budget

# 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

PURCHASING /  
CONTRACT  
ADMINISTRATION

PAYROLL

HUMAN SERVICES  
BUSINESS OFFICE

GRANTS  
ANALYSIS

GENERAL  
ACCOUNTING

## 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, reporting and fiscal compliance with grants received by the County for Head Start and the Workforce and Business Center (WBC). This Division reports to central Finance, and operating budgets are included in the Human Services budget section. They help to make sure 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 and stormwater fees.

*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 and cost effective.

**FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY**

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Finance	6.00	7.00	7.00
General Accounting	11.00	12.00	20.00
Purchasing	9.00	9.00	11.00
Budget Office	4.00	5.00	-
<b>TOTAL FTEs</b>	<b>30.00</b>	<b>33.00</b>	<b>38.00</b>

**CURRENT YEAR OBJECTIVES**

---

- ✓ Work on RSS Lean process evaluation and proposed JDE enhancements to update work process.
- ✓ Train, develop and support the talent of the Finance Department staff in our pursuit to implement best practices and developing a robust Succession Plan.

## BUDGET SUMMARY

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	103,658	115,308	117,000	128,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 103,658</b>	<b>\$ 115,308</b>	<b>\$ 117,000</b>	<b>\$ 128,000</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 2,418,852	\$ 2,483,683	\$ 2,949,692	\$ 3,823,330
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,418,852</b>	<b>\$ 2,483,683</b>	<b>\$ 2,949,692</b>	<b>\$ 3,823,330</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Finance General Accounting	\$ 773,686	\$ 876,063	\$ 1,011,265	\$ 1,472,296
Finance	958,073	842,313	1,061,234	1,146,947
Finance Purchasing	687,092	765,307	877,193	1,204,087
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,418,852</b>	<b>\$ 2,483,683</b>	<b>\$ 2,949,692</b>	<b>\$ 3,823,330</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 2,102,164	\$ 2,285,967	\$ 2,736,635	\$ 3,551,894
Operations & Maintenance	47,940	35,029	81,050	91,030
Charges for Services	268,749	162,687	132,007	180,406
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,418,852</b>	<b>\$ 2,483,683</b>	<b>\$ 2,949,692</b>	<b>\$ 3,823,330</b>

## 2019 BUDGET HIGHLIGHTS

- ✓ \$40,000 JDE Module Enhancements
- ✓ \$54,369 for 1.0 PJF, Purchasing Contract Specialist

## 2018 ACCOMPLISHMENTS

CAFR | COMPLETED BY JUNE 30<sup>TH</sup> &  
RECEIVED GFOA CERTIFICATE OF  
ACHIEVEMENT IN FINANCIAL REPORTING

EXPENSE MANAGEMENT | IMPLEMENTED  
MODULE IN JDE TO STREAMLINE  
PROCESSING OF P-CARD RECIEPTS TO  
PAYMENTS

9.6% | INCREASE IN P-CARD REBATE

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>GENERAL ACCOUNTING</b>				
Bond rating on Series 2015 COPs (S&P)	AA	See 2016	See 2016	See 2016
Bond Rating on Series 2015 COPs (Moody's)	Aa2	See 2016	See 2016	See 2016
Bond rating for Adams County	Aa1	See 2016	See 2016	See 2016
Total purchasing card spend	\$8.3M	\$8.8M	\$8.9M	\$9.0M
Total purchase order spend	\$50.7M	\$62.7M	\$57.0M	\$60.0M
Total voucher spend	\$13.9M	\$15.2M	\$20.0M	\$17.0M
Percentage of purchasing card spend to total accounts payable spend	11.4%	10.2%	10.4%	10.5%
Percentage of purchase order spend to total accounts payable spend	69.5%	72.3%	66.4%	69.8%
Percentage of voucher spend to total accounts payable spend	19.1%	17.6%	23.3%	19.8%
Number of accounts payable checks	22,038	20,968	19,697	19,000
Total accounts payable spend	\$111.7M	\$119.0M	\$124.1M	\$120.0M
Number of ACH transactions	484	504	579	600
Total ACH spend	\$103.7M	\$122.8M	\$68.9M	\$90.0M
Capital investment in infrastructure - total (broken out by Transportation, Parks, Stormwater, IT and Facilities)	\$17.7M	\$11.0M	\$13.0M	\$22.0M
<b>PAYROLL</b>				
Number of payroll direct deposit	23,830	24,491	23,628	24,000
Number of regular paper payroll checks	1,647	1,352	1,236	1,300
Number of payroll paychecks	728	607	871	1,000
<b>PURCHASING</b>				
Number of formal solicitations posted (RMEPs)	114	120	122	125
Number of Public Hearing Agenda Items	132	169	196	150
Number of Public Hearing Agenda Items that were accurate	132	168	196	150
P-Card Rebate	\$103,658	\$116,522	\$127,684	\$135,000



2019 Adopted Budget

## 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

COMMUNITY  
SUPPORT  
SERVICES

VETERANS  
SERVICES

WORKFORCE &  
BUSINESS  
CENTER

COMMUNITY  
CORRECTIONS

CHILDREN &  
FAMILY  
SERVICES

CHILD SUPPORT  
SERVICES

INVESTIGATION/  
RECOVERY

HEAD START

COMMUNITY  
SERVICES BLOCK  
GRANT

### 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 Veteran's 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.

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Child Support Services	-	-	59.00
Community Corrections Planning	3.00	3.50	3.50
Community Services Fund	4.00	2.00	2.00
Head Start Fund	71.00	73.25	73.25
Child Welfare	251.00	261.00	273.00
Investigation & Recovery	9.00	9.00	9.00
Information Technology	10.00	10.00	10.00
Poverty Reduction	-	1.00	-
Self Sufficiency	304.00	316.00	256.00
Human Services	5.00	6.00	7.00
Human Services Administration	18.00	18.00	18.00
Veterans Service Office	2.00	2.00	2.00
Workforce & Business Center	64.50	53.00	53.00
<b>TOTAL FTEs</b>	<b>741.50</b>	<b>754.75</b>	<b>765.75</b>

## CURRENT YEAR OBJECTIVES

- ✓ Rollout new workflow management software system, increasing department interoperability and efficiency.
- ✓ Meet or exceed established state and federal KPI's for performance at 75% or greater for the entire year.



## BUDGET SUMMARY

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ 12,270,592	\$ 12,579,813	\$ 14,880,026	\$ 15,278,156
Licenses & Permits	-	-	-	-
Intergovernmental	96,671,634	103,822,615	112,368,146	118,002,826
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	109,280	122,098	(75,000)	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	50,000	50,000
<b>TOTAL REVENUE</b>	<b>\$ 109,051,505</b>	<b>\$ 116,524,526</b>	<b>\$ 127,223,172</b>	<b>\$ 133,330,982</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 4,657,683	\$ 5,404,733	\$ 6,430,149	\$ 7,681,461
Social Services Fund	93,599,593	101,212,159	109,017,042	115,047,622
Head Start Fund	4,477,987	4,809,388	4,296,426	4,598,122
Community Services Block Grant Fund	393,554	451,461	343,316	501,467
Workforce & Business Center Fund	5,462,937	5,565,408	7,094,537	6,578,738
<b>TOTAL EXPENDITURES</b>	<b>\$ 108,591,753</b>	<b>\$ 117,443,149</b>	<b>\$ 127,181,470</b>	<b>\$ 134,407,410</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Community Corrections Planning	\$ 4,554,543	\$ 5,306,164	\$ 6,291,564	\$ 7,540,489
Community Services Fund	393,554	451,461	343,316	501,467
Child Support Services	4,199,835	4,392,558	4,658,248	4,773,336
Human Services Administration	1,308,583	1,421,294	1,109,106	1,180,448
HS Child Welfare	37,089,768	41,827,476	42,658,820	46,980,975
HS Investigation and Recovery	761,439	721,403	786,342	761,541
HS Self Sufficiency	47,379,112	49,651,480	55,938,587	55,913,342
Head Start Fund	4,477,987	4,809,388	4,296,426	4,598,122
Human Services	1,561,250	1,836,495	2,221,826	3,772,336
HS ITi	1,299,606	1,361,454	1,644,113	1,665,644
Veterans Service Office	103,140	98,569	138,585	140,972
Workforce and Business Center	5,462,937	5,565,408	7,094,537	6,578,738
<b>TOTAL EXPENDITURES</b>	<b>\$ 108,591,753</b>	<b>\$ 117,443,149</b>	<b>\$ 127,181,470</b>	<b>\$ 134,407,410</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 47,458,852	\$ 49,369,847	\$ 55,220,164	\$ 57,271,643
Operations & Maintenance	2,028,268	2,296,958	2,465,506	2,546,213
Charges for Services	58,864,344	65,541,409	67,420,961	72,079,711
Debt	-	-	-	-
Governmental Services	240,290	234,935	2,074,838	2,509,844
Capital	(0)	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 108,591,753</b>	<b>\$ 117,443,149</b>	<b>\$ 127,181,470</b>	<b>\$ 134,407,410</b>

## 2019 BUDGET HIGHLIGHTS

- ✓ **\$3,392,343** for additional expenditures in various Self Sufficiency cost centers offset by additional grant revenue.
- ✓ **\$95,067** for additional expenditures in the Community Services Block Grant Fund offset by additional grant revenue.
- ✓ **\$1,501,706** for additional residential services in community corrections offset by additional grant revenue.

