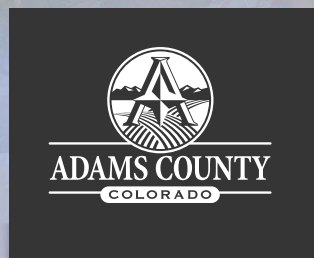


2022

ADOPTED BUDGET





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Adams County
Colorado**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morill

Executive Director



2022 Adopted Budget

2022 ADOPTED BUDGET

*For the fiscal year
beginning*

January 1, 2022

CREATING A CULTURE OF SERVICE EXCELLENCE

BOARD OF COUNTY COMMISSIONERS

Eva J. Henry | District 1

Charles "Chaz" Tedesco | District 2

Emma Pinter (Chair) | District 3

Steve O'Dorisio | District 4

Lynn Baca | 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
Involvement

BUDGET OFFICE

Nancy Duncan | Budget & Finance Director

Marc Osborne | Deputy Budget Director

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

2022 Adopted Budget

BUDGET MESSAGE

January 31, 2022

Dear Board of County Commissioners and Adams County Residents:

As County Manager, I present you with Adams County's 2022 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, 2022 through Dec.31, 2022, 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. In 2021, the county continued to face the COVID-19 pandemic. Adams County continued to provide core services from home to start the year, and returned to county facilities in June to provide in person services as well. All this in addition to managing CARES Act Funding, ARPA Funding, and other pandemic-related financial oversight.



Adams County's mission is to serve the community with integrity and innovation, and this 2022 budget adheres to that statement. From the groundbreaking work throughout the county, 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 2022 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 \$466,650 for the sales period of July 1, 2019 through June 30, 2021. This is an increase of 25.3% over the previous assessment period (July 1, 2017 through June 30, 2019). The average condominium/townhome price for the same sales period was \$327,100, which is an increase of 23.3% 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 46% of the county's total taxable property values.

- ✓ Commercial – Per the Assessor's Office, commercial and industrial property values for 2021 decreased 7% from 2019. 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 31% of the county's total taxable property values.
- ✓ New Construction – Of the total net assessed value of \$9,246,271,310 (exclusive of tax incremental financing districts), \$176,431,420 is attributed to new construction. New construction represents 1.9% 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. These tables do not reflect the impact of the COVID-19 pandemic.

Adams County Population vs. Jobs Growth				
Year	Population	% Change	Total Jobs	% Change
2011	452,209	1.92%	215,652	2.29%
2012	460,568	1.85%	220,418	2.21%
2013	469,995	2.05%	229,715	4.22%
2014	479,954	2.12%	242,270	5.47%
2015	490,448	2.19%	253,128	4.48%
2016	497,735	1.49%	265,226	4.78%
2017	503,717	1.20%	275,806	3.99%
2018	511,485	1.54%	286,911	4.03%
2019	516,575	1.00%	300,099	4.60%
2020	519,883	0.64%	293,301	-2.27%

Data Sources: Bureau of Economic Analysis, U.S. Department of Commerce

Colorado vs. Denver Metro Area Gross Domestic Product (GDP)				
Year	Colorado		Denver-Aurora-Lakewood Metro Area	
	GDP (in millions)	% Change	GDP (in millions)	% Change
2011	\$267,516	4.85%	\$147,393	-4.67%
2012	\$276,823	3.48%	\$154,899	5.09%
2013	\$292,141	5.53%	\$164,036	5.90%
2014	\$309,543	5.96%	\$173,826	5.97%
2015	\$320,721	3.61%	\$184,612	6.21%
2016	\$329,912	2.87%	\$190,858	3.38%
2017	\$348,898	5.75%	\$199,940	4.76%
2018	\$371,425	6.46%	\$213,146	6.60%
2019	\$392,218	5.60%	\$227,260	6.62%
2020	\$382,585	-2.46%	\$223,146	-1.81%

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

Unemployment

Using Bureau of Labor Statistics (BLS) data for Adams County, the unemployment rate in Adams County averaged 6.6% in 2021 compared to 7.7% in 2020 for the first eleven months of each year. While national unemployment remains high compared to pre-pandemic numbers, Adams County unemployment rates are trending downwards. See table below for comparison of 2020 and 2021 unemployment rates by month.

Adams County Unemployment Rates 2020-2021												
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2020	3.1	3.2	5.8	12.6	10.8	11.7	8.3	7.5	7.0	7.5	7.7	7.7
2021	7.8	7.5	7.3	7.2	6.7	7.1	6.9	6.1	5.6	5.3	5.1	N/A

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

Sales Taxes

Through year-end 2021, sales taxes are expected to be 18.6% higher than year-end 2020. With the pandemic still an economic concern, we are still optimistic that sales taxes will remain constant due to the continued population growth in the county.

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 2022 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 69 of this document for more information).

1. Education and Economic Prosperity

- ✓ \$559,000 for the Adams County Scholarship in the County Manager's Office (General Fund, Business Case).
- ✓ \$350,000 for Head Start Facilities (Capital Facilities Fund, CIP).
- ✓ \$632,500 for small business development services through the Small Business Development Council and Chambers of Commerce (General Fund, Membership).
- ✓ \$20,000 for Youth Education Investment through Early Childhood Partnership of Adams County (General Fund, Membership)

2. High Performing, Fiscally Sustainable Government

- ✓ \$125,612 for ITi Oblique Aerial Imagery - GIS (General Fund, Business Cases).
- ✓ \$668,500 for ITi infrastructure needs (General Fund, CIP).
- ✓ \$806,500 for technology updates in the District Attorney's Office (General Fund, Business Cases).
- ✓ \$500,000 for an update to the County Wide Facility Master Plan (General Fund, Business Case).

