



2020

ADOPTED BUDGET



ADAMS COUNTY
COLORADO



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Adams County
Colorado**

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morrill

Executive Director



2020 Adopted Budget

2020 ADOPTED BUDGET

*For the fiscal year
beginning*

January 1, 2020

CREATING A CULTURE OF SERVICE EXCELLENCE

BOARD OF COUNTY COMMISSIONERS

Eva J. Henry | District 1

Charles "Chaz" Tedesco | District 2

Emma Pinter | District 3

Steve O'Dorisio (Chair) | District 4

Mary Hodge | District 5

COUNTY MANAGER

Raymond H Gonzales

DEPUTY COUNTY MANAGERS

Alisha Reis | Community Infrastructure &
Development Services

Chris Kline | People & Culture Services &
Administrative Operations

Jim Siedlecki | Community Services & Public
"Interim" Involvement

BUDGET OFFICE

Nancy Duncan | Budget Director

Marc Osborne | Budget Manager

Pernell Olson | Senior Budget Analyst

Tim Nejedlo | Senior Budget Analyst

Mark Kluth | Senior CIP Analyst

Stacie Snider | Budget Analyst II

Nikki Blair | Administrative Coordinator

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ADAMS COUNTY
COLORADO

2020 Adopted Budget

BUDGET MESSAGE

January 31, 2020

Dear Board of County Commissioners and Adams County Residents:

As County Manager, I present you with Adams County's 2020 Adopted Budget. It is my honor to work with the dedicated and talented public servants at Adams County to create this sustainable and balanced budget in accordance with the applicable Colorado State Statutes and Adams County policies. This budget, which is the county's financial plan from Jan. 1, 2020 through Dec. 31, 2020, prioritizes the Board of County Commissioners' five major priorities of Education and Economic Prosperity, High Performing and Fiscally Sustainable Government, Quality of Life, Safe and Reliable Infrastructure, and Community Enrichment. It impacts all county departments and offices and ensures they have the resources to provide world-class service to our residents.



Adams County's mission is to serve the community with integrity and innovation, and this 2020 budget adheres to that statement. From the groundbreaking work at Colorado Air and Space Port, to the opening of a new Animal Shelter this year, to the vital work of maintaining our public roadways through rain, shine, and snow, Adams County employees put the needs of our residents first every day.

Every one of our employees, including myself, strives to embody our values, emphasizing servant leadership, transparency, credibility, and excellence, to name a few. These values are reflected in the county's 2020 budget as we work to make this another amazing year for everyone living and working in Adams County.

Economic Overview

Property Values Residential – Per the Adams County Assessor's Office, the average single family home price in Adams County was \$372,330 for the sales period of July 1, 2017 through June 30, 2019. This is an increase of 14.6% over the previous assessment period (July 1, 2015 through June 30, 2017). The average condominium/townhome price for the same sales period was \$256,205, which is an increase of 14.9% 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 2019 increased 4% from 2018. 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 \$8,063,367,770 (inclusive of tax incremental financing districts), \$191,394,140 is attributed to new construction. New construction represents 6% of the county's total taxable property values.

Economic Output

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

Colorado vs. Denver Metro Area Gross Domestic Product (GDP)				
Year	Colorado		Denver-Aurora-Lakewood Metro Area	
	GDP (in millions)	% Change	GDP (in millions)	% Change
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	\$306,571	6.34%	\$186,345	7.70%
2015	\$318,555	3.91%	\$192,499	3.30%
2016	\$329,368	3.39%	\$197,068	2.37%
2017	\$350,004	6.27%	\$208,868	5.99%
2018	\$371,750	6.21%	\$214,158	2.53%

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

Adams County Population vs. Jobs Growth				
Year	Population	% Change	Total Jobs	% Change
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%
2018	511,878	1.73%	287,347	5.06%

Data Sources: US Bureau of Economic Analysis

Unemployment

Using Bureau of Labor Statistics (BLS) data for Adams County, the unemployment rate in Adams County has dropped from 3.3% to 3.0% using an average of the first eleven months of each year to compare. See table below for comparison of 2018 and 2019 unemployment rates by month.

Adams County Unemployment Rates 2018-2019												
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2018	3.6	3.6	3.2	2.8	2.5	3.1	3.2	3.6	3.3	3.5	3.7	4.0
2019	4.5	3.8	3.3	2.9	2.7	3.1	3.0	2.8	2.3	2.5	2.6	N/A

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

Sales Taxes

Through year-end 2019, sales taxes are expected to be 10.3% higher than year-end 2018. This trend is anticipated to continue into 2020.

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 2020 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 73 of this document for more information).

1. Education and Economic Prosperity

- ✓ \$537,143 for the Adams County Scholarship in the County Manager's Office (General Fund, Business Case).
- ✓ \$500,000 for business attraction, retention, and expansion efforts through Colorado Enterprise Fund (General Fund, Membership).
- ✓ \$375,704 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

- ✓ \$65,200 for ITi Aerial DRAPP Photography - GIS (General Fund, Business Cases).
- ✓ \$596,000 for ITi infrastructure needs (General Fund, CIP).
- ✓ \$100,000 for preservation of records in the Clerk & Recorder's Office (General Fund, Business Case).
- ✓ \$225,000 for an update to the Comprehensive Plan in Community and Economic Development Department (General Fund, Business Case).

3. Quality of Life

- ✓ \$32,850 for Vests/Plates in the Sheriff's Office (General Fund, Business Cases).
- ✓ \$6,300,000 for open space projects (Open Space Projects Fund, CIP).
- ✓ \$395,000 for improvements at Riverdale Golf Course (Golf Course Fund, CIP & Business Cases).
- ✓ \$1,200,000 for DNA Laboratory in the Sheriff's Office (General Fund, CIP).

4. Safe and Reliable Infrastructure

- ✓ \$5,000,000 for a Multi-Use Arena (Capital Facilities Fund, CIP).
- ✓ \$5,143,726 for vehicle and equipment item replacement (Fleet Management Fund, CIP).
- ✓ \$10,140,000 for road and bridge projects (Road & Bridge Fund, CIP).
- ✓ \$2,900,000 for drainage improvements (Stormwater Utility Fund, CIP).
- ✓ \$8,750,000 for a Fleet/Public Works Building (Capital Facilities Fund, CIP).

5. Community Enrichment

- ✓ \$2,323,236 additional allocation to Adams County residents in need (Social Services Fund, Business Case).
- ✓ \$112,000 for Poverty Reduction (General Fund, Business Cases).

2020 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 2020 Adopted Budget is \$574.3 million for all funds. This includes an operating portion of \$517.6 million and a capital improvement portion of \$56.7 million. The budget is balanced for all funds. The 2020 General Fund budget is \$242.3 million. This includes an operating portion of \$233.1 million and a capital improvement portion of \$9.2 million. A total of 11.0 new full-time equivalent positions (FTEs) are included in the budget. The property tax mill levy remains unchanged for 2020 at 26.779 mills. In addition to this base mill levy, an abatement levy of 0.138 is included for 2020 for a total of 26.917 mills.

Conclusion

I would like to personally thank the county's elected officials, department directors, budget staff, and all others whose hard work and vision went into crafting the Adams County 2020 Adopted Budget. Adams County is presented with tremendous opportunity due to its desirable location and amenities. Through careful study of data and other evidence, we created this 2020 budget to maximize opportunities to benefit our residents through increased educational services, more parks and open spaces, incredible potential for business investment and development, and an overall increase in quality of life. We look forward to serving you in 2020 and for years beyond to continue growing Adams County into its amazing potential.

We are Adams!



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.

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ADAMS COUNTY

COLORADO



2020 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

- ✓ **A 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 residents in the operations of our county government.
- ✓ **Credibility:** 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 Sustainable 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:

- ✓ Integrate appropriate zoning and development standards for Transit Oriented Development (TOD) areas.
- ✓ Strengthen business partnerships through a small business task force.
- ✓ Create an entrepreneurial environment.

High Performing, Fiscally Responsible Government- Key Focus Description

A high performing government knows and delivers what its residents 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 residents feel safe and protected within their neighborhoods. Our communities are visually attractive and have outstanding park, recreational, open space, and cultural amenities. Our residents 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 residents and employees, meets the needs of our businesses and supports economic development, and is maintained at the level of service our residents 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.
- ✓ Inventory and assess Mental Health provider services.

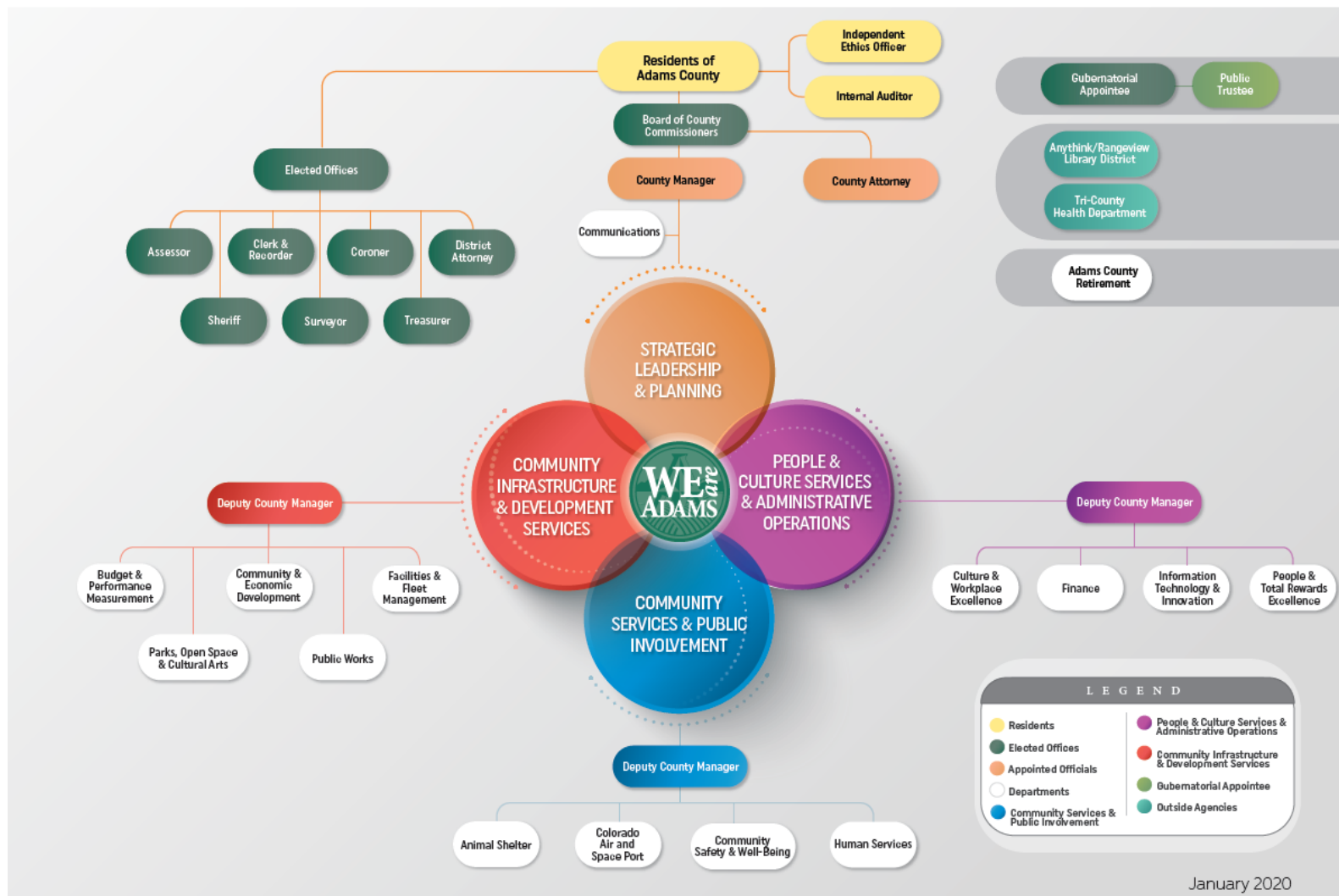
ORGANIZATIONAL CHART



ADAMS COUNTY VISION

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

ADAMS COUNTY ORGANIZATIONAL STRUCTURE



January 2020

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



Emma Pinter
District 3



Steve O'Dorisio
(Chair)
District 4



Mary Hodge
District 5



Ken Musso

Assessor

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



Josh Zygielbaum

Clerk & Recorder

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



**Monica
Broncucia-Jordan**

Coroner

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



Rick Reigenborn

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.



Bryan Douglass

Surveyor

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



Lisa L. Culpepper

Treasurer

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



Dave Young

District Attorney

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

Appointed by the Governor of the State of Colorado

- ✓ **Public Trustee:** In June 2019, Governor Jared Polis signed a law combining the Public Trustee's and Treasurer's Offices. The law goes into effect on July 1, 2020.

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 residents, 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 – Deputy County Manager of Community Infrastructure & Development Services, Deputy County Manager of Community Services & Public Involvement, or Deputy County Manager of People & Culture Services & Administrative Operations.
- ✓ **County Attorney:** Provides legal services to the commissioners, elected officials, and County departments. Also oversees matters related to risk management and property & 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 Functions Reporting Directly to the Deputy County Manager of Community Infrastructure & Development 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.
- ✓ **Parks, Open Space & Cultural Arts:** 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.
- ✓ **Community & Economic Development:** Provides development services, one-stop customer center services, and community development services.
- ✓ **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.
- ✓ **Facilities & Fleet Management:** Manages the Fleet Operations functions including vehicle and equipment maintenance and replacement. Provides maintenance, construction, custodial, and security services for County buildings.

County Functions Reporting Directly to the Deputy County Manager of Community Services & Public Involvement

- ✓ **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 Brighton, Commerce City, Federal Heights, Lochbuie, Northglenn, and Thornton, the Town of Bennett, and unincorporated Adams County.
- ✓ **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.
- ✓ **Community Safety & Wellbeing:** This new department has consolidated existing service areas including Community Corrections, Community Justice, and Neighborhood Services while introducing a new Parking Enforcement Division and Park Ranger program.
- ✓ **Human Services:** Provides children and family, self sufficiency and adult, investigation and recovery, veterans, Head Start, and Workforce & Business Center services. Administers all public assistance and social service programs to the residents of the County.

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

- ✓ **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."
- ✓ **Finance:** Administers and directs general accounting, expenditures, fiscal analyses, payroll and purchasing.
- ✓ **Information Technology & innovation:** Provides information systems, application development, and help desk and related services as well as telecommunications functions for the County.

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.

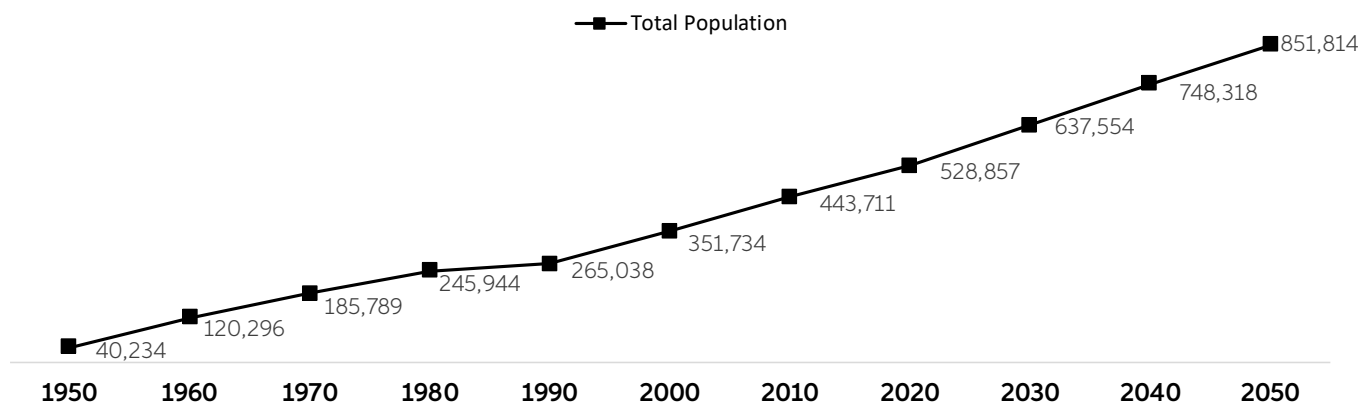
One of the first lasting industries, not directly an offshoot of agriculture, was the Continental Oil Company refinery in Commerce City in the early 1930s. This facility, now owned by Suncor Energy Inc. and others that followed, allowed and encouraged the development of the County’s oil and gas reserves. 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 2019, the population is estimated to have increased to approximately 511,469 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	1,551
<i>Date of Incorporation</i>	<i>Total Square Miles</i>	<i>Paved Road Miles</i>
1,674	33.4	\$64,087
<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)

511,469

TOTAL ADAMS COUNTY POPULATION

Arvada (part)	3,059
Aurora (part)	47,299
Bennett (part)	2,105
Brighton (part)	40,174
Commerce City	58,499
Federal Heights	13,947
Lochbuie (part)	2
Northglenn (part)	38,857
Thornton (part)	141,062
Westminster (part)	69,328
Unincorporated	97,137

Data Source: Metro Denver Economic Development Corporation



HOUSING

Total Households | **175,672**

Average Household Size | **3.0**

Median Home Value | **\$372,330**

Data Source: Metro Denver Economic Development Corporation;
Population & Households, 2018

Data Source: Denver Regional Council of Governments DRCOG

Data Source: US Census Bureau – 2018 American Community Survey Data

EDUCATIONAL ATTAINMENT

9.3%	9th to 12th Grade, No Diploma
28.4%	High School Graduate
22.4%	Some College (No Degree)
8.7%	Associates Degree
16.0%	Bachelor's Degree
7.6%	Graduate or Professional Degree
83.0%	High School Graduate or Higher

Data Source: US Census Bureau – 2018 American Community Survey Data (population 25 years and over)

ETHNIC ORIGIN

49.6%

White

3.2%

*Black or African
American*

0.6%

*American Indian &
Alaska Native*

4.1%

Asian

0.1%

*Native Hawaiian &
Other Pacific*

2.0%

Other Race

40.4%

*Hispanic or Latino
(of any race)*

Note: Percentages may not add due to rounding.

Data Source: Metro Denver Economic Development Corporation; Race and Ethnicity Distribution, 2018



LABOR FORCE

Labor Force | **269,910**

Employed | **260,542**

Unemployment Rate | **3.5%**

Data Source: Metro Denver Economic Development Corporation;
Labor Force Data, 2018

PRIMARY EMPLOYERS

9,160 | *University of Colorado Health*

6,160

*Children's Hospital
Colorado*

3,950

*United Parcel
Service*

3,890

Amazon

1,580

Fed Ex

1,480

Sturgeon Electric

900

Shamrock Foods

900

*Steven Roberts
Original Desserts*

880

*Maxar
Technologies*

850

*Alliance Data
Systems*

Data Source: Metro Denver Economic Development Corporation; Ten Largest Employers in Adams County, 2019

EMPLOYMENT BY INDUSTRY

0.9%

Agriculture, forestry, fishing, hunting, and mining

11.0%

Construction

6.5%

Manufacturing

8.1%

Wholesale Trade

9.6%

Retail Trade

9.4%

Transportation/warehousing and utilities

1.2%

Information

3.3%

Finance/insurance, real estate, and rental/leasing

10.5%

Professional, scientific, and management/administrative and waste mgmt. services

9.8%

Educational services, healthcare, and social assistance

8.6%

Arts/entertainment/recreation and accommodation/food services

2.8%

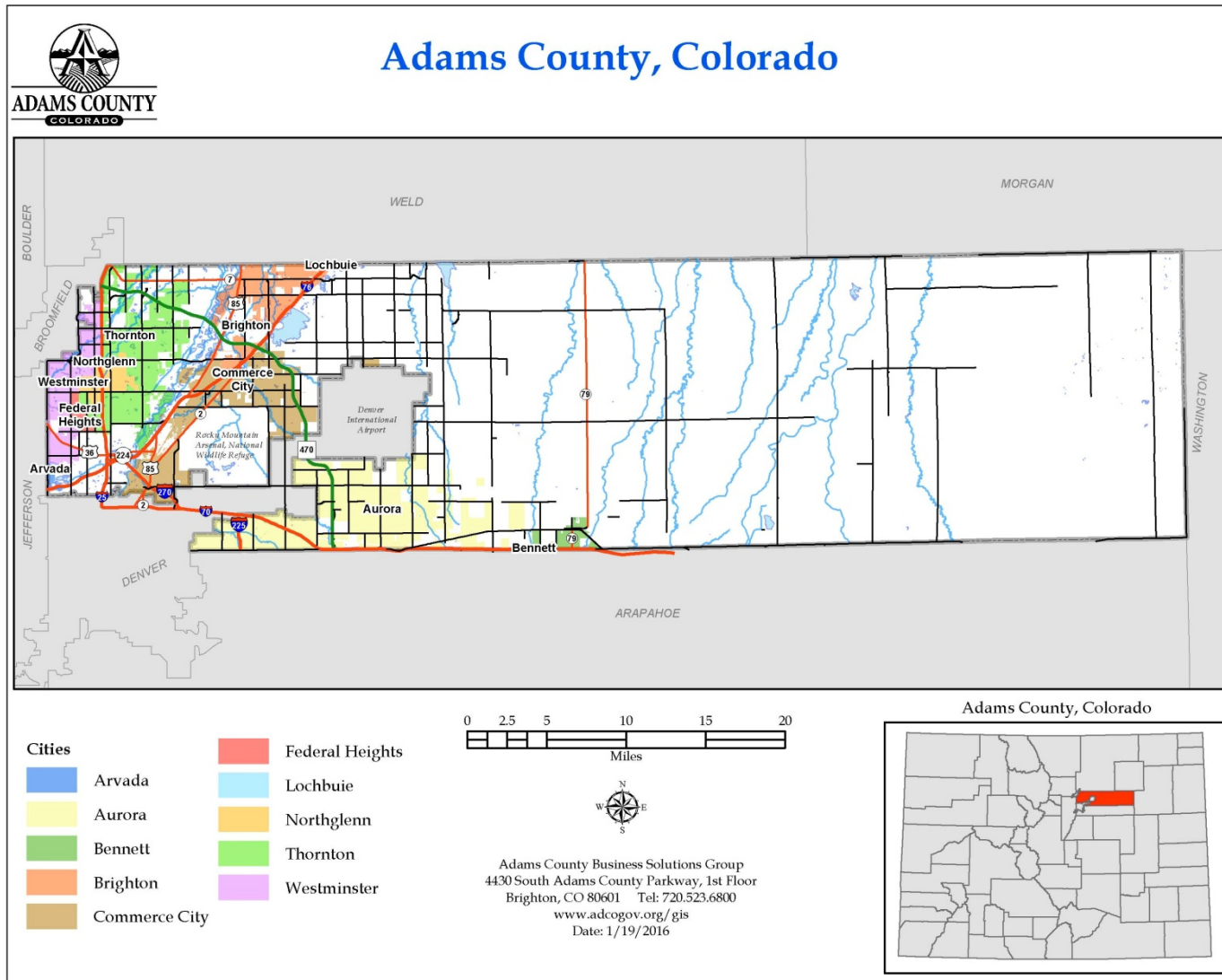
Other services, except public

18.4%

Public Administration

Data Source: Metro Denver Economic Development Corporation; Employment by Industry, 2018

ADAMS COUNTY MAP



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.

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ADAMS COUNTY

COLORADO



ADAMS COUNTY
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2020 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 2019 by reaffirming the County's vision, mission, values and developing strategic goals and objectives for the budget year. The 2020 Budget Calendar followed by key highlights is detailed to the right.

Date/Timeline	Activities
February 20-22, 2019	Strategic Planning & Budget Summit.
April 2019	Development of financial and fund balance policies, as needed.
Late April 2019	Development of budget policy statement, mission, values, principles, goals, and objectives for 2020 Budget Development Process.
April 30, 2019	Deadline to submit FTE request forms and Capital Improvement Plan Portal submissions.
May 2019	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 20, 2019	Budget Module is open for 7 weeks.
	Budget entry packet distributed to Elected Officials and Departments.
June 2019	Capital Improvement Plan portal requests evaluated and prioritized by CIP committee.
July 12, 2019	Capital and Operating Budgets due to Budget Department
July 19, 2019	Deadline for Capital Improvement Plan request modifications. CIP portal entry closed for 2020 budget cycle.
Early August 2019	Capital Improvement Plan request prioritization report complete.
August 12-23, 2019	Department and Elected Official Proposed Budget meetings with Budget Team.
August 19, 2019	FTE Discussion at August Senior Leadership Meeting.
August 25, 2019	Deadline for Assessor to certify assessed valuations.
Early September 2019	Review of Budget Requests and FTE Requests with Budget Team.
September 25-27, 2019	10 County Budget Conference.
Early October 2019	Review of Proposed Budget with Budget Team and Department Directors.
October 15, 2019	Presentation of County Manager's 2020 Proposed Budget at Public Hearing.
Mid to Late October 2019	Review of Proposed Budget with BoCC and Budget Team.
Late October 2019	Elected Officials meetings with BoCC and Budget Team, if requested.
November 2019	Review of 2020 Proposed Budget with BoCC and Budget Team.
December 3, 2019	Public hearing on 2020 Proposed Budget.
December 10, 2019	Adoption and appropriation of 2020 Budget.
	Adoption of 2020 Fee Schedules & 2020 Certification of Mill Levies
January 31, 2020	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 2020 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.

2020 Budget Approach

The 2020 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 2020 budget process.

Business case analyses focused on gathering the right data and making decisions based on demonstrated need. Capital project requests are submitted to the Capital Projects Committee where they are reviewed and prioritized based on criteria approved by the Board of County Commissioners.

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 to the Capital Projects Committee. All CIP requests and supporting documentation are reviewed and analyzed by the committee based on the 11 criteria below:

- ✓ Board of County Commissioners adopted strategic vision and/or priorities
- ✓ Public health, safety or regulatory threat
- ✓ Infrastructure investment/protection
- ✓ Impact on County operational finances/revenue generation
- ✓ Leverages outside funding
- ✓ Environmental Sustainability
- ✓ Encouragement of economic development
- ✓ Neighborhood revitalization/community needs
- ✓ Ties into other projects/organizations
- ✓ Improves and/or increases the level of service provided by the County
- ✓ Implementation risk

The projects are then ranked on score and put into a proposed 5-Year CIP document, which is presented to the BoCC for consideration and review.

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 2019 the BoCC approved a new oil & gas traffic impact fee, as well as an updated traffic impact fee structure. 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. In 2019 Oil & Gas Traffic Impact fees were implemented.
- ✓ Developing the County-wide 5-Year CIP, which addresses capital infrastructure and project needs within all applicable departments. Facilities & Fleet Management, the Sheriff's Office, Parks, Open Space & Cultural Arts, Information Technology & *innovation*, and Public Works 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, Deputy County Managers or the Budget Director. Transfers \$50,000 and under may be approved by the County Manager, Deputy County Managers, Department Directors/Deputy Directors, Elected Officials, or Budget 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 22nd, 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 22 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.
- ✓ Colorado Air and Space Port Fund: In 2018 the Colorado Air and Space Port was granted a Space Port license. This fund accounts for activities related to the operation of the Colorado Air and Space Port including water and wastewater treatment for the benefit of customers and property owners at the space port.

Internal Service Funds

- ✓ Fleet Management Fund: This fund accounts for the vehicle depreciation and operating & 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 Space Port	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
General Fund																								
Special Revenue Funds																								
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																								
Enterprise Funds																								
Golf Course Fund																								
Stormwater Utility Fund																								
Colorado Air and Space Port Fund																								
Capital Project Funds																								
Capital Facilities Fund																								
Internal Service Funds																								
Fleet Management Fund																								
Insurance Fund																								



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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*
- ✓ *Supra-national Debt*
- ✓ *Non-negotiable Certificates of Deposit*
- ✓ *Municipal Obligations*
- ✓ *Local Government Investment Pools*

Eligible Securities Dealers

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

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

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

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

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

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

Competitive Bidding

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

Safekeeping

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

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

Investment Advisory Committee

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

Authorizations & 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 are 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 \$37,421,976 for 2020. This amount is two months of the Operating Expenditures budgeted in the General Fund for 2020. 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 2021 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 funds to be used for a specific purpose. For 2020, Assigned Fund Balance for General Fund capital includes \$1,616,937 (which is 50% of the anticipated General Fund Capital Expenditure budget for 2021) and \$11,866,667 (which is 33.3% of anticipated 2021 CIP projects in the Capital Facilities Fund (CFF)). The need for this CFF capital assignment will be evaluated annually.

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 committed fund balance (including Traffic Impact Fee designated projects, local match commitments, and a strategic reserve) of \$15,000,000 in this fund. 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.
- ✓ *Colorado Air & Space Port fund:* This fund is used for 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. 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, 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.

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ADAMS COUNTY

COLORADO



ADAMS COUNTY
COLORADO

2020 Adopted Budget

COUNTY-WIDE BUDGET SUMMARY

This section contains information on the following:

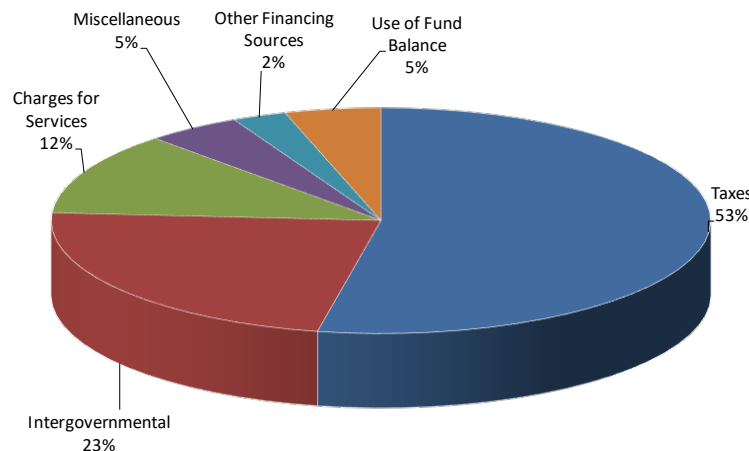
1. *2020 County-wide Revenue Summary*
2. *County-wide Expenditures by Function*
3. *2020 County-wide Expenditure Summary*
4. *2020 Adopted Business Cases*
5. *Impacts on Future Operating Budgets*
6. *2020 Adopted 5-Year Capital Improvement Plan*

The County-wide Budget Summary provides information regarding revenues, expenditures, and fund balance for the 2020 adopted budget (all 21 funds combined). The table below summarizes the County-wide 2020 adopted budget. The 2020 adopted budget of \$574,283,381 is balanced with a planned net spend down of \$27,072,744, leaving a budgeted ending fund balance of \$273,414,232. Compared to the 2019 adopted budget, 2020 total County revenues are budgeted to increase by 14.5% and expenditures are budgeted to increase by 10.9%.

All Funds Summary	ACTUAL 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 306,887,652	\$ 287,218,492	\$ 340,240,793	\$ 300,486,976	\$ 53,022,302	18.5%
REVENUE						
Property Tax	\$ 144,792,124	\$ 171,275,354	\$ 174,429,399	\$ 216,282,025	\$ 41,852,626	24.0%
Sales Tax	53,720,553	60,593,729	52,037,234	64,317,819	12,280,585	23.6%
Other Taxes	14,436,475	15,385,400	14,978,716	14,532,115	(446,601)	(3.0%)
Licenses and Permits	3,709,294	4,055,676	3,168,382	2,800,983	(367,399)	(11.6%)
Intergovernmental	131,337,716	131,233,641	136,664,200	141,756,867	5,092,667	3.7%
Charges for Services	57,492,263	59,733,856	64,122,366	69,150,688	5,028,322	7.8%
Investment Income	3,132,152	6,784,567	2,742,873	5,306,439	2,563,566	93.5%
Miscellaneous	12,327,681	18,211,286	22,406,650	17,392,759	(5,013,891)	(22.4%)
G/L on Sale of Assets	383,711	608,172	410,000	410,000	-	0.0%
Other Finance Sources	7,830,619	3,518,879	7,062,866	15,260,942	8,198,076	116.1%
TOTAL REVENUE	\$ 429,162,588	\$ 471,400,561	\$ 478,022,686	\$ 547,210,637	\$ 69,187,951	14.5%
EXPENDITURES						
Salaries & Benefits	\$ 170,051,465	\$ 183,416,431	\$ 202,037,914	\$ 222,184,576	\$ 20,146,662	10.0%
O&M	20,277,849	17,912,679	19,606,190	20,870,044	1,263,854	6.4%
Charges for Services	133,815,447	146,585,666	164,785,007	177,435,689	12,650,682	7.7%
Debt	15,832,498	15,866,800	15,191,800	24,497,624	9,305,824	61.3%
Government Services	39,946,438	37,938,841	50,085,401	57,350,233	7,264,832	14.5%
Other Finance Uses	7,830,619	3,518,879	7,062,866	15,260,942	8,198,076	116.1%
Capital Projects and Equipment	61,077,433	13,138,963	59,007,327	56,684,273	(2,323,054)	(3.9%)
TOTAL EXPENDITURES	\$ 448,831,749	\$ 418,378,259	\$ 517,776,504	\$ 574,283,381	\$ 56,506,877	10.9%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (19,669,161)	\$ 53,022,302	\$ (39,753,818)	\$ (27,072,744)	\$ 12,681,074	(31.9%)
ENDING FUND BALANCE	\$ 287,218,492	\$ 340,240,793	\$ 300,486,976	\$ 273,414,232	\$ (27,072,744)	(9.0%)

2020 REVENUE SUMMARY

County-wide revenues for all funds, not including transfers, are budgeted at \$531,949,695 for 2020. This represents an increase of \$60,989,875, or 13.0%, compared to the 2019 adopted revenue budget of \$470,959,820. Property Tax revenue is the primary driver for increased revenues in 2020. New construction and continuing increases in property values are the main drivers in the expected rise in property tax of \$41,852,626 or 24.0%. Following are the 2020 Revenues by Category graph and associated table summarizing the major categories of County-wide revenues expected in 2020, along with variances to 2019. Following the table and graph is more detailed information regarding each major revenue source.