## 2018 ACCOMPLISHMENTS

**64%** | MET OR EXCEEDED ESTABLISHED STATE AND FEDERAL KPI GOAL FOR ENTIRE YEAR

**HOMES FOR HOPE** | OPENED IN COLLABORATION WITH ADAMS COUNTY FACILITIES, BOARD OF COMMISSIONERS AND COUNTY MANAGER TO SERVE THE CHILDREN AND FAMILIES OF ADAMS COUNTY

**17** | COMMUNITY PARTNERS COLLOCATED IN THE HUMAN SERVICES CENTER TO ADD VALUE AND SERVICES

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>CHILD SUPPORT SERVICES</b>				
Percentage of children with paternity established	96.6%	96.50%	94.80%	90.00%
Percentage of Iv-D cases with an arrears payment in the month	43.1%	44.20%	41.93%	44.80%
Percentage of Iv-D cases with support orders	90.7%	91.40%	90.32%	80.00%
Percentage of current support paid on Iv-D cases	66%	65.20%	65.36%	66.00%
Percentage of Iv-D arrears cases with a payment on arrears (YTD)	68.8%	68.80%	70.50%	71.40%
<b>CHILDREN &amp; FAMILY SERVICES</b>				
Absence of A/N recurrence	95.3%	94.80%	96.93%	94.30%
Absence of new A/N during case involvement - closed cases	99.7%	93.80%	100.46%	90.00%
Case re-involvement	91.1%	92.80%	93.25%	90.00%
Timely assessment closure	99.0%	91.40%	86.84%	95.00%
Timeliness of initial response	92.5%	93.70%	91.68%	95.00%
Timeliness of reunification	100.0%	88.00%	89.93%	75.20%
Median level of service for reunifications	4.4	4.2	4.0	5.0
Absence of re-entry into out-of-home	93.9%	85.30%	87.33%	90.10%
Discharges to permanent placement for legally freed children	100.0%	94.30%	94.80%	98.00%
Decrease congregate care placement	7.0%	7.50%	5.20%	6.10%

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>COMMUNITY SUPPORT SERVICES</b>				
Colorado works application timeliness	100.00%	98.90%	98.41%	95.00%
Colorado Works redetermination timeliness	86.20%	95.00%	97.11%	95.00%
Colorado Works accuracy rate	NA	NA	89.37%	75.00%
Food assistance regular application timeliness	96.20%	98.30%	90.51%	95.00%
Food assistance expedited application timeliness	88.80%	97.10%	87.56%	95.00%
Food assistance redetermination timeliness	94.60%	96.30%	90.10%	95.00%
Food assistance application processing accuracy rate	NA	NA	90.77%	80.00%
Medical assistance application timeliness	96.10%	96.10%	95.95%	95.00%
Percentage Medical assistance redetermination timeliness	97.60%	98.80%	98.93%	95.00%
Medical assistance accuracy rate	NA	NA	96.55%	75.00%
Adult financial application timeliness	91.40%	98.60%	98.31%	95.00%
Adult financial redetermination timeliness	83.70%	90.30%	9734.00%	95.00%
Adult program accuracy rate	NA	NA	92.42%	75.00%
Adult protection timeliness of initial assessments	NA	100.00%	98.77%	90.00%
Adult Protection Timeliness of Investigations	98.40%	98.00%	96.25%	90.00%
Timeliness of Monthly Contacts	96.00%	94.70%	97.56%	95.00%
<b>HEAD START</b>				
Three and four year old children will show progress in all developmental areas including physical, emotional, cognitive, language and mathematics	NA	95.00%	95.00%	90.00%
Follow up on absences and offer support to families to reach 85% attendance in program	85.67%	88.00%	89.00%	85.00%
Maintain full enrollment every month	99.00%	100.00%	100.00%	100.00%
Receive/complete sensory treatments by the end of the program year (enrolled children)	NA	94.00%	94.00%	80.00%
Receive/complete dental treatment by the end of the program year (enrolled children)	NA	91.00%	91.00%	62.00%
<b>INVESTIGATION &amp; RECOVERY</b>				
Annual collection of recovery payments	\$185,196	\$363,566	\$202,910	\$208,333
Complete investigation within sixty days	100%	100%	100%	100%
Verified appropriate investigation documentation through random sampling	100%	100%	100%	100%

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>WORKFORCE &amp; BUSINESS CENTER</b>				
Adult Program Employment Rate Q2	92.86%	90.21%	83.33%	82.70%
Adult Program Employment Rate Q4	87.60%	89.94%	78.26%	72.60%
Adult Median Earnings	\$12,284	\$11,346	\$10,476	\$7,200
Adult Credential Rate	71.51%	87.50%	86.67%	60.00%
Adult Measurable Skills Gain	65.84%	61.47%	67.20%	0.00%
Dislocated Worker Program Employment Rate Q2	84.11%	73.97%	79.31%	80.30%
Dislocated Worker Program Employment Rate Q4	84.78%	78.03%	77.78%	73.20%
Dislocated Worker Median Earnings	\$9,516	\$10,213	\$10,532	\$8,652
Dislocated Worker Credential Rate	90.91%	78.57%	81.48%	50.00%
Dislocated Worker Measurable Skills Gain	45.07%	58.62%	80.00%	0.00%
Youth Program Employment Rate Q2	73.45%	76.64%	68.13%	73.00%
Youth Program Employment Rate Q4	69.51%	71.43%	75.00%	62.90%
Youth Median Earnings	\$3,450	\$3,718	\$4,605	\$0
Youth Credential Rate	64.52%	70.00%	56.25%	63.00%
Youth Measurable Skills Gain	50.98%	42.86%	31.01%	0.00%
Wagner Peyser Employment Rate Q2	66.59%	67.97%	65.69%	61.10%
Wagner Peyser Employment Rate Q4	66.75%	68.80%	68.80%	57.50%
Wagner Peyser Median Earnings	\$6,408	\$6,865	\$7,028	\$5,192
Employer Retention	60.74%	62.58%	60.89%	N/A
Employer Penetration	6.44%	N/A	N/A	N/A
Employer Repeat Business	30.92%	27.87%	19.96%	N/A
Adams State Sampled Work Participation Rate (2016 was originally based on the All Families Report, 2016 presented is based on state sampled rate)	37.60%	46.90%	49.40%	50.00%
SSI Placement Success Rate (calculation method changed starting July 2018, likely resulting in lower values)	57.70%	66.70%	32.10%	15.00%
Cumulative Entered Employment Rate (Goal changes monthly, 35.04% rate is for June, the highest goal of the year. Actuals for 2016 - 2018 are for June of those years)	36.41%	33.40%	36.13%	35.04%
Percentage of increase in CHOICES client earned income from program entry to 12 months after the program	49.20%	62.50%	65.60%	50.00%
Percentage of JSP clients who at program exit: maintained employment, earned an income increase, or improved employment while in the program (2017 was the last year for this metric)	80.10%	66.50%	-	75.00%
Percentage of JSP clients who at program exit have achieved a passing score of 20 out of 25 on the sustainability scale.			47.90%	50.00%



2019 Adopted Budget

## INFORMATION TECHNOLOGY & *innovation*

### PURPOSE STATEMENT

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

### INFORMATION TECHNOLOGY & *innovation*

APPLICATION  
SERVICES

GIS  
SERVICES

TELCOM /  
LAN / WAN

TECHNICAL  
SERVICES

BUSINESS  
SOLUTIONS GROUP

PROJECT  
MANAGEMENT

SHERIFF'S  
MIS UNIT

### PRIMARY SERVICES

*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

*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 Network and Telecommunications division* of Information Technology and Innovation is responsible for building, supporting, and maintaining the county network and telecommunications infrastructure at a high level of functionality and reliability in an effort to simplify the technological interface for county employees so they may serve the citizens of 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.

**FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY**

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Administration	4.00	3.00	5.00
Application Services	12.00	13.00	12.00
Business Solutions Group	4.00	4.00	4.00
GIS Services	3.00	3.00	3.00
Public Safety	-	-	9.00
Technical Services	7.00	11.00	12.00
Telecommunications	4.00	4.00	4.00
<b>TOTAL FTEs</b>	<b>34.00</b>	<b>38.00</b>	<b>49.00</b>

**CURRENT YEAR OBJECTIVES**

- ✓ JDEdwards hardware replacement/upgrade
- ✓ eDocs client upgrade
- ✓ VOIP install at WSC (Western Services Center) and several remote Motor Vehicle offices.