3. Quality of Life

- ✓ \$200,000 for a Nexus and Feasibility Study to focus development of affordable housing (General Fund, Business Cases).
- ✓ \$4,650,000 for park improvements and open space projects (Open Space Projects Fund, CIP).
- ✓ \$1,500,000 for development of the Baumgartner Nature Center (Golf Course Fund, CIP & Business Cases).
- ✓ \$350,000 for Art Projects throughout the county (General Fund, CIP).

4. Safe and Reliable Infrastructure

- ✓ \$3,100,000 for the renovation of the Coroner's facility (Capital Facilities Fund, CIP).
- ✓ \$4,055,000 for vehicle and equipment item replacement (Fleet Management Fund, CIP).
- ✓ \$15,000,000 for road and bridge projects (Road & Bridge Fund, CIP).
- ✓ \$3,000,000 for regional transportation projects (Road & Bridge Fund, Business Case).
- ✓ \$9,750,000 for a Fleet/Public Works Building (Capital Facilities Fund, CIP).

5. Community Enrichment

- ✓ \$9,190,365 additional allocation to Adams County residents in need (Social Services Fund, Business Case).
- ✓ \$1,394,000 for Poverty Reduction (General Fund, Business Cases).
- ✓ \$5,000,000 for a new Multi-Use Arena at the Riverdale Regional Park (Capital Facilities Fund, CIP).
- ✓ \$2,400,000 for construction of the Veterans Memorial (General Fund, CIP)

2022 Budget Highlights

As economic conditions within the county are still affected by the COVID-19 pandemic, it is imperative that we ensure wise investments in our community are realized. The 2022 Adopted Budget is \$659.2 million for all funds. This includes an operating portion of \$585.8 million and a capital improvement portion of \$73.4 million. The budget is balanced for all funds. The 2022 General Fund budget is \$288.2 million. This includes an operating portion of \$274.2 million and a capital improvement portion of \$14.0 million. The property tax mill levy remains unchanged for 2022 at 26.779 mills. In addition to this base mill levy, an abatement levy of 0.290 is included for 2022 for a total of 27.069 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 2022 Adopted Budget. Through careful study of data and other evidence, we created this 2022 budget to maximize opportunities to benefit our residents through increased educational services, more parks and open spaces, potential for business investment and development, and an overall increase in quality of life. We look forward to serving you in 2022 and for years beyond to continue growing Adams County into its amazing potential.

We are Adams!

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

Raymond H. Gonzales
County Manager



ADAMS COUNTY
COLORADO

2022 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 their terms in office that reflect our shared vision and core mission for Adams County:

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

The five strategic goals emerged from a series of planning meetings with department directors, deputy directors, and elected officials in 2011. During these meetings, county officials were intentional about reaching agreement on statements of principles, standards and ideals that direct the work they and their employees do every day for the taxpayers and residents of Adams County. The Adams County Board of County Commissioners passed a resolution in public hearing on Jan. 18, 2012, adopting the new goals as the framework by which the county operates and delivers services. Each year, the Board of County Commissioners reaffirm their commitment to and pursuit of the goals in an annual strategic leadership retreat. These strategic retreats generally involve refining the language associated with each goal statement and creating action plans to support priorities and performance metrics.

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 & Economic Vitality – Key Focus Description

Adams County promotes the education and economic vitality of all people and businesses.

Strategic Objectives:

- ✓ Attract new businesses while retaining existing businesses and supporting the growth and development of small businesses.
- ✓ Develop a highly skilled and well-educated workforce.
- ✓ Foster a viable economic environment for our business community.

High Performing, Fiscally Responsible Government – Key Focus Description

Adams County responsibly manages resources and is committed to innovation, exceptional service, and transparency, thereby building trust.

Strategic Objectives:

- ✓ Create a culture of excellence, equity, and inclusivity where employees are connected to the County.
- ✓ Maintain a positive image and brand for Adams County.
- ✓ Improve customer satisfaction and engagement outcomes.
- ✓ Align resources with our strategic priorities.

Quality of Life – Key Focus Description

The people of Adams County are safe, healthy, and included in our vibrant communities, with visionary amenities and a focus on natural resource preservation.

Strategic Objectives:

- ✓ Create communities that are visually attractive and have outstanding parks, recreational, open space, and cultural amenities.
- ✓ Ensure sustainability of development and natural resource preservation are an integral part of our growth and redevelopment.

Safe & Reliable Infrastructure – Key Focus Description

Adams County provides appropriate and sustainable infrastructure, so all people and businesses can live efficiently, affordably, and safely.

Strategic Objectives:

- ✓ Provide appropriate, sustainable, public infrastructure that supports the quality of life of our citizens and employees.
- ✓ Advance an innovative and inclusive infrastructure planning process.

Community Enrichment – Key Focus Description

Adams County delivers connected, equitable resources and programs, empowering our community to thrive.