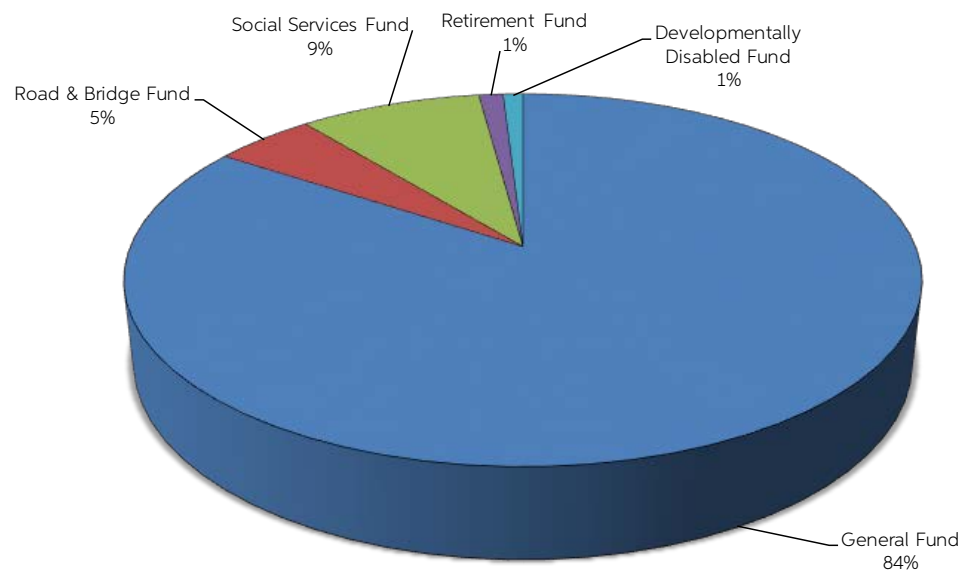


Revenue Type	2019 Adopted Budget	2020 Adopted Budget	Increase / (Decrease)	Percent Change
Property Tax	\$ 174,429,399	\$ 216,282,025	\$ 41,852,626	24.0%
Sales Tax	52,037,234	64,317,819	12,280,585	23.6%
Highway Users Tax	9,367,016	9,704,485	337,469	3.6%
Specific Ownership Tax	14,978,716	14,532,115	(446,601)	(3.0%)
Subtotal Taxes	\$ 250,812,365	\$ 304,836,444	\$ 54,024,079	21.5%
Licenses & Permits	\$ 3,168,382	\$ 2,800,983	\$ (367,399)	(11.6%)
Intergovernmental	127,297,184	132,052,382	4,755,198	3.7%
Charges for Services	63,252,308	68,294,688	5,042,380	8.0%
Fines & Forfeitures	870,058	856,000	(14,058)	(1.6%)
Investment Income	2,742,873	5,306,439	2,563,566	93.5%
Miscellaneous	22,816,650	17,802,759	(5,013,891)	(22.0%)
Total Revenues	\$ 470,959,820	\$ 531,949,695	\$ 60,989,875	13.0%
Transfers In	\$ 7,062,866	\$ 15,260,942	\$ 8,198,076	116.1%
Total Revenues Including Transfers	\$ 478,022,686	\$ 547,210,637	\$ 69,187,951	14.5%

Property Tax

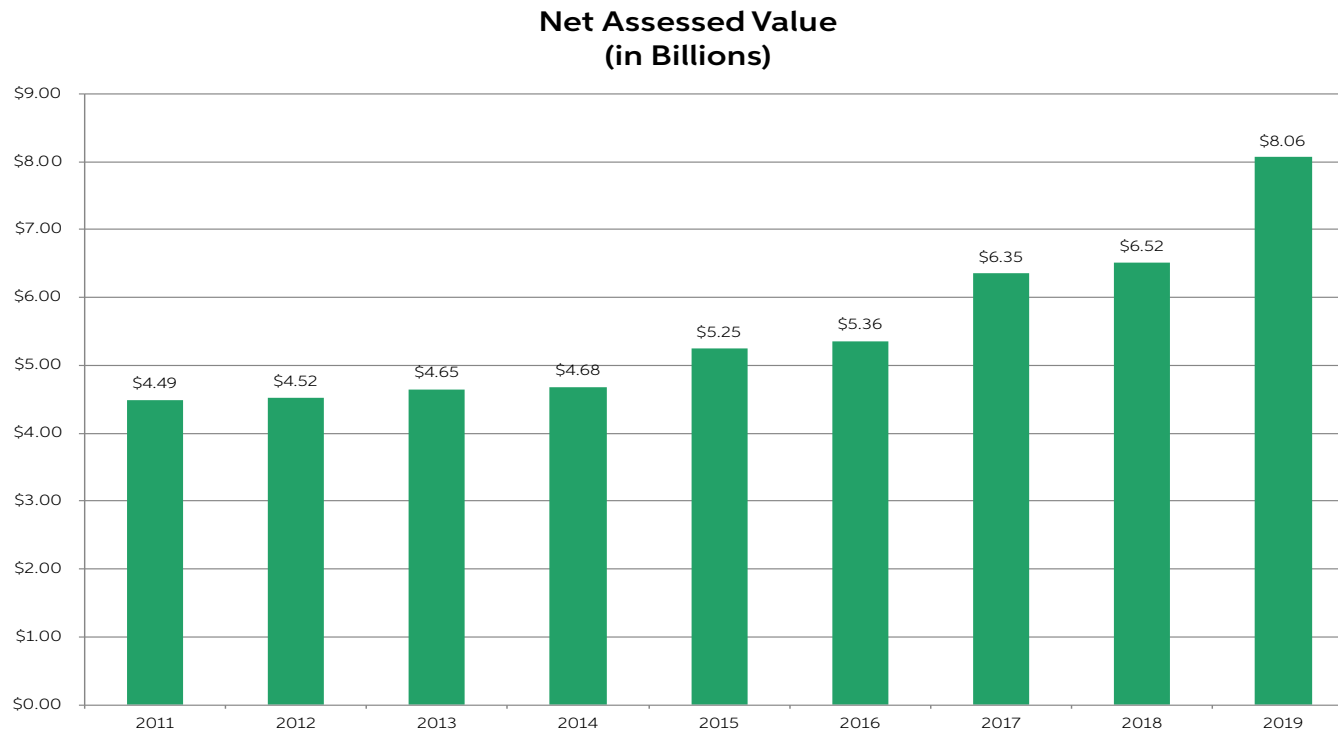
Property Tax Revenue, which is derived from the County's assessed valuation and the mill levy, is the largest single source of revenue to Adams County Government. Assessed value is used to determine the value of a property for the purpose of measuring applicable taxes. Mill levy is the assessed property tax rate used by local governments and other jurisdictions to raise revenue to provide public services. Property taxes are budgeted to increase by \$41,852,626, or 24.0%, in 2020. The base mill levy for 2020 includes 22.655 mills for the General Fund, 1.300 mills for the Road & Bridge Fund, 2.253 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 0.138 mills is included in the General Fund as allowed by state statute, for a total 2020 mill levy of 26.917. 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.

2020 Property Tax Distributed by Fund



2019 Preliminary Assessed Valuation for Taxes Collected in 2020

Based upon the certification of values issued by the County Assessor's Office dated December 1, 2019, the 2019 assessed valuation for taxes collected in 2020, net of the tax increment finance (TIF) districts located within Adams County, totals \$8,063,367,770, an increase of \$1,547,508,440, or 23.7%, over the 2018 net assessed valuation of \$6,515,859,330. The Net Assessed Value graph below shows a history of County's net assessed valuation for 2011 through 2019.



Sales Tax

Sales taxes collected within the County are anticipated to increase by \$12,280,585, or 23.6%, in 2020 compared to the 2019 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 \$317,000 is budgeted for 2020 which is \$108,000 less than the amount budgeted in 2019.

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 increase by 3.6% from \$9,367,016 in the 2019 adopted budget to \$9,704,485 in 2020. This increase is based on a combination of Colorado Counties, Inc. funding projections for Adams County and revenue analysis conducted internally.

Specific Ownership Tax

Specific ownership tax is a property or ad valorem tax levied in addition to sales (or use) taxes on a motor vehicle and is paid annually when a vehicle is registered within the County. Specific ownership tax revenue is anticipated to decrease by \$446,601, or 3.0%, in 2020 compared to the 2019 adopted budget.

Licenses & Permits

This revenue category is comprised of fees for issuing ambulance, liquor, marriage, and childcare licenses and fees for issuing building, sign, and other development related permits. Licensing and permitting revenue is expected to decrease by \$367,399, or 11.6%. This decrease is primarily due to reduced building permits revenue.

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 \$4,755,198, or 3.7%, compared to the 2019 adopted budget because of increased grants in the Human Services and Community Corrections.

Charges for Services

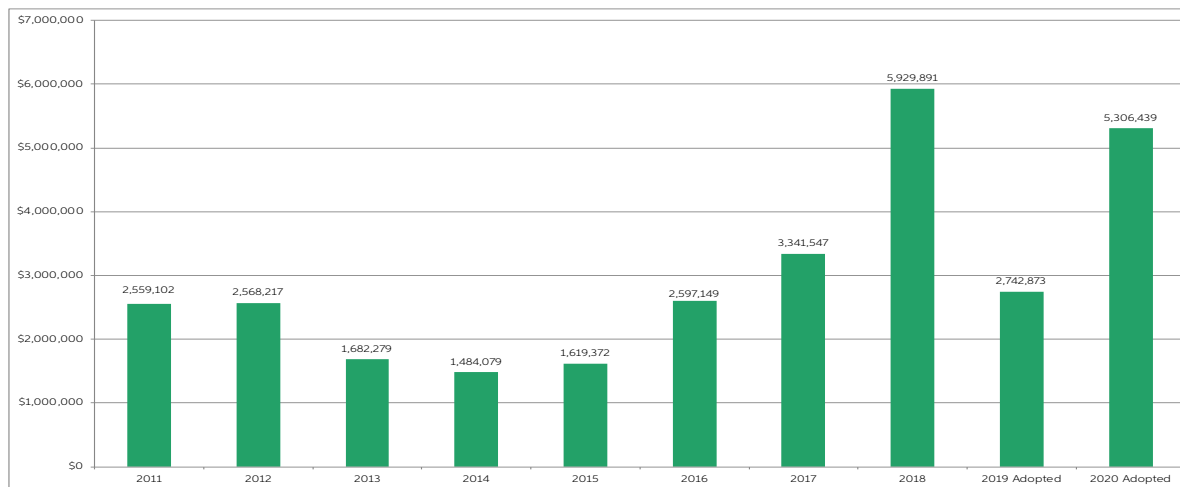
This revenue category is comprised of revenue generated from services the County provides to residents and other entities. Services that are charged for include: motor vehicle registrations, document recording, golf, insurance, Bennett Police Services, Sheriff Academy, the County Fair, Broomfield Coroner and District Attorney services. Charges for Services are expected to increase \$5,042,380, or 8.0%, in 2020 because of increased insurance premiums, increased Treasurer fees, additional traffic impact fees related to oil & gas, increased municipal inmate fees, conduct of election fees 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 slightly by \$14,058, or 1.6%, in 2020 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 \$2,563,566, or 93.5%, in 2020 due to the amount of deposits currently held by the County.



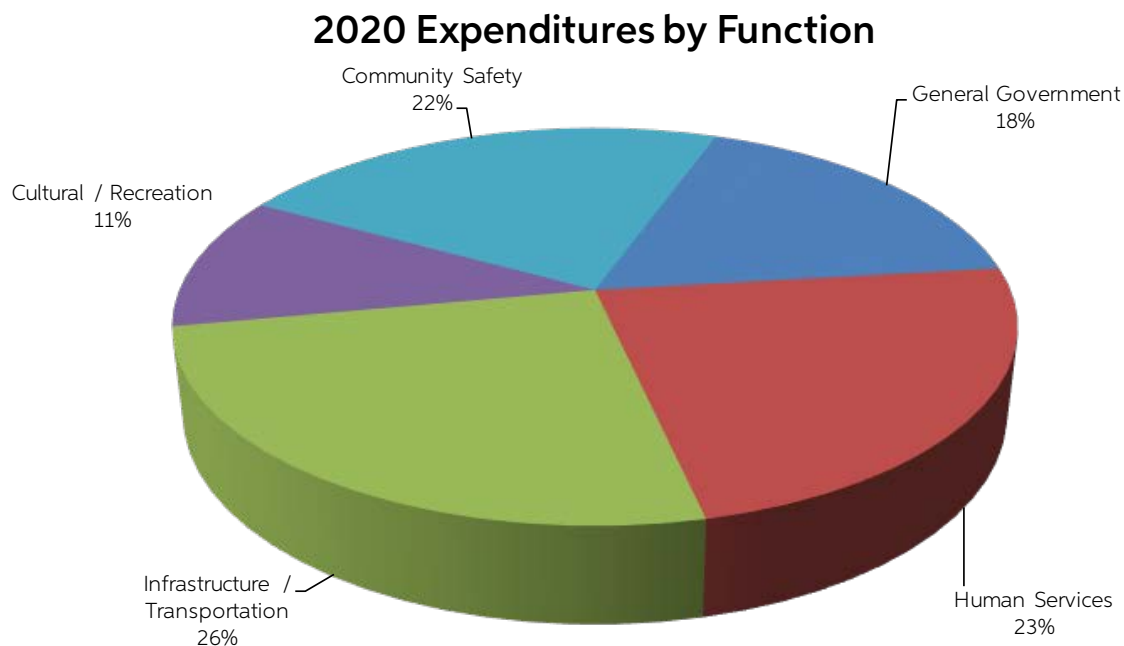
Miscellaneous

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, telecom reimbursements, gain/loss on sale of investments, and proceeds from sale of assets. Miscellaneous revenue is expected to decrease \$5,013,891, or 22.0%, in 2020 due to the budgeted sale of the former Human Services building in 2019.

EXPENDITURES BY FUNCTION

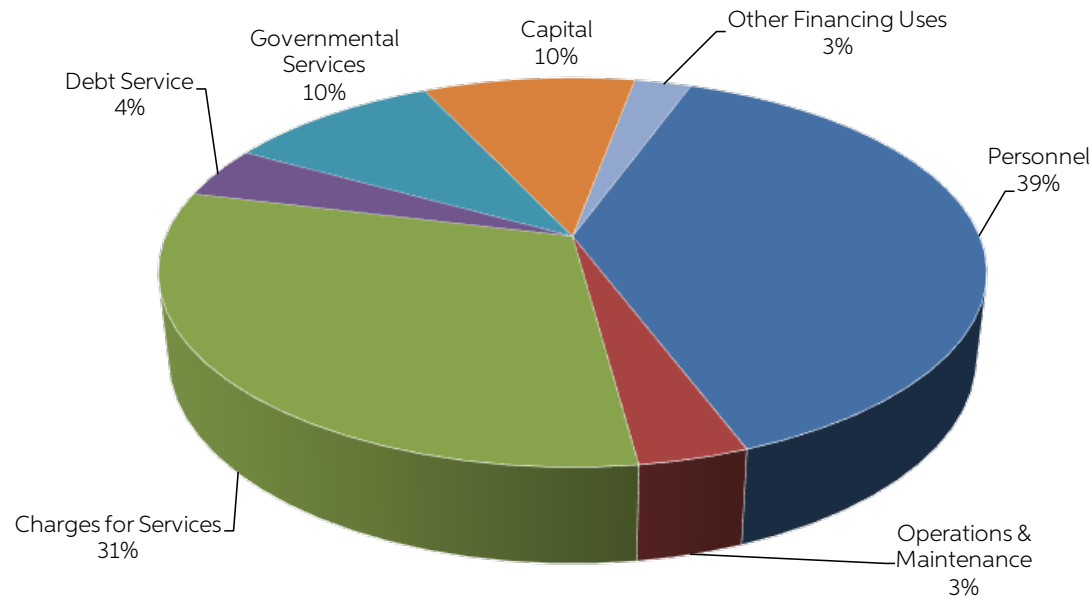
The 2020 adopted budget totals \$574,283,381 including interfund transfers (other financing uses), which is an increase of \$56,506,877, or 10.9%, from the 2019 adopted budget.

Adams County's services, for budget purposes, are divided into five functional categories: General Government, Human Services, Infrastructure/Transportation, Cultural/Recreation, and Community 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.



2020 EXPENDITURE SUMMARY

County-wide expenditures for all funds, not including transfers, are \$559,022,439 for 2020. This represents an increase of \$48,308,801, or 9.5%, compared to the 2019 adopted budget. Below are the 2020 Expenditures by Category graph and associated table summarizing the major categories of County-wide expenditures planned for 2020 along with variances from 2019. Following the table is more detailed information regarding each major expenditure category.



Expenditure Type	2019 Adopted Budget	2020 Adopted Budget	Increase / (Decrease)	Percent Change
Personnel	\$ 202,037,914	\$ 222,184,576	\$ 20,146,662	10.0%
Operations & Maintenance	19,606,190	20,870,044	1,263,854	6.4%
Charges for Services	164,785,007	177,435,689	12,650,682	7.7%
Debt Service	15,191,800	24,497,624	9,305,824	61.3%
Governmental Services	50,085,401	57,350,233	7,264,832	14.5%
Capital	59,007,327	56,684,273	(2,323,054)	(3.9%)
Total Expenditures	\$ 510,713,638	\$ 559,022,439	\$ 48,308,801	9.5%
Transfers Out	\$ 7,062,866	\$ 15,260,942	\$ 8,198,076	116.1%
Total Expenditures Including Transfers	\$ 517,776,504	\$ 574,283,381	\$ 56,506,877	10.9%

Personnel

This expenditure category provides for salaries and benefits of all Adams County employees. Personnel expenditures are expected to increase \$20,146,662 or 10.0%. Included in this increase are 11.0 new FTEs and the proposed 2020 total compensation plan. As a service organization, Adams County's largest expenditure area is personnel, representing 38.7% of total expenditures for the 2020 adopted budget.

Included within the 2020 adopted budget are the following market increases by job family:

- ✓ Administrative – 1.00%
- ✓ Executive – 1.50%
- ✓ Information Technology – 2.50%
- ✓ Labor and Trade – 1.00%
- ✓ Management – 1.50%
- ✓ Professional – 2.00%
- ✓ Sheriff Certified – 4.50%
- ✓ Sheriff Non-Certified – 2.75%

A merit pool of 3.5% was also included in the 2020 adopted budget.

In 2019, the County added 73.25 new full-time equivalent positions (FTEs). The 2020 adopted budget includes the associated expenditure increase related to these positions, which are summarized below:

✓ 1st Amendment to the 2019 Budget

No additional FTEs

✓ 2nd Amendment to the 2019 Budget

County Manager's Office – 3.0 FTE
Information Technology & innovation – 1.0 FTE
CED – 2.0 FTE

Human Services – 1.0 FTE
Finance – 1.0 FTE
Community Development Block Grant – (4.0) FTE

✓ 3rd Amendment to the 2019 Budget

Clerk & Recorder's Office – 14.0 FTE
Coroner's Office – 0.25 FTE
County Attorney's Office – 1.0 FTE

District Attorney's Office – 5.0 FTE
People & Culture – 1.0 FTE
Human Services – 22.0 FTE

✓ 4th Amendment to the 2019 Budget

CED Oil & Gas – 1.0 FTE
Sheriff's Office – 4.0 FTE

District Attorney's Office – 10.0 FTE
Public Works – 11.0 FTE

The 2020 Adopted Budget includes an increase of 11.0 additional FTEs, which are listed below.

DEPARTMENT	POSITION TITLE	FTE	TOTAL
Animal Shelter	Customer Care Representative	1.0	\$ 61,920
Assessor's Office	Real Estate Technician I	1.0	64,773
Community Economic & Development	Plans Examiner I	1.0	97,878
Community Safety & Wellbeing	Compliance and Enforcement Supervisor	1.0	84,500
County Attorney	Internal Investigator	1.0	97,941
Parks & Open Space	Parks Supervisor	1.0	104,951
Sheriff's Office	Commander - North Metro Task Force	1.0	171,879
Treasurer's Office	Treasury Professional	1.0	84,554
Treasurer's Office	Treasury Professional	1.0	84,554
Public Works	Maintenance Crew Lead	1.0	98,327
Insurance	WC & Safety Coordinator	1.0	85,826
TOTAL ADDITIONAL POSITIONS		11.0	\$ 1,037,103

COUNTY-WIDE BUDGET SUMMARY

2020 Adopted Budget

Following is a complete Position Summary Schedule, detailing FTEs authorized for 2018, 2019, and 2020.

FULL-TIME EQUIVALENT POSITIONS (FTEs)	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
Animal Shelter & Adoption Center	27.00	29.00	30.00
Board of County Commissioners	8.00	8.00	5.00
Budget Office	5.00	8.00	8.00
Community & Economic Development	44.50	45.00	49.00
Community Safety & Wellbeing	19.50	22.50	26.50
County Assessor	48.00	47.00	48.00
County Attorney	31.00	32.00	36.00
County Clerk and Recorder	99.50	97.50	111.50
County Coroner	15.75	16.75	17.00
County Manager	17.00	17.50	20.50
County Sheriff	570.00	568.50	577.50
County Surveyor	1.00	1.00	1.00
County Treasurer	11.00	11.50	13.50
District Attorney	180.50	185.50	200.50
Finance	28.00	33.00	34.00
Fleet & Facilities Management	84.00	89.00	89.00
Colorado Air & Space Port	19.00	19.00	19.00
People & Culture	21.00	31.00	32.00
Human Services	750.25	762.25	785.25
IT & Innovation	47.00	49.00	52.00
Parks & Open Space	38.00	40.00	41.00
Public Trustee	4.00	3.00	3.00
Public Works	101.00	103.00	107.00
Retirement	2.00	2.00	2.00
TOTAL FTEs	2,172.00	2,221.00	2,308.25

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 \$1,263,854 or 6.4%. This increase is due to the additional costs related to dust abatement, gravel maintenance, increased minor equipment and furniture purchases, computers, and costs related to the Culture in Action program.

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 \$12,650,682 or 7.7%. This increase is mainly due to increased allocations within Human Services, higher building repair & maintenance costs, maintenance contracts, increased workers compensation costs, and increased membership dues.

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 \$7,264,832 or 14.5%. This increase is due to additional grant payments in 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 decrease \$2,323,054 or 3.9%. This decrease is due to lower costs for the Riverdale Animal Shelter compared to 2019 and a change in budgeting structure for road and bridge projects.

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 increase \$9,305,824 or 61.3%. An additional amount of \$9,330,000 is budgeted in 2020 with the anticipation of paying off one of the COPs.

Debt service payments are budgeted at \$15,167,624 (principal and interest) associated with 2020 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
Total	\$ 23,694,612.67	\$ 9,632,819.40	\$ 270,722,720.00	\$ 304,050,152.07

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 \$33,873,378 is recommended for Business Cases in the 2020 adopted budget. This includes \$30,247,781 in one-time costs (expected for 2020 only) and \$3,625,597 in on-going costs (expected on an annual basis beginning in 2020 and for each year thereafter). Please see the 2020 Business Cases Summary in the following pages for more detail.

5-Year Capital Improvement Plan (CIP)

Departments and offices were asked to submit 5-Year CIP requests for the 2020-2024 planning horizon. A total of \$56,684,273 was approved for 5-Year capital projects in the 2020 adopted budget. Please see the 2020 5-Year CIP Summary in the following pages 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 2020 total \$15,260,942. See the 2020 Budget Transfers Schedule below for a summary of interfund transfers planned for 2020.

2020 Budgeted Transfers		
In - Capital Facilities Fund	\$ 1,070,000	For 2014 Series COP Debt
Out: General Fund	\$ 1,070,000	Service Payment
In - Open Space Projects Fund	\$ 6,300,000	30% of voter approved sales tax, plus
Out: Open Space Sales Tax Fund	\$ 6,300,000	additional for planned projects
In - Head Start Fund	\$ 50,000	Head Start operation subsidy from
Out: General Fund	\$ 50,000	the General Fund
In - Fleet Fund	\$ 797,000	Purchases of new vehicles for
Out: General Fund	\$ 797,000	General Fund functions
In - Colorado Air & Space Port Fund	\$ 400,000	As needed to balance fund-at year-end
Out: General Fund	\$ 400,000	
In - Waste Management Fund	\$ 2,700,000	Range cleanup project
Out: General Fund	\$ 2,700,000	
In - Capital Facilities Fund	\$ 3,050,000	As needed for approved projects
Out: General Fund	\$ 3,050,000	
In - Workforce & Business Center Fund	\$ 325,216	Transfer for rent subsidy requested
Out: General Fund	\$ 325,216	
In - Workforce & Business Center Fund	\$ 75,000	Transfer for Benefit Allocation and
Out: General Fund	\$ 75,000	computer replacements
In - Head Start Fund	\$ 97,000	Transfer for Benefit Allocation and
Out: General Fund	\$ 97,000	computer replacements
In - Fleet Fund	\$ 396,726	Purchases of new vehicles for
Out: Road & Bridge Fund	\$ 396,726	Road & Bridge functions
County-wide Total Transfers	\$ 15,260,942	

2020 ADOPTED BUSINESS CASES

Department - Division	Description	One-Time	On-Going	Total
People Services	Tuition Reimbursement	\$ -	\$ 15,295	\$ 15,295
People Services	Recognition - Culture in Action	-	150,000	150,000
People Services	Compensation Software	-	20,000	20,000
Finance Purchasing	Evaluation of Contract Mgmt System	100,000	-	100,000
CLK Recording	Preservation of Original Books	100,000	-	100,000
CLK Elections	2020 Elections	2,114,500	-	2,114,500
CLK Motor Vehicle	Check Scanners	42,500	-	42,500
Poverty Reduction	Establish Operating - Supplies	-	3,000	3,000
Poverty Reduction	Establish Operating - Mileage	-	12,000	12,000
Poverty Reduction	Establish Operating - Travel & Training	-	13,000	13,000
Poverty Reduction	Establish Operating - Business Meeting	-	5,000	5,000
Poverty Reduction	Establish Operating - Special Events	39,000	-	39,000
Poverty Reduction	Establish Operating - Communications	-	4,000	4,000
Poverty Reduction	Neighborhood Town Hall	-	5,000	5,000
Poverty Reduction	Neighborhood Outreach Materials	-	5,000	5,000
Poverty Reduction	Homelessness Point-in-time Survey	-	6,000	6,000
Poverty Reduction	Census Programs	20,000	-	20,000
District Attorney	Amazon Cloud Storage	-	60,000	60,000
District Attorney	Firewall	29,555	-	29,555
District Attorney	Replace Desktop Computers	94,734	-	94,734
District Attorney	Lobby Security	-	22,050	22,050
IT GIS	DRAPP Orthophotography Aerials	65,200	-	65,200
IT GIS	GIS Software Maintenance	-	91,533	91,533
IT Help Desk & Servers	Data Center Batteries	43,200	-	43,200
IT Help Desk & Servers	Microsoft SQL Server Licensing	15,675	-	15,675
IT Help Desk & Servers	2020 Overtime	30,000	-	30,000
IT Application Support	Tyler Eagle SQL Conversion	14,000	-	14,000
IT Application Support	SeeClickFix Implementation	6,000	-	6,000
IT Application Support	JDE Application Consulting	25,000	-	25,000
IT Application Support	SharePoint Consulting	20,000	-	20,000
IT Application Support	Drupal Consulting	15,000	-	15,000
IT Application Support	Nintex Licensing	10,000	-	10,000
IT Network/Telecom	Gov Ctr Camera Replacements	25,000	-	25,000
IT Network/Telecom	CASP Switch Replacements	6,500	-	6,500
IT Network/Telecom	Justice - Switch Replacements	4,000	-	4,000
IT Network/Telecom	DMV Network Switches	8,000	-	8,000
IT Network/Telecom	Parks Network Switches	6,600	-	6,600
IT Network/Telecom	Network UPS Batteries	10,000	-	10,000
IT Network/Telecom	Network/VoIP New	25,000	-	25,000
IT Network/Telecom	Firewall Maintenance	-	39,700	39,700
IT Network/Telecom	Data Circuit Speed Increases	-	24,036	24,036

Department - Division	Description	One-Time	On-Going	Total
FO - Human Service Building	South Platte Crossing	\$ 360,000	\$ -	\$ 360,000
FO - West Service Center	Security Upgrade	50,000	-	50,000
FO - West Service Center	Security Guards	-	100,000	100,000
FO-Adams County Service Center	Probation Relocation	150,000	-	150,000
FO - Government Center	Government Center Irrigation Pond	200,000	-	200,000
FO - Government Center	Janitorial & Maint. Contracts	-	82,494	82,494
Human Services Center	Paver Access Repaired	26,000	-	26,000
Long Range Strategic Planning	Comprehensive Plan Update	225,000	-	225,000
Long Range Strategic Planning	Air & Space Port Regional Plan	150,000	-	150,000
FO - Administration	HVAC Maintenance	-	10,000	10,000
FO - Administration	HVAC Controls	20,000	-	20,000
FO - Administration	Sustainability Consultant	100,000	-	100,000
FO - Administration	Common Area Maintenance Fees	-	45,510	45,510
FO - Administration	Bennett Sign Upgrade	25,000	-	25,000
Parks Facilities	Parks Admin Remodel of Bathroom	75,000	-	75,000
FO - District Attorney Bldg.	Security Guards	-	100,000	100,000
FO - District Attorney Bldg.	Security Upgrades	165,000	-	165,000
FO - Sheriff Maintenance	DF-Facility Floor Care	-	120,000	120,000
FO - Sheriff Maintenance	DF- A&E Fees 4 Exterior Stucco	150,000	-	150,000
FO - Sheriff Maintenance	A,B,C,D,E Inmate Cell Windows	385,000	-	385,000
FO - Sheriff Maintenance	DF- A&E Costs for ADA Ramp	150,000	-	150,000
FO - Sheriff Maintenance	DF- A&E ADA Wayfinding Signage	65,000	-	65,000
SHF- MIS Unit	Increased Costs for MS Office 365	-	29,000	29,000
SHF- MIS Unit	Price increase for MS SA Maint	-	15,000	15,000
SHF- MIS Unit	Livescan for Detectives	14,500	-	14,500
SHF- MIS Unit	Annual Costs Detective Systems	-	11,500	11,500
SHF- MIS Unit	Enhancements for The Beast	25,000	-	25,000
SHF- MIS Unit	Replace AV Solution for SO	35,000	-	35,000
SHF- Admin Services Division	Recruiting	-	10,000	10,000
SHF- Admin Services Division	NIOA Conference - CCT	-	7,500	7,500
SHF- Admin Services Division	ADCOM Dispatch Services	-	23,065	23,065
SHF- Detective Division	Evidence Storage & Shelving	80,000	-	80,000
SHF- Detective Division	Interpreting Services	-	50,000	50,000
SHF- Detective Division	Unclaimed Property Destruction	30,000	-	30,000
SHF- Patrol Division	Vests/Plates	32,850	-	32,850
County Coroner	Medical Services	-	23,600	23,600
ANS - Administration	Customer Care Technology	27,400	-	27,400
ANS - Administration	Web Based Chameleon	-	13,440	13,440
ANS - Kennel Operations	Kennel Technology	7,000	-	7,000
ANS - Clinic Operations	Clinic Technology	7,000	-	7,000
PKS - Weed & Pest	Temporary Labor Increase	-	10,000	10,000