**BUDGET SUMMARY**

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,975	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	76,419	87,076	60,924	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 78,394</b>	<b>\$ 87,076</b>	<b>\$ 60,924</b>	<b>\$ -</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 8,749,559	\$ 9,618,792	\$ 10,475,576	\$ 12,850,517
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,749,559</b>	<b>\$ 9,618,792</b>	<b>\$ 10,475,576</b>	<b>\$ 12,850,517</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Business Solutions Group	\$ 378,488	\$ 329,027	\$ 465,752	\$ 457,196
Application Services	2,046,505	1,991,882	2,438,242	2,677,113
GIS Services	436,356	749,209	740,643	729,448
ITi Public Safety	1,678,519	1,827,193	1,842,822	2,315,156
Technical Services	2,204,395	2,561,578	3,135,635	3,826,920
Telecommunications	1,431,152	1,612,908	1,251,579	2,182,392
Administration	574,144	546,995	600,903	662,292
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,749,559</b>	<b>\$ 9,618,792</b>	<b>\$ 10,475,576</b>	<b>\$ 12,850,517</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 3,839,743	\$ 4,136,426	\$ 5,009,872	\$ 5,645,155
Operations & Maintenance	2,151,584	1,653,360	1,670,864	1,584,599
Charges for Services	2,411,550	2,530,999	2,869,206	3,195,177
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	346,683	1,298,006	925,634	2,425,586
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,749,559</b>	<b>\$ 9,618,792</b>	<b>\$ 10,475,576</b>	<b>\$ 12,850,517</b>

## 2019 BUDGET HIGHLIGHTS

- ✓ \$1,387,050 for Capital Infrastructure
- ✓ \$125,000 for Other Infrastructure
- ✓ \$84,809 for 1.0 FTE Business Solutions Analyst
- ✓ \$120,588 for 1.0 FTE Information Security Analyst
- ✓ \$73,417 for 1.0 FTE Technical Helpdesk Associate III

## 2018 ACCOMPLISHMENTS

CREATED PROCESS | WITHIN JDEdwards  
TO CODE P-CARDS, INSTEAD OF  
JPMorgan. NO LONGER PRINTING &  
SCANNING

CREATED WEBSITE | FOR THE ANIMAL  
SHELTER & INSTALLED VOIP FOR THEIR  
OFFICE

UPDATED | ITi STRATEGIC PLAN

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>APPLICATION SERVICES</b>				
Number of people trained in IT classroom	72	122	58	100
<b>TECHNICAL SERVICES</b>				
Total calls and emails to the Help Desk (not including HS)	14,219	15,395	19,067	20,500





2019 Adopted Budget

# 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.*

## 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

REGIONAL PARK

OPEN SPACE  
SALES TAXFAIR & SPECIAL  
EVENTSNATURAL  
RESOURCES

CSU EXTENSION

GOLF COURSE

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Conservation Trust	4.00	5.00	7.00
CSU Extension	4.00	4.00	4.00
Fair & Rodeo	4.00	4.00	4.00
Open Space & Grants Admin.	1.50	1.20	1.20
Regional Park	21.50	21.80	21.80
Soil Conservation	1.00	1.00	1.00
<b>TOTAL FTEs</b>	<b>36.00</b>	<b>37.00</b>	<b>39.00</b>

## CURRENT YEAR OBJECTIVES

- ✓ Complete the Twin Lakes Park Renovations Project.
- ✓ Complete the 88th Avenue Open Space Project.
- ✓ Design a new Multi-Purpose Arena for the Riverdale Regional Park.
- ✓ Coordination with Facilities Department to Construct Park Boulevard, Riverdale Animal Shelter, and Mann Lakes Raw Water Conveyance.
- ✓ Develop a Master Plan for the Willow Bay Open Space.
- ✓ CSU Extension staff will launch a new educational event called the “Sustainable Lifestyle Expo – Better Front Range Living Through Science” at the 1st Bank Center in Broomfield on April 14, 2019.
- ✓ Continue to expand and promote corporate golf tournaments.
- ✓ Continue to expand, promote, and attract junior golfers to the game.

## BUDGET SUMMARY

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ 15,566,769	\$ 17,524,299	\$ 16,230,262	\$ 17,204,078
Licenses & Permits	-	-	-	-
Intergovernmental	1,417,204	7,766,065	711,133	701,133
Charges for Services	3,991,241	4,486,988	4,195,760	4,182,110
Fines & Forfeitures	-	-	-	-
Investment Income	243,301	413,329	163,500	371,080
Miscellaneous	418,760	436,398	300,000	876,471
Gain/(Loss) on Sale of Assets	-	1,525	-	-
Other Finance Sources	3,684,593	3,909,580	3,779,339	5,225,000
<b>TOTAL REVENUE</b>	<b>\$ 25,321,868</b>	<b>\$ 34,538,184</b>	<b>\$ 25,379,994</b>	<b>\$ 28,559,872</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 5,496,034	\$ 5,699,673	\$ 9,932,893	\$ 6,397,763
Golf Course Fund	2,771,632	2,911,511	2,752,209	2,658,409
Conservation Trust Fund	689,893	603,935	500,923	800,293
Open Space Projects Fund	3,313,773	10,536,045	3,444,300	5,090,800
Open Space Sales Tax Fund	14,712,663	19,851,354	18,956,894	21,329,131
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,983,996</b>	<b>\$ 39,602,518</b>	<b>\$ 35,587,219</b>	<b>\$ 36,276,396</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Soil Conservation	\$ 82,922	\$ 83,759	\$ 88,525	\$ 95,004
CSU Extension	430,410	437,504	582,413	586,160
Conservation Trust	689,893	603,935	500,923	800,293
Fair & Rodeo	1,565,056	1,599,670	1,457,241	1,839,871
Golf Course	2,771,632	2,911,511	2,752,209	2,658,409
Open Space & Grants Admin.	14,712,663	19,851,354	18,956,894	21,329,131
Park, Trails and Open Space	3,313,773	10,536,045	3,444,300	5,090,800
Regional Park	3,417,646	3,578,740	7,804,714	3,876,728
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,983,996</b>	<b>\$ 39,602,518</b>	<b>\$ 35,587,219</b>	<b>\$ 36,276,396</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 3,366,271	\$ 3,613,328	\$ 3,820,793	\$ 4,005,914
Operations & Maintenance	1,240,303	1,135,441	1,360,901	1,641,301
Charges for Services	4,348,685	4,660,677	5,117,368	4,359,284
Debt	-	-	-	-
Governmental Services	10,864,653	15,802,655	15,338,818	15,848,397
Capital	3,479,491	10,480,837	6,170,000	5,196,500
Other Finance Uses	3,684,593	3,909,580	3,779,339	5,225,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,983,996</b>	<b>\$ 39,602,518</b>	<b>\$ 35,587,219</b>	<b>\$ 36,276,396</b>

## 2019 BUDGET HIGHLIGHTS

- ✓ \$2,250,000 to replace BNSF grade control.
- ✓ \$1,500,000 for open space projects.
- ✓ \$500,000 for district land acquisitions.
- ✓ \$350,000 for concert in amphitheater.
- ✓ \$250,000 for design of pedestrian bridge at Federal.
- ✓ \$200,000 for Lowell Ponds improvements.
- ✓ \$100,000 for Riverdale Bluffs master plan.
- ✓ \$200,000 for Lowell Ponds improvements.

## 2018 ACCOMPLISHMENTS

96,963 | PEOPLE WHO ATTENDED THE ADAMS COUNTY FAIR, A 22% INCREASE OVER 2017

RIVERDALE REGIONAL MASTER PLAN | ADOPTED IN 2018 AND WHICH WON THE 2018 AMERICAN PLANNING ASSOCIATION COLORADO CHAPTER AWARD OF MERIT FOR GENERAL PLANNING

39,782 | CLIENTS SERVED BY CSU EXTENSION OFFICE

\$198,648 | VALUE OF CSU EXTENTION OFFICE VOLUNTEER HOURS

\$300,000 | RIVERDALE GOLF COURSE REVENUE OVER BUDGET

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>REGIONAL PARK</b>				
Gallons of water used at Regional Park	6,088,47	5,196,266	3,500,660	4,500,000
Total revenue generate through rentals	\$537,889	\$678,076	\$617,964	\$650,000
Number of total events held at the Regional Park and Fairgrounds	2,620	2,700	2,179	2,200
Savings to General Fund by using trustees as laborers	\$8,200	\$34,100	\$55,412.00	\$50,000
Total number of visits to the Regional Park and Fairgrounds	389,006	540,000	540,000	600,000
<b>OPEN SPACE &amp; GRANT ADMINISTRATION</b>				
Percentage of grant project costs provided by applicants/partners	68.8%	61.18%	69.32%	65.00%
Total open space sales tax collected	\$15.6M	\$17.5M	\$19.0M	\$20.1M
Total number of grant applications processed	31	38	38	39
Total awarded in open space grants	\$11.3M	\$12.2M	\$11.0M	\$12.0M
Percentage of projects completed within two years	69.2%	59.45%	42.30%	50%
<b>FAIR &amp; SPECIAL EVENTS</b>				
Percentage of Adams County Fair funded by revenue	59%	78.69%	86.76%	87%
Adams County Fair attendees	70,000	79,701	96,963	97,000
Adams County Fair - cost per resident	\$3.59	\$1.63	\$2.01	\$3.00