Strategic Objectives:

- ✓ Ensure widespread access to County resources and programs.
- ✓ Assist low-income Adams County residents in moving toward economic security.
- ✓ Ensure Adams County seniors, children, and youth are safe.

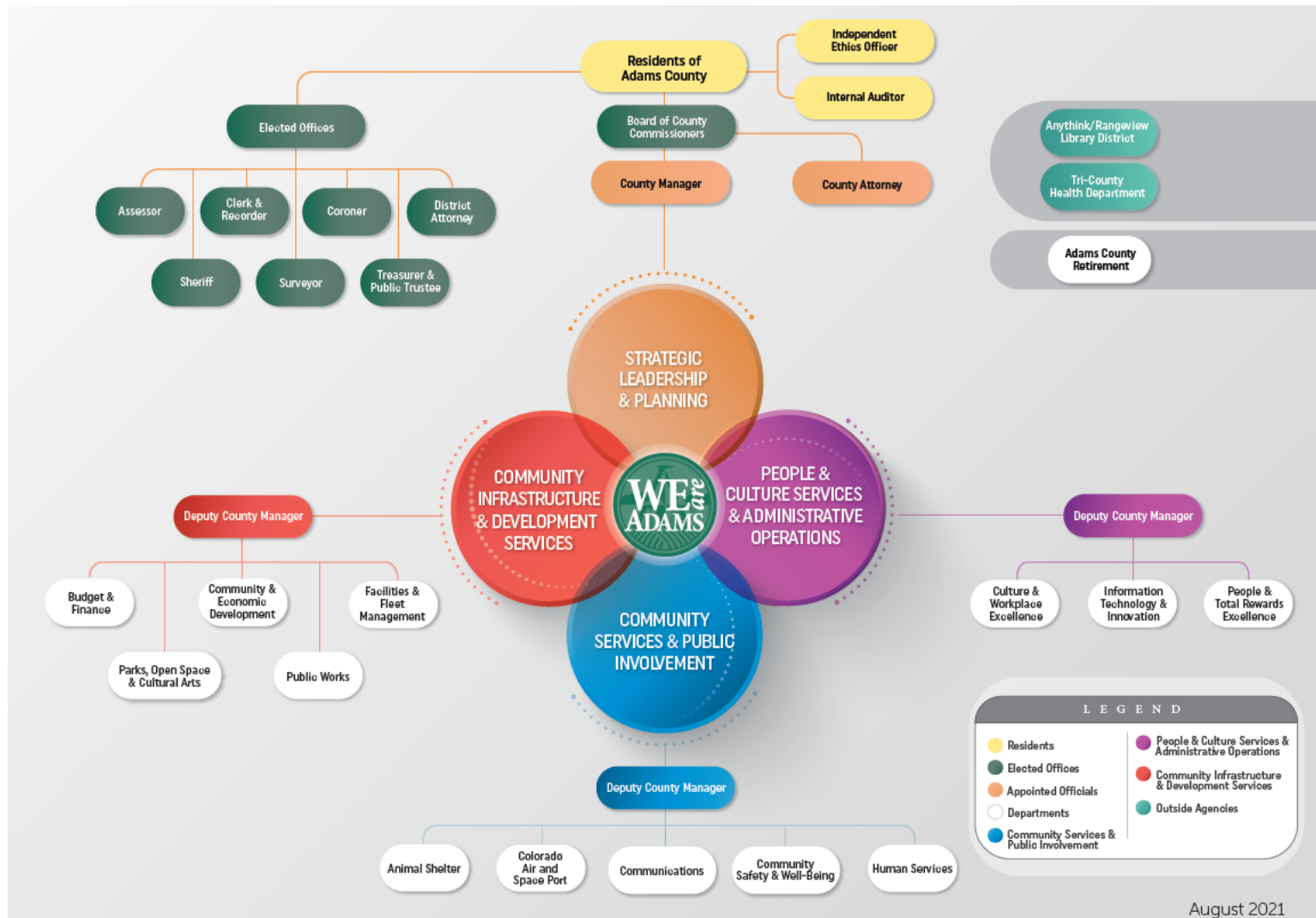
ORGANIZATIONAL CHART



ADAMS COUNTY VISION

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

ADAMS COUNTY ORGANIZATIONAL STRUCTURE



August 2021

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, and 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
(Chair)
District 1



Charles "Chaz" Tedesco
District 2



Emma Pinter
District 3



Steve O'Dorisio
District 4



Lynn Baca
District 5



Assessor

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

Ken Musso



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.

Josh Zygielbaum



Coroner

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

***Monica
Broncucia-Jordan***



Sheriff

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

Rick Reigenborn



Surveyor

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

Bryan Douglass



Treasurer & Public Trustee

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

Lisa L. Culpepper



District Attorney

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

Brian Mason

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 to 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 Deputy County Manager of Community Infrastructure & Development Services

- ✓ **Budget & Finance:** The Budget Division provides the highest quality financial planning, resource management, and analytical services to support effective decision making and organizational accountability throughout the Adams County government. The General Accounting Division administers and directs general accounting, expenditures, fiscal analyses, payroll and purchasing.
- ✓ **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, provides administrative support to the Open Space Advisory Board, and is leading the county's Park Rangers initiative.
- ✓ **Community & Economic Development:** Provides administration of Environmental Programs, Economic Development, Development and Building Safety 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 Shelter:** 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, Northglenn, Thornton, Towns of Bennett & Lochbuie, 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.