COUNTY-WIDE BUDGET SUMMARY

2020 Adopted Budget

Department - Division	Description	One-Time	On-Going	Total
PKS- Weed & Pest	Overtime Budget Increase	\$ -	\$ 3,000	\$ 3,000
SHF- Detention Facility	Case Vests / Plates	200,000	-	200,000
SHF- Detention Facility	Inmate Laundry Increase	-	8,448	8,448
SHF- Detention Facility	Increase Inmate Food Service	-	41,967	41,967
SHF- Detention Facility	Increase Mental Health Contract	-	78,209	78,209
SHF- Detention Facility	Key Inventory System	38,282	-	38,282
SHF- Detention Facility	Inmate Medical Services	-	88,148	88,148
SHF- Detention Facility	Guard One Time Logs	45,331	-	45,331
SHF- Justice Center	Court House Contract Security	-	230,780	230,780
Building Safety	Plans Examiner I	2,500	2,500	5,000
PKS- Fair	Temporary Labor Increase	-	3,000	3,000
PKS- Fair	Increase to General Fair Expense	250,000	-	250,000
PKS- Fair	Amphitheater Concert	100,000	-	100,000
PKS- Regional Complex	Temporary Labor Increase	-	6,885	6,885
PKS- Regional Complex	Overtime Increase	-	3,445	3,445
PKS- Grounds Maintenance	Temporary Labor Increase	-	5,426	5,426
PKS- Grounds Maintenance	Overtime Increase	-	2,400	2,400
PKS- Trail Ranger Patrol	Trail Corridor Restoration	1,500,000	-	1,500,000
PKS- Trail Ranger Patrol	Temporary Labor Increase	-	4,182	4,182
PKS- Trail Ranger Patrol	Overtime Budget Increase	-	5,000	5,000
Culture Services	D&I Banners	4,500	-	4,500
Culture Services	D&I Summit - Pilot	10,000	-	10,000
Culture Services	License Fee New LMS	-	15,000	15,000
Culture Services	Employee Development	-	22,500	22,500
Culture Services	CPM Program	-	70,000	70,000
GF- Admin/Org Support	457 Plan Consulting and Fees	60,000	-	60,000
GF- Admin/Org Support	Retire Certificates of Participation	9,330,000	-	9,330,000
GF- Admin/Org Support	Personal Accrued Leave	1,000,000	-	1,000,000
GF- Admin/Org Support	Adams County Scholarship Fund	537,143	-	537,143
CC Program Services	CC Program Services	913,911	-	913,911
CC Facility Payment	Facility Payments	3,632	-	3,632
Total - General Fund		\$19,419,513	\$ 1,717,613	\$21,137,126

General Capital Improvements	FFE Support at SPC and SVC CTR	\$ 250,000	\$ -	\$ 250,000
Total - Capital Facilities Fund		\$ 250,000	\$ -	\$ 250,000

Golf Course- Pro Shop	Minimum Wage Increase	\$ -	\$ 10,000	\$ 10,000
Golf Course- Pro Shop	Merchandise Increase	-	10,000	10,000
Facilities Club House Maint.	Riverdale Golf Course Parking	170,000	-	170,000
Golf Course- Maintenance	Tree Plan Implementation	20,000	-	20,000
Golf Course- CIP	Dunes Irrigation Design - #1	20,000	-	20,000
Golf Course- CIP	Tie Wall Repair	80,000	-	80,000
Total - Golf Course Fund (Enterprise)		\$ 290,000	\$ 20,000	\$ 310,000

Department - Division	Description	One-Time	On-Going	Total
Fleet- Admin	Auto Physical Damage	\$ -	\$ 50,000	\$ 50,000
Fleet- Strasburg	Vehicle Parts	-	50,000	50,000
Total - Fleet Mgmt. (Internal Service)		\$ -	\$ 100,000	\$ 100,000

Stormwater Administration	Education and Training	\$ -	\$ 4,000	\$ 4,000
Stormwater Administration	UNCC Locate Fees	-	7,000	7,000
Stormwater Administration	Stormwater Utility Locate Serv	150,000	-	150,000
Stormwater Drainage Master	Crooked Run & Trib, MDP & FHAD	100,000	-	100,000
Total - Stormwater Utility(Enterprise)		\$ 250,000	\$ 11,000	\$ 261,000

Transportation Administration	County Transportation Plan	\$ 250,000	\$ -	\$ 250,000
Transportation Administration	Strasburg Shop Improvements	25,000	-	25,000
Transportation Admin/Org	Commitments and Contributions	3,000,000	-	3,000,000
Transportation Operations & Maint.	Traffic Count/Study Program	-	148,100	148,100
Transportation Operations & Maint.	Gravel Materials	-	60,000	60,000
Transportation Operations & Maint.	Contract Truck Hauling Service	-	200,000	200,000
Transportation Operations & Maint.	Dust Abatement	-	110,000	110,000
Transportation Construction & Inspe	Overtime	-	12,000	12,000
Transportation Engineering Services	Professional Development	-	18,915	18,915
Transportation Streets Program	Pavement Maint. Recommendation	1,000,000	-	1,000,000
Total - Road & Bridge		\$ 4,275,000	\$ 549,015	\$ 4,824,015

Social Services Non-Recurring - GA	Operations & Maintenance	\$ 2,323,236	\$ -	\$ 2,323,236
Total - Social Services		\$ 2,323,236	\$ -	\$ 2,323,236

Insurance - Risk Management	Safety Data Sheet License	\$ -	\$ 17,500	\$ 17,500
Insurance - Property/Casualty	Operations Increase	-	223,594	223,594
Insurance - Workers Comp	Operations Increase	-	26,184	26,184
Insurance - Benefits & Wellness	Benefits Broker Increase	-	10,000	10,000
Insurance - Benefits & Wellness	Employee Assistance Program	-	131,000	131,000
Insurance - Benefits & Wellness	COBRA Outsourcing TPA	-	9,000	9,000
Care Here Clinic - GC	CareHere Clinic GC Increase	-	35,308	35,308
CareHere - HSC	CareHere Clinic HSC Increase	-	19,184	19,184
Total - Insurance (Internal Service)		\$ -	\$ 471,770	\$ 471,770

Developmentally Disabled	Contract Inflation Adjustment	\$ -	\$ 47,199	\$ 47,199
Total - Developmentally Disabled Fund		\$ -	\$ 47,199	\$ 47,199

Solid Waste Operations	Former Shooting Range Clean-up	\$ 2,700,000	\$ -	\$ 2,700,000
Total - Waste Management		\$ 2,700,000	\$ -	\$ 2,700,000

Open Space Projects	Reg. Park PUD & Plat	\$ 75,000	\$ -	\$ 75,000
Open Space Projects	City View Park Improvements	150,000	-	150,000

COUNTY-WIDE BUDGET SUMMARY

2020 Adopted Budget

Department - Division	Description	One-Time	On-Going	Total
Open Space Projects	Trail Signage Improvements	\$ 200,000	\$ -	\$ 200,000
Open Space Projects	Increase Special Assessments	-	4,000	4,000
Total - Open Space Projects Fund		\$ 425,000	\$ 4,000	\$ 429,000

Open Space Tax- Admin	OSST 20th Anniversary	\$ 65,032	\$ -	\$ 65,032
Total - Open Space Sales Tax Fund		\$ 65,032	\$ -	\$ 65,032

CASP Operations/Maintenance	LED Light Upgrade	\$ 20,000	\$ -	\$ 20,000
CASP Operations/Maintenance	Replace Office Roof	30,000	-	30,000
Total - Colorado Air and Space Port Fund		\$ 50,000	\$ -	\$ 50,000

FO - Flatrock Facility	Bird Netting Over Gun Ranges	\$ 50,000	\$ -	\$ 50,000
FO - Flatrock Facility	CLER Feasibility Study	150,000	-	150,000
Total - FLATROCK Facility Fund		\$ 200,000	\$ -	\$ 200,000

GRAND TOTAL		\$30,247,781	\$ 2,920,597	\$33,168,378
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Administrative/Organizational*	Adams County Retirement Plan	\$ -	\$ 705,000	\$ 705,000
All Funds Business Case		\$ -	\$ 705,000	\$ 705,000

*Total on-going cost is spread across all funds with FTEs.

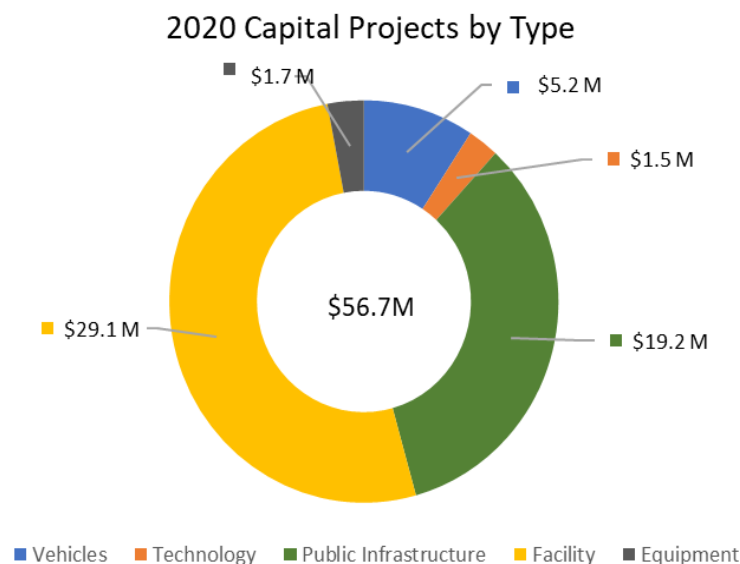
IMPACTS ON FUTURE OPERATING BUDGETS

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. For the 2020 budget process, a Capital Improvement Projects Committee was established with representatives from most departments and Elected Offices. All capital projects were reviewed by the CIP Committee and ranked/prioritized according to several factors including impact on operational finances (costs/revenues), project readiness, response to a mandate, economic development impact, etc.

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.

Operating impacts of capital projects are identified and considered during the vetting process for the CIP requests. These reflect estimates of personnel expenses and other ongoing operating costs attributable to the capital outlay proposed. Departments must also account for increases in operating costs within their annual base budget requests.

A breakdown of the approved 2020 capital projects by type of project is shown below.



Capital Categories	
Equipment:	operating equipment such as ballot sorters, printers, police K9 dogs, lawn mowers, electric vehicle chargers, etc.
Facility:	new facilities and upgrades/expansions to existing County facilities.
Technology:	IT related requests including software and hardware.
Vehicles:	vehicles, trailers and tractors.
Public Infrastructure:	roads, sidewalks, drainage projects, land acquisitions and park improvements.

There are multiple projects included in the 2020 capital budget that will have an impact on the County's operating budget beginning in 2020 and beyond. A sampling of projects is listed below; the full list of capital projects approved for 2020 is shown on the following pages.

- ✓ **DNA Laboratory** - \$1,200,000 is budgeted for new equipment at the Sheriff's Office. This equipment will complete the already built-out space to begin performing DNA analysis for the Sheriff's Office and several neighboring law enforcement agencies. Operating costs for additional test kits and supplies, personnel, etc. were submitted as part of the capital project request. Several local law enforcement agencies have submitted Letters of Intent to participate in the new DNA Lab with commitments to help cover the ongoing operating expenses.
- ✓ **Multi-Use Arena** - \$5,000,000 is budgeted for design and initial construction of a multi-use arena at Riverdale Regional Park in 2020. This arena will be a key component of the Parks and Fairgrounds infrastructure and is anticipated to generate considerable revenue from the annual Fair and other events throughout the year. Construction is currently anticipated to cost \$20,000,000 with ongoing facility operating costs of \$350,000.
- ✓ **Riverdale Animal Shelter** - \$3,500,000 is budgeted to complete the new building slated to open in mid-2020. Additional operating budget (based on estimates from the Animal Shelter and Facilities Planning, Design and Construction) for 6 months in this new building was included in the 2020 budget along with 6 months in the existing facility. 1 new FTE was also approved for 2020 to help with the existing and anticipated ongoing customer service needs at the new Animal Shelter.
- ✓ **Fleet & Public Works Building** - \$8,750,000 is budgeted to begin construction on this new building which will replace the existing building where these employees work. This new building will be completed in phases over the next 3 years in the same location as the existing facility at a total cost of approximately \$34,000,000. Increases are anticipated for operating this new facility with some offsets for lower repairs in the near term.
- ✓ **Coroner's Facility** - \$2,000,000 is budgeted in 2020 and an additional \$1,500,000 is projected for 2021. This remodel will correct several working condition deficiencies for staff as well as expand fridge/freezer space and improve the autopsy HVAC and plumbing systems. Additional operating costs are anticipated to be minimal. Some short-term savings may be realized in Facilities due to reduced maintenance and repairs. This goal of this capital remodel project is to achieve additional useful life out of the existing facility before investing in a new Coroner's facility.
- ✓ **Open Space Acquisitions** - \$2,000,000 is budgeted for potential open space projects and land acquisitions in 2020. Potential future operating and maintenance costs include: reclamation, weed control, trailhead development and maintenance of access roads and trails. These costs vary from project to project based on how the land is projected to be used in future years.

2020 ADOPTED 5-YEAR CAPITAL IMPROVEMENT PLAN

Department - Division	Description	2020	Projected				Total
			2021	2022	2023	2024	
CLK Elections	Ballot on Demand Printers	\$ 234,300	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 358,300
CLK Elections	ImageCast X	1,038,900	6,625	6,625	6,625	6,625	1,065,400
IT GIS	Oblique Aerial Imagery	189,347	132,249	189,347	132,249	189,347	832,539
IT Help Desk & Servers	Infrastructure	596,000	600,000	625,000	650,000	675,000	3,146,000
IT Network/Telecom	ACOC Network Switches	21,000	-	-	-	-	21,000
IT Network/Telecom	Animal Shelter WAN Switch	7,000	-	-	-	-	7,000
IT Network/Telecom	Parks WAN Switches	14,000	-	-	-	-	14,000
IT Network/Telecom	Flatrock WAN Switch	9,000	-	-	-	-	9,000
IT Network/Telecom	ASC P2P Wireless Link	10,000	-	-	-	-	10,000
IT Network/Telecom	CASP Tower - Maintenance P2P	10,000	-	-	-	-	10,000
IT Network/Telecom	CASP Tower to HSB P2P wireless	40,000	-	-	-	-	40,000
IT Network/Telecom	Metro North - P2P Links	40,000	-	-	-	-	40,000
IT Network/Telecom	Jail - WAN Network Switches	15,000	-	-	-	-	15,000
IT Network/Telecom	WSC - WAN Network Switch	10,000	-	-	-	-	10,000
IT Network/Telecom	Fiber - S Parks to Thornton	241,500	2,000	2,000	2,000	2,000	249,500
IT Network/Telecom	GC Data Center Switches	150,000	-	-	-	-	150,000
IT Network/Telecom	Central Shop P2P Wireless	50,000	-	-	-	-	50,000
FO - Justice Center	JC-Cooling tower replacement	500,000	-	-	-	-	500,000
FO - West Service Center	Roof Replacement	360,000	-	-	-	-	360,000
FO - Administration Bldg	Electric gate at Strasburg	100,000	-	-	-	-	100,000
FO-Adams County Service Center	Roof replacement	1,400,000	-	-	-	-	1,400,000
FO - Government Center	Mezzanines in storage room	300,000	-	-	-	-	300,000
Parks Facilities	Exhibit Hall Concrete Flooring	120,000	-	-	-	-	120,000
Parks Facilities	Exhibit Hall Electrical Panels	55,000	-	-	-	-	55,000
FO - Sheriff Maintenance	DF- B Module sanitary sewer	600,000	-	-	-	-	600,000
FO - Sheriff Maintenance	DF- A&E F side water heater	575,000	-	-	-	-	575,000
SHF- MIS Unit	Scheduled Replacement VM Hosts	60,000	-	-	-	-	60,000
SHF- Detective Division	Substation Impound Lot	75,000	-	-	-	-	75,000
SHF- Detective Division	DNA Laboratory	1,200,000	95,000	95,000	95,000	95,000	1,580,000
SHF- Patrol Division	K9 Dog	15,000	-	-	-	-	15,000

COUNTY-WIDE BUDGET SUMMARY

2020 Adopted Budget

Department - Division	Description	2020	Projected				Total
			2021	2022	2023	2024	
SHF- Patrol Division	Birch Street Lot Improvement	-	2,000,000	-	-	-	2,000,000
Emerg Mngt-Administraion	Park Ranger Trucks	-	64,000	-	-	-	64,000
Emerg Mngt-Administraion	Parking Enforcement Vehicles 2	-	56,000	-	-	-	56,000
Emerg Mngt-Administraion	Parking License Recognition	-	100,000	-	-	-	100,000
Emerg Mngt-Administraion	Park Ranger UTVs	-	62,000	-	-	-	62,000
Emerg Mngt-Administraion	Park Ranger Boat	-	15,000	-	-	-	15,000
PKS - Weed & Pest	Utility Vehicle - Weed & Pest	25,000	-	-	-	-	25,000
PKS - Weed & Pest	24' Trailer Replacement	10,000	-	-	-	-	10,000
SHF- Justice Center	K9 Vehicle	-	55,000	-	-	-	55,000
SHF- Justice Center	Court Security Bomb Dog	-	15,000	-	-	-	15,000
PKS- Regional Complex	Golf Cart for Event Services	9,000	-	-	-	-	9,000
PKS- Grounds Maintenance	16' Trailer Replacement	7,500	-	-	-	-	7,500
PKS- Trail Ranger Patrol	South Maintenance Shop Design	650,000	-	-	-	-	650,000
PKS- Trail Ranger Patrol	Commercial Mower	15,000	-	-	-	-	15,000
PKS- Trail Ranger Patrol	48" Mower with bagger	8,000	-	-	-	-	8,000
Office of Cultural Affairs	Veterans Memorial Design	400,000	-	-	-	-	400,000
Total - General Fund		\$ 9,160,547	\$ 3,233,874	\$ 948,972	\$ 916,874	\$ 998,972	\$ 15,259,239
General Capital Improvements	S. Platte Crossing (Old HSB) - Reno	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
General Capital Improvements	Justice Center - Land Planning	-	3,000,000	-	-	-	3,000,000
General Capital Improvements	County Wide EV Stations	100,000	100,000	100,000	-	-	300,000
General Capital Improvements	GC - Space Util. Buildout	1,350,000	-	-	-	-	1,350,000
General Capital Improvements	Coroner's Facility	2,000,000	1,500,000	-	-	20,000,000	23,500,000
General Capital Improvements	RRP Multi-Use Arena	5,000,000	15,000,000	350,000	350,000	350,000	21,050,000
Animal Shelter	RAS - Post Occupancy Adj.	185,000	-	-	-	-	185,000
Animal Shelter	Riverdale Animal Shelter	3,500,000	-	-	-	-	3,500,000
Fleet / Public Works Building	Fleet / PW Facility	8,750,000	16,000,000	9,250,000	-	-	34,000,000
Total - Capital Facilities Fund		\$ 22,885,000	\$ 35,600,000	\$ 9,700,000	\$ 350,000	\$ 20,350,000	\$ 88,885,000

COUNTY-WIDE BUDGET SUMMARY

2020 Adopted Budget

Department - Division	Description	2020	Projected				Total
			2021	2022	2023	2024	
Golf Course- CIP	2 - 3150 Greens Mowers	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Golf Course- CIP	Sand Pro 5040	30,000	-	-	-	-	30,000
Golf Course- CIP	Indoor Driving Range	-	750,000	-	-	-	750,000
Golf Course- CIP	9 Hole Par 3 Design	-	100,000	3,500,000	-	-	3,600,000
Golf Course- CIP	Dunes Irrigation Renovation	-	3,000,000	-	-	-	3,000,000
Golf Course- CIP	Replacement of Signage	-	30,000	-	-	-	30,000
Golf Course- CIP	Equipment Rotation	-	170,000	-	-	-	170,000
Golf Course- CIP	Native Enhancement	-	-	35,000	-	-	35,000
Golf Course- CIP	Tie Wall Repair - year 2	-	-	70,000	-	-	70,000
Golf Course- CIP	Equipment Rotation	-	-	170,000	-	-	170,000
Golf Course- CIP	Cart Path Improvements	-	-	100,000	-	-	100,000
Golf Course- CIP	Tie Wall Repair - year 3	-	-	-	80,000	-	80,000
Golf Course- CIP	Silt in Knolls lakes	-	-	-	30,000	-	30,000
Golf Course- CIP	Equipment Rotation	-	-	-	170,000	-	170,000
Golf Course- CIP	Cart Path Improvements - yr.2	-	-	-	100,000	-	100,000
Golf Course- CIP	Bunker Renovation - phase 1	-	-	-	50,000	-	50,000
Golf Course- CIP	Equipment Rotation	-	-	-	-	170,000	170,000
Golf Course- CIP	Cart Path Improvements - yr.3	-	-	-	-	100,000	100,000
Golf Course- CIP	Bunker Renovation - phase 2	-	-	-	-	60,000	60,000
Golf Course- CIP	Tie Wall Repair	-	70,000	-	-	-	70,000
Total - Golf Course Fund		\$ 105,000	\$ 4,120,000	\$ 3,875,000	\$ 430,000	\$ 330,000	\$ 8,860,000
Fleet- Admin	County Clerk-SUV	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 36,000
Fleet- Admin	County Assessor Hybrid Sedan	36,000	-	-	-	-	36,000
Fleet- Admin	CED Animal Management	55,000	-	-	-	-	55,000
Fleet- Admin	CED Building Safety	32,000	-	-	-	-	32,000
Fleet- Admin	CED Development Services	36,000	-	-	-	-	36,000
Fleet- Admin	Facility Operations Courier	40,000	-	-	-	-	40,000
Fleet- Admin	Truck w/Crane & Welder	175,000	-	-	-	-	175,000
Fleet- Admin	PW SUV w/Lights	38,000	-	-	-	-	38,000
Fleet- Admin	PW Highway Service Truck	125,000	-	-	-	-	125,000
Fleet- Admin	PW Highway Patch Truck	225,000	-	-	-	-	225,000

COUNTY-WIDE BUDGET SUMMARY

2020 Adopted Budget

Department - Division	Description	2020	Projected				Total
			2021	2022	2023	2024	
Fleet- Admin	PW Highway Trucks	100,000	-	-	-	-	100,000
Fleet- Admin	PW Highway Track Skidsteer	115,000	-	-	-	-	115,000
Fleet- Admin	PW Highway Graders	960,000	-	-	-	-	960,000
Fleet- Admin	PW Highway Roller	60,000	-	-	-	-	60,000
Fleet- Admin	PW Highway Track Skidsteer	75,000	-	-	-	-	75,000
Fleet- Admin	PW Highway Trailer	10,000	-	-	-	-	10,000
Fleet- Admin	PW Highway Paver	500,000	-	-	-	-	500,000
Fleet- Admin	PW Highway Broce Broom	75,000	-	-	-	-	75,000
Fleet- Admin	PW Highway Trucks	90,000	-	-	-	-	90,000
Fleet- Admin	PW Highway Zipper Attachment	300,000	-	-	-	-	300,000
Fleet- Admin	PW Highway Message Board	20,000	-	-	-	-	20,000
Fleet- Admin	Sheriff Civil	52,000	-	-	-	-	52,000
Fleet- Admin	Sheriff Detective	48,000	-	-	-	-	48,000
Fleet- Admin	Sheriff Patrol	232,000	-	-	-	-	232,000
Fleet- Admin	Sheriff Patrol	495,000	-	-	-	-	495,000
Fleet- Admin	Sheriff Patrol	124,000	-	-	-	-	124,000
Fleet- Admin	Sheriff Patrol Motorcycle	36,000	-	-	-	-	36,000
Fleet- Admin	Sheriff Patrol UTV's	40,000	-	-	-	-	40,000
Fleet- Admin	JD mower and plow	205,000	-	-	-	-	205,000
Fleet- Admin	Ford Explorer	55,000	-	-	-	-	55,000
Fleet- Admin	Ford Explorer	55,000	-	-	-	-	55,000
Fleet- Admin	ToolCat Replacement	62,000	-	-	-	-	62,000
Fleet- Admin	John Deere Utility Vehicle	25,000	-	-	-	-	25,000
Fleet- Admin	3/4 Ton Pickup Truck for Super	60,000	-	-	-	-	60,000
Fleet- Admin	3/4 Ton Truck - Superintendent	60,000	-	-	-	-	60,000
Fleet- Admin	Terrain Cut Mower Replace	40,000	-	-	-	-	40,000
Fleet- Admin	Cone Truck	125,000	-	-	-	-	125,000
Fleet- Admin	Attenuator Device	28,726	-	-	-	-	28,726
Fleet- Admin	Material Transfer Vehicle	\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ 205,000
Fleet- Admin	PW - Inspector Truck	38,000	-	-	-	-	38,000

COUNTY-WIDE BUDGET SUMMARY

2020 Adopted Budget

Department - Division	Description	2020	Projected				Total
			2021	2022	2023	2024	
SHF- Patrol Division	FTE Req - 2020 Commander Vehicle	55,000	-	-	-	-	55,000
Fleet- Admin	5 yr. Heavy/Vehicle Replacement	-	3,843,500	3,457,000	3,762,500	3,762,500	14,825,500
Fleet- Admin	5 yr. Vehicle New	-	350,000	705,000	540,000	540,000	2,135,000
Total - Fleet Management Fund		\$ 5,143,726	\$ 4,193,500	\$ 4,162,000	\$ 4,302,500	\$ 4,302,500	\$ 22,104,226
Stormwater CIP	Dahlia Pond s/o I-76 & Hwy 85	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 3,000,000
Stormwater CIP	Broadway at 62nd Ave	400,000	-	-	-	-	400,000
Stormwater CIP	Logan Court n/o E 56th Avenue	1,000,000	1,500,000	-	-	-	2,500,000
Total - Stormwater Utility Fund		\$ 2,900,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 5,900,000
PW - Administration	Central Shop Parking Lot	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000
PW - CIP	Lowell Blvd Clear Creek to 62nd*	1,850,000	-	-	-	-	1,850,000
PW - CIP	Welby Rd Ext. (Steele St)*	1,000,000	-	-	-	-	1,000,000
PW - CIP	York Street Hwy 224 to 88th Av*	2,250,000	-	-	-	-	2,250,000
PW - CIP	58th Ave Washington to York*	300,000	-	-	-	-	300,000
PW - CIP	Dahlia St Asph SW SH 224 I-76*	200,000	-	-	-	-	200,000
PW - CIP	York St 78th to 88th*	200,000	-	-	-	-	200,000
PW - CIP	York Street 58th to Hwy 224*	1,700,000	-	-	-	-	1,700,000
PW - CIP	Pecos St 52nd Ave to 58th Ave*	200,000	-	-	-	-	200,000
PW - CIP	Park Ave Roundabout*	450,000	-	-	-	-	450,000
PW - CIP	Park Ave. Traffic Signal*	900,000	-	-	-	-	900,000
PW - CIP	DRCOG Traffic Signal Upgrade*	150,000	-	-	-	-	150,000
PW - CIP	Dahlia St Hwy 224 to 70th Ave*	300,000	-	-	-	-	300,000
PW - CIP	62nd Avenue: Huron to Washington*	100,000	-	-	-	-	100,000
PW - CIP	Berkley Gardens Neighborhood*	100,000	-	-	-	-	100,000
PW - CIP	East 73rd Ave: Race to Washington*	100,000	-	-	-	-	100,000
PW - CIP	Goat Hill East of Federal*	100,000	-	-	-	-	100,000
PW - CIP	Goat Hill: Irving St, Hooker*	100,000	-	-	-	-	100,000
PW - CIP	Road & Bridge Capital Improvements	-	10,000,000	10,000,000	10,000,000	10,000,000	40,000,000
Total - Road & Bridge Fund		\$ 10,140,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 50,140,000

*Planned Expenditures are based on existing contracts and are subject to change based on project readiness.

COUNTY-WIDE BUDGET SUMMARY

2020 Adopted Budget

Department - Division	Description	2020	Projected				Total
			2021	2022	2023	2024	
Open Space Projects	Rotella Playground Improvement	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Open Space Projects	BNSF Drop Structure Improvement	3,950,000	-	-	-	-	3,950,000
Open Space Projects	Open Space Projects	2,000,000	-	-	-	-	2,000,000
Total - Open Space Projects Fund		\$ 6,300,000	\$ -	\$ -	\$ -	\$ -	\$ 6,300,000
CASP FBO	Hanger - Design & Construction	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
CASP Operations/Maintenance	Rehab taxiway C	-	1,400,000	-	-	-	1,400,000
CASP Operations/Maintenance	Lighting, signage taxiways	-	-	2,400,000	-	-	2,400,000
CASP Operations/Maintenance	Purchase runway snow equipment	50,000	-	-	-	-	50,000
CASP ATCT	Replace ATCT voice Switch	-	90,000	-	-	-	90,000
Total - Colorado Air & Space Port Fund		\$ 50,000	\$ 2,490,000	\$ 2,400,000	\$ -	\$ -	\$ 4,940,000
Sheriff Flatrock	Tubular Assault Pad	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
Sheriff Flatrock	Enclosed Building Force on For	-	200,000	-	-	-	200,000
Total - FLATROCK Facility Fund		\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 1,200,000
GRAND TOTAL		\$ 56,684,273	\$ 63,837,374	\$ 31,085,972	\$ 15,999,374	\$ 35,981,472	\$ 203,588,465



ADAMS COUNTY
COLORADO

2020 Adopted Budget

CHANGE IN FUND BALANCE BY FUND

This section contains information on the following areas:

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

CHANGE IN FUND BALANCE BY FUND

2020 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 2020 from the 2019 adopted budget mainly due to increased expenditures in salaries & benefits, charges for services and debt. Offsetting the net increase in expenditures are increases in property tax revenue and sales tax revenue. The consolidated ending fund balance is expected to be \$273.4 million across all 21 funds.

All Funds Summary	ACTUAL 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 306,887,652	\$ 287,218,492	\$ 340,240,793	\$ 300,486,976	\$ 53,022,302	18.5%
REVENUE						
Property Tax	\$ 144,792,124	\$ 171,275,354	\$ 174,429,399	\$ 216,282,025	\$ 41,852,626	24.0%
Sales Tax	53,720,553	60,593,729	52,037,234	64,317,819	12,280,585	23.6%
Other Taxes	14,436,475	15,385,400	14,978,716	14,532,115	(446,601)	(3.0%)
Licenses and Permits	3,709,294	4,055,676	3,168,382	2,800,983	(367,399)	(11.6%)
Intergovernmental	131,337,716	131,233,641	136,664,200	141,756,867	5,092,667	3.7%
Charges for Services	57,492,263	59,733,856	64,122,366	69,150,688	5,028,322	7.8%
Investment Income	3,132,152	6,784,567	2,742,873	5,306,439	2,563,566	93.5%
Miscellaneous	12,327,681	18,211,286	22,406,650	17,392,759	(5,013,891)	(22.4%)
G/L on Sale of Assets	383,711	608,172	410,000	410,000	-	0.0%
Other Finance Sources	7,830,619	3,518,879	7,062,866	15,260,942	8,198,076	116.1%
TOTAL REVENUE	\$ 429,162,588	\$ 471,400,561	\$ 478,022,686	\$ 547,210,637	\$ 69,187,951	14.5%
EXPENDITURES						
Salaries & Benefits	\$ 170,051,465	\$ 183,416,431	\$ 202,037,914	\$ 222,184,576	\$ 20,146,662	10.0%
O&M	20,277,849	17,912,679	19,606,190	20,870,044	1,263,854	6.4%
Charges for Services	133,815,447	146,585,666	164,785,007	177,435,689	12,650,682	7.7%
Debt	15,832,498	15,866,800	15,191,800	24,497,624	9,305,824	61.3%
Government Services	39,946,438	37,938,841	50,085,401	57,350,233	7,264,832	14.5%
Other Finance Uses	7,830,619	3,518,879	7,062,866	15,260,942	8,198,076	116.1%
Capital Projects and Equipment	61,077,433	13,138,963	59,007,327	56,684,273	(2,323,054)	(3.9%)
TOTAL EXPENDITURES	\$ 448,831,749	\$ 418,378,259	\$ 517,776,504	\$ 574,283,381	\$ 56,506,877	10.9%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (19,669,161)	\$ 53,022,302	\$ (39,753,818)	\$ (27,072,744)	\$ 12,681,074	(31.9%)
ENDING FUND BALANCE	\$ 287,218,492	\$ 340,240,793	\$ 300,486,976	\$ 273,414,232	\$ (27,072,744)	(9.0%)

GENERAL FUND

The 2020 adopted budget includes a decrease in General Fund balance of \$2.3 million. Property tax revenue is expected to increase by \$36.1 million, or 24.59%, mainly due to new construction and increased assessed values. Intergovernmental revenue is expected to increase by \$1.6 million mainly due to increased allocations in Human Services. Charges for Services are also expected to increase compared to the 2019 adopted budget mainly due to increased Treasurer fees, Municipal Inmate fees and Conduct of Election fees. Investment Income is expected to increase by \$1.4 million due to the amount of interest received on current investments. Salaries and Benefits expenditures are budgeted to increase in 2020 mainly due to the additional FTEs added mid-year 2019, market and merit increases, and the addition of 11.0 FTEs approved for 2020. Charges for Services expenditures are budgeted to increase in 2020 due to increases in repair and maintenance for park trails, increase in community correction services, and costs associated with the 3 elections to be conducted in 2020. Debt is budgeted to increase \$9.3 million with anticipation of paying off one of the COPs. Capital Expenditures are budgeted to decrease due to decreased detention facility projects and park projects compared to 2019.