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>CSU EXTENSION</b>				
Total number of website hits for Adams County Extension Office	442,455	1,213,501	1,547,987	151,346
Number of events where Adams County Extension services are provided	628	599	625	600
Total number of clients served in Agriculture, Horticulture, Administration and Small Acreage Programs	30,915	44,028	18,939	17,500
Total number of volunteer hours donated by Adams County Master Gardeners and Community Collaborative Rain, Hail and Snow Network Volunteers	5,331	5,994	5,892	5,500
Total number of trees and plants distributed in Adams County with the help of CSU Extension	14,745	14,213	12,800	11,800
Percent increase of Adams County wheat production based on following CSU Extension recommendations via survey instrument	11.00%	10%	10%	10%
Percent of above average or excellent ratings from program evaluations	95.00%	95%	95%	95%
Total number of volunteer hours donated by 4-H and Family and Consumer Science volunteers	2,666	2,246	2,329	2,300
Total number of Life Skill Training hours performed by 4-H and Family and Consumer Science Staff	1,284	1,276	1,208	1,220
Total number of clients served in Family and Consumer Science and 4H Youth	34,639	19,185	20,485	20,500
<b>PARKS, TRAILS AND OPEN SPACE</b>				
Acres of open space maintained	2500	2500	2500	2500
Conservation easements monitored	38	38	39	41
Acres of open space preserved (Total, fee + CE)	8824	8824	8874	8896
Total trail miles maintained	40	55	55	55
Total number of South Platte River Trail users	192,112	201,717	203,000	205,000
Number of information kiosks, restrooms, playground equipment maintained	21	21	21	24
Number of pedestrian bridges maintained	30	30	51	51
Acres of irrigated turf grass maintained	57	57	57	57
Miles of County roads inspected/treated for noxious weeds	1200	1200	1200	1200
Number of citizen contacts regarding technical assistance for noxious weed control	48	55	58	60
<b>GOLF COURSE</b>				
Riverdale Golf Course – Gross revenues	\$2,974,183	\$3,367,585	\$3,098,500	\$3,107,950
Riverdale Golf Course – Expenditures (not incl. Capital)	\$2,595,967	\$2,288,335	\$2,327,435	\$2,383,909
Riverdale Golf Course - rounds of golf per year	67,731	75,399	74,270	74,000

The seal of Adams County, Colorado, is a circular emblem. It features a large, white, four-pointed star in the center. The star is set against a background of a blue sky with white clouds and a green field. The seal is surrounded by a thin white border.

**This page is intentionally left blank**

---

ADAMS COUNTY

---

COLORADO

---



2019 Adopted Budget

## PEOPLE & CULTURE

### PURPOSE STATEMENT

*Cultivating the success of Team Adams*

*"A place where every person shines!"*

### PRIMARY SERVICES

*People Services* develops and interprets personnel policies and procedures, performs wage and salary analyses, and employee benefits administration. People Services also administers programs that ensure county compliance with federal and state equal opportunity action laws.

*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.

*Diversity and Inclusion Division* creates and supports a systemic approach to creating a work environment where people from every culture are respected, included, and valued.

*The Learning & Development Program* is designed to inspire and connect all county team members to learning opportunities that broaden their knowledge, and help grow their professional skill sets. The program is reflective of leadership needs and provides content that is relative to the county's goals, business objectives, and strategic alignment.

## PEOPLE & CULTURE

HUMAN  
RESOURCES

ORGANIZATIONAL  
EFFECTIVENESS

DIVERSITY &  
INCLUSION

LEARNING &  
DEVELOPMENT

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Human Resources	16.00	14.00	24.00
Training & Development	-	3.00	4.00
Benefits & Insurance	4.00	4.00	5.00
<b>TOTAL FTEs</b>	<b>20.00</b>	<b>21.00</b>	<b>33.00</b>

## CURRENT YEAR OBJECTIVES

*People Services*

- ✓ Implement Paid Parental Leave Program.
- ✓ Implement Leave Cash-Out Program.
- ✓ Implement Culture-In-Action Recognition Program.
- ✓ Perform Pay Equity Study.

*Organizational Effectiveness*

- ✓ Develop and rollout workplace profiles - a tool that informs and empowers department leaders through the use of people analytics and predictive interventions.
- ✓ Build the acumen and capacity of Organizational Effectiveness by attaining formal conflict resolution and coaching certifications, which builds upon our internal consultant mentality.
- ✓ Complete a formal recruitment program to include philosophy, strategy, branding, digital media, reach, metrics, ROI, assessments, and agility.
- ✓ In partnership with Communications, re-launch the Workplace platform and increase usage and acceptance as a collaboration tool; further supporting the efforts by measuring its efficacy and impacts.
- ✓ Establish department dashboards for the P&CS Business Partners to provide a single source of truth snapshot of their respective client groups.
- ✓ Train and develop other members of the team to work in the field, either as a facilitator, trainer, coach, or advisor; ultimately, increasing the volume of the area.

*Diversity & Inclusion*

- ✓ Complete two major capital projects within the ADA scope:
  - ✓ Complete detention estimated cost analysis and planning for front entrance.
  - ✓ Complete all identified cabinets for 2019 to be complaint with ADA standards.
- ✓ Develop Cultural Humility internal training team that is fully functional and available to train by 2020, and begin fee-for-service trainings in 2020.
- ✓ Complete quarterly or bi-annual updates with participating elected offices to ensure culture, diversity, and inclusion expertise is available to their supervisors and management staff.
- ✓ Develop a Diversity & Inclusion Continuum tool to guide strategic planning for the county.
- ✓ Establish A-PROUD systemic participation process and institutionalize by identifying and developing formal collaborations.
- ✓ Revamp service menu for Diversity & Inclusion position.
- ✓ Establish process or program dealing with unconscious bias learning/training as it relates to recruitment of staff.

*Learning & Development*

- ✓ Maintain consistent program offering through LEAD.
- ✓ Increase employee participation in learning & development opportunities.
- ✓ Implement learning opportunities targeted towards high performers.
- ✓ Implement a coaching framework for employees and managers.
- ✓ Integrate county norms and values into all learning & development opportunities.



## BUDGET SUMMARY

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	14,180,606	14,827,874	19,866,502	20,442,064
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	(1,359)	2,858	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 14,179,248</b>	<b>\$ 14,830,732</b>	<b>\$ 19,866,502</b>	<b>\$ 20,442,064</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 2,039,078	\$ 2,047,003	\$ 2,920,263	\$ 4,492,214
Insurance Fund	14,221,794	14,123,647	20,187,497	20,322,436
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,260,872</b>	<b>\$ 16,170,650</b>	<b>\$ 23,107,760</b>	<b>\$ 24,814,650</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Benefits and Insurance	\$ 14,221,794	\$ 14,123,647	\$ 20,187,497	\$ 20,322,436
Human Resources	1,859,424	1,921,265	2,521,108	3,618,999
Training & Development	179,655	125,738	399,155	873,215
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,260,872</b>	<b>\$ 16,170,650</b>	<b>\$ 23,107,760</b>	<b>\$ 24,814,650</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 1,696,287	\$ 1,862,679	\$ 2,341,078	\$ 3,677,762
Operations & Maintenance	165,056	262,916	569,681	601,479
Charges for Services	14,399,529	14,045,055	20,197,001	20,535,409
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,260,872</b>	<b>\$ 16,170,650</b>	<b>\$ 23,107,760</b>	<b>\$ 24,814,650</b>

## 2019 BUDGET HIGHLIGHTS

- ✓ \$22,500 to develop a coaching program for managers and above.

## 2018 ACCOMPLISHMENTS

15% | TURNOVER RATE

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>HUMAN RESOURCES</b>				
Percentage of employees in benchmarked positions	72.75%	70.42%	68.54%	70.00%
Turnover rate: overall	15.17%	14.13%	15.03%	15.00%
Turnover rate: voluntary	10.94%	12.64%	13.83%	14.00%
Average time to fill a position in days	40 days	40 days	55 days	45 days



2019 Adopted Budget

## 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.*

### 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 Capital Improvement Program Division* oversees transportation 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 Administration Services Division* oversees and monitors budgeting and financial matters for the Department.

*The Stormwater Management Division* provides residents with storm sewer drainage services that are high quality, environmentally sensitive, and cost effective.