- ✓ **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.
- ✓ **Community Safety & Wellbeing:** Provides a number of services aimed at maximizing the citizen experience and quality of life through the improvement of safety and social outcomes. The CSWB Department includes the following functional areas and disciplines: Community Corrections, Criminal Justice Planning, Neighborhood Services (Animal Management, Code Compliance, and Graffiti Removal), Office of Emergency Management, and Poverty & Homelessness Reduction.
- ✓ **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

- ✓ **Culture & Workplace Excellence:** 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."
- ✓ **Information Technology & innovation:** Provides information systems, application development, and help desk and related services as well as telecommunications functions for the County.
- ✓ **People & Total Rewards Excellence:** 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.

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

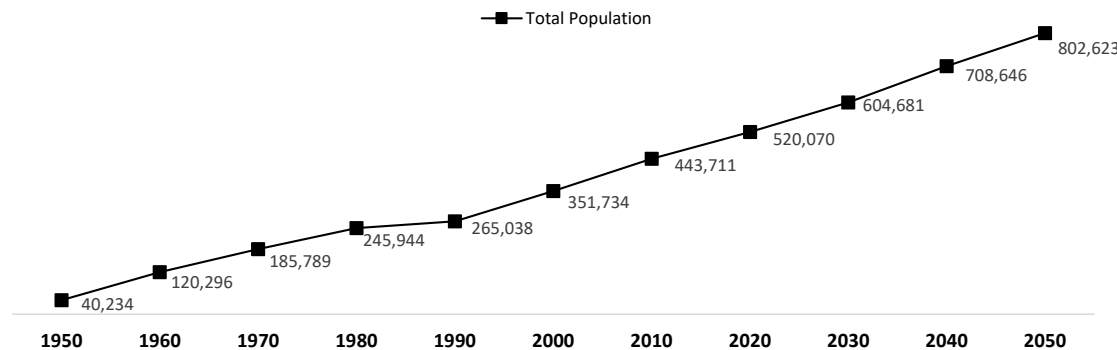
As agriculture became more specialized, the abundance of vegetable crops quickly led to the growth of a canning industry in the County. Several canneries operated factories here in the early 1900s. One of the most famous of these canneries was “Kuner.” A brand still selling in stores today, now owned by Fairbault Foods. With the addition of commercial dairies and a sugar beet factory, the County became the “breadbasket” 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 2021, the population was estimated to settle at 520,070 residents, making it the fifth largest county in Colorado. As of early 2022, the Colorado State Demographers Office has reduced its growth projection for Adams County population by approximately 7.6K in 2030, 12.5K in 2040, and 19.4K in 2050. 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.



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

COMMUNITY PROFILE

1902

Date of Incorporation

1,182

Total Square Miles

1,544

Paved Road Miles

1,665

Unpaved Road Miles

34.0

**Median Age*

\$75,804

**Median Household Income*

BRIGHTON | *County Seat*

Data Source: Adams County Public Works Department

*Data Source: US Census Bureau – 2019 American Community Survey Data

517,885

**TOTAL ADAMS COUNTY
POPULATION**

Arvada (part) **3,039**

Aurora (part) **49,005**

Bennett (part) **2,410**

Brighton (part) **41,210**

Commerce City **60,392**

Federal Heights **13,898**

Lochbuie (part) **2**

Northglenn (part) **38,595**

Thornton (part) **142,672**

Westminster (part) **69,029**

Unincorporated **97,633**

Data Source: Metro Denver Economic Development
Corporation, 2020

CLIMATE



245 | *Sunny days per year*



16 inches | *Annual rainfall*



52 inches | *Annual snowfall*

JUL.

90° F | *Average July high temp*

JAN.

18° F | *Average January low temp*



5,084 feet | *Elevation*

Data Source: Spellings Best Places (www.BestPlaces.net)



HOUSING

Total Households | **178,987**

Average Household Size | **2.89**

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

Data Source: Metro Denver Economic Development Corporation, 2019

Data Source: CO State Demography Office – Population and Housing Time Series, 2020

EDUCATIONAL ATTAINMENT

19.9%	9th to 12th Grade, No Diploma*
28.6%	High School Graduate
22.0%	Some College (No Degree)
8.9%	Associates Degree
16.5%	Bachelor's Degree
7.8%	Graduate or Professional Degree
83.8%	High School Graduate or Higher

Data Source: US Census Bureau – 2019 American Community Survey Data (population 25 years and over)

*Data Source: Metro Denver Economic Development Corporation; K-12 Education Statistics

ETHNIC ORIGIN

49.0%

White

3.3%

*Black or African
American*

0.6%

*American Indian &
Alaska Native*

4.2%

Asian

0.1%

*Native Hawaiian &
Other Pacific*

2.0%

Other Race

40.8%

*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, 2019



LABOR FORCE

Labor Force | **275,440**

Employed | **267,375**

Unemployment Rate | **2.9%**

Data Source: Metro Denver Economic Development Corporation; Labor Force Data, 2019