General Fund	ACTUAL 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 113,454,185	\$ 111,765,076	\$ 127,021,835	\$ 109,269,550	\$ 15,256,759	13.7%
REVENUE						
Property Tax	\$ 123,888,160	\$ 144,458,230	\$ 147,002,739	\$ 183,145,082	\$ 36,142,343	24.6%
Sales Tax	1,147,196	546,702	425,000	317,000	(108,000)	(25.4%)
Licenses and Permits	3,370,321	3,894,103	2,818,382	2,450,983	(367,399)	(13.0%)
Intergovernmental	9,293,935	12,190,510	10,968,829	12,596,854	1,628,025	14.8%
Charges for Services	28,508,395	29,188,477	28,497,126	31,057,773	2,560,647	9.0%
Investment Income	2,295,468	5,408,835	2,247,585	3,630,451	1,382,866	61.5%
Miscellaneous	4,867,091	7,170,553	6,740,538	6,752,773	12,235	0.2%
Other Finance Sources	1,937,563	516,647	80,866	-	(80,866)	(100.0%)
TOTAL REVENUE	\$ 175,308,128	\$ 203,374,057	\$ 198,781,065	\$ 239,950,916	\$ 41,169,851	20.7%
EXPENDITURES						
Salaries & Benefits	\$ 111,392,081	\$ 120,977,264	\$ 132,997,536	\$ 143,573,562	\$ 10,576,026	8.0%
O&M	10,180,799	8,639,852	9,133,983	10,019,147	885,164	9.7%
Charges for Services	39,223,231	43,774,670	49,880,472	54,311,580	4,431,108	8.9%
Debt	1,068,141	-	-	9,330,000	9,330,000	
Government Services	7,618,848	9,843,859	7,964,532	7,297,569	(666,963)	(8.4%)
Other Finance Uses	1,983,476	1,567,126	1,757,000	8,564,216	6,807,216	387.4%
Capital Projects and Equipment	5,530,661	3,314,527	14,799,827	9,160,547	(5,639,280)	(38.1%)
TOTAL EXPENDITURES	\$ 176,997,236	\$ 188,117,298	\$ 216,533,350	\$ 242,256,621	\$ 25,723,271	11.9%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (1,689,109)	\$ 15,256,759	\$ (17,752,285)	\$ (2,305,705)	\$ 15,446,580	(87.0%)
ENDING FUND BALANCE	\$ 111,765,076	\$ 127,021,835	\$ 109,269,550	\$ 106,963,845	\$ (2,305,705)	(2.1%)

SOCIAL SERVICES FUND

An additional 23.0 FTE were added mid-year 2019 resulting in an increase in the Salaries and Benefits expenses in 2020. 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 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 10,927,458	\$ 10,815,839	\$ 10,775,664	\$ 9,846,967	\$ (40,175)	(0.4%)
REVENUE						
Property Tax	\$ 12,579,813	\$ 14,939,602	\$ 15,278,156	\$ 18,103,184	\$ 2,825,028	18.5%
Intergovernmental	88,407,023	92,557,674	98,840,769	102,619,462	3,778,693	3.8%
Miscellaneous	113,704	-	-	-	-	
TOTAL REVENUE	\$ 101,100,541	\$ 107,497,276	\$ 114,118,925	\$ 120,722,646	\$ 6,603,721	5.8%
EXPENDITURES						
Salaries & Benefits	\$ 41,458,998	\$ 44,611,658	\$ 50,108,544	\$ 55,748,242	\$ 5,639,698	11.3%
O&M	1,371,482	1,531,496	1,751,840	1,649,660	(102,180)	(5.8%)
Charges for Services	58,381,680	61,394,296	63,187,238	63,131,935	(55,303)	(0.1%)
TOTAL EXPENDITURES	\$ 101,212,159	\$ 107,537,451	\$ 115,047,622	\$ 120,529,837	\$ 5,482,215	4.8%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (111,619)	\$ (40,175)	\$ (928,697)	\$ 192,809	\$ 1,121,506	(120.8%)
ENDING FUND BALANCE	\$ 10,815,839	\$ 10,775,664	\$ 9,846,967	\$ 10,039,776	\$ 192,809	2.0%

DEVELOPMENTALLY DISABLED FUND

In 2020, \$1.7 million will go toward supporting developmentally disabled residents within Adams County. This fund is supported by property taxes and due to increased property valuations, this fund is expected to grow in fund balance by \$414,985. The 2020 adopted budget shows a year-end fund balance of \$1,185,400.

Developmentally Disabled Fund	ACTUAL 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 446,493	\$ 563,705	\$ 639,332	\$ 770,415	\$ 75,627	13.4%
<u>REVENUE</u>						
Property Tax	\$ 1,373,994	\$ 1,631,730	\$ 1,668,715	\$ 2,065,033	\$ 396,318	23.7%
TOTAL REVENUE	\$ 1,373,994	\$ 1,631,730	\$ 1,668,715	\$ 2,065,033	\$ 396,318	23.7%
<u>EXPENDITURES</u>						
Charges for Services	\$ 20,597	\$ 24,454	\$ 24,998	\$ 29,536	\$ 4,538	18.2%
Government Services	1,236,185	1,531,649	1,512,634	1,620,512	107,878	7.1%
TOTAL EXPENDITURES	\$ 1,256,782	\$ 1,556,103	\$ 1,537,632	\$ 1,650,048	\$ 112,416	7.3%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 117,212	\$ 75,627	\$ 131,083	\$ 414,985	\$ 283,902	216.6%
ENDING FUND BALANCE	\$ 563,705	\$ 639,332	\$ 770,415	\$ 1,185,400	\$ 414,985	53.9%

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 \$38,819.

Retirement Fund	ACTUAL		ACTUAL		ADOPTED		ADOPTED		\$	%
	2017		2018		2019		2020		Variance	Variance
BEGINNING FUND BALANCE	\$	-	\$	-	\$	-	\$	38,819	\$	-
<u>REVENUE</u>										
Property Tax	\$	-	\$	1,991,874	\$	2,038,819	\$	2,523,036	\$	484,217 23.7%
Other Finance Sources		-		8,126		-		-		-
TOTAL REVENUE	\$	-	\$	2,000,000	\$	2,038,819	\$	2,523,036	\$	484,217 23.7%
<u>EXPENDITURES</u>										
Charges for Services	\$	-	\$	2,000,000	\$	2,000,000	\$	2,523,036	\$	523,036 26.2%
TOTAL EXPENDITURES	\$	-	\$	2,000,000	\$	2,000,000	\$	2,523,036	\$	523,036 26.2%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$	-	\$	-	\$	38,819	\$	-	\$	(38,819) (100.0%)
ENDING FUND BALANCE	\$	-	\$	-	\$	38,819	\$	38,819	\$	- 0.0%

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 2020 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 2020 adopted budget includes an ending fund balance of \$58.7 million.

Road & Bridge Fund	ACTUAL 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 49,877,445	\$ 62,081,066	\$ 74,475,160	\$ 68,943,394	\$ 12,394,094	20.0%
REVENUE						
Property Tax	\$ 6,950,157	\$ 8,253,918	\$ 8,440,970	\$ 10,445,690	\$ 2,004,720	23.7%
Sales Tax	14,039,377	16,061,432	13,763,262	17,066,885	3,303,623	24.0%
Other Taxes	14,436,475	15,385,400	14,978,716	14,532,115	(446,601)	(3.0%)
Licenses and Permits	338,972	161,573	350,000	350,000	-	0.0%
Intergovernmental	13,652,309	11,967,802	9,367,016	9,704,485	337,469	3.6%
Charges for Services	1,115,069	1,712,181	1,857,500	2,290,000	432,500	23.3%
Investment Income	15,360	31,623	13,789	42,431	28,642	207.7%
Miscellaneous	150,806	5,191	50,000	10,000	(40,000)	(80.0%)
TOTAL REVENUE	\$ 50,698,526	\$ 53,579,119	\$ 48,821,253	\$ 54,441,606	\$ 5,620,353	11.5%
EXPENDITURES						
Salaries & Benefits	\$ 5,376,356	\$ 5,820,354	\$ 6,948,542	\$ 9,200,435	\$ 2,251,893	32.4%
O&M	3,765,556	2,656,698	2,976,550	3,404,000	427,450	14.4%
Charges for Services	11,820,362	14,396,250	18,478,591	20,573,796	2,095,205	11.3%
Government Services	13,768,816	15,493,628	15,449,336	20,997,352	5,548,016	35.9%
Other Finance Uses	-	-	-	396,726	396,726	
Capital Projects and Equipment	3,763,816	2,818,095	10,500,000	10,140,000	(360,000)	(3.4%)
TOTAL EXPENDITURES	\$ 38,494,905	\$ 41,185,025	\$ 54,353,019	\$ 64,712,309	\$ 10,359,290	19.1%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 12,203,620	\$ 12,394,094	\$ (5,531,766)	\$ (10,270,703)	\$ (4,738,937)	85.7%
ENDING FUND BALANCE	\$ 62,081,066	\$ 74,475,160	\$ 68,943,394	\$ 58,672,691	\$ (10,270,703)	(14.9%)

CAPITAL FACILITIES FUND

The 0.3% sales tax approved for the construction of capital facilities is deposited into this fund. Revenues in 2020 are budgeted to increase mainly due to anticipated increases in sales tax collections, interfund transfers from the General Fund as needed for projects, and a decrease from 2019 due to the sale of a county owned building. 2020 Capital expenditures in this fund are increasing to \$22.9 million for the multi-use arena at the regional park and the new Fleet/Public Works Facility building. The 2020 adopted budget includes an ending fund balance of \$14.6 million.

Capital Facilities Fund	ACTUAL 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 54,679,850	\$ 20,431,398	\$ 29,900,268	\$ 23,829,496	\$ 9,468,870	46.3%
REVENUE						
Sales Tax	\$ 21,009,681	\$ 23,970,883	\$ 20,644,894	\$ 25,600,328	\$ 4,955,434	24.0%
Intergovernmental	95,537	-	-	-	-	
Investment Income	361,872	367,001	96,134	421,088	324,954	338.0%
Miscellaneous	204,426	3,766,255	5,600,000	-	(5,600,000)	(100.0%)
Other Finance Sources	869,959	1,070,000	1,070,000	4,120,000	3,050,000	285.0%
TOTAL REVENUE	\$22,541,474	\$29,174,139	\$27,411,028	\$30,141,416	\$ 2,730,388	10.0%
EXPENDITURES						
O&M	\$ 251,169	\$ 94,591	\$ -	\$ 250,000	\$ 250,000	
Charges for Services	217,090	118,807	40,000	1,025,000	985,000	2,462.5%
Debt	14,094,795	15,162,287	15,191,800	15,167,624	(24,176)	(0.2%)
Other Finance Uses	1,268,141	-	-	-	-	
Capital Projects and Equipment	40,958,731	4,329,585	18,250,000	22,885,000	4,635,000	25.4%
TOTAL EXPENDITURES	\$ 56,789,926	\$ 19,705,269	\$ 33,481,800	\$ 39,327,624	\$ 5,845,824	17.5%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (34,248,452)	\$ 9,468,870	\$ (6,070,772)	\$ (9,186,208)	\$ (3,115,436)	51.3%
ENDING FUND BALANCE	\$ 20,431,398	\$ 29,900,268	\$ 23,829,496	\$ 14,643,288	\$ (9,186,208)	(38.5%)

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 2020 is projected to be \$37.0 million.

Open Space Sales Tax Fund	ACTUAL		ACTUAL		ADOPTED		ADOPTED		\$	%	
	2017		2018		2019		2020		Variance	Variance	
BEGINNING FUND BALANCE	\$	36,624,892	\$	34,652,375	\$	44,774,900	\$	40,968,147	\$	10,122,525	29.2%
REVENUE											
Sales Tax	\$	17,524,299	\$	20,014,712	\$	17,204,078	\$	21,333,606	\$	4,129,528	24.0%
Investment Income		354,539		778,087		318,300		975,439		657,139	206.5%
Miscellaneous		-		17,912		-		-		-	
TOTAL REVENUE	\$	17,878,838	\$	20,810,711	\$	17,522,378	\$	22,309,045	\$	4,786,667	27.3%
EXPENDITURES											
Salaries & Benefits	\$	123,075	\$	130,578	\$	139,552	\$	147,412	\$	7,860	5.6%
O&M		6,089		9,750		29,750		28,950		(800)	(2.7%)
Charges for Services		9,955		9,053		86,432		151,464		65,032	75.2%
Government Services		15,802,655		8,587,052		15,848,397		19,652,518		3,804,121	24.0%
Other Finance Uses		3,909,580		1,951,753		5,225,000		6,300,000		1,075,000	20.6%
TOTAL EXPENDITURES	\$	19,851,354	\$	10,688,186	\$	21,329,131	\$	26,280,344	\$	4,951,213	23.2%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$	(1,972,516)	\$	10,122,525	\$	(3,806,753)	\$	(3,971,299)	\$	(164,546)	4.3%
ENDING FUND BALANCE	\$	34,652,375	\$	44,774,900	\$	40,968,147	\$	36,996,848	\$	(3,971,299)	(9.7%)

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 decrease in fund balance of \$433,196 is budgeted for 2020. 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 2020 is projected to be \$3.8 million.

Open Space Projects Fund	ACTUAL		ACTUAL		ADOPTED		ADOPTED		\$	%	
	2017		2018		2019		2020		Variance	Variance	
BEGINNING FUND BALANCE	\$	3,628,507	\$	4,123,775	\$	4,073,763	\$	4,253,464	\$	(50,012)	(1.2%)
REVENUE											
Intergovernmental	\$	6,998,054	\$	944,547	\$	-	\$	-	\$	-	
Investment Income		17,266		62,954		15,501		86,604		71,103	458.7%
Miscellaneous		106,412		79,678		30,000		-		(30,000)	(100.0%)
Other Finance Sources		3,909,580		1,435,106		5,225,000		6,300,000		1,075,000	20.6%
TOTAL REVENUE	\$	11,031,313	\$	2,522,285	\$	5,270,501	\$	6,386,604	\$	1,116,103	21.2%
EXPENDITURES											
O&M	\$	4,006	\$	3,708	\$	5,000	\$	5,000	\$	-	0.0%
Charges for Services		376,375		320,811		410,800		514,800		104,000	25.3%
Government Services		-		237,500		-		-		-	
Capital Projects and Equipment		10,155,664		2,010,279		4,675,000		6,300,000		1,625,000	34.8%
TOTAL EXPENDITURES	\$	10,536,045	\$	2,572,297	\$	5,090,800	\$	6,819,800	\$	1,729,000	34.0%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$	495,267	\$	(50,012)	\$	179,701	\$	(433,196)	\$	(612,897)	(341.1%)
ENDING FUND BALANCE	\$	4,123,775	\$	4,073,763	\$	4,253,464	\$	3,820,268	\$	(433,196)	(10.2%)

CONSERVATION TRUST FUND

Per county policy 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 2020 with a fund balance of \$2.1 million.

Conservation Trust Fund	ACTUAL 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 1,716,730	\$ 1,859,377	\$ 2,109,486	\$ 2,027,700	\$ 250,109	13.5%
REVENUE						
Intergovernmental	\$ 727,229	\$ 753,514	\$ 701,133	\$ 750,000	\$ 48,867	7.0%
Investment Income	19,353	34,415	17,374	43,225	25,851	148.8%
TOTAL REVENUE	\$ 746,582	\$ 787,928	\$ 718,507	\$ 793,225	\$ 74,718	10.4%
EXPENDITURES						
Salaries & Benefits	\$ 404,287	\$ 386,590	\$ 547,693	\$ 607,055	\$ 59,362	10.8%
O&M	22,483	19,352	22,500	23,300	800	3.6%
Charges for Services	37,499	61,447	42,600	42,600	-	0.0%
Capital Projects and Equipment	139,665	70,431	187,500	-	(187,500)	(100.0%)
TOTAL EXPENDITURES	\$ 603,935	\$ 537,819	\$ 800,293	\$ 672,955	\$ (127,338)	(15.9%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 142,647	\$ 250,109	\$ (81,786)	\$ 120,270	\$ 202,056	(247.1%)
ENDING FUND BALANCE	\$ 1,859,377	\$ 2,109,486	\$ 2,027,700	\$ 2,147,970	\$ 120,270	5.9%

GOLF COURSE FUND

For 2020, the Golf Course Fund has a projected ending fund balance of \$4.7 million; this is an increase of \$374,378 from the 2019 adopted budget.

Golf Course Fund	ACTUAL 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 1,906,015	\$ 2,664,439	\$ 3,826,994	\$ 4,296,440	\$ 1,162,555	43.6%
<u>REVENUE</u>						
Intergovernmental	\$ 11,501	\$ 127,822	\$ -	\$ -	\$ -	
Charges for Services	3,093,716	3,134,602	2,872,950	2,903,500	30,550	1.1%
Investment Income	22,171	54,452	19,905	75,487	55,582	279.2%
Miscellaneous	274,011	291,279	235,000	245,000	10,000	4.3%
G/L on Sale of Assets	1,525	(733)	-	-	-	
TOTAL REVENUE	\$ 3,402,924	\$ 3,607,421	\$ 3,127,855	\$ 3,223,987	\$ 96,132	3.1%
<u>EXPENDITURES</u>						
O&M	\$ 447,857	\$ 489,838	\$ 456,839	\$ 470,039	\$ 13,200	2.9%
Charges for Services	1,863,040	1,955,028	2,059,570	2,274,570	215,000	10.4%
Capital Projects and Equipment	333,603	-	142,000	105,000	(37,000)	(26.1%)
TOTAL EXPENDITURES	\$ 2,644,500	\$ 2,444,866	\$ 2,658,409	\$ 2,849,609	\$ 191,200	7.2%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 758,424	\$ 1,162,555	\$ 469,446	\$ 374,378	\$ (95,068)	(20.3%)
ENDING FUND BALANCE	\$ 2,664,439	\$ 3,826,994	\$ 4,296,440	\$ 4,670,818	\$ 374,378	8.7%

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 2020 is \$2.9 million which is mainly related to the Dahlia Pond and Logan Court projects. Ending fund balance is expected to be \$3.9 million in 2020.

Stormwater Utility Fund	ACTUAL 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 4,504,812	\$ 6,421,675	\$ 8,342,642	\$ 5,355,809	\$ 1,920,967	29.9%
<u>REVENUE</u>						
Charges for Services	\$ 2,311,880	\$ 2,354,650	\$ 2,222,000	\$ 2,322,000	\$ 100,000	4.5%
Miscellaneous	6,049	(1,246)	-	-	-	
TOTAL REVENUE	\$ 2,317,929	\$ 2,353,404	\$ 2,222,000	\$ 2,322,000	\$ 100,000	4.5%
<u>EXPENDITURES</u>						
Salaries & Benefits	\$ 298,599	\$ 303,776	\$ 327,005	\$ 337,623	\$ 10,618	3.2%
O&M	1,763	3,036	6,950	6,950	-	0.0%
Charges for Services	88,704	125,625	374,878	498,546	123,668	33.0%
Government Services	12,000	-	-	-	-	
Capital Projects and Equipment	-	-	4,500,000	2,900,000	(1,600,000)	(35.6%)
TOTAL EXPENDITURES	\$ 401,065	\$ 432,437	\$ 5,208,833	\$ 3,743,119	\$ (1,465,714)	(28.1%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 1,916,863	\$ 1,920,967	\$ (2,986,833)	\$ (1,421,119)	\$ 1,565,714	(52.4%)
ENDING FUND BALANCE	\$ 6,421,675	\$ 8,342,642	\$ 5,355,809	\$ 3,934,690	\$ (1,421,119)	(26.5%)

COLORADO AIR & SPACE PORT FUND

The Colorado Air & Space Port Fund is reserved for the operations of the air and space port and the operation of water and wastewater services to the space port and its customers. The 2020 adopted budget has an ending fund balance of \$937,762.

Colorado Air & Space Port Fund	ACTUAL 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 2,210,352	\$ 2,756,304	\$ 2,765,154	\$ 1,262,912	\$ 8,850	0.3%
REVENUE						
Intergovernmental	\$ 81,555	\$ 333,085	\$ 40,000	\$ 25,000	\$ (15,000)	(37.5%)
Charges for Services	2,544,285	2,705,299	2,749,288	3,062,525	313,237	11.4%
Miscellaneous	(3,968)	2,974	-	-	-	
Other Finance Sources	729,752	400,000	400,000	400,000	-	0.0%
TOTAL REVENUE	\$ 3,351,624	\$ 3,441,357	\$ 3,189,288	\$ 3,487,525	\$ 298,237	9.4%
EXPENDITURES						
Salaries & Benefits	\$ 1,089,344	\$ 1,215,549	\$ 1,407,974	\$ 1,459,886	\$ 51,912	3.7%
O&M	1,128,563	1,277,528	1,388,661	1,292,899	(95,762)	(6.9%)
Charges for Services	584,195	939,430	1,444,895	1,009,890	(435,005)	(30.1%)
Debt	3,570	-	-	-	-	
Capital Projects and Equipment	-	-	450,000	50,000	(400,000)	(88.9%)
TOTAL EXPENDITURES	\$ 2,805,672	\$ 3,432,507	\$ 4,691,530	\$ 3,812,675	\$ (878,855)	(18.7%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 545,952	\$ 8,850	\$ (1,502,242)	\$ (325,150)	\$ 1,177,092	(78.4%)
ENDING FUND BALANCE	\$ 2,756,304	\$ 2,765,154	\$ 1,262,912	\$ 937,762	\$ (325,150)	(25.7%)

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 2020 ending fund balance is projected to be \$20.0 million, a slight decrease from the 2019 adopted budget.

Fleet Management Fund	ACTUAL 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 15,833,794	\$ 18,731,759	\$ 21,771,661	\$ 19,991,660	\$ 3,039,901	16.2%
<u>REVENUE</u>						
Intergovernmental	\$ 8,260	\$ -	\$ -	\$ -	\$ -	
Miscellaneous	6,209,168	6,616,604	7,988,612	8,621,236	632,624	7.9%
G/L on Sale of Assets	382,186	608,906	410,000	410,000	-	0.0%
Other Finance Sources	-	-	237,000	1,193,726	956,726	403.7%
TOTAL REVENUE	\$ 6,599,614	\$ 7,225,510	\$ 8,635,612	\$ 10,224,962	\$ 1,589,350	18.4%
<u>EXPENDITURES</u>						
Salaries & Benefits	\$ 1,417,603	\$ 1,453,762	\$ 1,569,430	\$ 1,717,034	\$ 147,604	9.4%
O&M	1,943,364	2,357,786	2,828,444	2,876,744	48,300	1.7%
Charges for Services	340,682	374,061	433,873	506,957	73,084	16.8%
Other Finance Uses	-	-	80,866	-	(80,866)	(100.0%)
Capital Projects and Equipment	(0)	-	5,503,000	5,143,726	(359,274)	(6.5%)
TOTAL EXPENDITURES	\$ 3,701,648	\$ 4,185,608	\$ 10,415,613	\$ 10,244,461	\$ (171,152)	(1.6%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 2,897,965	\$ 3,039,901	\$ (1,780,001)	\$ (19,499)	\$ 1,760,502	(98.9%)
ENDING FUND BALANCE	\$ 18,731,759	\$ 21,771,661	\$ 19,991,660	\$ 19,972,161	\$ (19,499)	(0.1%)

INSURANCE FUND

In the Insurance Fund, year-end balance is reserved for liabilities resulting from health, unemployment, workers' compensation, and property & casualty insurance claims. The fund has an estimated ending fund balance of \$1.8 million.

Insurance Fund	ACTUAL 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 1,037,411	\$ 1,304,183	\$ 1,812,880	\$ 1,812,880	\$ 508,698	39.0%
REVENUE						
Charges for Services	\$ 18,932,192	\$ 19,344,646	\$ 24,853,077	\$ 26,430,422	\$ 1,577,345	6.3%
Miscellaneous	52,022	87,247	-	-	-	
TOTAL REVENUE	\$ 18,984,213	\$ 19,431,893	\$ 24,853,077	\$ 26,430,422	\$ 1,577,345	6.3%
EXPENDITURES						
Salaries & Benefits	\$ 521,830	\$ 592,475	\$ 760,384	\$ 908,620	\$ 148,236	19.5%
O&M	160,453	137,275	171,200	200,666	29,466	17.2%
Charges for Services	18,035,159	18,193,445	23,921,493	25,321,136	1,399,643	5.9%
TOTAL EXPENDITURES	\$ 18,717,442	\$ 18,923,195	\$ 24,853,077	\$ 26,430,422	\$ 1,577,345	6.3%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 266,772	\$ 508,698	\$ -	\$ -	\$ -	
ENDING FUND BALANCE	\$ 1,304,183	\$ 1,812,880	\$ 1,812,880	\$ 1,812,880	\$ -	0.0%

DIA NOISE MITIGATION & COORDINATING FUND

This fund is intended to help mitigate noise impacts from DIA on County residents. The expenditure budget of \$45,000 in the 2020 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 \$1.4 million.

Noise Mitigation Fund	ACTUAL		ACTUAL		ADOPTED		ADOPTED		\$	%	
	2017		2018		2019		2020		Variance	Variance	
BEGINNING FUND BALANCE	\$	2,019,540	\$	1,366,029	\$	1,394,467	\$	1,363,752	\$	28,438	2.1%
<u>REVENUE</u>											
Investment Income	\$	15,911	\$	28,453	\$	14,285	\$	31,714	\$	17,429	122.0%
TOTAL REVENUE	\$	15,911	\$	28,453	\$	14,285	\$	31,714	\$	17,429	122.0%
<u>EXPENDITURES</u>											
Charges for Services	\$	-	\$	15	\$	45,000	\$	45,000	\$	-	0.0%
Other Finance Uses		669,422		-		-		-		-	
TOTAL EXPENDITURES	\$	669,422	\$	15	\$	45,000	\$	45,000	\$	-	0.0%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$	(653,510)	\$	28,438	\$	(30,715)	\$	(13,286)	\$	17,429	(56.7%)
ENDING FUND BALANCE	\$	1,366,029	\$	1,394,467	\$	1,363,752	\$	1,350,466	\$	(13,286)	(1.0%)

WASTE MANAGEMENT FUND

The 2020 budget includes both revenue and expenditures related to the cleanup of the old shooting range. There is \$2.7 million in interfund transfers from the General Fund to pay for the cost of the cleanup. The 2020 ending fund balance is projected to be \$4.4 million.

Waste Management Fund	ACTUAL 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 4,466,568	\$ 4,522,136	\$ 3,974,553	\$ 4,208,298	\$ (547,583)	(12.1%)
REVENUE						
Charges for Services	\$ 519,736	\$ 597,221	\$ 610,000	\$ 575,000	\$ (35,000)	(5.7%)
Other Finance Sources	-	-	-	2,700,000	2,700,000	
TOTAL REVENUE	\$ 519,736	\$ 597,221	\$ 610,000	\$ 3,275,000	\$ 2,665,000	436.9%
EXPENDITURES						
O&M	\$ 481	\$ 93	\$ 1,000	\$ 1,000	\$ -	0.0%
Charges for Services	463,687	1,144,712	375,255	3,075,255	2,700,000	719.5%
TOTAL EXPENDITURES	\$ 464,167	\$ 1,144,804	\$ 376,255	\$ 3,076,255	\$ 2,700,000	717.6%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 55,568	\$ (547,583)	\$ 233,745	\$ 198,745	\$ (35,000)	(15.0%)
ENDING FUND BALANCE	\$ 4,522,136	\$ 3,974,553	\$ 4,208,298	\$ 4,407,043	\$ 198,745	4.7%

FLATROCK FACILITY FUND

This fund is a Special Revenue fund created in 2017 to account for all revenues and expenditures related to the FLATROCK Training Facility. The ending fund balance for 2020 is projected to be \$510,706.

FLATROCK Facility Fund	ACTUAL 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ -	\$ 300,951	\$ 529,085	\$ 531,610	\$ 228,134	75.8%
REVENUE						
Charges for Services	\$ 466,991	\$ 696,780	\$ 460,425	\$ 509,468	\$ 49,043	10.7%
Miscellaneous	35,584	24,858	12,500	13,750	1,250	10.0%
Other Finance Sources	383,765	-	-	-	-	
TOTAL REVENUE	\$ 886,340	\$ 721,638	\$ 472,925	\$ 523,218	\$ 50,293	10.6%
EXPENDITURES						
Salaries & Benefits	\$ 85,880	\$ 84,854	\$ 116,455	\$ 121,977	\$ 5,522	4.7%
O&M	77,765	101,457	80,300	67,500	(12,800)	(15.9%)
Charges for Services	247,903	112,665	273,645	354,645	81,000	29.6%
Capital Projects and Equipment	173,842	194,529	-	-	-	
TOTAL EXPENDITURES	\$ 585,390	\$ 493,504	\$ 470,400	\$ 544,122	\$ 73,722	15.7%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 300,951	\$ 228,134	\$ 2,525	\$ (20,904)	\$ (23,429)	(927.9%)
ENDING FUND BALANCE	\$ 300,951	\$ 529,085	\$ 531,610	\$ 510,706	\$ (20,904)	(3.9%)

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG), HEAD START, COMMUNITY SERVICE BLOCK GRANT (CSBG), & 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 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 3,176,457	\$ 2,708,571	\$ 1,938,068	\$ 1,533,313	\$ (770,504)	(28.4%)
REVENUE						
Intergovernmental	\$ 1,466,149	\$ 2,369,385	\$ 5,050,658	\$ 4,960,658	\$ (90,000)	(1.8%)
Investment Income	30,212	18,749	-	-	-	
Miscellaneous	309,597	147,201	1,750,000	1,750,000	-	0.0%
TOTAL REVENUE	\$ 1,805,958	\$ 2,535,335	\$ 6,800,658	\$ 6,710,658	\$ (90,000)	(1.3%)
EXPENDITURES						
Salaries & Benefits	\$ 278,350	\$ 261,671	\$ 348,887	\$ 278,434	\$ (70,453)	(20.2%)
O&M	2,268	2,801	16,000	45,000	29,000	181.3%
Charges for Services	32,783	14,329	39,868	103,992	64,124	160.8%
Debt	665,993	704,513	-	-	-	
Government Services	1,273,000	1,921,007	6,800,658	6,710,658	(90,000)	(1.3%)
Capital Projects and Equipment	21,450	401,518	-	-	-	
TOTAL EXPENDITURES	\$ 2,273,844	\$ 3,305,839	\$ 7,205,413	\$ 7,138,084	\$ (67,329)	(0.9%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (467,886)	\$ (770,504)	\$ (404,755)	\$ (427,426)	\$ (22,671)	5.6%
ENDING FUND BALANCE	\$ 2,708,571	\$ 1,938,068	\$ 1,533,313	\$ 1,105,887	\$ (427,426)	(27.9%)

CHANGE IN FUND BALANCE BY FUND

2020 Adopted Budget

Headstart Fund	ACTUAL 2017 *	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 185,981	\$ 62,778	\$ 17,042	\$ 85,977	\$ (45,737)	(72.9%)
REVENUE						
Intergovernmental	\$ 4,685,453	\$ 4,423,943	\$ 4,617,057	\$ 5,165,615	\$ 548,558	11.9%
Miscellaneous	732	(268)	-	-	-	
Other Finance Sources	-	89,000	50,000	147,000	97,000	194.0%
TOTAL REVENUE	\$ 4,686,185	\$ 4,512,675	\$ 4,667,057	\$ 5,312,615	\$ 645,558	13.8%
EXPENDITURES						
Salaries & Benefits	\$ 3,603,811	\$ 3,707,332	\$ 3,552,553	\$ 4,185,926	\$ 633,373	17.8%
O&M	694,314	342,313	454,780	300,238	(154,542)	(34.0%)
Charges for Services	511,263	508,766	590,789	826,451	235,662	39.9%
TOTAL EXPENDITURES	\$ 4,809,388	\$ 4,558,412	\$ 4,598,122	\$ 5,312,615	\$ 714,493	15.5%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (123,203)	\$ (45,737)	\$ 68,935	\$ -	\$ (68,935)	(100.0%)
ENDING FUND BALANCE	\$ 62,778	\$ 17,042	\$ 85,977	\$ 85,977	\$ -	0.0%

Community Services Block Grant Fund	ACTUAL 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 101,350	\$ -	\$ -	\$ (1,467)	\$ -	
REVENUE						
Intergovernmental	\$ 350,110	\$ 438,277	\$ 500,000	\$ 500,000	\$ -	0.0%
TOTAL REVENUE	\$ 350,110	\$ 438,277	\$ 500,000	\$ 500,000	\$ -	0.0%
EXPENDITURES						
Salaries & Benefits	\$ 143,959	\$ 82,020	\$ 167,199	\$ 144,368	\$ (22,831)	(13.7%)
O&M	7,497	15,987	8,900	8,250	(650)	(7.3%)
Charges for Services	65,070	16,123	12,301	25,700	13,399	108.9%
Government Services	234,935	324,147	313,067	301,118	(11,949)	(3.8%)
SUBTOTAL OPERATING	451,461	438,277	501,467	479,436	(22,031)	(4.4%)
TOTAL EXPENDITURES	\$ 451,461	\$ 438,277	\$ 501,467	\$ 479,436	\$ (22,031)	(4.4%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (101,350)	\$ -	\$ (1,467)	\$ 20,564	\$ 22,031	(1,501.8%)
ENDING FUND BALANCE	\$ -	\$ -	\$ (1,467)	\$ 19,097	\$ 20,564	(1,401.8%)

CHANGE IN FUND BALANCE BY FUND

2020 Adopted Budget

Workforce & Business Center Fund	ACTUAL 2017	ACTUAL 2018	ADOPTED 2019	ADOPTED 2020	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 262,110	\$ 259,351	\$ 270,137	\$ 270,137	\$ 10,786	4.2%
REVENUE						
Intergovernmental	\$ 5,560,602	\$ 5,127,084	\$ 6,578,738	\$ 5,434,793	\$ (1,143,945)	(17.4%)
Miscellaneous	2,047	3,047	-	-	-	
Other Finance Sources	-	-	-	400,216	400,216	
TOTAL REVENUE	\$ 5,562,649	\$ 5,130,131	\$ 6,578,738	\$ 5,835,009	\$ (743,729)	(11.3%)
EXPENDITURES						
Salaries & Benefits	\$ 3,857,293	\$ 3,788,548	\$ 3,046,160	\$ 3,754,002	\$ 707,842	23.2%
O&M	211,941	229,117	273,493	220,701	(52,792)	(19.3%)
Charges for Services	1,496,173	1,101,680	1,062,309	1,089,800	27,491	2.6%
Government Services	-	-	2,196,777	770,506	(1,426,271)	(64.9%)
TOTAL EXPENDITURES	\$ 5,565,408	\$ 5,119,345	\$ 6,578,738	\$ 5,835,009	\$ (743,729)	(11.3%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (2,759)	\$ 10,786	\$ 0	\$ -	\$ (0)	(100.0%)
ENDING FUND BALANCE	\$ 259,351	\$ 270,137	\$ 270,137	\$ 270,137	\$ -	0.0%



ADAMS COUNTY
COLORADO

2020 Adopted Budget

DEPARTMENT PAGES



ADAMS COUNTY
COLORADO

2020 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: The Board of County Commissioners serves as the legislative, policy-making and administrative body governing the unincorporated areas of 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, certifications of mill levies, public hearings, and adoption of the annual budget.