### PUBLIC WORKS

INFRASTRUCTURE  
MANAGEMENT

CAPITAL  
IMPROVEMENT

TRANSPORTATION  
OPERATIONS

ADMINISTRATIVE  
SERVICES

STORMWATER  
MANAGEMENT

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Engineering Services	9.00	9.00	9.00
Financial Management & Adminis	5.00	5.00	4.00
Infrastructure Management	8.00	10.00	10.00
Stormwater - General Fund	2.00	2.00	2.00
Stormwater Utility	4.00	4.00	4.00
Transportation Operations	70.00	70.00	73.00
<b>TOTAL FTEs</b>	<b>98.00</b>	<b>100.00</b>	<b>102.00</b>

## 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/ROW Acquisition
- ✓ Steele Street Improvements – Extension from 86th to 88th Design
- ✓ Welby Road Intersection Improvements Construction
- ✓ Dahlia Street – Hwy 224 to I-76 Design
- ✓ Dahlia Street – Hwy 224 to 70th Ave Design
- ✓ 58th Avenue improvements – Washington to York ROW Acquisition
- ✓ Implementation of ADA Transition Plan Design/Construction
- ✓ Pecos St. – 52nd Ave. to 58th Ave. Design
- ✓ Gravel Road Maintenance Ongoing
- ✓ Develop Local Roads Safety Plan (LRSP) Develop
- ✓ Roadway Traffic Count Program Develop
- ✓ Broadway at 62nd Ave (minor system) Design
- ✓ Broadway at 59th Ave (major system) Design
- ✓ Logan Ct n/o E 56th Ave Design
- ✓ Dahlia Pond Design
- ✓ 2019 Misc. Concrete Program Construction
- ✓ 2019 ADA Transition Implementation Construction
- ✓ 2019 Street Paving Construction

## BUDGET SUMMARY

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ 31,223,696	\$ 35,426,010	\$ 33,727,857	\$ 37,182,948
Licenses & Permits	224,138	338,972	225,000	350,000
Intergovernmental	12,947,733	13,801,391	10,900,711	9,367,016
Charges for Services	4,127,644	3,409,442	4,135,747	4,059,500
Fines & Forfeitures	17,507	17,507	33,500	20,000
Investment Income	8,832	15,360	9,000	13,789
Miscellaneous	129,554	156,855	63,213	50,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 48,679,104</b>	<b>\$ 53,165,537</b>	<b>\$ 49,095,028</b>	<b>\$ 51,043,253</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 6,335,091	\$ 2,213,279	\$ 3,155,771	\$ 3,259,955
Stormwater Utility Fund	585,716	401,065	2,465,003	5,208,833
Road & Bridge Fund	40,890,039	38,494,905	53,609,203	54,353,019
<b>TOTAL EXPENDITURES</b>	<b>\$ 47,810,845</b>	<b>\$ 41,109,250</b>	<b>\$ 59,229,977</b>	<b>\$ 62,821,807</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Stormwater - General Fund	\$ 561,485	\$ 663,656	\$ 1,500,000	\$ 1,508,364
Stormwater Utility	585,716	401,065	2,465,003	5,208,833
Engineering Services	2,136,695	1,532,756	1,655,771	1,751,591
Financial Management & Adminis	13,122,620	14,267,704	14,488,722	14,956,775
Infrastructure Management	21,708,393	12,424,061	25,174,725	25,047,562
Transportation Operations	9,695,936	11,820,007	13,945,756	14,348,682
<b>TOTAL EXPENDITURES</b>	<b>\$ 47,810,845</b>	<b>\$ 41,109,250</b>	<b>\$ 59,229,977</b>	<b>\$ 62,821,807</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 6,312,027	\$ 6,666,977	\$ 8,029,020	\$ 8,716,910
Operations & Maintenance	1,516,567	3,778,524	2,703,600	3,004,185
Charges for Services	14,256,768	12,476,153	19,423,976	20,194,765
Debt	-	-	-	-
Governmental Services	16,806,599	14,423,780	13,987,354	15,905,947
Capital	8,918,884	3,763,816	14,486,027	15,000,000
Other Finance Uses	-	-	600,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 47,810,845</b>	<b>\$ 41,109,250</b>	<b>\$ 59,229,977</b>	<b>\$ 62,821,807</b>

## 2019 BUDGET HIGHLIGHTS

- ✓ \$3,000,000 for Dahlia Street Trunk Main
- ✓ \$2,700,000 for Dahlia Street Highway 224 to 78<sup>th</sup> Avenue
- ✓ \$2,000,000 for York Street 78<sup>th</sup> to 88<sup>th</sup>
- ✓ \$2,000,000 for York Street 58<sup>th</sup> to Highway 224
- ✓ \$1,500,000 for Pecos Street 52<sup>nd</sup> Avenue to 58<sup>th</sup> Avenue

## 2018 ACCOMPLISHMENTS

COMPLETE | BERKELEY SIDEWALK  
CONSTRUCTION

COMPLETE | RURAL DRAINAGE FACILITY  
SURVEY

132 MILES | GRAVEL ROADS RESURFACED

110 MILES | GRAVEL ROAD RECLAMATION

127 MILES | GRAVEL ROAD DUST ABATEMENT

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
<b>INFRASTRUCTURE MANAGEMENT</b>				
Roadway lane miles resurfaced (includes slurry seal, chip seal, overlay, mill and overlay, portion and full reconstruction)	40	70	90	70
Linear feet of concrete installed (curb/gutter/sidewalk)	11,818	30,611	25,000	25,000
<b>STORMWATER MANAGEMENT</b>				
Number of education events regarding stormwater issues	17	17	15	15
Number of stormwater quality permits issued	17	23	27	35
Percentage of projected stormwater fee revenue collected	94%	92%	93%	89%
Number of illicit discharge inspections	76	48	51	45
Number of enforcement actions for construction violations	18	4	21	10
Number of storm drain markers placed	38	30	30	30
<b>TRANSPORTATION OPERATIONS</b>				
Percentage of priority 1 snow routes receiving snow & 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	81%	80%	80%	80%
Number of potholes filled	3,757	3,025	3,000	3,000
Pavement quality rating (excellent, good, fair, poor)	Good	Good	Good	Good
Percent of primary gravel roads treated (cumulative)	6.8%	14.5%	23.5%	23.5%
Pounds of trash/debris removed during neighborhood cleanups	374	277	300	300



2019 Adopted Budget

# 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, the Tri-County Health Department and Emergency Management.*

## 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 2,050 active employees and 1,000 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.

**Emergency Management:** The purpose of the Emergency Management Office is to responsibly serve and provide for the safety of the Adams County community through effective partnerships, plan development, and innovation in training and exercise implementation.

## OTHERS

ADMINISTRATIVE/  
ORGANIZATIONAL  
SUPPORT

DEVELOPMENTALLY  
DISABLED FUND

ADAMS COUNTY  
RETIREMENT PLAN

EMERGENCY  
MANAGEMENT

**FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY**

DEPARTMENTAL DIVISIONS	2017 AUTHORIZED	2018 AUTHORIZED	2019 AUTHORIZED
Retirement Administration	2.00	2.00	2.00
Emergency Management	2.00	3.00	3.00
<b>TOTAL FTEs</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>



## BUDGET SUMMARY

REVENUES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Taxes	\$ 122,206,655	\$ 126,409,349	\$ 147,625,321	\$ 151,135,273
Licenses & Permits	-	-	-	-
Intergovernmental	1,133,447	703,161	450,000	625,000
Charges for Services	299,345	190,363	180,000	-
Fines & Forfeitures	5,325	44,455	4,000	5,000
Investment Income	2,085,018	2,295,468	1,447,875	2,247,585
Miscellaneous	3,394,014	3,909,002	3,472,607	5,538,042
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	3,127,500	1,937,563	175,700	80,866
<b>TOTAL REVENUE</b>	<b>\$ 132,251,304</b>	<b>\$ 135,489,361</b>	<b>\$ 153,355,503</b>	<b>\$ 159,631,766</b>

EXPENDITURES BY FUND	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
General Fund	\$ 11,331,366	\$ 13,981,739	\$ 11,045,988	\$ 13,226,346
Retirement Fund	-	-	2,000,000	2,000,000
Developmentally Disabled Fund	1,108,388	1,256,782	1,555,509	1,537,632
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,439,754</b>	<b>\$ 15,238,520</b>	<b>\$ 14,601,497</b>	<b>\$ 16,763,978</b>

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Administrative/Organizational Support	\$ 7,601,637	\$ 10,120,818	\$ 6,953,430	\$ 8,907,126
Developmentally Disabled Fund	1,108,388	1,256,782	1,555,509	1,537,632
Emergency Management	272,356	239,217	343,999	425,347
Retirement Fund	(0)	(0)	2,000,000	2,000,000
Tri-County Health Department	3,457,373	3,621,703	3,748,559	3,893,873
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,439,754</b>	<b>\$ 15,238,520</b>	<b>\$ 14,601,497</b>	<b>\$ 16,763,978</b>

EXPENDITURES BY CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET
Personnel	\$ 2,271,148	\$ 1,982,504	\$ 1,151,742	\$ 3,583,183
Operations & Maintenance	96,261	51,406	43,530	107,930
Charges for Services	3,357,532	3,922,056	4,776,623	4,571,358
Debt	-	1,068,141	-	-
Governmental Services	5,849,360	6,230,938	7,059,602	6,744,507
Capital	35,701	-	-	-
Other Finance Uses	829,752	1,983,476	1,570,000	1,757,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,439,754</b>	<b>\$ 15,238,520</b>	<b>\$ 14,601,497</b>	<b>\$ 16,763,978</b>

The seal of Adams County, Colorado, is a circular emblem. It features a large, white, four-pointed star in the center. The star's points extend towards the edges of the circle. Behind the star, there are stylized mountains in shades of blue and green. The bottom half of the circle is filled with a green field, possibly representing agricultural land. The entire seal is set against a light blue background.