PRIMARY EMPLOYERS

9,160 | *University of Colorado Health*

6,150

*Children's Hospital
Colorado*

5,190

Amazon

4,020

*United Parcel
Service*

1,790

Fed Ex

1,350

Sturgeon Electric

1,130

*Gaylord Rockies Resort
& Convention Center*

1,070

*Maxar
Technologies*

1,060

*Steven Roberts
Original Deserts*

880

*HealthONE:
North Suburban*

Data Source: Metro Denver Economic Development Corporation; Ten Largest Employers in Adams County, June 2020

EMPLOYMENT BY INDUSTRY

1.3%

Agriculture, forestry, fishing, hunting, and mining

10.5%

Construction

6.4%

Manufacturing

7.5%

Wholesale Trade

9.2%

Retail Trade

10.1%

Transportation/warehousing and utilities

1.1%

Information

3.1%

Finance/insurance, real estate, and rental/leasing

10.5%

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

9.5%

Educational services, healthcare, and social assistance

8.9%

Arts/entertainment/recreation and accommodation/food services

2.7%

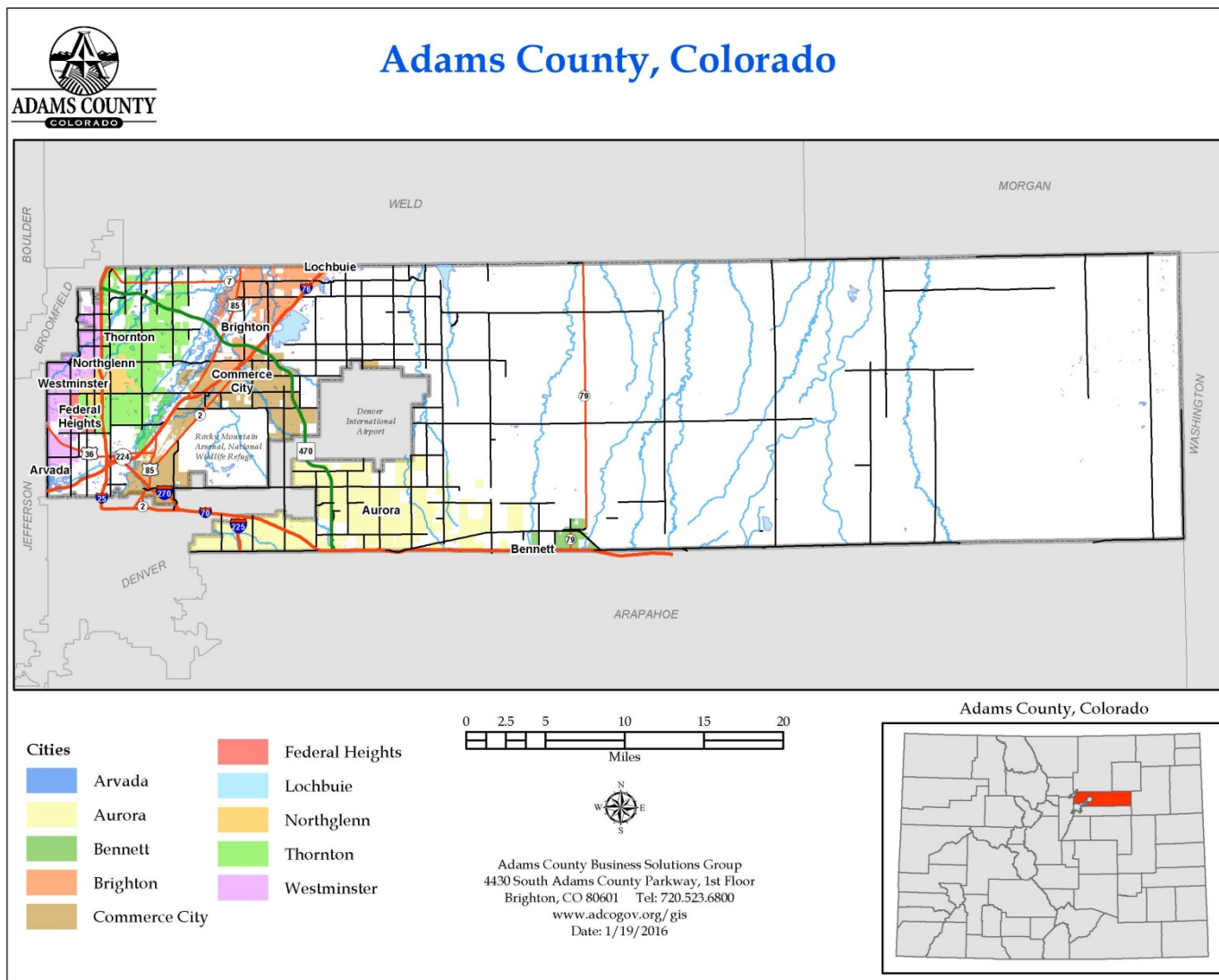
Other services, except public

19.2%

Public Administration

Data Source: Metro Denver Economic Development Corporation; Employment by Industry, 2019

ADAMS COUNTY MAP





ADAMS COUNTY
COLORADO

2022 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 2021 by reaffirming the County's vision, mission, values and developing strategic goals and objectives for the budget year. The 2022 Budget Calendar followed by key highlights is detailed to the right.