The Board appoints a County Manager who implements the policies and priorities of the Board and oversees the day-to-day operations of the county. In addition, the Board appoints a County Attorney who serves as general counsel to the Board of County Commissioners, elected officials, county departments and such other agencies as may be authorized by the Board of County Commissioners.

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

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
Board of County Commissioners	8.00	8.00	5.00
TOTAL FTEs	8.00	8.00	5.00

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 residents.
- ✓ 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	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	11	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	6,142	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 6,152	\$ -	\$ -	\$ -

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 1,068,654	\$ 1,100,145	\$ 1,270,274	\$ 1,000,257
TOTAL EXPENDITURES	\$ 1,068,654	\$ 1,100,145	\$ 1,270,274	\$ 1,000,257

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Board of County Commissioners	\$ 1,068,654	\$ 1,100,145	\$ 1,270,274	\$ 1,000,257
TOTAL EXPENDITURES	\$ 1,068,654	\$ 1,100,145	\$ 1,270,274	\$ 1,000,257

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 895,887	\$ 937,604	\$ 1,038,836	\$ 748,819
Operations & Maintenance	126,176	131,404	193,000	213,000
Charges for Services	46,592	31,138	38,438	38,438
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 1,068,654	\$ 1,100,145	\$ 1,270,274	\$ 1,000,257

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.

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ADAMS COUNTY

COLORADO



2020 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
ADMINISTRATION

GEOGRAPHIC 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 residents 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	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
County Assessor	48.00	47.00	48.00
TOTAL FTEs	48.00	47.00	48.00

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 residents.
- ✓ Increase transparency by making information more accessible through the Adams County Assessor's website.
- ✓ Continue training for damage assessment responsibilities in the event of a natural or man-made disaster.

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	87,426	76,011	80,000	55,000
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 87,426	\$ 76,011	\$ 80,000	\$ 55,000
EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 4,288,618	\$ 4,073,350	\$ 4,880,692	\$ 5,114,826
TOTAL EXPENDITURES	\$ 4,288,618	\$ 4,073,350	\$ 4,880,692	\$ 5,114,826
EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Assessor GIS	\$ 543,482	\$ 543,350	\$ 594,843	\$ 603,081
County Assessor	3,745,136	3,530,000	4,285,849	4,511,745
TOTAL EXPENDITURES	\$ 4,288,618	\$ 4,073,350	\$ 4,880,692	\$ 5,114,826
EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 3,757,797	\$ 3,780,069	\$ 4,325,326	\$ 4,562,412
Operations & Maintenance	112,008	41,174	84,600	84,600
Charges for Services	418,813	252,107	470,766	467,814
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 4,288,618	\$ 4,073,350	\$ 4,880,692	\$ 5,114,826

2020 BUDGET HIGHLIGHTS

✓ \$64,773 for 1.0 FTE, Real Estate Technician I

2019 ACCOMPLISHMENTS

REASSESSMENT | OF ALL PROPERTY
WITHIN ADAMS COUNTY

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
COUNTY ASSESSOR				
Number of Parcels Assessed	184,346	186,766	187,277	190,000
Number of Taxable Parcels Assessed	179,314	181,655	182,113	185,000
Taxpayers Protests	8,824	777	9,311	1,000
Protests/Taxable Parcel Assessed	11,184	1,443	11,010	1,100
Oil & Gas Production Wells	1,022	947	947	925
County Board of Equalization Cases	1,134	187	1,025	150
Parcels Assessed/FTE	4,097	4,150	4,256	4,300



2020 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 and manufactured home 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.
- 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

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
County Clerk & Recorder	99.50	97.50	111.50
TOTAL FTEs	99.50	97.50	111.50

CURRENT YEAR OBJECTIVES

- ✓ Continue document preservation.
- ✓ Conduct Presidential Primary, State Primary, and Presidential elections.
- ✓ Open additional Recording office.
- ✓ Continue to increase online transactions with Motor Vehicle customers.

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	16,800	16,828	16,182	14,983
Intergovernmental	-	-	-	-
Charges for Services	12,128,120	12,378,603	12,029,172	12,636,981
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	118,756	106,827	75,000	75,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 12,263,676	\$ 12,502,257	\$ 12,120,354	\$ 12,726,964

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 8,304,085	\$ 9,491,997	\$ 9,087,815	\$ 13,067,634
TOTAL EXPENDITURES	\$ 8,304,085	\$ 9,491,997	\$ 9,087,815	\$ 13,067,634

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
CLK Administration	\$ 278,215	\$ 308,239	\$ 401,813	\$ 759,752
CLK Elections	1,645,554	2,409,401	1,954,290	4,826,957
CLK Motor Vehicle	5,373,254	5,853,009	5,710,082	6,398,665
CLK Recording	1,007,062	921,348	1,021,630	1,082,260
TOTAL EXPENDITURES	\$ 8,304,085	\$ 9,491,997	\$ 9,087,815	\$ 13,067,634

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 6,637,701	\$ 7,576,629	\$ 7,337,150	\$ 9,512,485
Operations & Maintenance	470,053	429,108	450,573	703,569
Charges for Services	875,840	1,439,057	1,300,092	1,578,380
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	320,490	47,203	-	1,273,200
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 8,304,085	\$ 9,491,997	\$ 9,087,815	\$ 13,067,634

2020 BUDGET HIGHLIGHTS

- ✓ \$100,000 for preservation of original books in Recording
- ✓ \$1,273,200 for new voting equipment

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
RECORDING				
Documents & Marriage Licenses Recorded	117,016	106,246	113,000	113,000
Marriage Licenses Issued	2,391	2,392	2,300	2,300
Walk-In Recording Customers Served	23,791	12,400	11,700	14,000
Passports Accepted			336	750
ELECTIONS				
Total Registered Voters	272,239	278,918	286,285	315,000
Total Active Voters	236,047	253,529	251,124	275,000
Total In-Active Voters	36,192	25,389	35,161	40,000
MOTOR VEHICLE				
Motor Vehicle Transaction Statistics	736,291	730,371	610,936	750,000
Customers Served	472,648	470,234	443,967	487,500
Telephone Calls Answered	100,111	96,379	88,419	97,500
Online Vehicle Registration Renewals	75,406	82,790	96,197	105,000
MV Kiosks	n/a	6,409	14,459	22,500
Mail-In renewals	41,776	41,254	34,149	37,500

2019 ACCOMPLISHMENTS

DRIVES | SOFTWARE
IMPLEMENTATION

ELECTIONS | CONDUCTED THE 2019
COORDINATED ELECTION

PASSPORTS | APPROVED TO ISSUE
ORIGINAL PASSPORTS

INDEXING PROJECT | COMPLETED



2020 Adopted Budget

CORONER'S OFFICE

MISSION 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 residents that we are privileged and honored to serve.

PRIMARY SERVICES

The Office of the Coroner is mandated by Colorado Revised Statutes 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 lives and longevity of residents by providing the community with information on death trends, deaths related to safety issues and/or consumer products, 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. Additionally the office also provides these services to the City and County of Broomfield through an intergovernmental agreement. This agreement generates revenue for Adams County, provides Broomfield with a vital public service, and keeps cases within the 17th Judicial District that both counties share.

CORONER'S OFFICE

INVESTIGATIVE
UNIT

PATHOLOGY
UNIT

ADMINISTRATIVE
UNIT

SUPPORT
SERVICES

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
County Coroner	15.75	16.75	17.00
TOTAL FTEs	15.75	16.75	17.00

CURRENT YEAR OBJECTIVES

- ✓ Ensure continued compliance with national and international accepted forensic standards of practice.
- ✓ Seek office accreditation from recognized accrediting forensic organizations.
- ✓ Expand facility to accommodate increases in service.

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	319,862	346,464	347,800	347,800
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	13,215	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 319,862	\$ 359,679	\$ 347,800	\$ 347,800

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 2,768,085	\$ 2,645,840	\$ 2,819,436	\$ 3,041,596
TOTAL EXPENDITURES	\$ 2,768,085	\$ 2,645,840	\$ 2,819,436	\$ 3,041,596

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
County Coroner	\$ 2,768,085	\$ 2,645,840	\$ 2,819,436	\$ 3,041,596
TOTAL EXPENDITURES	\$ 2,768,085	\$ 2,645,840	\$ 2,819,436	\$ 3,041,596

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 1,224,530	\$ 1,378,045	\$ 1,570,703	\$ 1,778,407
Operations & Maintenance	143,967	159,880	134,495	133,295
Charges for Services	956,172	1,097,802	1,114,238	1,129,894
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	443,415	10,113	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 2,768,085	\$ 2,645,840	\$ 2,819,436	\$ 3,041,596

2020 BUDGET HIGHLIGHTS

- ✓ \$23,600 for medical services related to forensic autopsy procedures..

2019 ACCOMPLISHMENTS

REORGANIZATION | OF STAFF LEADERSHIP TO INCREASE PRODUCTIVITY AND EFFICIENCY.

ENTIRE STAFF | PARTICIPATED IN THE MENTAL HEALTH AND RESILIENCY PROGRAM THAT WAS IMPLEMENTED IN 2018.

APPROVAL OF FACILITY EXPANSION | TO ACCOMMODATE SERVICE INCREASES AND PROVIDE STAFF WITH MORE WORKSPACE.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 PROJECTED
CORONER'S OFFICE				
Number of Reported Deaths	3,642	3,937	3,940	4,136
Number of Autopsies	581	629	635	662



2020 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 residents 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

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
District Attorney's Office	180.50	185.50	200.50
TOTAL FTEs	180.50	185.50	200.50

CURRENT YEAR OBJECTIVES

Most of what we do is reactive. We will continue to seek justice for victims of crime and for the residents 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 residents are safe and that victims of crime receive the best outcomes possible in their cases.

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	2,121,888	1,777,963	1,891,355	1,862,247
Charges for Services	1,960,848	2,018,050	2,406,357	2,710,511
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	1,500	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 4,084,236	\$ 3,796,013	\$ 4,297,712	\$ 4,572,758

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 18,643,609	\$ 19,096,021	\$ 21,218,217	\$ 24,114,954
TOTAL EXPENDITURES	\$ 18,643,609	\$ 19,096,021	\$ 21,218,217	\$ 24,114,954

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
District Attorney's Office	\$ 16,511,833	\$ 17,104,208	\$ 19,224,834	\$ 22,031,342
Victim Compensation	950,000	878,896	800,000	800,000
Diversion Program	1,181,776	1,112,918	1,193,383	1,283,612
TOTAL EXPENDITURES	\$ 18,643,609	\$ 19,096,021	\$ 21,218,217	\$ 24,114,954

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 16,231,301	\$ 17,115,552	\$ 18,554,293	\$ 21,592,243
Operations & Maintenance	476,168	321,771	423,478	590,552
Charges for Services	681,939	677,016	1,086,770	1,129,659
Debt	-	-	-	-
Governmental Services	1,254,201	882,687	802,500	802,500
Capital	-	98,995	351,176	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 18,643,609	\$ 19,096,021	\$ 21,218,217	\$ 24,114,954

2020 BUDGET HIGHLIGHTS

- ✓ \$60,000 for Amazon Cloud Storage
- ✓ \$29,555 for Firewall Software Replacement
- ✓ \$94,734 for Replacement of Desktop Computers (Five-year Plan)
- ✓ \$22,050 to offset cost of Lobby Security due to installation of metal detector

2019 ACCOMPLISHMENTS

PROSECUTION | OF MULTIPLE HIGH-PROFILE CASES

INVESTIGATION | OF SEVEN OFFICER-INVOLVED SHOOTINGS, AND STRENGTHENED PARTNERSHIP WITH THE FBI

PUBLIC INFORMATION OFFICE | ESTABLISHED A SENIOR LAW DAY WHICH ATTRACTED MORE THAN 300 ATTENDEES

THREE YEAR DIVERSION STATS:

Less than 10% | ADULT recidivism rate

90% | of ADULT clients have remained crime-free after completing diversion

12% | JUVENILE recidivism rate

88% | of JUVENILE clients remained crime-free after completing diversion

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 OBJECTIVE
DISTRICT ATTORNEY'S OFFICE				
District Court Jury Trials	100	83	98	101
Felony Filings	5,033	5,728	5,751	6,049
Misdemeanor Filings	17,724	16,736	16,882	16,800
Traffic Cases	14,345	14,247	15,349	15,962
Juvenile Filings	584	563	583	588
Domestic Violence Filings	1,331	1,321	1,282	1,258
DWAI/DUI	2,267	2,264	2,241	2,250



2020 Adopted Budget

SHERIFF'S OFFICE

PURPOSE STATEMENT

The Sheriff's Office acts on behalf of and alongside the community to create partnerships with residents 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 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

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
County Sheriff	570.00	568.50	577.50
TOTAL FTEs	570.00	568.50	577.50

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 residents

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 residents, 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 resident involvement in neighborhood problems
- ✓ To reduce the fear of crime and preserve the rights and enjoyment of residents by a law enforcement presence and its enforcement authority
- ✓ Strive to assure the safety and security of employees and residents 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 residents 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	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	609,530	882,504	467,922	539,353
Charges for Services	5,261,078	5,479,667	5,361,512	5,869,851
Fines & Forfeitures	1,181,875	548,086	845,058	831,000
Investment Income	-	-	-	-
Miscellaneous	103,768	65,611	67,225	65,010
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	383,765	-	-	-
TOTAL REVENUE	\$ 7,540,017	\$ 6,975,869	\$ 6,741,717	\$ 7,305,214

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 72,099,582	\$ 72,633,636	\$ 78,432,153	\$ 82,975,440
FLATROCK Facility Fund	585,390	493,504	470,400	544,122
TOTAL EXPENDITURES	\$ 72,684,972	\$ 73,127,141	\$ 78,902,553	\$ 83,519,562

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
SO-Administrative Services	\$ 7,385,234	\$ 5,561,617	\$ 4,210,958	\$ 5,706,272
SO-Corrections	40,393,741	41,055,310	46,501,105	44,909,324
SO-Detectives	5,118,260	5,369,809	5,497,231	7,460,327
SO-Flatrock Facility	585,390	493,504	470,400	544,122
SO-Patrol	17,238,799	18,365,846	19,988,092	22,167,292
SO-Professional Standards	1,963,548	2,281,053	2,234,767	2,732,225
TOTAL EXPENDITURES	\$ 72,684,972	\$ 73,127,141	\$ 78,902,553	\$ 83,519,562

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 51,885,771	\$ 56,086,617	\$ 57,204,726	\$ 63,491,149
Operations & Maintenance	4,500,769	2,563,437	2,385,065	2,676,435
Charges for Services	12,961,572	13,570,652	15,260,697	16,061,978
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	3,336,860	906,435	4,052,065	1,290,000
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 72,684,972	\$ 73,127,141	\$ 78,902,553	\$ 83,519,562

2020 BUDGET HIGHLIGHTS

- ✓ \$1,200,000 for DNA lab.
- ✓ \$200,000 for Detention Facility Deputy vests.
- ✓ \$150,000 for CLER feasibility study.
- ✓ \$15,000 for Patrol K9.

2019 ACCOMPLISHMENTS

100,529 | CITIZEN CALLS FOR SERVICE
AND OFFICER INITIATED EVENTS

21,510 | INMATES BOOKED INTO THE
DETENTION FACILITY

BODY SCANNER | INSTALLED FOR
BOOKING INTO DETENTION FACILITY

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
OFFICE OF THE SHERIFF				
Internal Affairs investigations	48	41	29	30
JAIL DIVISION				
On Site Visitors Processed	4,733	5,045	4,243	4,673
Off Site Video Visits	9,779	12,683	12,354	14,028
Professional Visits	10,203	8,991	9,521	9,236
Total for all Inmate Visits	21,016	16,075	21,875	23,250
Bonds Processed	12,437	13,823	14,972	16,429
Inmate Phone Calls	132,868	115,359	113,131	110,584
Total Off Site Medical Transports	304	335	417	489
Total Booking Received	18,887	20,239	21,510	22,955
Total Booking Released	18,741	19,459	20,158	20,906
Total Processed Booking & Receiving	37,628	39,698	41,668	43,848
Medical Unit Admissions	15,983	UNK	UNK	UNK
Off Site Inpatient Security Assignments	56	59	86	108
Mental Health Visits	13,541	14,920	UNK	16,439
Video Advisals	10,552	12,357	12,194	12,033
Muni Video Advisals	NA	NA	NA	NA
Pretrial Screening Assessments	11,946	10,826	12,014	12,110
Inmate Meals	1,131,672	1,199,388	907,338	824,016

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
DETECTIVE DIVISION				
Total assigned cases	5,773	6,026	6,327	6,644
Case Follow-Up				
Average case load per detective, monthly	25	27	30	32
Sex offenders registered	981	1,012	1,025	1,045
Crimes reported	13,362	14,883	15,627	16,409
Pawn slips received	26,411	24,371	25,590	26,869
Laboratory Call Outs	239	190	291	300
Property Received	24,201	23,127	21,000	23,000
Property Released	14,624	21,880	14,280	16,000
Victim Advocate Cases Reviewed	2,341	2,280	2,097	2,240
DNA Hits/Matches	13	20	60	70
PATROL DIVISION				
ADCOM/citizen CFS/officer initiated events	113,139	105,894	100,529	103,544
Field contact cards	5,847	1,673	524	540
Criminal summons	14,215	1,346	896	922
Juvenile arrests	332	239	161	165
Adult arrests	5,674	4,941	3,944	4,060
Traffic Summons	UNK	6,452	6,868	7,074
ADMINISTRATIVE SERVICES				
Employment applications/hired	3,978/59	9,206/87	12,485/94	13,000/101
New concealed handgun permit applications	2,367	2,191	1,657	1,822
Renewal concealed handgun permit applications	967	2,239	1,919	2,225
New concealed handgun permits issued	2,477	2,193	1,657	1,822
Renewal concealed handgun permits issued	967	2,364	1,919	2,225
Total combined concealed handgun permits issued	3,444	4,557	3,576	3,047
Number of permits denied (including renewals)	8	19	15	20
Number of permits suspended or revoked	43	49	45	50
Number of permits replaced or duplicated	37	49	60	60

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.

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ADAMS COUNTY

COLORADO



2020 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

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
County Surveyor	1.00	1.00	1.00
TOTAL FTEs	1.00	1.00	1.00

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 21,402	\$ 21,298	\$ 22,831	\$ 9,070
TOTAL EXPENDITURES	\$ 21,402	\$ 21,298	\$ 22,831	\$ 9,070

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
County Surveyor	\$ 21,402	\$ 21,298	\$ 22,831	\$ 9,070
TOTAL EXPENDITURES	\$ 21,402	\$ 21,298	\$ 22,831	\$ 9,070

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 21,402	\$ 21,298	\$ 22,831	\$ 9,070
Operations & Maintenance	-	-	-	-
Charges for Services	-	-	-	-
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 21,402	\$ 21,298	\$ 22,831	\$ 9,070

2020 BUDGET HIGHLIGHTS

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

2019 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.



2020 Adopted Budget

TREASURER'S OFFICE

PURPOSE STATEMENT

The Treasurer's Office was constitutionally created to receive, invest, and appropriately disburse all receipts owed to Adams County. The Treasury serves to fulfill the statutory requirements of the office through professional, ethical, and, transparent practices.

TREASURER'S OFFICE

TAXPAYER
SERVICETAX COMPLIANCE /
ENFORCEMENTTAX
DISBURSEMENTASSET
INVESTMENTS

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 Taxpayer Service 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, Tax Compliance Chief, 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 warrant process.

The Tax Disbursement Division The Treasurer's Office is required to, in a timely manner, distribute all funds received (except 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 County funds. Such funds are invested under the Treasurer's Investment Policy and rigorously tracked in Tracker.

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
County Treasurer	11.00	11.50	13.50
TOTAL FTEs	11.00	11.50	13.50

CURRENT YEAR OBJECTIVES

- ✓ Increase electronic-only payments to all vendors and investors to 100%.
- ✓ Increase electronic-only payments from taxpayers to 25,000.
- ✓ Increase number of “declaring” businesses from 7,710 to 10,000 through field assessments to be conducted by Tax Compliance Division under Colo. Rev. Stat. §39-12-128, to increase “Fair Share” tax compliance.
- ✓ Increase same day daily bank reconciliations of over 50 bank accounts to 75%.
- ✓ Reduce returned mail by obtaining good mailing addresses for taxpayers through human contact – phones, emails, field visits.
- ✓ Increase Senior Exemption and Disable Veteran Exemption participants through county-wide posting of the program’s availability – at libraries, lodges, posts, senior day centers, and more.
- ✓ Increase telephone hours from 8 a.m. - 5 p.m. to 7 a.m. - 6 p.m., Monday through Friday.

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	12,734	12,024	10,000	12,000
Intergovernmental	-	-	-	-
Charges for Services	3,273,069	3,827,026	3,241,050	4,381,500
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	248,603	243,432	155,000	155,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 3,534,406	\$ 4,082,482	\$ 3,406,050	\$ 4,548,500
EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 1,040,690	\$ 1,116,178	\$ 1,264,963	\$ 1,624,351
TOTAL EXPENDITURES	\$ 1,040,690	\$ 1,116,178	\$ 1,264,963	\$ 1,624,351
EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
County Treasurer	\$ 1,040,690	\$ 1,116,178	\$ 1,264,963	\$ 1,624,351
TOTAL EXPENDITURES	\$ 1,040,690	\$ 1,116,178	\$ 1,264,963	\$ 1,624,351
EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 685,408	\$ 731,025	\$ 823,832	\$ 1,176,620
Operations & Maintenance	21,874	26,939	24,900	31,500
Charges for Services	333,409	358,215	416,231	416,231
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 1,040,690	\$ 1,116,178	\$ 1,264,963	\$ 1,624,351

2020 BUDGET HIGHLIGHTS

- ✓ \$169,108 for 2.0 FTEs, Treasury Professional

2019 ACCOMPLISHMENTS

TAX COMPLIANCE | “RE-BOOT” HAS NETTED GREATER VOLUNTARY COMPLIANCE IN 2019. SIGNIFICANT FACTOR IS FIELD CONTACT WITH PERSONAL PROPERTY AND MOBILE HOME TAXPAYERS, AND IMPLEMENTING FIELD CONTACT WITH REAL PROPERTY TAXPAYERS.

GENERAL COLLECTIONS | GENERAL COLLECTIONS BY 11/30/2019 INCREASED TO 99.5% OVER 98.5% IN 2018 DUE TO SIGNIFICANTLY INCREASED HUMAN CONTACT WITH THE TAXPAYERS, MORTGAGE SERVICERS, AND TITLE COMPANIES. 1% OF THE TAX BASE IS APPROXIMATELY EQUAL TO \$7M AFTER ADJUSTMENTS FOR PROTESTS, APPEALS, AND ABATEMENTS. 1692 TAX LIENS SOLD IN 2019.

\$150,000 INCREASE | IN AVERAGE INTEREST DESPITE A STRATEGIC CHANGE TO INCREASE SAFETY THROUGH GREATER RELIANCE ON INTEREST-EARNING LIQUIDITY. (1.6% COMPARED TO NON-LIQUID HIGHER RISK RETURN OF 1.61%) OVER 5 YEAR PLAN TO COMPENSATE FOR ANTICIPATED COMING RECESSION.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
TREASURER'S OFFICE				
Number of Taxpayers Accepting Electronic Tax Statements (emailed to Taxpayer)	2,366	2,049	2,520	5,000
Number of Taxpayers Making Electronic Tax Payments Online (web page & via telephone system)	14,383	20,290	22,925	25,000
Number of Mortgage Servicers Making Electronic Tax Payments (“Mass Payments” system)	86,460	71,186	81,238	82,000

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.

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ADAMS COUNTY

COLORADO



2020 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

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
Public Trustee	4.00	3.00	3.00
TOTAL FTEs	4.00	3.00	3.00

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	491,328	451,178	235,000	125,000
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 491,328	\$ 451,178	\$ 235,000	\$ 125,000

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 282,910	\$ 283,792	\$ 385,978	\$ 332,313
TOTAL EXPENDITURES	\$ 282,910	\$ 283,792	\$ 385,978	\$ 332,313

282,910	283,792	385,978	332,313
-	-	-	-

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Public Trustee	\$ 282,910	\$ 283,792	\$ 385,978	\$ 332,313
TOTAL EXPENDITURES	\$ 282,910	\$ 283,792	\$ 385,978	\$ 332,313

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 282,921	\$ 283,684	\$ 335,859	\$ 283,195
Operations & Maintenance	282,920	283,781	12,460	12,460
Charges for Services	(282,931)	(283,673)	37,659	36,658
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 282,910	\$ 283,792	\$ 385,978	\$ 332,313

2020 BUDGET HIGHLIGHTS

- ✓ There are no current year budget highlights to report.

2019 ACCOMPLISHMENTS

- ✓ There were no prior year accomplishments to report.

PERFORMANCE MEASURES

- ✓ The Public Trustee will be absorbed by the Treasurers Office in 2020.

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ADAMS COUNTY

COLORADO



2020 Adopted Budget

COUNTY MANAGER'S OFFICE

MISSION STATEMENT

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

PRIMARY SERVICE AREAS

County Administration: The County Manager's duties include implementing the policies and priorities of the Board of County Commissioners and overseeing the day-to-day operations of the county.

Community Infrastructure & Development Services consists of Budget & Performance Measurement, Community & Economic Development, Facilities & Fleet Management, Parks, Open Space & Cultural Arts and Public Works.

Community Services & Public Involvement consists of the Riverdale Animal Shelter, the Colorado Air and Space Port, Community Safety & Well-Being and Human Services.

People & Culture Services and Administrative Operations consists of Culture & Workplace Excellence, Finance, Information Technology & Innovation, and People & Total Rewards Excellence.

COUNTY MANAGER'S OFFICE

COMMUNITY INFRASTRUCTURE
& DEVELOPMENT SERVICES

COMMUNITY SERVICES &
PUBLIC INVOLVEMENT

PEOPLE & CULTURE SERVICES &
ADMINISTRATIVE OPERATIONS

LEGISLATIVE AND
GOVERNMENT AFFAIRS

COMMUNICATIONS

BOARDS AND
COMMISSIONS

CLERK TO
THE BOCC

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
County Manager's Office	17.00	17.50	20.50
TOTAL FTEs	17.00	17.50	20.50

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
- ✓ Comprehensive and Transportation Plans

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	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	30,000	14,027	20,000	20,000
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	2,348	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 32,348	\$ 14,027	\$ 20,000	\$ 20,000

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 1,990,647	\$ 2,554,058	\$ 2,983,709	\$ 3,251,141
TOTAL EXPENDITURES	\$ 1,990,647	\$ 2,554,058	\$ 2,983,709	\$ 3,251,141

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
County Manager	\$ 956,898	\$ 1,159,812	\$ 1,174,863	\$ 1,693,622
Intergov/Legislative	241,693	513,701	550,353	426,100
Public Information Office	792,057	880,545	1,258,493	1,131,419
TOTAL EXPENDITURES	\$ 1,990,647	\$ 2,554,058	\$ 2,983,709	\$ 3,251,141

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 1,758,378	\$ 2,072,425	\$ 2,554,802	\$ 2,615,152
Operations & Maintenance	119,129	307,429	238,343	178,375
Charges for Services	113,140	174,205	190,564	457,614
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 1,990,647	\$ 2,554,058	\$ 2,983,709	\$ 3,251,141

2020 BUDGET HIGHLIGHTS

- ✓ *\$2.3 million* in the Human Services area for expanded service delivery for those experiencing poverty.
- ✓ *\$10.4 million* for transportation infrastructure and road maintenance projects including gravel road resurfacing
- ✓ *\$3.1 million* for new and ongoing stormwater infrastructure and maintenance
- ✓ *\$32.2 million* for updating existing facilities, including a new Fleet and Public Works building
- ✓ *\$6.3 million* in Parks & Open Space projects that will add recreational amenities to the county
- ✓ *\$4.0 million* in new fleet vehicles and equipment
- ✓ *\$2.9 million* dedicated to infrastructure, maintenance, and operational needs at Riverdale Regional Park
- ✓ *\$0.5 million* for a Micro-Loan Program with Colorado Enterprise Fund to Support Small Businesses in Adams County.

2019 ACCOMPLISHMENTS

SIGNED LETTER OF INTENT | WITH PD AEROSPACE TO OPERATE AT COLORADO AIR AND SPACE PORT

SIGNED MEMORANDUM OF UNDERSTANDING | WITH U.K. SPACEPORT CORNWALL TO BUILD AN INTERNATIONAL COLLABORATIVE MODEL

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

DESIGN PHASE COMPLETED | FOR A NEW MULTI-PURPOSE ARENA AT RIVERDALE REGIONAL PARK

BRANDING COMPLETED | WITH NEW SIGNAGE FOR COLORADO AIR AND SPACE PORT

RESURFACED 155 LANE MILES | OF GRAVEL ROAD IN EASTERN ADAMS COUNTY

SUPPORT PROVIDED | FOR JOB GROWTH, CREATION AND RETENTION OF EXISTING BUSINESSES BY IN-HOUSE ECONOMIC DEVELOPMENT TEAM

IMPLEMENTED NEW BENEFITS | AS AN EMPLOYER OF CHOICE FEATURING PAID PARENTAL LEAVE AND THE PERSONAL ACCRUED LEAVE CASH OUT PROGRAM

GRAND OPENING | OF THE REDEVELOPED PELICAN PONDS AND TWIN LAKES PARK

CONSTRUCTION TOPPING OFF CEREMONY | HELD FOR THE NEW RIVERDALE ANIMAL SHELTER

20 ADOPTIONS | MADE ON NATIONAL ADOPTION DAY WITH AN EXPECTED 160 ADOPTIONS BY THE END OF 2019.

GRAND OPENING | OF CROSSING POINTE NORTH (AN AFFORDABLE HOUSING DEVELOPMENT FOR SENIORS)

CREATED AN IMPROVED CAPITAL IMPROVEMENT PROCESS | BY CONVENING AN INTERNAL COMMITTEE OF CROSS-FUNCTIONAL EXPERTS TO PRIORITIZE PROJECTS.