**This page is intentionally left blank**

---

ADAMS COUNTY

---

COLORADO

---



ADAMS COUNTY  
COLORADO

2019 Adopted Budget

# 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 Manger's written overview of the budget addressed to the Board of County Commissioners. The budget message contains an explanation of principal budget items, significant changes from the previous fiscal year, summaries of major issues impacting the budget, and challenges facing the county.
Budgetary Basis	The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: generally accepted accounting principles (GAAP), cash, or modified accrual.
Budgetary Control	The control or management of a government in accordance with an approved budget to monitor and control expenditures within the limitations of approved appropriations and available revenues.
Business Case	A request for additional operating budget needs beyond an existing base budget.

## C

---

Capital Budget	A plan of proposed capital expenditures for buildings, drainage, parks, streets, trails, etc. and their funding sources. The capital budget is enacted as part of the county's annual budget and is based on the first year of the Capital Improvement Plan (CIP). Remaining project balances are carried over into future years, if needed, until project completion.
Capital Expenditures	Expenditures resulting in the acquisition of or addition to the county's fixed asset inventory.
Capital Improvement Plan (CIP)	An annually updated schedule of capital project expenditures, containing estimated project costs, funding sources, and anticipated timelines, for a five-year period. The first year of the CIP services as the basis for the annual capital budget.
Capital Lease	An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time.
Capital Outlay	Those purchases of \$2,500 or more, which become a new fixed asset of the county.
Capital Project	A major capital construction project, such as those related to buildings, drainage, streets, trails, etc., included in the CIP. Capital projects tend to have significant costs and have useful lives of many years.
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, although the rate has remained at its current 7.96% level since 2004.
General Fund	A fund used to account for all transactions of a governmental unit which are not accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.
General 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 or agency which identifies needs or desires for the following year.

### Resolution

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

### Restricted Fund Balance

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

### Revenue

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

### Revenue Bond

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

## S

### Sales Tax

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

### Special District

An independent unit of local government organized to perform a single or related number of governmental functions. Special districts usually have the power to incur debt and to levy taxes. Special districts include recreation districts, fire protection districts, local improvement districts, water and sanitation districts, etc.

### Special Revenue Fund (SRF)

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

### Specific Ownership Taxes

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

### Statutory Property Tax Revenue Limit

Found in Section 29-1-301 of the Colorado Revised Statutes. Property tax increases are limited to 5.5% from one tax year to the next. An adjustment for a growth factor is allowed for new construction. The exemptions to this restriction are payment of bonds, payment of other contractual obligations approved by voters, and capital expenditures allowed by "Truth in Taxation" legislation. Adams County was exempted from the 5.5% exemption as of January 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

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

## U

### Unassigned Fund Balance

Amounts that are available for any purpose; these amounts are reported only in the general fund.

### Unincorporated Adams County

Those portions of the county that are not part of an incorporated municipality.

## V

### Vacancy Savings

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

## W

### Working Capital

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

The seal of Adams County, Colorado, is a circular emblem. It features a large, white, four-pointed star in the center. The star is set against a background of a blue sky with white clouds and a green field. The seal is surrounded by a thin white border.

**This page is intentionally left blank**

---

ADAMS COUNTY

---

COLORADO

---





2019 Adopted Budget

# RESOLUTIONS

## 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.

## ADOPTION OF THE BUDGET

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 2019 AND ENDING  
ON THE LAST DAY OF DECEMBER 2019

Resolution 2018-794

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 9, 2018, 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 4, 2018, 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 2019 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
Hansen	Excused
O'Dorisio	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 11<sup>th</sup> day of December, A.D. 2018.

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

Stan Martin:



By:

E-Signed by Erica Hannah  
(VERIFY authenticity with Approval)

Deputy

## EXHIBIT "A"

2019 Annual Budget for the Calendar Year Beginning on the First Day of  
January 2019 and Ending on the Last Day of December 2019

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

General Fund	\$216,533,350
Capital Facilities Fund	33,481,800
Golf Course Fund	2,658,409
Fleet Management Fund	10,415,613
Stormwater Utility Fund	5,208,833
Road & Bridge Fund	54,353,019
Social Services Fund	115,047,622
Retirement Fund	2,000,000
Insurance Fund	24,853,077
Developmentally Disabled Fund	1,537,632
Conservation Trust Fund	800,293
Waste Management Fund	376,255
Open Space Projects Fund	5,090,800
Open Space Sales Tax Fund	21,329,131
DIA Noise Mitigation & Coordinating Fund	45,000
Community Development Block Grant Fund	7,205,413
Head Start Fund	4,598,122
Community Services Block Grant Fund	501,467
Workforce & Business Center Fund	6,578,738
Front Range Airport Fund	4,691,530
FlatRock Facility Fund	470,400
<b>TOTAL ADOPTED EXPENDITURES</b>	<b>\$517,776,504</b>

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

**GENERAL FUND**

From Unappropriated Fund Balance	\$ 17,752,285
From Sources other than General Property Tax	51,697,460
From General Property Tax Levy	147,002,739
Transfers In	<u>80,866</u>
<b>TOTAL GENERAL FUND</b>	<b>\$ 216,533,350</b>

**CAPITAL FACILITIES FUND**

From Unappropriated Fund Balance	\$ 6,070,772
From Sources other than General Property Tax	26,341,028
From General Property Tax Levy	-
Transfers In	<u>1,070,000</u>
<b>TOTAL CAPITAL FACILITIES FUND</b>	<b>\$ 33,481,800</b>

**GOLF COURSE FUND**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	2,658,409
From General Property Tax Levy	-
Transfers In	<u>-</u>
<b>TOTAL GOLF COURSE FUND</b>	<b>\$ 2,658,409</b>

**FLEET MANAGEMENT FUND**

From Unappropriated Fund Balance	\$ 1,780,001
From Sources other than General Property Tax	8,398,612
From General Property Tax Levy	-
Transfers In	<u>237,000</u>
<b>TOTAL FLEET MANAGEMENT FUND</b>	<b>\$ 10,415,613</b>

**STORMWATER UTILITY FUND**

From Unappropriated Fund Balance	\$ 2,986,833
From Sources other than General Property Tax	2,222,000
From General Property Tax Levy	-
Transfers In	<u>-</u>
<b>TOTAL STORMWATER UTILITY FUND</b>	<b>\$ 5,208,833</b>

**ROAD & BRIDGE FUND**

From Unappropriated Fund Balance	\$ 5,531,766
From Sources other than General Property Tax	40,380,283
From General Property Tax Levy	8,440,970
Transfers In	<u>-</u>
<b>TOTAL ROAD &amp; BRIDGE FUND</b>	<b>\$ 54,353,019</b>

**SOCIAL SERVICES FUND**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	99,769,466
From General Property Tax Levy	15,278,156
Transfers In	<u>-</u>
<b>TOTAL SOCIAL SERVICES FUND</b>	<b>\$ 115,047,622</b>

**RETIREMENT FUND:**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	-
From General Property Tax Levy	2,000,000
Transfers In	<u>-</u>
<b>TOTAL RETIREMENT FUND</b>	<b>\$ 2,000,000</b>

**INSURANCE FUND:**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	24,853,077
From General Property Tax Levy	-
Transfers In	<u>-</u>
<b>TOTAL INSURANCE FUND</b>	<b>\$ 24,853,077</b>

**DEVELOPMENTALLY DISABLED FUND**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	-
From General Property Tax Levy	1,537,632
Transfers In	<u>-</u>
<b>TOTAL DEVELOPMENTALLY DISABLED FUND</b>	<b>\$ 1,537,632</b>

**CONSERVATION TRUST FUND**

From Unappropriated Fund Balance	\$ 81,786
From Sources other than General Property Tax	718,507
From General Property Tax Levy	-
Transfers In	<u>-</u>
<b>TOTAL CONSERVATION TRUST FUND</b>	<b>\$ 800,293</b>

**WASTE MANAGEMENT FUND**

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

<b>OPEN SPACE PROJECTS FUND</b>		
From Unappropriated Fund Balance	\$	-
From Sources other than General Property Tax		-
From General Property Tax Levy		-
Transfers In		5,090,800
<b>TOTAL OPEN SPACE PROJECTS FUND</b>	<b>\$</b>	<b>5,090,800</b>

<b>OPEN SPACE SALES TAX FUND</b>		
From Unappropriated Fund Balance	\$	3,806,753
From Sources other than General Property Tax		17,522,378
From General Property Tax Levy		-
Transfers In		-
<b>TOTAL OPEN SPACE SALES TAX FUND</b>	<b>\$</b>	<b>21,329,131</b>

<b>DIA NOISE MITIGATION &amp; COORDINATING FUND</b>		
From Unappropriated Fund Balance	\$	30,715
From Sources other than General Property Tax		14,285
From General Property Tax Levy		-
Transfers In		-
<b>TOTAL DIA NOISE MITIGATION &amp; COORDINATING FUND:</b>	<b>\$</b>	<b>45,000</b>