Date/Timeline	Activities
March 2021	CIP Roundtable/open house events.
April 29-30, 2021	Strategic Planning Workshop.
April 2021	Development of financial and fund balance policies, as needed.
	Development of budget policy statement, mission, values, principles, goals, and objectives for 2022 Budget Development Process.
April 30, 2021	CIP Portal open for new project submission.
May 2021	Update 5-year revenue and expenditure forecast.
	Revise 5-year CIP projections.
	Prepare Budget Entry materials.
May 17, 2021	Budget Module is open for 8 weeks.
	Budget entry packet distributed to Elected Officials and Departments.
May 31, 2021	New FTE request forms and job descriptions due to Budget Dept and P&C.
May 31, 2021	Deadline to submit CIP requests to CIP Portal.
May - June 2021	CIP Request vetting by Subject Matter Experts.
June 23, 2021	Departments present about Capital Projects to CIP Committee.
June - July 2021	CIP Requests scored by CIP Committee Members.
July 9, 2021	Capital and Operating Budgets due to Budget Office.
July 28, 2021	CIP Recommendation meeting.
August 4, 2021	FTE Discussion at August Senior Leadership Meeting.
August 10-20, 2021	Department and Elected Official Proposed Budget meetings with Budget Team.
August 25, 2021	Deadline for Assessor to certify assessed valuations.
September 2021	Review of Budget Requests and FTE Requests with Budget Team.
	10 County Budget Conference.
	Capital Improvement Plan recommendation report complete.
Early October 2021	Review of Proposed Budget with Budget Team and Department Directors.
October 12, 2021	Presentation of County Manager's 2022 Proposed Budget at Public Hearing.
Mid to Late October 2021	Review of 2022 Proposed Budget with BoCC and Budget Team.
Late October 2021	Elected Officials meetings with BoCC and Budget Team, if requested.
November 2021	Review of 2022 Proposed Budget with BoCC and Budget Team.
November 9, 2021	Public posting of 2022 Budget for public comment and review.
November 16, 2021	Adoption and appropriation of 2022 Budget.
	Adoption of 2022 Fee Schedules.
December 15, 2021	2022 Certification of Mill Levies
January 31, 2022	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 2022 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.

2022 Budget Approach

The 2022 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 2022 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.
- ✓ Offering non-traditional forms of public involvement through surveys, focus groups, resident meetings, town halls and incorporating community outreach in the master planning processes.
- ✓ 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 their 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 following criteria below:

- ✓ BoCC Goals and Priorities
- ✓ Fiscal Impact
- ✓ Neighborhood and Economic Development
- ✓ County Services and Infrastructure
- ✓ Public Health, Public Safety, IT Security, or Regulatory Threat
- ✓ 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:

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 November 2020, Adams County voters approved to permanently extend the existing 0.2% sales tax dedicated to County road and transportation infrastructure projects. 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.

Projecting fund balances for all 21 of the County's funds via a well-designed fund balance tool that captures historical, current amended calendar year, budget planning year, and three additional out years of budget planning data. This effort provides decision makers with crucial information and helps ensure financially sound decision making in the current year budget as well as future budgets.

Projected revenues for our three major funds (General Fund, Road & Bridge Fund and Social Services Fund) include growth in property tax revenue of 5% in 2023, 8% in 2024, and 3% in 2025. Property tax projections are driven by historical trends, recent new construction activity, rising property values and the reappraisal for collections in 2024. Sales taxes in the Road & Bridge Fund are forecasted at 3% per year based on the sharp increase in revenue experienced in 2021. Social Services Fund revenues are anticipated to increase roughly on pace with projected expenditures in this grant fund.

Projected expenditures across all three major funds include assumptions of 5% for salaries and 9% for benefits, which covers compensation increases and potential new hires. Business cases for additional operating budget (\$6M for one-time and \$3.5M for ongoing) are forecasted based on recent history and currently anticipated requests. Projections for the General, Road & Bridge and Social Services funds are included on the following pages.