PERFORMANCE MEASURES

- ✓ See Performance Measures contained within all operating departments.



2020 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

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
County Attorney's Office	31.00	32.00	36.00
TOTAL FTEs	31.00	32.00	36.00

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	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,794,938	5,844,037	6,457,548	6,700,676
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	49,164	88,105	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 5,844,102	\$ 5,932,141	\$ 6,457,548	\$ 6,700,676

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 3,775,493	\$ 3,923,554	\$ 4,339,695	\$ 4,843,803
Insurance Fund	4,593,795	4,965,799	4,530,641	4,900,676
TOTAL EXPENDITURES	\$ 8,369,288	\$ 8,889,353	\$ 8,870,336	\$ 9,744,479

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
CA - SS Dependency/Neglect	\$ 1,317,094	\$ 1,297,728	\$ 1,432,599	\$ 1,687,981
CA-Social Services IV-D	493,097	437,940	505,391	551,452
County Attorney	1,965,302	2,187,886	2,401,705	2,604,370
Risk Management	4,593,795	4,965,799	4,530,641	4,900,676
TOTAL EXPENDITURES	\$ 8,369,288	\$ 8,889,353	\$ 8,870,336	\$ 9,744,479

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 3,620,609	\$ 3,806,427	\$ 4,143,197	\$ 4,750,062
Operations & Maintenance	129,281	127,020	163,476	177,859
Charges for Services	4,619,399	4,955,905	4,563,663	4,816,558
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 8,369,288	\$ 8,889,353	\$ 8,870,336	\$ 9,744,479

2020 BUDGET HIGHLIGHTS

- ✓ **\$97,941** for 1.0 FTE, Internal Investigator
- ✓ **\$85,826** for 1.0 FTE, Worker's Comp. & Safety Coordinator
- ✓ **\$17,500** for the new Safety Data Sheet program which tracks the use of various chemicals throughout the County in the event of a spill.
- ✓ **\$249,778** to offset the increase in insurance premiums and other costs associated with Worker's Comp. and Property & Casualty insurance

2019 ACCOMPLISHMENTS

2,000 | CHILD SUPPORT ENFORCEMENT
CASES FILED

250 | ZONING VIOLATION CASES CLOSED

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
COUNTY ATTORNEY'S OFFICE				
Number of CORA requests	60	63	68	60
Number of administrative hearings	16	33	30	30
Number of child support enforcement cases filed	2514	2115	1575	1800
Number of zoning violation cases closed	298	260	250	250
Number of mental health filings	101	120	120	120
Number of adult protective services hearings	7	5	5	5
Number of dependency & neglect filings	365	378	350	350



2020 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

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
Animal Shelter	27.00	29.00	30.00
TOTAL FTEs	27.00	29.00	30.00

CURRENT YEAR OBJECTIVES

- ✓ Continuous improvement in customer care excellence and service delivery to residents.
- ✓ Increase use of technology to decrease wait times and improve customer service experience
- ✓ 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 seamless transition to new Riverdale Animal Shelter in 2020.

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	656,566	815,281	823,747	887,457
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	29,923	42,622	28,300	17,300
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 686,489	\$ 857,903	\$ 852,047	\$ 904,757

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 1,707,544	\$ 1,983,406	\$ 2,275,937	\$ 2,488,397
TOTAL EXPENDITURES	\$ 1,707,544	\$ 1,983,406	\$ 2,275,937	\$ 2,488,397

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Animal Shelter	\$ 1,707,544	\$ 1,983,406	\$ 2,275,937	\$ 2,488,397
TOTAL EXPENDITURES	\$ 1,707,544	\$ 1,983,406	\$ 2,275,937	\$ 2,488,397

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 1,388,780	\$ 1,591,644	\$ 1,930,040	\$ 2,088,038
Operations & Maintenance	284,533	328,146	272,165	321,830
Charges for Services	34,231	63,616	73,732	78,529
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 1,707,544	\$ 1,983,406	\$ 2,275,937	\$ 2,488,397

2020 BUDGET HIGHLIGHTS

- ✓ *New Animal Shelter 2020.*
- ✓ *\$43,440* for new technology for Riverdale Animal Shelter
- ✓ *\$39,958* for 1.0 FTE, Customer Care Representative

2019 ACCOMPLISHMENTS

3,400+ | ADOPTIONS IN ONE YEAR, MOST IN SHELTER HISTORY, AND 9.4% INCREASE OVER PRIOR YEAR

7,100+ | ANIMALS VACCINATED, 488 MORE ANIMALS THAN YEAR PRIOR

1ST | OFFSITE COMMUNITY VACCINATION CLINIC HELD FOR PUBLIC

25,500 | VOLUNTEER SERVICE HOURS, AN INCREASE OF +34% COMPARED TO 2018

2,000+ | LOST PETS RETURNED TO THEIR FAMILIES

9,500+ | ANIMALS SERVED THROUGH SHELTERING AND/OR PROVIDING VACCINATION SERVICES

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
ANIMAL SHELTER & ADOPTION CENTER				
Adoptions	2,377	3,107	3,400	4,000
Reclaims	1,499	1,893	2,000	2,100
Animals Vaccinated	5,445	6,634	7,122	7,400
Save Rate	89.10%	89.20%	89.70%	90.00%
Length of Stay	10	9	9.8	9
Total Number of Volunteers	334	385	525	600
Volunteer Service Hours	17,564	19,058	25,500	28,000
Foster Volunteers	60	68	83	95
Donations	\$31,215	\$42,622	\$27,500	\$35,000



2020 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	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
Budget & Performance Measurement	5.00	8.00	8.00
TOTAL FTEs	5.00	8.00	8.00

CURRENT YEAR OBJECTIVES

- ✓ Receive the Government Finance Officers Association Distinguished Budget Award.
- ✓ Produce a balanced budget for 2021.
- ✓ Review processes to ensure annual Budgeting is as efficient as possible.
- ✓ Manage and track the Capital improvement process while collaborating with all departments for prioritization and funding.
- ✓ Certification of mill levies.

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 434,673	\$ 396,262	\$ 1,163,676	\$ 1,093,580
TOTAL EXPENDITURES	\$ 434,673	\$ 396,262	\$ 1,163,676	\$ 1,093,580

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Budget Office	\$ 434,673	\$ 396,262	\$ 1,163,676	\$ 1,093,580
TOTAL EXPENDITURES	\$ 434,673	\$ 396,262	\$ 1,163,676	\$ 1,093,580

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 419,348	\$ 376,283	\$ 1,123,351	\$ 1,035,255
Operations & Maintenance	2,979	11,651	14,625	23,625
Charges for Services	12,346	8,329	25,700	34,700
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 434,673	\$ 396,262	\$ 1,163,676	\$ 1,093,580

2020 BUDGET HIGHLIGHTS

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

2019 ACCOMPLISHMENTS

LAUNCHED | CAPITAL IMPROVEMENT PROJECT PORTAL, TO PRIORITIZE AND PLAN FUTURE COUNTY WIDE CAPITAL PROJECTS.

RECEIVED | GFOA DISTINGUISHED BUDGET AWARD

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
BUDGET & PERFORMANCE MEASUREMENT				
Number of district mill levies certified by Adams County	318	303	344	344
Annual Business Case requests reviewed	162	229	228	185
Annual Capital Improvement Plan requests reviewed	141	114	183	149
Budget submitted in a timely manner	Yes	Yes	Yes	Yes



2020 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 and aerospace services for a growing market.

Serve as a model air and space port for air and space craft 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

AIR & SPACE PORT
OPERATIONS

WATER & WASTEWATER
TREATMENT

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
Colorado Air & Space Port	19.00	19.00	19.00
TOTAL FTEs	19.00	19.00	19.00

CURRENT YEAR OBJECTIVES

- ✓ Space Port Master Plan
- ✓ Complete New Signage Installation
- ✓ Drainage Study
- ✓ Taxiway 8 Project
- ✓ Cultural Resources Study for CATEX
- ✓ Construct Large FBO Hangar
- ✓ Develop Phasing Plan for Air and Space Port Security Fencing
- ✓ Private Hangar Development
- ✓ Complete new Space Port airspace analysis and impacts to DIA
- ✓ P3 Development on Western end of the Air and Space Port
- ✓ Replace Office Building Roof
- ✓ Complete LED Lighting Upgrade
- ✓ Purchase Used Runway Snow Removal Equipment from DIA

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	81,555	333,085	40,000	25,000
Charges for Services	2,544,285	2,705,299	2,749,288	3,062,525
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	(3,968)	2,974	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	729,752	400,000	400,000	400,000
TOTAL REVENUE	\$ 3,351,624	\$ 3,441,357	\$ 3,189,288	\$ 3,487,525

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Front Range Airport Fund	4,291,966	4,669,545	4,691,530	3,812,675
TOTAL EXPENDITURES	\$ 4,291,966	\$ 4,669,545	\$ 4,691,530	\$ 3,812,675

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
CASP Operations	\$ 4,134,281	\$ 4,517,046	\$ 4,556,305	\$ 3,628,075
Water & Wastewater Treatment	157,685	152,499	135,225	184,600
TOTAL EXPENDITURES	\$ 4,291,966	\$ 4,669,545	\$ 4,691,530	\$ 3,812,675

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 1,089,344	\$ 1,215,549	\$ 1,407,974	\$ 1,459,886
Operations & Maintenance	1,128,563	1,277,528	1,388,661	1,292,899
Charges for Services	2,070,489	2,176,468	1,444,895	1,009,890
Debt	3,570	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	450,000	50,000
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 4,291,966	\$ 4,669,545	\$ 4,691,530	\$ 3,812,675

2020 BUDGET HIGHLIGHTS

- ✓ \$30,000 for replacement of office roof.
- ✓ \$20,000 for LED lighting upgrades.
- ✓ \$30,000 for replacement of snow equipment.

2019 ACCOMPLISHMENTS

STARTED | LARGE FBO HANGAR DESIGN

COMPLETED | TERMINAL RAMP
REHABILITATION

PURCHASED | SNOW REMOVAL LOADER
AND RAMP PLOW

COMPLETED | AIRSPACE STUDY ON
IMPACT OF FUTURE LAUNCHES

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
COLORADO AIR & SPACE PORT				
Takeoffs/Landings	104,677	87,554	80,073	84,077
Fuel Sales in Gallons	440,978	360,828	383,713	410,545
Fuel Sales Revenue	\$1,537,548	\$1,569,479	\$1,708,179	\$1,821,487
Ground Lease Revenue	\$394,226	\$371,316	\$591,198	\$493,423

ADAMS COUNTY
COLORADO

2020 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 manner that continually improves the quality of life in Adams County.

COMMUNITY & ECONOMIC DEVELOPMENT

ECONOMIC
DEVELOPMENTDEVELOPMENT SERVICES
& BUILDING SAFETYONE-STOP
CUSTOMER CENTERCOMMUNITY
DEVELOPMENTENVIRONMENTAL
PROGRAMS

PRIMARY SERVICES

Economic Development within Adams County is a coordinated effort between internal and external partners that is spearheaded by County staff in partnership with local and regional economic development organizations, Chambers of Commerce, and small business development centers. 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 transit oriented development, coordination of infrastructure and growth, developer assistance, public-private partnerships, and small business development.

The Development Services & Building Safety 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. Development Services administers the Adams County Comprehensive Plan, and Building Safety enforces the adopted building codes.

The One-Stop Customer Center assists residents, developers, and builders with their needs related to permitting, fee payments, and development review. In addition, this division oversees the licensing of liquor and marijuana establishments as well as ambulances.

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

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
Community & Economic Development	44.50	45.00	49.00
TOTAL FTEs	44.50	45.00	49.00

CURRENT YEAR OBJECTIVES

- ✓ Develop a new comprehensive plan for the County.
- ✓ Implement oil and gas facility annual inspection and associated inspection fee.
- ✓ Expand opportunities for solid waste diversion through waste collection, recycling and composting.
- ✓ Implement routine environmental compliance inspections of industrial and commercial facilities.
- ✓ Creation of an Adams County Economic Development Strategic Plan that addresses historical neighborhoods as well as future development throughout the County.
- ✓ Collaborate with economic development partners to explore new opportunities and practices to further our County goals and create additional Adams County Jobs for Adams County residents.
- ✓ Improve permit and review process to be more efficient and move more permits/processes online.

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL		2018 ACTUAL		2019 ADOPTED BUDGET		2020 ADOPTED BUDGET	
Taxes	\$	-	\$	-	\$	-	\$	-
Licenses & Permits		3,340,787		3,865,251		2,792,200		2,424,000
Intergovernmental		1,714,321		2,446,916		5,050,658		4,960,658
Charges for Services		802,668		1,002,754		837,160		815,000
Investment Income		46,123		47,202		14,285		31,714
Miscellaneous		330,107		178,008		1,750,000		1,799,000
Other Finance Sources		-		-		-		2,700,000
TOTAL REVENUE	\$	6,234,007	\$	7,540,131	\$	10,444,303	\$	12,730,372
EXPENDITURES BY FUND	2017 ACTUAL		2018 ACTUAL		2019 ADOPTED BUDGET		2020 ADOPTED BUDGET	
General Fund	\$	4,161,577	\$	4,393,334	\$	5,818,526	\$	6,545,016
Waste Management Fund		464,167		1,144,804		376,255		3,076,255
DIA Noise Mitigation and Coordinating Fund		669,422		15		45,000		45,000
Community Development Block Grant Fund		2,273,844		3,305,839		7,205,413		7,138,084
TOTAL EXPENDITURES	\$	7,569,011	\$	8,843,992	\$	13,445,194	\$	16,804,355
EXPENDITURES BY DIVISION	2017 ACTUAL		2018 ACTUAL		2019 ADOPTED BUDGET		2020 ADOPTED BUDGET	
Community & Economic Dev	\$	423,421	\$	416,936	\$	454,820	\$	444,624
Community Development		2,273,844		3,305,839		7,205,413		7,138,084
DIA Noise Mitigation		669,422		15		45,000		45,000
CED Services		2,049,140		1,970,971		2,373,696		2,585,536
Economic Development Center		878,027		863,831		923,304		782,712
Economic Incentives		57,370		193,911		748,548		869,746
Environmental Programs		-		126,021		369,699		522,183
Long-Range Strategic Planning		291,145		227,323		288,478		731,613
One-Stop Customer Center		462,474		594,341		659,981		608,602
Waste Management		464,167		1,144,804		376,255		3,076,255
TOTAL EXPENDITURES	\$	7,569,011	\$	8,843,992	\$	13,445,194	\$	16,804,355
EXPENDITURES BY CATEGORY	2017 ACTUAL		2018 ACTUAL		2019 ADOPTED BUDGET		2020 ADOPTED BUDGET	
Personnel	\$	3,244,741	\$	3,423,463	\$	4,176,907	\$	4,512,050
Operations & Maintenance		104,401		143,089		194,968		151,868
Charges for Services		863,074		1,365,077		799,113		4,060,033
Debt		665,993		704,513		-		-
Governmental Services		1,999,930		2,806,332		8,274,206		8,080,404
Capital		21,450		401,518		-		-
Other Finance Uses		669,422		-		-		-
TOTAL EXPENDITURES	\$	7,569,011	\$	8,843,992	\$	13,445,194	\$	16,804,355

2020 BUDGET HIGHLIGHTS

- ✓ **\$2,700,000** for Former Shooting Range Clean-up
- ✓ **\$225,000** for Comprehensive Plan Update
- ✓ **\$150,000** for Air & Spaceport Regional Plan
- ✓ **\$97,878** for 1.0 FTE, Plans Examiner I
- ✓ **\$72,885** for 1.0 Project Designated employee to a Full Time employee, Building Inspector I

2019 ACCOMPLISHMENTS

11,700+ | BUILDING INSPECTIONS COMPLETED

91% | CUSTOMER SATISFACTION RATING

112,000 CUBIC YARDS | ROOF SHINGLE WASTE GENERATED BY ILLICIT 'RECYCLING' OPERATION REMOVED AND PROPERLY DISPOSED OF AS A RESULT OF COUNTY EFFORTS IN COLLABORATION WITH COLORADO DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

38 | HOMEOWNERS IN BRIGHTON, FEDERAL HEIGHTS AND UNINCORPORATED ADAMS COUNTY HELPED THROUGH THE MINOR HOME REPAIR PROGRAM

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
COMMUNITY DEVELOPMENT				
Amount of annual grant funding invested in the community	\$1,412,963	\$1,810,303	\$2,218,221	\$2,200,000
Investment ratio for funds (year-to-year timeliness)	0.77	0.90	1.05	1.00
ONE-STOP CUSTOMER CENTER				
Customer satisfaction rating	92%	91%	91%	92%
DEVELOPMENT SERVICES & BUILDING SAFETY				
Total building permits by quarter	1,483	1,579	1,036	1,100
Total building inspections by quarter	3,607	3,193	2,944	3,100
Average review time per building permit application (days)	6.2	9.3	12.6	10
Total building inspections per inspector	2,404	2,129	2,075	2,100
Revenue of division	\$3,445,864	\$4,149,464	\$3,100,345	\$2,499,000
Percentage of building permits reviewed within 10 days	87%	59%	42%	80%
Percentage of land use cases sent to referral within 14 days	75%	65%	58%	80%
Percentage of temporary use cases that were reviewed/completed within 30 days	43%	79%	70%	100%
Percentage of land use cases that are reviewed and full comments provided within 35 days from submittal	75%	61%	68%	75%
ECONOMIC DEVELOPMENT*				
Number of business outreach visits	102	104	32	30
Incentive (business personal property tax rebates) per year	\$57,370	\$193,911	\$748,548	\$869,746
SBDC hours of business counseling	3,216	3,254	1,232	2,000

* Economic Development performance measures will be revised in 2020 through the creation of an Economic Development Strategic Plan

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
ENVIRONMENTAL PROGRAMS				
Solid Waste Collected/Recycled (pounds)	646,198	511,709	369,147	555,000
Oil & Gas wells inspected	261	144	190	720
Environmental Inspections Performed	10	10	67	72

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.

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ADAMS COUNTY

COLORADO



ADAMS COUNTY
COLORADO

2020 Adopted Budget

COMMUNITY SAFETY & WELL-BEING

PURPOSE STATEMENT

To maximize citizen experience and quality of life through the improvement of safety and social outcomes; leverages strategic alignment, partnerships, and a whole-community philosophy to address needs across a more inclusive and representative continuum.

PRIMARY SERVICES

The Poverty Reduction Team (PRT) works to reduce poverty and increase community equity through community engagement, partnership development, and helping shape policy.

The Adams County Office of Emergency Management (OEM) plans, coordinates and supports activities that help our community reduce its vulnerability to disaster.

The Criminal Justice Planning Unit provides planning, coordination and project management support for The Adams County Criminal Justice Coordinating Council (CJCC) for the purposes of criminal justice reform and process improvement.

The Community Corrections Unit promotes and increases public safety, providing an alternative sentencing option to the court, and a transition option for clients returning to our community from the Department of Corrections.

Code Compliance and Animal Management provide education and guidance related to the county's developmental standards and animal regulations.

COMMUNITY SAFETY & WELL-BEING

POVERTY
REDUCTION

OFFICE OF EMERGENCY
MANAGEMENT

CRIMINAL & SOCIAL JUSTICE
COORDINATING COUNCIL

COMMUNITY
CORRECTIONS

CODE COMPLIANCE &
ANIMAL MANAGEMENT

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
Community Safety & Well-Being	21.50	24.50	26.50
TOTAL FTEs	21.50	24.50	26.50

CURRENT YEAR OBJECTIVES

- ✓ Finalize and implement the *Pathways to Prosperity* program designed to provide environmental restoration employment opportunities for vulnerable populations along the riparian corridors.
- ✓ Create community and social justice collaborations to work alongside our *Criminal Justice Coordinating Council*, in order to achieve outcomes across a more complete continuum.
- ✓ Co-host the first *Equity and Justice Summit*, bringing regional and national experts together to boost the awareness and capacity within our community.

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	5,432,520	7,988,576	7,904,552	9,480,254
Charges for Services	7,185	16,582	-	-
Fines & Forfeitures	4,925	5,192	-	-
Miscellaneous	38,000	48,443	-	128,000
TOTAL REVENUE	\$ 5,482,630	\$ 8,058,793	\$ 7,904,552	\$ 9,608,254

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 7,351,857	\$ 9,633,594	\$ 10,003,736	\$ 12,471,993
TOTAL EXPENDITURES	\$ 7,351,857	\$ 9,633,594	\$ 10,003,736	\$ 12,471,993

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Community Corrections Planning	\$ 5,306,164	\$ 7,362,223	\$ 7,540,489	\$ 8,499,300
Criminal Justice Planning	311,280	167,829	145,664	159,505
Community Transit	500,874	611,515	607,290	845,000
Comm Safety & Well-being Admin	-	-	-	336,771
Emergency Management	239,217	312,597	425,347	498,113
Neighborhood Services Admin.	978,094	1,081,767	1,153,344	1,181,096
Poverty Reduction	16,226	97,663	131,602	952,208
TOTAL EXPENDITURES	\$ 7,351,857	\$ 9,633,594	\$ 10,003,736	\$ 12,471,993

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 1,320,761	\$ 1,539,912	\$ 1,755,439	\$ 2,474,961
Operations & Maintenance	47,508	59,722	120,430	203,630
Charges for Services	5,962,942	7,936,460	8,127,867	9,793,402
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	20,646	97,500	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 7,351,857	\$ 9,633,594	\$ 10,003,736	\$ 12,471,993

2020 BUDGET HIGHLIGHTS

- ✓ \$84,500 for 1.0 FTE, *Compliance and Enforcement Supervisor* (Parks and Trails Ranger Supervisor)
- ✓ \$112,000 for Poverty and Homelessness Reduction operating costs and special events including Neighborhood Programs, Census, and various outreach efforts and symposiums
- ✓ \$917,543 for Community Corrections program services and facilities payments. This budget will be offset by revenue received from the State.

2019 ACCOMPLISHMENTS

ESTABLISHED | A NEW DEPARTMENT WITH A PURPOSE OF IMPROVING COMMUNITY EXPERIENCE AND OUTCOMES FOR EVERYONE.

COMMITTED | TO EVIDENCE BASED DECISION MAKING THROUGH RESPONSIBLE AND ACCOUNTABLE OPERATIONS BY RESTRUCTURING AN EXISTING POSITION ALONG WITH CREATING A COMMUNITY SAFETY AND WELL-BEING EVALUATOR (DATA SCIENTIST).

ADOPTED | A SUSTAINABLE STRUCTURE AND ENHANCED PHILOSOPHY OF SERVICE DELIVERY FOR NEIGHBORHOOD SERVICES (CODE COMPLIANCE AND ANIMAL MANAGEMENT), WHICH INVOLVES CONTINUOUS IMPROVEMENT, UNCONCIOUS BIAS TRAINING, IMPROVED SUPERVISION, AND NEIGHBORHOOD RESILIENCY PROGRAMMING.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
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Under development by department



2020 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
- Grounds Maintenance
- Snow Removal
- Energy Management
- Facility Security Services
- Custodial Services Section

Facility Planning, Design & Construction Division

- Planning Services
- Space Utilization & Space Management
- 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

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
Facilities & Fleet Management	84.00	89.00	89.00
TOTAL FTEs	84.00	89.00	89.00

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.
- ✓ Increase safety awareness through safety training hours and participation in Safety Data Sheet record keeping.
- ✓ Improve productivity by utilizing the MainStar Dashboard, which was implemented in Q4 – 2019.

Facility Planning, Design & Construction

- ✓ Develop a county wide facilities Master Plan, anticipated to be completed in 2020, 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 Multi Use Arena at the Regional Park, an eastern county Blade Station, and continued design & construction of the Facilities & Fleet, and Riverdale Animal Shelter buildings.
- ✓ 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.
- ✓ 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 workshop as well as the front office.
- ✓ Further development of sustainability initiatives in compliance with the County's 2030 sustainability Plan and Colorado Senate Bill 1261.

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ 21,009,681	\$ 23,970,883	\$ 20,644,894	\$ 25,600,328
Licenses & Permits	-	-	-	-
Intergovernmental	109,827	-	-	-
Charges for Services	850	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	361,872	367,001	96,134	421,088
Miscellaneous	6,578,262	10,786,581	13,738,612	8,621,236
Gain/(Loss) on Sale of Assets	382,186	608,906	410,000	410,000
Other Finance Sources	869,959	1,070,000	1,307,000	5,313,726
TOTAL REVENUE	\$ 29,312,637	\$ 36,803,371	\$ 36,196,640	\$ 40,366,378

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 12,712,612	\$ 14,673,937	\$ 26,348,644	\$ 22,227,739
Capital Facilities Fund	56,789,926	19,705,269	33,481,800	39,327,624
Fleet Management Fund	7,671,577	8,812,398	10,415,613	10,244,461
TOTAL EXPENDITURES	\$ 77,174,115	\$ 43,191,604	\$ 70,246,057	\$ 71,799,824

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Facilities	\$ 69,502,538	\$ 34,379,206	\$ 59,830,444	\$ 61,555,363
Fleet Management	7,671,577	8,812,398	10,415,613	10,244,461
TOTAL EXPENDITURES	\$ 77,174,115	\$ 43,191,604	\$ 70,246,057	\$ 71,799,824

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 5,776,802	\$ 5,980,699	\$ 7,681,985	\$ 7,464,527
Operations & Maintenance	3,091,685	3,417,690	3,966,844	4,261,337
Charges for Services	11,929,382	13,435,619	11,892,562	12,867,610
Debt	14,094,795	15,162,287	15,191,800	15,167,624
Governmental Services	-	-	-	-
Capital	41,013,311	5,195,309	31,432,000	32,038,726
Other Finance Uses	1,268,141	-	80,866	-
TOTAL EXPENDITURES	\$ 77,174,115	\$ 43,191,604	\$ 70,246,057	\$ 71,799,824

2020 BUDGET HIGHLIGHTS

- ✓ **\$8,750,000** for continued construction of Fleet and Public Works Facility
- ✓ **\$3,500,000** for continued construction of the Riverdale Animal Shelter.
- ✓ **\$5,000,000** for design and construction of a Multi Use Arena at the Riverdale Regional Park.
- ✓ **\$5,144,000** for new and replacement fleet vehicles.
- ✓ **\$150,000** for ADA compliant ramp at Detention Facility.

2019 ACCOMPLISHMENTS

\$1.64 | AVERAGE ANNUAL ENERGY COST
PER SQUARE FOOT OF COUNTY
FACILITIES

28,408 | WORK ORDERS COMPLETED

16.06 MPG | AVERAGE FUEL EFFICIENCY
OF LIGHT DUTY COUNTY VEHICLES

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
MAINTENANCE SERVICES				
Inmate hours worked	7,378	7,427	5,489	7,500
Average annual energy cost per square foot of County facilities	\$1.70	\$1.76	\$1.64	\$1.75
Number of work orders issued	24,337	29,858	29,174	29,500
Number of work orders completed	23,862	29,754	28,408	29,500
Work order completion rate (goal of 95% or greater)	92.05	99.6	97.37	100
Number of preventative maintenance work orders issued	4,555	5,672	6,638	5,700
Number of preventative maintenance work orders completed	4,465	5,642	6,175	5,700
Total kWh of County facilities	15,757,307	18,377,360	16,520,583	18,000,000
Total gallons of water used in County facilities	56,368,110	69,375,360	55,589,000	69,000,000
Total therms of gas used in County facilities	520,283	672,225	642,344	672,000
FACILITY PLANNING DIVISION				
Total number of projects completed	NA	NA	6	8
Total cost associated to those projects	NA	NA	\$1,121,762	\$10,000,000
FLEET SERVICES				
Percentage of County vehicles requiring unscheduled repairs	33%	43%	47%	40%
Fuel efficiency of light duty County vehicles (MPG)	15.74	15.79	16.06	16.00
Number of fuel gallons used	475,016	509,912	520,320	500,000



ADAMS COUNTY
COLORADO

2020 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 procurement 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 of financial transactions in the County and state systems, while managing accounting, reporting and fiscal compliance with grants received by the County for Head Start and the Workforce and Business Center (WBC). They ensure the County entitlements and grant monies are spent appropriately and funds for qualified services are drawn down properly and that program grant reports tie to the County's general ledger. This office reports to central Finance, and its operating budget is included in the Human Services budget section.

General Accounting – manages the County's accounting and payroll staff and is responsible for financial reporting and managing the annual audit. General Accounting provides cash receipting, accounts receivable and accounts payable services and collects the retail marijuana sales tax and stormwater fees.

Administration –encompasses the remaining areas of the Finance Department operations including; leadership, administration, management, debt management, and applications. The administration staff focuses on the tools needed to extract and analyze data and focus on process improvements to ensure the county is operating in a cost effective manner.

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
Finance	28.00	33.00	34.00
TOTAL FTEs	28.00	33.00	34.00

CURRENT YEAR OBJECTIVES

- ✓ Receive an Unmodified Opinion on County Audit and the Certificate of Achievement for Excellence in Financial Reporting.
- ✓ Develop and Publish a Popular Annual Financial Report (PAFR).
- ✓ Upgrade JD Edwards to 9.2, maintain Electronic Software Update (ESU) currency in all functional areas and implement Requisition Self Service enhancements.
- ✓ Train, develop, and support the talent of the Finance Team.

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	115,308	127,684	128,000	131,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 115,308	\$ 127,684	\$ 128,000	\$ 131,000

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 2,483,683	\$ 2,734,344	\$ 3,823,330	\$ 3,884,930
TOTAL EXPENDITURES	\$ 2,483,683	\$ 2,734,344	\$ 3,823,330	\$ 3,884,930

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Finance General Accounting	\$ 876,063	\$ 944,892	\$ 1,472,296	\$ 1,460,128
Finance	842,313	921,953	1,146,947	1,175,867
Finance Purchasing	765,307	867,499	1,204,087	1,248,935
TOTAL EXPENDITURES	\$ 2,483,683	\$ 2,734,344	\$ 3,823,330	\$ 3,884,930

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 2,285,967	\$ 2,554,722	\$ 3,551,894	\$ 3,553,263
Operations & Maintenance	35,029	65,254	91,030	89,330
Charges for Services	162,687	114,368	180,406	242,337
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 2,483,683	\$ 2,734,344	\$ 3,823,330	\$ 3,884,930

2020 BUDGET HIGHLIGHTS

- ✓ \$100,000 Evaluation of Contract Management System

2019 ACCOMPLISHMENTS

UPDATED | FINANCIAL POLICIES

COMPLETED | RSS LEAN PROCESS
EVALUATION, IMPLEMENTED CHANGES &
ASSESSED JDE 9.2 ENHANCEMENTS

IMPLEMENTED | KEEFE ONLINE BANKING
SOFTWARE SYSTEM AT THE ADAMS COUNTY
DETENTION FACILITY

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
GENERAL ACCOUNTING				
Bond rating on Series 2015 COPs (S&P)	AA	AA	AA	AA
Bond Rating on Series 2015 COPs (Moody's)	AA2	AA2	AA2	AA2
Bond rating for Adams County	AA1	AA1	AA1	AA1
Total purchasing card spend	\$8.8M	\$8.9M	\$8.7M	\$8.9M
Total purchase order spend	\$117.8M	\$77.8M	\$96.1M	\$98.0M
Total remote voucher spend	\$71.6M	\$63.9M	\$72.9M	\$70.0M
Percentage of purchasing card spend	4.4%	5.9%	4.9%	5.0%
Percentage of purchase order spend	59.4%	51.6%	54.1%	55.4%
Percentage of voucher spend	36.1%	42.5%	41.0%	39.6%
Number of accounts payable checks	20,968	19,697	15,215	15,000
Total accounts payable spend	\$119.0M	\$124.1M	\$123.0M	\$123.5M
Number of ACH transactions	504	579	613	650
Total ACH spend	\$122.8M	\$68.9M	\$90.0M	\$95.4M
Capital investment in infrastructure - total (broken out by Transportation, Parks, Stormwater, IT and Facilities)	\$11.0M	\$13.0M	\$15.6M	\$14.0M
PAYROLL				
Number of payroll direct deposit	24,491	23,628	23,812	24,000
Number of regular paper payroll checks	1,352	1,355	1,063	1,000
Number of payroll paychecks	607	871	125	150
PURCHASING				
Number of formal solicitations posted (RMEPs)	120	122	106	115
Number of Public Hearing Agenda Items	169	196	96	90
Number of Public Hearing Agenda Items that were accurate	168	196	96	90
P-Card Rebate	\$116,522	\$127,684	\$128,532	\$120,000



2020 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

CHILDREN &
FAMILY
SERVICES

CHILD SUPPORT
SERVICES

INVESTIGATION/
RECOVERY

HEAD START

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 keeps Adams County children and youth safe by partnering with families to build protective capacities; provides quality services to promote stability and opportunities for building communities of support to promote well-being; and finds 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 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

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
Human Services	750.25	762.25	785.25
TOTAL FTEs	750.25	762.25	785.25

CURRENT YEAR OBJECTIVES

- ✓ Improve timeliness and stabilize operating processes for public assistance programs, using the new CBMS and HSConnects systems implemented in 2019.
- ✓ Continue preparation and implement program practices in Children and Family Services that conform to the new federal Family First Prevention Services Act.
- ✓ Develop a long-range plan for the Head Start program, addressing its facilities needs and potential program expansion.
- ✓ Further integrate all workforce support programs to streamline operations and improved outcomes for participants.