<b>COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b>		
From Unappropriated Fund Balance	\$	404,755
From Sources other than General Property Tax		6,800,658
From General Property Tax Levy		-
Transfers In		-
<b>TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b>	<b>\$</b>	<b>7,205,413</b>

<b>HEAD START FUND</b>		
From Unappropriated Fund Balance	\$	-
From Sources other than General Property Tax		4,548,122
From General Property Tax Levy		-
Transfers In		50,000
<b>TOTAL HEAD START FUND</b>	<b>\$</b>	<b>4,598,122</b>

<b>COMMUNITY SERVICES BLOCK GRANT FUND</b>		
From Unappropriated Fund Balance	\$	1,467
From Sources other than General Property Tax		500,000
From General Property Tax Levy		-
Transfers In		-
<b>TOTAL COMMUNITY SERVICES BLOCK GRANT FUND</b>	<b>\$</b>	<b>501,467</b>

<b>WORKFORCE &amp; BUSINESS CENTER FUND</b>		
From Unappropriated Fund Balance	\$	-
From Sources other than General Property Tax		6,578,738
From General Property Tax Levy		-
Transfers In		-
<b>TOTAL WORKFORCE &amp; BUSINESS CENTER FUND</b>	<b>\$</b>	<b>6,578,738</b>

<b>FRONT RANGE AIRPORT FUND</b>		
From Unappropriated Fund Balance	\$	1,502,242
From Sources other than General Property Tax		2,789,288
From General Property Tax Levy		-
Transfers In		400,000
<b>TOTAL FRONT RANGE AIRPORT FUND</b>	<b>\$</b>	<b>4,691,530</b>

<b>FLATROCK FACILITY FUND</b>		
From Unappropriated Fund Balance	\$	-
From Sources other than General Property Tax		470,400
From General Property Tax Levy		-
Transfers In		-
<b>TOTAL FLATROCK FACILITY FUND</b>	<b>\$</b>	<b>470,400</b>

## APPROPRIATION OF THE BUDGET

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 2019 AND ENDING ON THE LAST DAY OF DECEMBER 2019

Resolution 2018-795

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 11<sup>th</sup> day of December, 2018; 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
Hansen	Excused
O'Dorisio	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 11<sup>th</sup> day of December, A.D. 2018.

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

Stan Martin:



By:

E-Signed by Erica Hannah  
VERIFY authenticity with Approval

Deputy

## EXHIBIT "A"

2019 Annual Budget for the Calendar Year Beginning on the First Day of January 2019 and Ending on the Last Day of December 2019

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

<b>GENERAL FUND:</b>	
Current Operating Expenses	\$ 199,928,033
Capital Outlay	14,848,317
Transfers Out	1,757,000
<b>TOTAL GENERAL FUND</b>	<b>\$ 216,533,350</b>
<b>CAPITAL FACILITIES FUND:</b>	
Current Operating Expenses	\$ 15,231,800
Capital Outlay	18,250,000
Transfers Out	-
<b>TOTAL CAPITAL FACILITIES FUND</b>	<b>\$ 33,481,800</b>
<b>GOLF COURSE FUND:</b>	
Current Operating Expenses	\$ 2,516,409
Capital Outlay	142,000
Transfers Out	-
<b>TOTAL GOLF COURSE FUND</b>	<b>\$ 2,658,409</b>
<b>FLEET MANAGEMENT FUND:</b>	
Current Operating Expenses	\$ 4,831,747
Capital Outlay	5,503,000
Transfers Out	80,866
<b>TOTAL FLEET MANAGEMENT FUND</b>	<b>\$ 10,415,613</b>
<b>STORMWATER UTILITY FUND</b>	
Current Operating Expenses	\$ 708,833
Capital Outlay	4,500,000
Transfers Out	-
<b>TOTAL STORMWATER UTILITY FUND</b>	<b>\$ 5,208,833</b>

<b>ROAD &amp; BRIDGE FUND:</b>	
Current Operating Expenses	\$ 43,853,019
Capital Outlay	10,500,000
Transfers Out	-
<b>TOTAL ROAD &amp; BRIDGE FUND</b>	<b>\$ 54,353,019</b>

<b>SOCIAL SERVICES FUND:</b>	
Current Operating Expenses	\$ 115,047,622
Capital Outlay	-
Transfers Out	-
<b>TOTAL SOCIAL SERVICES FUND</b>	<b>\$ 115,047,622</b>

<b>RETIREMENT FUND:</b>	
Current Operating Expenses	\$ 2,000,000
Capital Outlay	-
Transfers Out	-
<b>TOTAL RETIREMENT FUND</b>	<b>\$ 2,000,000</b>

<b>INSURANCE FUND:</b>	
Current Operating Expenses	\$ 24,853,077
Capital Outlay	-
Transfers Out	-
<b>TOTAL INSURANCE FUND</b>	<b>\$ 24,853,077</b>

<b>DEVELOPMENTALLY DISABLED FUND:</b>	
Current Operating Expenses	\$ 1,537,632
Capital Outlay	-
Transfers Out	-
<b>TOTAL DEVELOPMENTALLY DISABLED FUND</b>	<b>\$ 1,537,632</b>

<b>CONSERVATION TRUST FUND:</b>	
Current Operating Expenses	\$ 612,793
Capital Outlay	187,500
Transfers Out	-
<b>TOTAL CONSERVATION TRUST FUND</b>	<b>\$ 800,293</b>

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

<b>OPEN SPACE PROJECTS FUND</b>	
Current Operating Expenses	\$ 415,800
Capital Outlay	4,675,000
Transfers Out	-
<b>TOTAL OPEN SPACE PROJECTS FUND</b>	<b>\$ 5,090,800</b>

<b>OPEN SPACE SALES TAX FUND:</b>	
Current Operating Expenses	\$ 16,104,131
Capital Outlay	-
Transfers Out	5,225,000
<b>TOTAL OPEN SPACE SALES TAX FUND</b>	<b>\$ 21,329,131</b>

<b>DIA NOISE MITIGATION &amp; COORDINATING FUND</b>	
Current Operating Expenses	\$ 45,000
Capital Outlay	-
Transfers Out	-
<b>TOTAL DIA NOISE MITIGATION &amp; COORDINATING FUND</b>	<b>\$ 45,000</b>

<b>COMMUNITY DEVELOPMENT BLOCK GRANT FUND:</b>	
Current Operating Expenses	\$ 7,205,413
Capital Outlay	-
Transfers Out	-
<b>TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b>	<b>\$ 7,205,413</b>

<b>HEAD START FUND:</b>	
Current Operating Expenses	\$ 4,598,122
Capital Outlay	-
Transfers Out	-
<b>TOTAL HEAD START FUND</b>	<b>\$ 4,598,122</b>

<b>COMMUNITY SERVICES BLOCK GRANT FUND:</b>	
Current Operating Expenses	\$ 501,467
Capital Outlay	-
Transfers Out	-
<b>TOTAL COMMUNITY SERVICES BLOCK GRANT FUND</b>	<b>\$ 501,467</b>

<b>WORKFORCE &amp; BUSINESS CENTER FUND</b>	
Current Operating Expenses	\$ 6,578,738
Capital Outlay	-
Transfers Out	-
<b>TOTAL WORKFORCE &amp; BUSINESS CENTER FUND</b>	<b>\$ 6,578,738</b>

<b>FRONT RANGE AIRPORT FUND</b>	
Current Operating Expenses	\$ 4,241,530
Capital Outlay	450,000
Transfers Out	-
<b>TOTAL FRONT RANGE AIRPORT FUND</b>	<b>\$ 4,691,530</b>

<b>FLATROCK FACILITY FUND</b>	
Current Operating Expenses	\$ 470,400
Capital Outlay	-
Transfers Out	-
<b>TOTAL FLATROCK FACILITY FUND</b>	<b>\$ 470,400</b>

## ADOPTION OF THE FEE SCHEDULE

BOARD OF COUNTY COMMISSIONERS FOR  
ADAMS COUNTY, STATE OF COLORADO

RESOLUTION APPROVING ADAMS COUNTY 2019 FEE SCHEDULE FOR THE  
CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2019 AND ENDING  
ON THE LAST DAY OF DECEMBER 2019

Resolution 2018-796

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 2019 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  
Hansen \_\_\_\_\_ Excused  
O'Dorisio \_\_\_\_\_ 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 11<sup>th</sup> day of December, A.D. 2018.

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

Stan Martin:



By:

E-Signed by Erica Hannah  
(VERIFY authenticity with Approval)

Deputy

## EXHIBIT "A"

## Section 1. Building Permit Fees

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

For fees \$100,001 and over see below



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

## OTHER FEES

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

Re-inspection fees = \$75.00<sup>5</sup>

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

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

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

Plan review fee, residential = see below<sup>3</sup>

Plan review fee, commercial = see below<sup>4</sup>

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

<sup>2</sup> Actual costs include administrative and overhead costs.