General Fund	ACTUAL 2019	ACTUAL 2020	AMENDED 2021	ADOPTED 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025
BEGINNING FUND BALANCE***	\$ 127,021,835	\$ 133,053,614	\$ 154,886,940	\$ 125,291,692	\$ 108,349,691	\$ 97,731,346	\$ 100,783,519
REVENUE							
Property Tax	\$ 147,580,293	\$ 182,013,352	\$ 192,355,097	\$ 212,765,853	\$ 223,404,146	\$ 241,276,477	\$ 248,514,772
Sales Tax	602,319	924,589	350,000	900,000	900,000	900,000	900,000
Other Taxes	-	-	-	-	-	-	-
SUBTOTAL TAXES	148,182,612	182,937,941	192,705,097	213,665,853	224,304,146	242,176,477	249,414,772
Licenses and Permits	2,824,540	3,697,614	2,555,983	2,657,545	2,710,696	2,764,910	2,820,208
Intergovernmental	11,854,887	102,715,228	84,738,193	11,286,476	11,286,476	11,286,476	11,286,476
Charges for Services	29,711,661	31,623,696	31,991,138	34,631,886	34,631,886	34,631,886	34,631,886
Investment Income	8,323,948	6,948,395	1,900,000	1,700,000	1,700,000	1,700,000	1,700,000
Miscellaneous	9,215,520	7,457,811	7,050,358	7,348,097	7,348,097	7,348,097	7,348,097
G/L on Sale of Assets	-	-	-	-	-	-	-
Other Finance Sources	-	9,907,915	-	-	-	-	-
TOTAL REVENUE	\$ 210,113,168	\$ 345,288,601	\$ 320,940,769	\$ 271,289,857	\$ 281,981,301	\$ 299,907,846	\$ 307,201,439
EXPENDITURES							
Salaries & Benefits	\$ 131,045,765	\$ 147,233,784	\$ 150,526,457	\$ 164,930,008	\$ 175,426,973	\$ 185,952,000	\$ 197,161,110
O&M	10,455,506	14,162,700	64,015,781	9,187,753	10,477,687	10,477,687	10,477,687
Charges for Services	46,765,995	54,926,213	64,198,449	56,728,962	64,908,576	64,908,576	64,908,576
Debt	-	-	-	-	-	-	-
Government Services	7,260,203	81,674,619	29,284,335	7,961,034	8,505,034	8,505,034	8,505,034
Other Finance Uses	1,799,540	15,778,951	16,001,338	24,785,000	11,470,000	11,470,000	11,470,000
Business Cases (ongoing)				3,514,875	3,514,875	3,514,875	3,514,875
Business Cases (one time)				7,109,707	6,000,000	6,000,000	6,000,000
SUBTOTAL OPERATING	\$ 197,327,009	\$ 313,776,267	\$ 324,026,360	\$ 274,217,339	\$ 280,303,145	\$ 290,828,172	\$ 302,037,282
Capital Projects and Equipment	6,754,381	9,679,008	26,509,657	14,014,519	12,296,500	6,027,500	6,500,000
TOTAL EXPENDITURES	\$ 204,081,389	\$ 323,455,275	\$ 350,536,017	\$ 288,231,858	\$ 292,599,645	\$ 296,855,672	\$ 308,537,282
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 6,031,779	\$ 21,833,326	\$ (29,595,248)	\$ (16,942,001)	\$ (10,618,345)	\$ 3,052,174	\$ (1,335,843)
ENDING FUND BALANCE	\$ 133,053,614	\$ 154,886,940	\$ 125,291,692	\$ 108,349,691	\$ 97,731,346	\$ 100,783,519	\$ 99,447,676

Road & Bridge	ACTUAL 2019	ACTUAL 2020	AMENDED 2021	ADOPTED 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025
BEGINNING FUND BALANCE***	\$ 74,919,100	\$ 86,093,934	\$ 87,125,213	\$ 67,926,462	\$ 55,332,829	\$ 42,966,653	\$ 32,595,587
REVENUE							
Property Tax	\$ 8,462,219	\$ 10,369,346	\$ 10,980,619	\$ 12,054,723	\$ 12,657,459	\$ 13,670,056	\$ 14,080,158
Sales Tax	17,807,086	18,660,551	17,797,309	20,985,337	21,614,897	22,263,344	22,931,244
Other Taxes	15,071,222	16,988,600	15,219,047	16,000,000	16,960,000	17,977,600	19,056,256
SUBTOTAL TAXES	41,340,527	46,018,496	43,996,975	49,040,060	51,232,356	53,911,000	56,067,658
Licenses and Permits	288,976	225,168	300,000	250,000	250,000	250,000	250,000
Intergovernmental	11,828,654	8,755,039	9,011,717	9,099,698	9,099,698	9,099,698	9,099,698
Charges for Services	4,932,137	3,775,439	2,235,000	2,686,000	2,686,000	2,686,000	2,686,000
Investment Income	413,295	48,090	28,000	4,000	4,000	4,000	4,000
Miscellaneous	1,109	(56,067)	2,000	2,000	2,000	2,000	2,000
G/L on Sale of Assets	-	-	-	-	-	-	-
Other Finance Sources	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 58,804,698	\$ 58,766,166	\$ 55,573,692	\$ 61,081,758	\$ 63,274,054	\$ 65,952,698	\$ 68,109,356
EXPENDITURES							
Salaries & Benefits	\$ 6,770,839	\$ 8,811,366	\$ 9,656,078	\$ 10,449,167	\$ 11,090,006	\$ 11,773,540	\$ 12,502,865
O&M	3,189,889	3,373,869	3,534,254	3,518,704	3,870,904	3,870,904	3,870,904
Charges for Services	14,218,522	14,006,094	20,633,987	18,735,025	18,795,025	18,795,025	18,795,025
Debt	-	-	-	-	-	-	-
Government Services	16,790,040	22,884,159	23,783,124	21,584,295	24,584,295	24,584,295	24,584,295
Other Finance Uses	-	344,977	25,000	976,000	-	-	-
Business Cases (ongoing)				300,000	300,000	300,000	300,000
Business Cases (one time)				3,112,200	2,000,000	2,000,000	2,000,000
SUBTOTAL OPERATING	\$ 40,969,291	\$ 49,420,465	\$ 57,632,443	\$ 58,675,391	\$ 60,640,230	\$ 61,323,764	\$ 62,053,089
Capital Projects and Equipment	6,660,572	8,314,422	17,140,000	15,000,000	15,000,000	15,000,000	15,000,000
TOTAL EXPENDITURES	\$ 47,629,863	\$ 57,734,887	\$ 74,772,443	\$ 73,675,391	\$ 75,640,230	\$ 76,323,764	\$ 77,053,089
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 11,174,834	\$ 1,031,279	\$ (19,198,751)	\$ (12,593,633)	\$ (12,366,175)	\$ (10,371,067)	\$ (8,943,733)
ENDING FUND BALANCE	\$ 86,093,934	\$ 87,125,213	\$ 67,926,462	\$ 55,332,829	\$ 42,966,653	\$ 32,595,587	\$ 23,651,854