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ 12,579,813	\$ 14,939,602	\$ 15,278,156	\$ 18,103,184
Intergovernmental	99,011,505	102,570,377	110,566,564	113,749,870
Miscellaneous	116,483	2,780	-	-
Other Finance Sources	-	89,000	50,000	547,216
TOTAL REVENUE	\$ 111,707,801	\$ 117,601,759	\$ 125,894,720	\$ 132,400,270

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 98,569	\$ 125,215	\$ 140,972	\$ 154,457
Social Services Fund	101,212,159	107,537,451	115,047,622	120,529,837
Head Start Fund	4,809,388	4,558,412	4,598,122	5,312,615
Community Services Block Grant Fund	451,461	438,277	501,467	479,436
Workforce & Business Center Fund	5,565,408	5,119,345	6,578,738	5,835,009
TOTAL EXPENDITURES	\$ 112,136,985	\$ 117,778,700	\$ 126,866,921	\$ 132,311,354

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Community Services Fund	\$ 451,461	\$ 438,277	\$ 501,467	\$ 479,436
Child Support Services	4,392,558	4,379,504	4,773,336	5,169,900
Human Services Administration	1,421,294	1,512,205	1,180,448	1,191,957
HS Child Welfare	41,827,476	45,624,912	46,980,975	51,648,820
HS Investigation and Recovery	721,403	630,796	761,541	769,096
HS Self Sufficiency	49,651,480	51,480,959	55,913,342	56,930,368
Head Start Fund	4,809,388	4,558,412	4,598,122	5,312,615
Human Services	1,836,495	2,495,748	3,772,336	3,120,734
HS ITi	1,361,454	1,413,326	1,665,644	1,698,962
Veterans Service Office	98,569	125,215	140,972	154,457
Workforce and Business Center	5,565,408	5,119,345	6,578,738	5,835,009
TOTAL EXPENDITURES	\$ 112,136,985	\$ 117,778,700	\$ 126,866,921	\$ 132,311,354

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 49,159,368	\$ 52,309,899	\$ 57,005,878	\$ 63,981,561
Operations & Maintenance	2,287,991	2,123,277	2,497,213	2,182,049
Charges for Services	60,454,690	63,021,378	64,853,987	65,076,120
Debt	-	-	-	-
Governmental Services	234,935	324,147	2,509,844	1,071,624
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 112,136,985	\$ 117,778,700	\$ 126,866,921	\$ 132,311,354

2020 BUDGET HIGHLIGHTS

- ✓ \$4,563,279 for additional expenditures in various Self Sufficiency cost centers offset by additional grant revenue.
- ✓ Projected expenditures within operating revenue amounts while including natural program growth.

2019 ACCOMPLISHMENTS

REORGANIZATION | TRANSITION OF ORGANIZATION STRUCTURE & LEADERSHIP PERSONNEL

IMPLEMENTATION | STATE'S CBMS TRANSFORMATION AND THE HSCONNECTS WORKFLOW MANAGEMENT SYSTEM

DEVELOPMENT | COMMUNITY OUTREACH EFFORTS ACROSS SEVERAL PROGRAMS TO BETTER SERVE ADAMS COUNTY RESIDENTS

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
CHILD SUPPORT SERVICES				
Percentage of children with paternity established	96.50%	94.20%	96.80%	95.00%
Percentage of Iv-D cases with an arrears payment in the month	44.20%	41.88%	40.71%	45.00%
Percentage of Iv-D cases with support orders	91.40%	91.60%	91.40%	90.00%
Percentage of current support paid on Iv-D cases	65.20%	65.30%	64.50%	66.00%
Percentage of Iv-D arrears cases with a payment on arrears (YTD)	68.80%	70.50%	70.50%	71.40%
CHILDREN & FAMILY SERVICES				
Absence of A/N recurrence	94.80%	96.15%	93.58%	94.30%
Absence of new A/N during case involvement - closed cases	93.80%	99.77%	99.59%	90.00%
Case re-involvement	92.80%	92.60%	95.17%	90.00%
Timely assessment closure	91.40%	85.89%	93.99%	95.00%
Timeliness of initial response	93.70%	92.19%	94.29%	95.00%
Timeliness of reunification	88.00%	89.99%	88.96%	85.00%
Median level of service for reunifications	4.20	3.98	4.63	5.00
Absence of re-entry into out-of-home	85.30%	86.48%	89.74%	90.10%
Discharges to permanent placement for legally freed children	94.30%	91.86%	92.71%	98.00%
Decrease congregate care placement	7.50%	5.24%	4.04%	6.10%

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
COMMUNITY SUPPORT SERVICES				
Colorado works application timeliness	98.90%	97.42%	97.87%	95.00%
Colorado Works redetermination timeliness	95.00%	96.39%	95.26%	95.00%
Colorado Works Accuracy Rate	97.20%	97.00%	96.55%	95.00%
Food assistance regular application timeliness	98.30%	89.28%	94.26%	95.00%
Food assistance expedited application timeliness	97.10%	85.93%	89.11%	95.00%
Food assistance redetermination timeliness	96.30%	89.52%	82.67%	80.00%
Food assistance application processing accuracy rate	77.93%	88.01%	93.13%	95.00%
Medical assistance application timeliness	96.10%	85.00%	88.16%	95.00%
Percentage Medical assistance redetermination timeliness	98.80%	98.27%	96.43%	95.00%
Adult financial application timeliness	98.60%	97.66%	97.17%	95.00%
Adult financial redetermination timeliness	90.30%	96.75%	96.88%	95.00%
Adult program accuracy rate	78.19%	89.43%	96.51%	95.00%
Adult protection timeliness of initial assessments	100.00%	98.24%	100.00%	90.00%
Adult Protection Timeliness of Investigations	98.00%	95.95%	97.30%	95.00%
Adult Protection Timeliness of Monthly Contacts	94.70%	96.78%	96.49%	95.00%
Colorado works application timeliness	98.90%	97.42%	97.87%	95.00%
HEAD START				
Three and four year old children will show progress in all developmental areas including physical, emotional, cognitive, language and mathematics	95.00%	95.00%	87.80%	90.00%
Follow up on absences and offer support to families to reach 85% attendance in program	88.00%	87.00%	84.20%	85.00%
Maintain full enrollment every month	100.00%	99.90%	100.00%	100.00%
Receive/complete sensory treatments by the end of the program year (enrolled children)	94.00%	92.22%	93.80%	90.00%
Receive/complete dental treatment by the end of the program year (enrolled children)	91.00%	83.00%	82.40%	80.00%
INVESTIGATION & RECOVERY				
Total County Dollars Collected	\$363,566	\$343,005	\$282,000	\$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	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
WORKFORCE & BUSINESS CENTER				
Adult Program Employment Rate Q4	89.94%	70.94%	77.72%	72.60%
Adult Median Earnings	\$11,346	\$11,561	\$11,122	\$11,000
Adult Credential Rate	87.50%	87.02%	90.26%	87.00%
Adult Measurable Skills Gain	61.47%	46.41%	62.64%	-
Dislocated Worker Program Employment Rate Q4	78.03%	69.58%	76.08%	73.20%
Dislocated Worker Median Earnings	\$10,213	\$10,290	\$10,448	\$10,000
Dislocated Worker Credential Rate	78.57%	80.86%	78.95%	75.00%
Dislocated Worker Measurable Skills Gain	58.62%	54.65%	65.40%	-
Youth Program Employment Rate Q4	71.43%	62.96%	69.77%	62.90%
Youth Median Earnings	\$3,718	\$4,165	\$4,203	-
Youth Credential Rate	70.00%	56.47%	53.65%	63.00%
Youth Measurable Skills Gain	42.86%	31.09%	40.51%	-
Wagner Peyser Employment Rate Q4	68.80%	58.92%	67.46%	72.60%
Wagner Peyser Median Earnings	\$6,865	\$6,108	\$6,213	\$7,200
Employer Retention	62.58%	52.91%	61.26%	-
Colorado Works Work Participation Rate	46.90%	49.41%	53.45%	50.00%
SSI Placement Success Rate (calculation method changed starting July 2018, likely resulting in lower values)	66.70%	32.00%	33.30%	30.00%
Cumulative Entered Employment Rate - TANF	33.40%	36.10%	44.10%	35.04%
Percentage of increase in CHOICES client earned income from program entry to 12 months after the program	62.50%	68.75%	13.54%	-
Percentage of JSP clients who at program exit have achieved a passing score of 20 out of 25 on the sustainability scale.	NA	47.93%	42.11%	-



ADAMS COUNTY
COLORADO

2020 Adopted Budget

INFORMATION TECHNOLOGY & *innovation*

PURPOSE STATEMENT

Information Technology & innovation (ITi) partners to deliver secure, innovative business and technology solutions through excellent customer service and support.

INFORMATION TECHNOLOGY & *innovation*

APPLICATION
SERVICES

GIS
SERVICES

TELCOM /
LAN / WAN

TECHNICAL
SERVICES

BUSINESS
SOLUTIONS GROUP

PROJECT
MANAGEMENT

ITi PUBLIC
SAFETY

PRIMARY SERVICES

The [Application Services Division](#) 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](#) manages and supports the Geographic Information Systems (GIS) software and infrastructure for Adams County and its residents.

The [Network and Telecommunications Division](#) 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 residents of Adams County.

The [Technical and Security Services Division](#) 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

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
Information Technology & <i>innovation</i>	47.00	49.00	52.00
TOTAL FTEs	47.00	49.00	52.00

CURRENT YEAR OBJECTIVES

- ✓ New department application for Community Correction
- ✓ Fleet FASTER upgrade
- ✓ SharePoint upgrade (MyAdams)
- ✓ JDE Orchestrator Implementation
- ✓ RealWare Oracle to SQL database conversion
- ✓ Eagle Treasurer Oracle to SQL database conversion
- ✓ Accela application upgrade (Planning and Public Works)
- ✓ Move off final Windows 2007 devices
- ✓ Move off final Server 2008 devices
- ✓ Assist with move to new Regional Animal Shelter
- ✓ Fiber to South Parks office

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	87,076	95,206	-	50,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 87,076	\$ 95,206	\$ -	\$ 50,000

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 9,618,792	\$ 9,470,474	\$ 12,850,517	\$ 12,874,134
TOTAL EXPENDITURES	\$ 9,618,792	\$ 9,470,474	\$ 12,850,517	\$ 12,874,134

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Business Solutions Group	\$ 329,027	\$ 254,489	\$ 457,196	\$ 543,433
Application Services	1,991,882	2,218,643	2,677,113	2,920,205
GIS Services	749,209	684,727	729,448	902,519
ITi Public Safety	1,827,193	1,787,652	2,315,156	2,240,939
Technical Services	2,561,578	2,750,205	3,826,920	3,566,425
Telecommunications	1,612,908	1,282,891	2,182,392	1,972,013
Administration	546,995	491,867	662,292	728,600
TOTAL EXPENDITURES	\$ 9,618,792	\$ 9,470,474	\$ 12,850,517	\$ 12,874,134

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 4,136,426	\$ 4,487,271	\$ 5,645,155	\$ 6,244,351
Operations & Maintenance	1,653,360	1,683,656	1,584,599	1,926,235
Charges for Services	2,530,999	2,636,389	3,195,177	3,240,701
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	1,298,006	663,158	2,425,586	1,462,847
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 9,618,792	\$ 9,470,474	\$ 12,850,517	\$ 12,874,134

2020 BUDGET HIGHLIGHTS

- ✓ \$596,000 for Capital Infrastructure

2019 ACCOMPLISHMENTS

GRANTOR/GRANTEE | BOOKS ADDED
TO WEBSITE

IMPLEMENTED | H.S. CONNECTS FOR
THE HUMAN SERVICES DEPARTMENT

INTEGRATED | LANDMARK & QMATIC
PASSPORTS FOR RECORDING

IMPLEMENTED | NEW JDEdwards
HARDWARE / PLATFORM

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
APPLICATION SERVICES				
Number of people trained in IT classroom	122	58	71	100
TECHNICAL SERVICES				
Total calls and emails to the Help Desk (includes Human Services beginning in 2019)	15,395	19,067	41,124	40,000



2020 Adopted Budget

PARKS, OPEN SPACE & CULTURAL ARTS

PURPOSE STATEMENT

To significantly enhance quality of life, enrich communities and Inspire.

PARKS & OPEN SPACE

NORTH REGION
OPERATIONSOPEN SPACE
SALES TAX

SPECIAL EVENTS

GOLF COURSE

CSU EXTENSION

SOUTH REGION
OPERATIONSCULTURAL
ARTS

PRIMARY SERVICES

North Region Operations oversees the day to day operations, maintenance, planning, design and construction of capital projects for the Regional Park and all parks, trails and open space properties north of Elaine T. Valente Open Space.

South Region Operations oversees the day to day operations, maintenance, planning, design and construction of capital projects for all parks, trails and open space properties from Elaine T. Valente Open Space south. As well as manages weed control throughout the entire system.

Open Space Sales Tax 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 \$20 million annually which is dedicated to improvements to parks, recreational facilities and open space projects Countywide.

Special Events The Special Events Division is responsible for marketing, management and logistical coordination for County Sponsored and private/rental events held at County parks and open space properties. This includes managing the Annual County Fair and Stars & Stripes event as well as hosting various events held at county facilities.

CSU Extension The Adams County Extension office provides research-based information and education to local, individuals, youth, families, agricultural enterprises and communities within Adams County.

Golf Course Operates the two County owned golf courses, Riverdale Dunes and the Knolls.

Cultural Arts The Office of Cultural Arts coordinates with multiple cultural and non-profit agencies to provide performing arts and physical art to benefit the residents of Adams County.

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
Parks, Open Space & Cultural Arts	38.00	40.00	41.00
TOTAL FTEs	38.00	40.00	41.00

CURRENT YEAR OBJECTIVES

- ✓ Design a new Multi-Purpose Arena for the Riverdale Regional Park.
- ✓ Coordination with Facilities Department to Construct Park Boulevard and Mann Lakes Raw Water Conveyance.
- ✓ Develop a Master Plan for the Willow Bay Open Space.
- ✓ Continue to expand and promote corporate golf tournaments.
- ✓ Continue to expand, promote, and attract junior golfers to the game.
- ✓ Begin complete restoration of Clear Creek & South Platte River Corridors.
- ✓ Develop a redesigned master plan & renovation of City View Park.
- ✓ Regional Park Gateway sculptures.
- ✓ Coordinate with Facilities on a new Veteran's Memorial at Riverdale Regional Park.

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ 17,524,299	\$ 20,014,712	\$ 17,204,078	\$ 21,333,606
Licenses & Permits	-	-	-	-
Intergovernmental	7,799,019	1,906,709	731,133	780,000
Charges for Services	4,486,988	4,757,516	4,182,110	4,580,641
Fines & Forfeitures	-	-	-	-
Investment Income	413,329	929,907	371,080	1,180,755
Miscellaneous	436,398	527,661	876,471	413,471
Gain/(Loss) on Sale of Assets	1,525	(733)	-	-
Other Finance Sources	3,909,580	1,435,106	5,225,000	6,300,000
TOTAL REVENUE	\$ 34,571,138	\$ 29,570,878	\$ 28,589,872	\$ 34,588,473

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 5,900,997	\$ 6,264,346	\$ 6,730,601	\$ 9,224,435
Golf Course Fund	2,911,511	3,061,967	2,658,409	2,849,609
Conservation Trust Fund	603,935	537,819	800,293	672,955
Open Space Projects Fund	10,536,045	2,572,297	5,090,800	6,819,800
Open Space Sales Tax Fund	19,851,354	10,684,160	21,329,131	26,280,344
TOTAL EXPENDITURES	\$ 39,803,842	\$ 23,120,590	\$ 36,609,234	\$ 45,847,143

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Soil Conservation	\$ 83,759	\$ 87,940	\$ 95,004	\$ 102,210
CSU Extension	437,504	473,037	586,160	605,511
Conservation Trust	603,935	537,819	800,293	672,955
Special Events	1,599,670	1,773,268	1,839,871	1,943,272
Golf Course	2,911,511	3,061,967	2,658,409	2,849,609
Office of Cultural Affairs	201,323	255,158	332,838	533,333
Open Space & Grants Admin.	19,851,354	10,684,160	21,329,131	26,280,344
South Region Operations	10,536,045	2,572,297	5,090,800	6,819,800
North Region Operations	3,578,740	3,674,944	3,876,728	6,040,109
TOTAL EXPENDITURES	\$ 39,803,842	\$ 23,120,590	\$ 36,609,234	\$ 45,847,143

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 3,711,554	\$ 3,856,839	\$ 4,123,752	\$ 4,400,233
Operations & Maintenance	1,153,325	1,201,954	1,671,301	1,307,419
Charges for Services	4,700,890	5,061,044	4,444,284	6,657,473
Debt	-	-	-	-
Governmental Services	15,802,655	8,824,552	15,848,397	19,652,518
Capital	10,525,837	2,224,447	5,296,500	7,529,500
Other Finance Uses	3,909,580	1,951,753	5,225,000	6,300,000
TOTAL EXPENDITURES	\$ 39,803,842	\$ 23,120,590	\$ 36,609,234	\$ 45,847,143

2020 BUDGET HIGHLIGHTS

- ✓ \$350,000 for Rotella Park playground improvements.
- ✓ \$2,000,000 for open space projects.
- ✓ \$5,000,000 for multi-use arena design.
- ✓ \$3,950,000 for BNSF drop structure improvements.
- ✓ \$200,000 for trail signage improvements.
- ✓ \$75,000 for Regional Park PUD & Plat

2019 ACCOMPLISHMENTS

86,000 | PEOPLE ATTENDED THE ADAMS COUNTY FAIR

70 PICNIC TABLES | REPLACED THROUGHOUT THE PARKS AND OPEN SPACE SYSTEM

\$255,952 | VALUE OF CSU EXTENSION OFFICE VOLUNTEER HOURS

\$349,433 | POSITIVE VARIANCE TO REVENUE BUDGET AT RIVERDALE GOLF COURSE

\$410,000 | PUBLIC ART INSTALLED AT THE PETE MIRELEZ HUMAN SERVICES CENTER

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
REGIONAL PARK				
Gallons of water used at Regional Park	5,196,266	5,196,266	3,500,660	4,000,000
Total revenue generate through rentals	\$678,076	\$678,076	\$617,964	\$650,000
Number of total events held at the Regional Park and Fairgrounds	2,700	2,700	2,179	2,200
Total number of trees and plants distributed in Adams County	14,745	14,213	12,860	13,000
Total number of visits to the Regional Park and Fairgrounds	389,006	540,000	540,000	600,000
OPEN SPACE & GRANT ADMINISTRATION				
Percentage of grant project costs provided by applicants/partners	68.80%	61.18%	69.32%	60.00%
Total open space sales tax collected	15.6	17.5	19	21.3
Total number of grant applications processed	31	38	38	40
Total awarded in open space grants	11.3M	12.2M	11M	14.5M
FAIR & SPECIAL EVENTS				
Percentage of Adams County Fair funded by revenue	68.80%	78.69%	86.76%	90.00%
Adams County Fair attendees	70,000	79,701	96,963	96,000
Adams County Fair - cost per resident	\$3.59	\$1.63	\$2.01	\$0.90

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2016 ACTUAL	2017 ACTUAL	2018 ESTIMATED	2019 OBJECTIVE
CSU EXTENSION				
Total number of clients served in Agriculture, Horticulture, Administration and Small Acreage Programs	44,028	18,939	17,630	18,000
Total number of volunteer hours donated by Adams County Master Gardeners and Community Collaborative Rain, Hail and Snow Network Volunteers	5,994	5,892	6,509	6,200
Percent of above average or excellent ratings from program evaluations	95%	95%	94%	95%
Total number of volunteer hours donated by 4-H and Family and Consumer Science volunteers	2,246	2,329	3,556	3,550
Total number of Life Skill Training hours performed by 4-H and Family and Consumer Science Staff	1,276	1,208	616	1,000
Total number of clients served in Family and Consumer Science and 4H Youth	19,185	20,485	17,955	18,000
PARKS, TRAILS AND OPEN SPACE				
Acres of open space maintained	2500	2500	2500	2500
Conservation easements monitored	38	39	40	40
Acres of open space preserved (Total, fee + CE)	8824	2274	8919	9000
Total trail miles maintained	55	55	55	55
Total number of South Platte River Trail users	201,717	203,000	205,000	205,000
Number of information kiosks, restrooms, playground equipment maintained	21	21	25	27
Number of pedestrian bridges maintained	30	51	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	55	58	60	60
GOLF COURSE				
Riverdale Golf Course – Gross revenues	\$3,367,585	\$3,098,500	\$3,294,940	\$3,148,563
Riverdale Golf Course – Expenditures (not incl. Capital)	\$2,288,335	\$2,327,435	\$2,221,467	\$2,438,609
Riverdale Golf Course - rounds of golf per year	75,399	74,270	68,599	74,500
CULTURAL ARTS				
SCFD Funded Projects	\$1,111,747	\$1,427,485	\$1,749,855	\$1,800,000

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.

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ADAMS COUNTY

COLORADO



2020 Adopted Budget

PEOPLE & CULTURE

PURPOSE STATEMENT

Cultivating the success of Team Adams

PRIMARY SERVICES

People and Total Rewards develops and interprets personnel policies and procedures, performs wage and salary analyses, and administers employee benefits. People and Total Rewards also administers programs that ensure county compliance with federal and state equal opportunity action laws as well as employee recognition initiatives.

Culture and Workplace Excellence aspires to provide an enriching experience for Team Adams (the employees of Adams County). These efforts include:

- Diversity, Equity and Inclusion designed to support a systemic approach to creating a work environment where all are respected, included, and valued.
- Learning & Development designed to inspire and connect all to learning opportunities that broaden their knowledge and help grow their professional skills; courses are aligned to leadership needs and content that is relative to the county's goals, norms & values, and objectives.
- Organizational Excellence promotes productivity, continuous improvement and workforce performance by striving to enhance people and process outcomes.
- Recruiting Strategies and Support ensures robust, high quality, diverse pipelines and the implementation of best practices in hiring and onboarding new members of Team Adams.

PEOPLE & CULTURE

PEOPLE AND TOTAL
REWARDS

CULTURE AND WORKPLACE
EXCELLENCE

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
People & Culture	21.00	31.00	32.00
TOTAL FTEs	21.00	31.00	32.00

CURRENT YEAR OBJECTIVES

People Services

- ✓ Update Compensation Philosophy
- ✓ Revise Language Pay Program
- ✓ Review Early Retiree Healthcare benefits
- ✓ Develop Leave of Absence(LOA)/ADA training for managers
- ✓ Implement employee financial education
- ✓ Implement new employee online benefit enrollment
- ✓ Develop analytics for wellness program measurement
- ✓ Implement online Personnel Data Action form at District Attorney's Office
- ✓ Select and implement new compensation software

Workplace Excellence

- ✓ Recreate and rollout talent dashboards to help leaders better understand their talent and address challenges more quickly
- ✓ Provide process improvement supports for departments across AdCo in support of increase efficiency and effectiveness
- ✓ Design and implement quarterly surveys to provide just in time feedback on workplace culture
- ✓ Implementation of teams and tools aligned with Baldrige assessment results
- ✓ Provide ongoing program evaluation support
- ✓ Create a data governance group for across AdCo

Recruiting

- ✓ Create a captivating brand campaign that includes employee brand ambassadors across the county that market Adams County as THE employer of choice -- #Join Team Adams
- ✓ Leverage recruitment data to drive results such as reduction in turnover, decreasing time to hire and increase diversity
- ✓ Build partnerships with departments and elected offices to share recruitment best practices
- ✓ Improve the NEOGOV platform experience for both hiring managers and candidates

Learning & Development

- ✓ Provide organizational learning that has clear linkage and pathways related to our organizational norms and values
- ✓ Implement learning opportunities designed to build great leaders, great teams and a more inclusive culture
- ✓ Broaden coaching opportunities
- ✓ Create partnerships with DE&I, Recruitment and the Business Partners to systematically leverage team facilitations and trainings

Diversity, Equity and Inclusion

- ✓ Provide Unconscious Bias training and develop an internal training team to expand access and impact
- ✓ Develop a Diversity & Inclusion Continuum tool to guide strategic planning
- ✓ Create, develop, coordinate, and collaborate for the Equity & Justice Summit
- ✓ Revamp service menu for Diversity & Inclusion position
- ✓ Establish process or program focused on unconscious bias as it relates to recruitment of staff

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	14,827,874	15,138,249	20,442,064	21,529,746
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	2,858	(16)	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 14,830,732	\$ 15,138,233	\$ 20,442,064	\$ 21,529,746

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 2,047,003	\$ 2,862,801	\$ 4,492,214	\$ 4,485,282
Insurance Fund	14,123,647	13,957,397	20,322,436	21,529,746
TOTAL EXPENDITURES	\$ 16,170,650	\$ 16,820,198	\$ 24,814,650	\$ 26,015,028

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
People Services	\$ 1,921,265	\$ 2,120,191	\$ 3,618,999	\$ 2,815,871
Culture Services	125,738	742,609	873,215	1,669,411
Benefits and Insurance	14,123,647	13,957,397	20,322,436	21,529,746
TOTAL EXPENDITURES	\$ 16,170,650	\$ 16,820,198	\$ 24,814,650	\$ 26,015,028

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 1,862,679	\$ 2,331,613	\$ 3,677,762	\$ 3,642,075
Operations & Maintenance	262,916	471,736	601,479	760,627
Charges for Services	14,045,055	14,016,848	20,535,409	21,612,326
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 16,170,650	\$ 16,820,198	\$ 24,814,650	\$ 26,015,028

2020 BUDGET HIGHLIGHTS

- ✓ **\$15,295** to increase funding for the Tuition Reimbursement Program
- ✓ **\$150,000** for Employee Recognition through the Culture in Action Program
- ✓ **\$20,000** for an online software solution to assist with the administration of the County's Compensation System
- ✓ **\$14,500** for Diversity & Inclusion Education
- ✓ **\$15,000** to offset the cost of the Annual Licensing Fee for the County's New Learning Management System
- ✓ **\$22,500** for Employee Development Enhancements
- ✓ **\$70,000** for the University of Colorado - Denver Certified Public Manager Program

2019 ACCOMPLISHMENTS

PEOPLE & TOTAL REWARDS EXCELLENCE DIVISION | IMPLEMENTED MULTIPLE NEW PROGRAMS FOR EMPLOYEE PAY AND LEAVE ALONG WITH THE WELLNESS PLATFORM AND THE CULTURE IN ACTION RECOGNITION PROGRAM. A PAY EQUITY STUDY WAS ALSO CONDUCTED.

RECRUITING | WAS ENHANCED BY REVISING PROCESSES TO CREATE MORE EFFICIENCIES AND A HIGHER LEVEL OF CUSTOMER SERVICE. AN EMPLOYEE REFERRAL PROGRAM WAS LAUNCHED AS WELL.

LEARNING & DEVELOPMENT | IMPROVEMENTS WERE ACHIEVED BY THE IMPLEMENTATION OF KEY LEADERSHIP LEARNING OPPORTUNITIES AND BY MIGRATING TO A NEW LEARNING MANAGEMENT PLATFORM

DIVERSITY, EQUITY & INCLUSION | EFFORTS WERE ADVANCED BY CONDUCTING 18 CULTURAL HUMILITY SESSIONS AND 4 DISCOVERY SESSIONS. A-PROUD WAS ALSO RE-LAUNCHED TO ACCELERATE DE&I EFFORTS. IN ADDITION, THE ADAMS COUNTY EQUITY AND JUSTICE SUMMIT WAS ESTABLISHED.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
PEOPLE & CULTURE				
Percentage of employees in benchmarked positions	70.42%	68.54%	69.90%	70.00%
Turnover rate: overall	14.13%	15.03%	13.95	15.00%
Turnover rate: voluntary	12.64%	13.83%	12.18%	14.00%
Average time to fill a position in days	40 days	55 days	53	45 days
Learning and Development participation (total/unique)	1901/765	3045/883	2345/891	2300/900



2020 Adopted Budget

PUBLIC WORKS

PURPOSE STATEMENT

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

PRIMARY SERVICES

The Infrastructure Management & Stormwater Division ensures transportation and stormwater infrastructure is constructed and maintained in general conformance with all applicable County specifications, plans, contract documents, rules, guidelines and directives. The division also provides residents with storm sewer drainage services that are high quality, environmentally sensitive, and cost effective.

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 Operations Division is responsible for routine, programmed and emergency maintenance of public right-of-way infrastructure.

The Administration Division oversees and monitors budgeting and financial matters for the Department.

PUBLIC WORKS

INFRASTRUCTURE
MANAGEMENT & STORMWATER

CAPITAL IMPROVEMENT
PROGRAM

OPERATIONS

ADMINISTRATION

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
Public Works	101.00	103.00	107.00
TOTAL FTEs	101.00	103.00	107.00

CURRENT YEAR OBJECTIVES

- ✓ 152nd Ave and Imboden Rd drainage Improvements
- ✓ 2020 Street Paving Program
- ✓ 2020 Street Seal Program
- ✓ 2020 Video Inspection and Maintenance Program Stormwater
- ✓ CO 811 One Call Law Locates Program
- ✓ Dahlia Outfall Project completion
- ✓ Dahlia Street Improvements –SH 224 to I-76 ROW Acquisition
- ✓ Drainage Maintenance Mowing Program
- ✓ E 58th Avenue Improvements - Washington to York St continue ROW Acquisition
- ✓ Lowell Blvd Project Completion
- ✓ Steele Street Improvements –E 86th Ave to E 88th Ave ROW Acquisition
- ✓ Welby Road Intersection Improvements Completion
- ✓ Westminster/ Adams County Irving Street Connection
- ✓ York Street Improvements – E 78th Ave to E 88th Ave ROW Acquisition
- ✓ York Street Improvements – SH 224 to E 78th Ave. Street Construction

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ 35,426,010	\$ 39,700,750	\$ 37,182,948	\$ 42,044,690
Licenses & Permits	338,972	161,573	350,000	350,000
Intergovernmental	13,801,391	11,967,802	9,367,016	9,704,485
Charges for Services	3,409,442	4,049,324	4,059,500	4,592,000
Fines & Forfeitures	17,507	17,507	20,000	20,000
Investment Income	15,360	31,623	13,789	42,431
Miscellaneous	156,855	3,945	50,000	10,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 53,165,537	\$ 55,932,522	\$ 51,043,253	\$ 56,763,606
EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 2,335,334	\$ 2,546,095	\$ 3,378,435	\$ 2,850,062
Stormwater Utility Fund	401,065	432,678	5,208,833	3,743,119
Road & Bridge Fund	38,494,905	41,185,025	54,353,019	64,712,309
TOTAL EXPENDITURES	\$ 41,231,305	\$ 44,163,797	\$ 62,940,287	\$ 71,305,490
EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
ADA Transition Implementation	\$ -	\$ -	\$ -	\$ 1,000,000
Regional Transportation	122,055	134,268	118,480	124,966
Stormwater - General Fund	663,656	1,048,526	1,508,364	1,499,371
Stormwater Utility	401,065	432,678	5,208,833	3,743,119
Engineering Services	1,532,756	1,363,300	1,751,591	3,282,982
Financial Management & Adminis	14,267,704	16,035,463	14,956,775	21,780,796
Infrastructure Management	12,424,061	12,953,833	25,047,562	23,002,544
Transportation Operations	11,820,007	12,195,729	14,348,682	16,871,712
TOTAL EXPENDITURES	\$ 41,231,305	\$ 44,163,797	\$ 62,940,287	\$ 71,305,490
EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 6,783,253	\$ 7,309,592	\$ 8,824,310	\$ 11,063,688
Operations & Maintenance	3,783,223	2,664,320	3,008,185	3,421,250
Charges for Services	12,477,233	15,421,553	20,201,845	22,386,474
Debt	-	-	-	-
Governmental Services	14,423,780	15,950,239	15,905,947	20,997,352
Capital	3,763,816	2,818,095	15,000,000	13,040,000
Other Finance Uses	-	-	-	396,726
TOTAL EXPENDITURES	\$ 41,231,305	\$ 44,163,797	\$ 62,940,287	\$ 71,305,490

2020 BUDGET HIGHLIGHTS

- ✓ \$10,000,000 for Capital Improvements
- ✓ \$3,000,000 for Commitments and Contributions to regional projects
- ✓ \$1,000,000 Increase to pavement maintenance program
- ✓ \$1,500,000 for Dahlia Pond south of I-76 and Highway 85
- ✓ \$250,000 for County Transportation Plan
- ✓ \$1,000,000 for ADA Improvements

2019 ACCOMPLISHMENTS

RECEIVED | URBAN HIGHWAY RESURFACING
AWARD FROM COLORADO ASPHALT
PAVEMENT ASSOCIATION

COMPLETED | HOFFMAN DRAINAGE WAY
AND 86TH AVE RECONSTRUCTION

144 MILES | GRAVEL ROADS RESURFACED

51 MILES | GRAVEL ROAD RECLAMATION

224 MILES | GRAVEL ROAD DUST ABATEMENT

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
INFRASTRUCTURE MANAGEMENT				
Roadway lane miles resurfaced (includes slurry seal, chip seal, overlay, mill and overlay, portion and full reconstruction)	70	90	90	70
Linear feet of concrete installed (curb/gutter/sidewalk)	30,611	25,000	25,000	25,000
ADA ramps installed	NA	80	50	80
Pavement quality rating (excellent, good, fair, poor)	NA	Good	Good	Good
STORMWATER MANAGEMENT				
Number of education events regarding stormwater issues	17	15	15	15
Number of stormwater quality permits issued	23	27	32	35
Percentage of projected stormwater fee revenue collected	92%	93%	94%	89%
Number of illicit discharge inspections	48	51	65	45
Number of enforcement actions for construction violations	4	21	27	10
TRANSPORTATION OPERATIONS				
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	80%	80%	87%	80%
Number of potholes filled	3,025	3,000	3,100	3,000
Percent of primary gravel roads treated (cumulative)	14.5%	23.5%	26.08%	37.15%
Pounds of trash/debris removed during neighborhood cleanups	277	300	121.57	150



2020 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, and the Tri-County Health Department.