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

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

<sup>5</sup> 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 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	

#### Off-Peak Season (November-March)

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

### Meeting Room Facilities (When Dome is not in use)

	Per Section	\$100.00
Full Meeting Room	\$300.00	
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
1-99	\$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
All 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
All 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

Additional hour(s) past 3:30 pm will incur an overtime rate of \$38.50/hour in addition to the Half/Whole Day rate.

Damage Deposit  
\$300  
Refundable after Event review

## 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)	\$15 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 Impound Fee*	\$40 with 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	\$25
Rabies Vaccination Fee	\$15
Rabies Vaccination Deposit	\$15
Release of Single Animal (or litter under eight weeks old) Fee	\$50 - \$85
Out of Jurisdiction Fee	\$25

## 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

<b>Range 1</b>	<b>Defensive Tactics Room</b>
\$200.00 for 4 hours	\$200.00 for 4 hours
\$400.00 for 8 hours	\$400.00 for 8 hours
<b>Range 2</b>	<b>Classroom</b>
\$200.00 for 4 hours	\$100.00 for 4 hours
\$400.00 for 8 hours	\$200.00 for 8 hours
<b>Highway Course</b>	<b>Skills Pad</b>
\$200.00 for 4 hours	\$200.00 for 4 hours
\$400.00 all 8 hours	\$400.00 for 8 hours
<b>Force Option Simulator</b>	<b>Physical Agility Course</b>
\$100.00 for 4 hours	\$100.00 for 4 hours
\$200.00 for 8 hours	\$200.00 for 8 hours
<b>Force on Force Inflatable Wall</b>	
\$200.00 for 4 hours (use of ACSO equipment extra)	
\$400.00 for 8 hours (use of ACSO equipment extra)	

## 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/ Turnover <= 1 HR (831)	1000	\$3,990.67
Restaurant, Sit-Down Chair/ Turnover > 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
Industrial	Enter Building Square Footage	
General Light Industrial	1000	\$1,551.69
Warehouse	1000	\$805.46
Mini-Warehouse	1000	\$414.57
Truck Terminal (130) (per acre)	1	\$10,348.00
Truck Terminal (130) (1000 SF)	1000	\$1,296.00
Wrecker Sales and Service Repair	1000	\$663.87
Small, Auto Paint Contractors	1000	\$337.20

## Section 9. Planning and Development Services Fees

Community and Economic Development Department (Development Services Fee Schedule)			
Make checks payable to Adams County			
Resubmittal Fee: The 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.			
Project Type	Description	Initial Application Fee	Resubmittal Fee (20%)
Conceptual Review Meeting	Residential	\$300	NA
	Non-Residential	\$500	NA
Temporary Use Permit		\$1,000	\$200
Special Use Permit	Residential	\$500	\$100
	Non-Residential	\$700	\$140
Conditional Use Permit	Residential	\$1,000 + 300 per additional request	\$200 + \$60 per additional request
	Non-Residential	\$1,000 + 500 per additional request	\$200 + \$100 per additional request
	Minor Amendments	\$500	\$100

Rezoning		\$1,500	\$300
Comprehensive Plan Amendment		\$1,500	\$300
Development Code Text Amendment		\$1,000	\$200
Subdivision Plat	Exemption Plat	\$650 + \$50 per additional lot (max of \$800)	\$130 + \$10 per additional lot (max of \$160)
	Major Subdivision Plat(Prelim)	\$1,300	\$260
	Major Subdivision (Final )	\$1,500	\$300
	Minor Subdivision (Final Plat)	\$1,500	\$300
	Plat Correction (Residential)	\$500+ \$50 per any additional lot	\$100 + \$10 per additional lot
Subdivision Improvements Agreement (SIA)	Plat Correction (Non-residential)	\$750+ \$100 per any additional lot	\$150 + \$20 per additional lot
	Waiver from Subdivision	\$500	\$100
	Initial Review	\$500	\$100
Development Agreement	Amendments to Approved SIA	\$500	\$100
	Request for Release of Collateral	\$175	\$35

Planned Unit Development	Overall Development Plan	\$2,200	\$440
	Preliminary Development Plan	\$2,200	\$440
	Final Development Plan	\$2,200	\$440
	Minor Amendments	\$1,100	\$220
Planning Building Permit Review	Residential	\$40	\$8
	Non-Residential	\$130	\$26
Appeal of Administrative Decision		\$500	\$100
Areas and Activities of State Interest		\$5,000+mailing cost	\$1,000
Certificate of Designation		\$4,320+ \$0.10 per cubic yard/year to a max of \$8,000	\$864 + \$0.02 per cubic yard/year to a max of \$1600
	Major Amendment	\$2,000	\$400
	Minor Amendment	\$1,000	\$200
Landscape	Inspection	\$60	N/A
	Review of landscaping bond/collateral	\$150	N/A
Variances	Residential	\$500 + \$100 for each additional request	\$100 + \$20 for each additional request
	Non-Residential	\$700 + \$100 for each additional request	\$140 + \$20 for each additional request
Zoning Verification Letter		\$150	N/A
<b>Oil and Gas Development Reviews</b>			
Admin Use by Special Review (AUSR) for Oil & Gas Facilities		\$2,600	\$520
Amendment to AUSR		\$2,000	\$400
Special Use Permit for Oil and Gas Facilities		\$3,900	\$780
Appeal of an Administrative Use by Special Review Permit		\$1,300	\$260
<b>Right-of-Way Reviews</b>			
Culvert Permit	Culvert Permit	\$70	N/A
	Additional Street Access	\$30	N/A
Oversized Load Permit	Oversize Load Permit	\$100	N/A
	Annual Permit	\$500	N/A

Utility Permit	Utility Permit (UT)	\$70	N
	Pot Hole	\$20 per pothole	/
Trenching (per linear feet)	Gravel	\$0.20 (per linear foot)	
	Paved	\$0.40 (per linear foot)	
Roadway Vacation		\$600	\$120
<b>Development Engineering Reviews</b>			
Floodplain Use Permit	Residential	\$200	\$40
	Non-Residential	\$500	\$100
Drainage Report /On-site Grading Plans		\$1,000	\$200
	Drainage Report Only	\$500	\$100
Street Construction Plans		\$100	\$20
Traffic Impact Study or Traffic Impact Analysis		\$600	\$120
Erosion and Sediment Control		\$500	\$100
Subdivision Engineering Review	<5 acres	\$1,000	\$200
	5-25 acres	\$2,500	\$500
	>25 acres	\$7,500	\$1,500
<b>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.</b>			
<b>Miscellaneous Fees</b>			
Conservation Plan Permit		\$150	\$30
Bio-Solids Permit		\$300	\$60
Landfill Inspections		\$150	\$30
Gravel Mine Inspections		\$150	\$30
Land Survey Plat Deposit		\$10/per page	N/A
Seismic Study		\$40 +\$20 per vibration spot	\$8 + \$4 per vibration spot
<b>Marijuana Licensing Fees</b>			
Marijuana Establishment	Initial Application	\$15,000	N
	Renewal of Establishment	\$15,000	/
<b>Building Permit</b>			
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	

**Oil and Gas Fee Schedule Road Impact and Maintenance Fee Schedule**

Fresh Water Pipeline	Produced Water Pipeline	Water Pipeline	West	East
Per Pad Fees				
n/a	n/a	n/a	\$753	\$1,767
Per Well Fees				
-	-	-	\$36,523	\$61,827
Yes	-	-	\$35,034	\$61,122
-	-	Yes	\$21,112	\$37,781
-	Yes	-	\$20,227	\$38,019
Yes	-	Yes	\$19,623	\$37,076
Yes	Yes	-	\$18,738	\$37,313
-	Yes	Yes	\$4,816	\$13,973
Yes	Yes	Yes	\$3,327	\$13,268

**Section 10. Public Works 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)	\$70 + \$20 per pothole
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 + 0.20/lf
2. Paved or improved surface	\$70 + 0.40/lf
3. Boring	\$70 + 0.20/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

## MILL LEVY CERTIFICATION

BOARD OF COUNTY COMMISSIONERS FOR  
ADAMS COUNTY, STATE OF COLORADORESOLUTION APPROVING THE CERTIFICATION OF MILL LEVIES FOR THE  
CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2019 AND ENDING  
ON THE LAST DAY OF DECEMBER 2019

Resolution 2018-797

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 26.864 mills, which includes an abatement levy of 0.085 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, 2019:

General Fund	22.640
Road & Bridge Fund	1.300
Social Services Fund	2.353
Retirement Fund	0.314
Developmentally Disabled Fund	0.257
Total 2019 Mill Levy	26.864

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 2019.

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 2019 be and hereby are approved and a copy of the 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 are 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 2019 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
Hansen	Excused
O'Dorisio	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 11<sup>th</sup> day of December, A.D. 2018.

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

Stan Martin:



By:

E-Signed by Erica Hannah  
(VERIFY authenticity with Approval)

Deputy

The seal of Adams County, Colorado, is a circular emblem. It features a large, white, four-pointed star in the center. The star is set against a background of a blue sky with white clouds and a green field. The seal is positioned at the top center of the page.

**This page is intentionally left blank**

---

ADAMS COUNTY

---

COLORADO

---