PRIMARY SERVICES

Administrative/Organizational Support: This 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.

OTHERS

ADMINISTRATIVE/
ORGANIZATIONAL SUPPORTDEVELOPMENTALLY
DISABLED FUNDADAMS COUNTY
RETIREMENT PLANTRI-COUNTY HEALTH
DEPARTMENT

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENT	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED
Retirement	2.00	2.00	2.00
TOTAL FTEs	2.00	2.00	2.00

BUDGET SUMMARY

REVENUES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Taxes	\$ 126,409,349	\$ 148,628,537	\$ 151,135,273	\$ 188,050,151
Intergovernmental	626,161	1,345,682	625,000	635,000
Charges for Services	190,363	200,546	-	-
Fines & Forfeitures	44,455	56,486	5,000	5,000
Investment Income	2,295,468	5,408,835	2,247,585	3,630,451
Miscellaneous	3,909,002	5,878,205	5,538,042	5,927,742
Other Finance Sources	1,937,563	524,773	80,866	-
TOTAL REVENUE	\$ 135,412,361	\$ 162,043,062	\$ 159,631,766	\$ 198,248,344

EXPENDITURES BY FUND	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
General Fund	\$ 13,742,521	\$ 16,093,619	\$ 12,800,999	\$ 24,581,211
Retirement Fund	-	2,000,000	2,000,000	2,523,036
Developmentally Disabled Fund	1,256,782	1,556,103	1,537,632	1,650,048
TOTAL EXPENDITURES	\$ 14,999,303	\$ 19,649,723	\$ 16,338,631	\$ 28,754,295

EXPENDITURES BY DIVISION	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Admin Org.	\$ 10,120,818	\$ 12,339,593	\$ 8,907,126	\$ 20,571,717
Developmentally Disabled	1,256,782	1,556,103	1,537,632	1,650,048
Retirement Admin.	(0)	2,000,000	2,000,000	2,521,840
Tri-County Health	3,408,628	3,534,559	3,668,873	3,778,940
West Nile Mosquito Mitigation	213,075	219,467	225,000	231,750
TOTAL EXPENDITURES	\$ 14,999,303	\$ 19,649,723	\$ 16,338,631	\$ 28,754,295

EXPENDITURES BY CATEGORY	2017 ACTUAL	2018 ACTUAL	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET
Personnel	\$ 1,764,301	\$ 2,649,570	\$ 3,221,912	\$ (254,926)
Operations & Maintenance	49,445	68,687	84,300	126,300
Charges for Services	3,903,003	5,537,265	4,530,912	4,242,870
Debt	1,068,141	-	-	9,330,000
Governmental Services	6,230,938	9,150,885	6,744,507	6,745,835
Capital	-	676,190	-	-
Other Finance Uses	1,983,476	1,567,126	1,757,000	8,564,216
TOTAL EXPENDITURES	\$ 14,999,303	\$ 19,649,723	\$ 16,338,631	\$ 28,754,295



ADAMS COUNTY
COLORADO

2020 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.
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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, 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.

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ADAMS COUNTY

COLORADO



ADAMS COUNTY
COLORADO

2020 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 2020 AND ENDING
ON THE LAST DAY OF DECEMBER 2020

Resolution 2019-679

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 15, 2019, 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, 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 2020 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
Pinter	Aye
O'Dorisio	Aye
Hodge	Aye
	Commissioners

STATE OF COLORADO)
County of Adams)

I, Josh Zygielbaum, 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 10th day of December, A.D. 2019.

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

Josh Zygielbaum:



By:

E-Signed by Erica Hannah
VERIFY authenticity with e-Sign

Deputy

EXHIBIT "A"

2020 Annual Budget for the Calendar Year Beginning on the First Day of
January 2020 and Ending on the Last Day of December 2020

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

General Fund	\$242,256,621
Capital Facilities Fund	39,327,624
Golf Course Fund	2,849,609
Fleet Management Fund	10,244,461
Stormwater Utility Fund	3,743,119
Road & Bridge Fund	64,712,309
Social Services Fund	120,529,837
Retirement Fund	2,523,036
Insurance Fund	26,430,422
Developmentally Disabled Fund	1,650,048
Conservation Trust Fund	672,955
Waste Management Fund	3,076,255
Open Space Projects Fund	6,819,800
Open Space Sales Tax Fund	26,280,344
DIA Noise Mitigation & Coordinating Fund	45,000
Community Development Block Grant Fund	7,138,084
Head Start Fund	5,312,615
Community Services Block Grant Fund	479,436
Workforce & Business Center Fund	5,835,009
Colorado Air & Space Fund	3,812,675
FlatRock Facility Fund	544,122
TOTAL ADOPTED EXPENDITURES	\$574,283,381

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

From Unappropriated Fund Balance	\$ 2,305,705
From Sources other than General Property Tax	56,805,834
From General Property Tax Levy	183,145,082
Transfers In	-
TOTAL GENERAL FUND	\$ 242,256,621

CAPITAL FACILITIES FUND

From Unappropriated Fund Balance	\$ 9,186,208
From Sources other than General Property Tax	26,021,416
From General Property Tax Levy	-
Transfers In	4,120,000
TOTAL CAPITAL FACILITIES FUND	\$ 39,327,624

GOLF COURSE FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	2,849,609
From General Property Tax Levy	-
Transfers In	-
TOTAL GOLF COURSE FUND	\$ 2,849,609

FLEET MANAGEMENT FUND

From Unappropriated Fund Balance	\$ 19,499
From Sources other than General Property Tax	9,031,236
From General Property Tax Levy	-
Transfers In	1,193,726
TOTAL FLEET MANAGEMENT FUND	\$ 10,244,461

STORMWATER UTILITY FUND

From Unappropriated Fund Balance	\$ 1,421,119
From Sources other than General Property Tax	2,322,000
From General Property Tax Levy	-
Transfers In	-
TOTAL STORMWATER UTILITY FUND	\$ 3,743,119

ROAD & BRIDGE FUND

From Unappropriated Fund Balance	\$ 10,270,703
From Sources other than General Property Tax	43,995,916
From General Property Tax Levy	10,445,690
Transfers In	-
TOTAL ROAD & BRIDGE FUND	\$ 64,712,309

SOCIAL SERVICES FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	102,426,653
From General Property Tax Levy	18,103,184
Transfers In	-
TOTAL SOCIAL SERVICES FUND	\$ 120,529,837

RETIREMENT FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	-
From General Property Tax Levy	2,523,036
Transfers In	-
TOTAL RETIREMENT FUND	\$ 2,523,036

INSURANCE FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	26,430,422
From General Property Tax Levy	-
Transfers In	-
TOTAL INSURANCE FUND	\$ 26,430,422

DEVELOPMENTALLY DISABLED FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	-
From General Property Tax Levy	1,650,048
Transfers In	-
TOTAL DEVELOPMENTALLY DISABLED FUND	\$ 1,650,048

CONSERVATION TRUST FUND

From Unappropriated Fund Balance	
From Sources other than General Property Tax	672,955
From General Property Tax Levy	-
Transfers In	-
TOTAL CONSERVATION TRUST FUND	\$ 672,955

WASTE MANAGEMENT FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	376,255
From General Property Tax Levy	-
Transfers In	2,700,000
TOTAL WASTE MANAGEMENT FUND	\$ 3,076,255

OPEN SPACE PROJECTS FUND

From Unappropriated Fund Balance	\$	433,196
From Sources other than General Property Tax		86,604
From General Property Tax Levy		-
Transfers In		6,300,000
TOTAL OPEN SPACE PROJECTS FUND	\$	6,819,800

OPEN SPACE SALES TAX FUND

From Unappropriated Fund Balance	\$	3,971,299
From Sources other than General Property Tax		22,309,045
From General Property Tax Levy		-
Transfers In		-
TOTAL OPEN SPACE SALES TAX FUND	\$	26,280,344

DIA NOISE MITIGATION & COORDINATING FUND

From Unappropriated Fund Balance	\$	13,286
From Sources other than General Property Tax		31,714
From General Property Tax Levy		-
Transfers In		-
TOTAL DIA NOISE MITIGATION & COORDINATING FUND:	\$	45,000

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

From Unappropriated Fund Balance	\$	427,426
From Sources other than General Property Tax		6,710,658
From General Property Tax Levy		-
Transfers In		-
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$	7,138,084

HEAD START FUND

From Unappropriated Fund Balance	\$	-
From Sources other than General Property Tax		5,165,615
From General Property Tax Levy		-
Transfers In		147,000
TOTAL HEAD START FUND	\$	5,312,615

COMMUNITY SERVICES BLOCK GRANT FUND

From Unappropriated Fund Balance	\$	-
From Sources other than General Property Tax		479,436
From General Property Tax Levy		-
Transfers In		-
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$	479,436

WORKFORCE & BUSINESS CENTER FUND

From Unappropriated Fund Balance	\$	-
From Sources other than General Property Tax		5,434,793
From General Property Tax Levy		-
Transfers In		400,216
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$	5,835,009

COLORADO AIR & SPACE FUND

From Unappropriated Fund Balance	\$	325,150
From Sources other than General Property Tax		3,087,525
From General Property Tax Levy		-
Transfers In		400,000
TOTAL FRONT RANGE AIRPORT FUND	\$	3,812,675

FLATROCK FACILITY FUND

From Unappropriated Fund Balance	\$	20,904
From Sources other than General Property Tax		523,218
From General Property Tax Levy		-
Transfers In		-
TOTAL FLATROCK FACILITY FUND	\$	544,122

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 2020 AND ENDING ON THE LAST DAY OF DECEMBER 2020

Resolution 2019-681

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 10th day of December, 2019; 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
Pinter	Aye
O'Dorisio	Aye
Hodge	Aye
	Commissioners

STATE OF COLORADO)
County of Adams)

I, Josh Zygielbaum, 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.

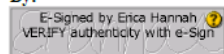
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 10th day of December, A.D. 2019.

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

Josh Zygielbaum:



By:



Deputy

EXHIBIT "A"

2020 Annual Budget for the Calendar Year Beginning on the First Day of January 2020 and Ending on the Last Day of December 2020

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

GENERAL FUND:

Current Operating Expenses	\$ 224,531,858
Capital Outlay	9,160,547
Transfers Out	8,564,216
TOTAL GENERAL FUND	\$ 242,256,621

CAPITAL FACILITIES FUND:

Current Operating Expenses	\$ 16,442,624
Capital Outlay	22,885,000
Transfers Out	-
TOTAL CAPITAL FACILITIES FUND	\$ 39,327,624

GOLF COURSE FUND:

Current Operating Expenses	\$ 2,744,609
Capital Outlay	105,000
Transfers Out	-
TOTAL GOLF COURSE FUND	\$ 2,849,609

FLEET MANAGEMENT FUND:

Current Operating Expenses	\$ 5,100,735
Capital Outlay	5,143,726
Transfers Out	-
TOTAL FLEET MANAGEMENT FUND	\$ 10,244,461

STORMWATER UTILITY FUND

Current Operating Expenses	\$ 843,119
Capital Outlay	2,900,000
Transfers Out	-
TOTAL STORMWATER UTILITY FUND	\$ 3,743,119

ROAD & BRIDGE FUND:

Current Operating Expenses	\$ 54,175,583
Capital Outlay	10,140,000
Transfers Out	396,726
TOTAL ROAD & BRIDGE FUND	\$ 64,712,309

SOCIAL SERVICES FUND:

Current Operating Expenses	\$ 120,529,837
Capital Outlay	-
Transfers Out	-
TOTAL SOCIAL SERVICES FUND	\$ 120,529,837

RETIREMENT FUND:

Current Operating Expenses	\$ 2,523,036
Capital Outlay	-
Transfers Out	-
TOTAL RETIREMENT FUND	\$ 2,523,036

INSURANCE FUND:

Current Operating Expenses	\$ 26,430,422
Capital Outlay	-
Transfers Out	-
TOTAL INSURANCE FUND	\$ 26,430,422

DEVELOPMENTALLY DISABLED FUND:

Current Operating Expenses	\$ 1,650,048
Capital Outlay	-
Transfers Out	-
TOTAL DEVELOPMENTALLY DISABLED FUND	\$ 1,650,048

CONSERVATION TRUST FUND:

Current Operating Expenses	\$ 672,955
Capital Outlay	-
Transfers Out	-
TOTAL CONSERVATION TRUST FUND	\$ 672,955

WASTE MANAGEMENT FUND:

Current Operating Expenses	\$ 3,076,255
Capital Outlay	-
Transfers Out	-
TOTAL WASTE MANAGEMENT FUND	\$ 3,076,255

OPEN SPACE PROJECTS FUND

Current Operating Expenses	\$ 519,800
Capital Outlay	6,300,000
Transfers Out	-
TOTAL OPEN SPACE PROJECTS FUND	\$ 6,819,800

OPEN SPACE SALES TAX FUND:

Current Operating Expenses	\$ 19,980,344
Capital Outlay	-
Transfers Out	6,300,000
TOTAL OPEN SPACE SALES TAX FUND	\$ 26,280,344

DIA NOISE MITIGATION & COORDINATING FUND

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

COMMUNITY DEVELOPMENT BLOCK GRANT FUND:

Current Operating Expenses	\$ 7,138,084
Capital Outlay	-
Transfers Out	-
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$ 7,138,084

HEAD START FUND:

Current Operating Expenses	\$ 5,312,615
Capital Outlay	-
Transfers Out	-
TOTAL HEAD START FUND	\$ 5,312,615

COMMUNITY SERVICES BLOCK GRANT FUND:

Current Operating Expenses	\$ 479,436
Capital Outlay	-
Transfers Out	-
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$ 479,436

WORKFORCE & BUSINESS CENTER FUND

Current Operating Expenses	\$ 5,835,009
Capital Outlay	-
Transfers Out	-
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$ 5,835,009

COLORADO AIR & SPACE FUND

Current Operating Expenses	\$ 3,762,675
Capital Outlay	50,000
Transfers Out	-
TOTAL FRONT RANGE AIRPORT FUND	\$ 3,812,675

FLATROCK FACILITY FUND

Current Operating Expenses	\$ 544,122
Capital Outlay	-
Transfers Out	-
TOTAL FLATROCK FACILITY FUND	\$ 544,122

ADOPTION OF THE FEE SCHEDULE

BOARD OF COUNTY COMMISSIONERS FOR
ADAMS COUNTY, STATE OF COLORADORESOLUTION APPROVING ADAMS COUNTY 2020 FEE SCHEDULE FOR THE
CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2020 AND ENDING
ON THE LAST DAY OF DECEMBER 2020

Resolution 2019-682

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 2020 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
Pinter	Aye
O'Dorisio	Aye
Hodge	Aye
	Commissioners

STATE OF COLORADO)
County of Adams)

I, Josh Zygielbaum, 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 10th day of December, A.D. 2019.

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

Josh Zygielbaum:



By:

E-Signed by Erica Hannah
VERIFY authenticity with e-Sign

Deputy

EXHIBIT "A"

Section 1. Building, Electrical, Plumbing, and Mechanical 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	\$498.00	\$322.00	\$80,000	\$847.00	\$551.00
\$3,000	\$80.00	\$52.00	\$42,000	\$505.00	\$328.00	\$81,000	\$856.00	\$556.00
\$4,000	\$91.00	\$59.00	\$43,000	\$514.00	\$334.00	\$82,000	\$865.00	\$562.00
\$5,000	\$102.00	\$66.00	\$44,000	\$523.00	\$340.00	\$83,000	\$874.00	\$568.00
\$6,000	\$113.00	\$73.00	\$45,000	\$532.00	\$346.00	\$84,000	\$883.00	\$574.00
\$7,000	\$124.00	\$81.00	\$46,000	\$541.00	\$352.00	\$85,000	\$892.00	\$580.00
\$8,000	\$135.00	\$88.00	\$47,000	\$550.00	\$358.00	\$86,000	\$901.00	\$586.00
\$9,000	\$146.00	\$95.00	\$48,000	\$559.00	\$363.00	\$87,000	\$910.00	\$592.00
\$10,000	\$157.00	\$102.00	\$49,000	\$568.00	\$369.00	\$88,000	\$919.00	\$597.00
\$11,000	\$168.00	\$109.00	\$50,000	\$577.00	\$375.00	\$89,000	\$928.00	\$603.00
\$12,000	\$179.00	\$116.00	\$51,000	\$586.00	\$381.00	\$90,000	\$937.00	\$609.00
\$13,000	\$190.00	\$124.00	\$52,000	\$595.00	\$387.00	\$91,000	\$946.00	\$615.00
\$14,000	\$201.00	\$131.00	\$53,000	\$604.00	\$393.00	\$92,000	\$955.00	\$621.00
\$15,000	\$212.00	\$138.00	\$54,000	\$613.00	\$398.00	\$93,000	\$964.00	\$627.00
\$16,000	\$223.00	\$145.00	\$55,000	\$622.00	\$404.00	\$94,000	\$973.00	\$632.00
\$17,000	\$234.00	\$152.00	\$56,000	\$631.00	\$410.00	\$95,000	\$982.00	\$638.00
\$18,000	\$245.00	\$159.00	\$57,000	\$640.00	\$416.00	\$96,000	\$991.00	\$644.00
\$19,000	\$256.00	\$166.00	\$58,000	\$649.00	\$422.00	\$97,000	\$1,000.00	\$650.00
\$20,000	\$267.00	\$174.00	\$59,000	\$658.00	\$428.00	\$98,000	\$1,009.00	\$656.00
\$21,000	\$278.00	\$181.00	\$60,000	\$667.00	\$434.00	\$99,000	\$1,018.00	\$662.00
\$22,000	\$289.00	\$188.00	\$61,000	\$676.00	\$439.00	\$100,000	\$1,027.00	\$668.00
\$23,000	\$300.00	\$195.00	\$62,000	\$685.00	\$445.00	For fees \$100,001 and over see below		
\$24,000	\$311.00	\$202.00	\$63,000	\$694.00	\$451.00			
\$25,000	\$322.00	\$209.00	\$64,000	\$703.00	\$457.00			

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

OTHER FEES

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

Re-inspection fees = \$75.00⁵

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

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

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

Plan review fee, residential = see below³

Plan review fee, commercial = see below⁴

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

² Actual costs include administrative and overhead costs.

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

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

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

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

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

Section 2. Stormwater Fees

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

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

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

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

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

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

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

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

Section 3. Parks Fees

Fairgrounds Building Rentals	Regular Rates	Non Profit Rates*
Waymire Building	\$3,500 - \$6,000	\$1,000 - \$2,000
Rendezvous Rooms	\$800 - \$1,000	\$75 - \$200
Dome Kitchen	\$300- \$1,000	\$150 - \$500
Exhibit Hall	\$2,200 - \$3,800	\$850 - \$1,000
Al Lesser	\$1,450 - \$1,700	\$325 - \$500

*Non Profit rate is for Adams County 501c3 Organizations

Shelter Rentals	Regular Rates	Non Profit Rates*
Rotella Park Shelters 1 through 7	\$100	n/a
Regional Park Pavilions A&B	\$100 - \$300	n/a
Ampitheater Private Party	\$4,000	n/a

*Non Profit rate is for Adams County 501c3 Organizations

	Mo-Th Only
Arena Grandstands Daytime Fee	\$850.00
Arena Grandstands Nighttime Fee	\$1,000.00
Hourly Rate	\$120.00
4H Horse Arena	\$250.00
Sale Barn	\$600.00
North Parking Lot	\$850.00
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)	n/a
Overnight vehicle permit (with Event)	\$10.00
Unpaved South Parking Lot (Office Bldg)	\$350.00
Parking Lot South of Sale Barn	\$150.00
Additional Chairs (based on availability from other bldgs)	n/a
Conference Room	\$100.00
Labor per man hour	\$50.00
Facility Admission Surcharge	Call for pricing
Bar Fees (low end for drinks, high end for kegs of beer)	\$5 - \$300

EQUIPMENT (hourly rate/operator not included)

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	
60+ days	all rental fees refunded
59-30 days	1/2 rental fees refunded
<30 days	no fees refunded

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	\$32.00		
Dunes 9 Hole Rate	\$25.00		
Knolls Weekday Rate	\$28.00		
Knolls Weekend Rate	\$33.00		
Knolls 9 Hole Rate	\$17.00		
Knolls Twi-Lite Rate	\$22.00		
18 Golf Cart Fees	\$32	\$16.00	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. Adoption Fees

DOGS	
Over 6 months old	\$100-300
6 months old and younger	\$200-400

CATS	
Over 6 months old	\$25-75
6 months old and younger	\$50-115

OTHER PETS	
Small Pet Animals	\$5-60
Small Farm Animals/Fowl	\$5-\$150

Adoption Hold Fee	\$20
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Note: Certain adoption fees may be priced outside of these ranges at discretion of management. Senior Citizens (age 60+), active military, and veterans receive a 20% discount on adoption fees.

Dog License Fees (Unincorporated Adams County only)

If pet is spayed or neutered	Fee waived
If pet is not spayed neutered	\$25

End of Life Service Fees:

Humane Euthanasia Fee	
Cats and Dogs	\$50
For cats and dogs of senior citizens 60+	\$30
Small Animals	\$10-25

Cremation Fee (communal)

Dogs and Cats	\$35
Small Animal	\$10

Impound and Daily Care Fees

Daily Care Fee (strays and bite quarantine)	\$15 per day
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Cat Reclaim/Impound Fee*

With Current Pet Identification (tag, license, and/or microchip)	\$25
Without Current Pet Identification (tag, license, and/or microchip)	\$35
*Repeated impoundment of the same animal within an 18 month period will increase the fee by \$10 (cumulative) for each additional impound.	

Dog Reclaim/Impound Fee*

With Current Pet Identification (tag, license, and/or microchip)	\$40
Without Current Pet Identification (tag, license, and/or microchip)	\$50
*Repeated impoundment of the same animal within an 18 month period will increase the fee by \$10 (cumulative) for each additional impound.	

Rabies Vaccination Fee (for reclaim)	\$15
Rabies Vaccination Deposit	\$15

Microchip Fee	\$25
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FIV/FELV Test	\$15
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Animal Surrender Fees:

Cats and Dogs	\$50
Litters with or without mother	\$65-95
Small Animals/Small Farm Animals	\$5-50

Out of Jurisdiction Fee \$25

(In addition to posted surrender fees)

Low-cost Vaccination and Microchip Clinic Fees

CATS	
Rabies 1 year	\$15
Distemper/Panleukopenia (FVRCP)	\$15
DOGS	
Rabies 1 year	\$15
Distemper/Parvo	\$15
Bordetella	\$15

Microchip Fee (cats and dogs) \$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

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

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

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

Force Option Simulator	Physical Agility Course
\$100.00 for 4 hours	\$100.00 for 4 hours
\$200.00 for 8 hours	\$200.00 for 8 hours

Force on Force Inflatable Wall

\$200.00 for 4 hours (use of ACSO equipment extra)

\$400.00 for 8 hours (use of ACSO equipment extra)

Section 8A. Traffic Impact Fees - Effective till 2/29/2020

Land Use Types	Development Unit	Impact Fee Charged
	<u>Enter Number of</u>	
	<u>Dwellings/Spaces/Rooms</u>	
<u>Residential</u>		
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
	<u>Enter Building Square</u>	
	<u>Footage</u>	
<u>Retail Commercial</u>		
Shop Ctr/Gen Retail, <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 - 1,000,000 sf	1000	\$3,648.24
Shop Ctr/Gen Retail, >1,000,000 sf	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 (83	1000	\$15,351.05
Restaurant, Fast Food w/o Drive-Through Window (8	1000	\$10,938.82
Local/Neighborhood Carryout/Takeout Restaurant	1000	\$7,740.40
High Quality Restaurant/or Turnover =<1Hr (831)	1000	\$3,990.67
Restaurant, Sit-down Chain/or Turnover >1 Hr	1000	\$10,660.45
	<u>Enter Building Square</u>	
<u>Office Institutional</u>		
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
	<u>Enter Building Square</u>	
<u>Industrial</u>		
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			
<i>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.</i>			
Project Type	Description	Initial Application Fee	Resubmittal Fee (20%)
Conceptual Review Meeting	Residential Non-Residential	\$300 \$500	NA NA
Temporary Use Permit		\$1,000	\$200
Administrative Review Permit		\$1,000	\$200
Special Use Permit	Residential Non-Residential	\$500 \$700	\$100 \$140
Conditional Use Permit	Residential Non-Residential Minor	\$1,000 + \$300 per additional request \$1,000 + \$500 per additional request \$500	\$200 + \$60 per additional request \$200 + \$100 per additional request \$100
Rezoning		\$1,500	\$300
Comprehensive Plan Amendment		\$1,500	\$300
Development Code Text Amendment		\$1,000	\$200
Subdivision Plat	Exemption Plat Major Subdivision Plat(Prelim) Major Subdivision (Final) Minor Subdivision (Final Plat) Plat Correction (Residential) Plat Correction (Non-residential) Waiver from Subdivision	\$650 + \$50 per additional lot (max of \$800) \$1,300 \$1,500 \$1,500 \$500+ \$50 per any additional lot \$750+ \$100 per any additional lot \$500	\$130 + \$10 per additional lot (max of \$160) \$260 \$300 \$300 \$100 + \$10 per additional lot \$150 + \$20 per additional lot \$100
Subdivision Improvements Agreement (SIA)	Initial Review Amendments to Approved SIA	\$500 \$500	\$100 \$100
Development Agreement		\$500	\$100
Request for Release of Collateral		\$175	\$35

Section 8B. Traffic Impact Fees - Effective 3/1/2020 with a 3-year phase-in

West Service Area			
Land Use Types	Phase 1	Phase 2	Phase 3
Residential (sf of finished living space)	(3/1/2020 - 2/28/2021)	3/1/2021 - 2/28/2022	3/1/2022 - Forward
900 or less	\$1,492.00	\$2,096.00	\$2,700.00
901 to 1,300	\$1,959.00	\$2,934.00	\$3,910.00
1,301 to 1,800	\$2,245.00	\$3,507.00	\$4,769.00
1,801 to 2,400	\$2,946.00	\$4,292.00	\$5,639.00
2,401 or more	\$3,190.00	\$4,780.00	\$6,371.00
Non-Residential	Phase 1	Phase 2	Phase 3
(per 1,000 sf of floor area)	(3/1/2020 - 2/28/2021)	3/1/2021 - 2/28/2022	3/1/2022 - Forward
Retail	\$4,872.00	\$5,481.00	\$6,089.00
Office/Service	\$2,423.00	\$2,489.00	\$2,555.00
Industrial	\$1,031.00	\$1,031.00	\$1,031.00
East Service Area			
Land Use Types	Phase 1	Phase 2	Phase 3
Residential (sf of finished living space)	(3/1/2020 - 2/28/2021)	3/1/2021 - 2/28/2022	3/1/2022 - Forward
900 or less	\$1,561.00	\$2,233.00	\$2,906.00
901 to 1,300	\$1,865.00	\$2,747.00	\$3,629.00
1,301 to 1,800	\$2,036.00	\$3,090.00	\$4,143.00
1,801 to 2,400	\$2,621.00	\$3,643.00	\$4,665.00
2,401 or more	\$2,736.00	\$3,872.00	\$5,009.00
Non-Residential	Phase 1	Phase 2	Phase 3
(per 1,000 sf of floor area)	(3/1/2020 - 2/28/2021)	3/1/2021 - 2/28/2022	3/1/2022 - Forward
Retail	\$4,321.00	\$4,379.00	\$4,436.00
Office/Service	\$1,862.00	\$1,862.00	\$1,862.00
Industrial	\$751.00	\$751.00	\$751.00

Planned Unit Development	Overall Development Plan	\$2,200	\$440
	Preliminary Development Plan	\$2,200	\$440
	Final Development Plan Minor Amendments	\$2,200	\$440
		\$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
Oil and Gas Fees			
Oil and Gas Facility Permit		\$2,600	\$520
Amendment to Oil and Gas Facility Permit		\$2,000	\$400
Oil and Gas Facility Inspection Fee		\$325 per inspection per well	
Right-of-Way Reviews			
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) Pot Hole	\$70 \$20 per pothole	N/A N/A
Trenching (per linear feet)	Gravel Paved	\$0.20 (per linear foot) \$0.40 (per linear foot)	
Roadway Vacation		\$600	\$120
Development Engineering Reviews			
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
Resubmittal Fee: the above engineering fees are for the initial first three reviews. A new fee of 20% of the initial fee shall be required for the next three set of reviews.			
Miscellaneous Fees			
Conservation Plan Permit		\$150	\$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
Marijuana Licensing Fees			
Marijuana Establishment	Initial Application	\$15,000	N/A
	Renewal of Establishment	\$15,000	N/A
Building Permit			
Building Permit Fees		Building Permit fees are based on the value of the improvements being constructed. Please contact the One- Stop Customer Center for more information	

Planned Unit Development	Overall Development Plan	\$2,200	\$440
	Preliminary Development Plan	\$2,200	\$440
	Final Development Plan Minor Amendments	\$2,200	\$440
		\$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
Oil and Gas Fees			
Oil and Gas Facility Permit		\$2,600	\$520
Amendment to Oil and Gas Facility Permit		\$2,000	\$400
Oil and Gas Facility Inspection Fee		\$325 per inspection per well	
Right-of-Way Reviews			
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) Pot Hole	\$70 \$20 per pothole	N/A N/A
Trenching (per linear feet)	Gravel Paved	\$0.20 (per linear foot) \$0.40 (per linear foot)	
Roadway Vacation		\$600	\$120
Development Engineering Reviews			
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
Resubmittal Fee: the above engineering fees are for the initial first three reviews. A new fee of 20% of the initial fee shall be required for the next three set of reviews.			
Miscellaneous Fees			
Conservation Plan Permit		\$150	\$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
Marijuana Licensing Fees			
Marijuana Establishment	Initial Application	\$15,000	N/A
	Renewal of Establishment	\$15,000	N/A
Building Permit			
Building Permit Fees		Building Permit fees are based on the value of the improvements being constructed. Please contact the One- Stop Customer Center for more information	

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 2020 AND ENDING
ON THE LAST DAY OF DECEMBER 2020

Resolution 2019-680

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 26.917 mills, which includes an abatement levy of 0.138 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, 2020:

General Fund	22.793
Road & Bridge Fund	1.300
Social Services Fund	2.253
Retirement Fund	0.314
Developmentally Disabled Fund	0.257
Total 2020 Mill Levy	26.917

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 2020.

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 2020 be and hereby are approved and a copy of the Commissioners' Certificate 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' Certificate of Levies and Revenue, Adams County, Colorado, for the year 2020 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
Pinter	Aye
O'Dorisio	Aye
Hodge	Aye
Commissioners	

STATE OF COLORADO)
County of Adams)

I, Josh Zygjelbaum, 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 10th day of December, A.D. 2019.

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

Josh Zygjelbaum:



By:

E-Signed by Erica Hannah
VERIFY authenticity with e-Sign

Deputy