Social Services	ACTUAL 2019	ACTUAL 2020	AMENDED 2021	ADOPTED 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025
BEGINNING FUND BALANCE***	\$ 10,775,664	\$ 10,193,410	\$ 10,954,226	\$ 11,499,997	\$ 11,518,520	\$ 11,298,002	\$ 11,093,243
REVENUE							
Property Tax	\$ 15,316,618	\$ 17,970,410	\$ 19,030,257	\$ 20,891,761	\$ 21,936,349	\$ 23,691,257	\$ 24,401,995
Sales Tax	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-
SUBTOTAL TAXES	15,316,618	17,970,410	19,030,257	20,891,761	21,936,349	23,691,257	24,401,995
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	95,846,708	107,975,045	110,257,075	117,209,460	117,209,460	117,209,460	117,209,460
Charges for Services	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-
Miscellaneous	(29)	4,649	-	-	2,600,000	5,000,000	9,000,000
G/L on Sale of Assets	-	-	-	-	-	-	-
Other Finance Sources	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 111,163,297	\$ 125,950,103	\$ 129,287,332	\$ 138,101,221	\$ 141,745,809	\$ 145,900,717	\$ 150,611,455
EXPENDITURES							
Salaries & Benefits	\$ 47,903,546	\$ 52,814,711	\$ 63,876,552	\$ 64,041,904	\$ 67,925,533	\$ 72,064,682	\$ 76,477,647
O&M	1,308,427	891,828	1,717,750	1,697,900	1,697,900	1,697,900	1,697,900
Charges for Services	62,533,578	71,482,748	63,147,259	63,152,529	72,342,894	72,342,894	72,342,894
Debt	-	-	-	-	-	-	-
Government Services	-	-	-	-	-	-	-
Other Finance Uses	-	-	-	-	-	-	-
Business Cases (ongoing)				9,190,365			
Business Cases (one time)							
SUBTOTAL OPERATING	\$ 111,745,551	\$ 125,189,287	\$ 128,741,561	\$ 138,082,698	\$ 141,966,327	\$ 146,105,476	\$ 150,518,441
Capital Projects and Equipment	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 111,745,551	\$ 125,189,287	\$ 128,741,561	\$ 138,082,698	\$ 141,966,327	\$ 146,105,476	\$ 150,518,441
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (582,254)	\$ 760,816	\$ 545,771	\$ 18,523	\$ (220,518)	\$ (204,759)	\$ 93,014
ENDING FUND BALANCE	\$ 10,193,410	\$ 10,954,226	\$ 11,499,997	\$ 11,518,520	\$ 11,298,002	\$ 11,093,243	\$ 11,186,257

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 \$500,000. BoCC approval will require a resolution in public hearing. 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 or to combine approved multi-year project budgets for tracking.
- ✓ 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 \$500,000 and under may be approved by the County Manager. Transfers \$250,000 and under may be approved by the County Manager, Deputy County Managers, Budget & Finance Director or Deputy Budget Director. Transfers \$50,000 and under may be approved by the County Manager, Deputy County Managers, Department Directors/Deputy Directors, or Elected Officials.

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

General Fund

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

Special Revenue Funds

- ✓ Federal Grant Funds (4): These funds are utilized to account for revenues and expenditures related to federal grant programs and include the Community Development Block Grant (CDBG) Fund, Community Services Block Grant (CSBG) Fund, Workforce & Business Center Fund, and Head Start Fund. Generally, these funds do not accumulate fund balances. However, any fund balance accumulated must be utilized on programs for which the funds were intended.
- ✓ Conservation Trust Fund: The fund balance is generally comprised of lottery funds received from the State of Colorado specifically for development, renovation, and maintenance of the County's parks, trail system, and open space.
- ✓ FLATROCK Facility Fund: The FLATROCK Facility fund accounts for all activities related to the operation of the training facility. This includes the Sheriff's Office training program and public usage of the facility.
- ✓ Open Space Sales Tax Fund: This fund, created for the administration and collection of a voter-approved sales tax, began in 2000. The current sales tax rate is 0.25%. Tax revenues plus interest earned are designated for the preservation of open space. After deducting 2% of sales taxes for administrative purposes, 30% of the remaining taxes collected are paid out to the cities within the County and the County in proportion to the ratio at which taxes are collected. The other 70% of remaining funds are distributed as grants approved by the BoCC as recommended by the Open Space Advisory Board. Adams County residents approved this portion of the sales tax to continue into perpetuity in November 2020.
- ✓ 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 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. And, in November 2020, Adams County voters approved to permanently extend this sales tax.

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																								



ADAMS COUNTY
COLORADO

2022 Adopted Budget

FISCAL POLICIES

This section contains information on the following areas:

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

** Adams County is currently in compliance with each of the fiscal policies outlined below.*

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 ensure 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 \$45,712,030 for 2022. This amount is two months of the Operating Expenditures budgeted in the General Fund for 2022. 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 2023 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 2022, Assigned Fund Balance for General Fund capital includes \$6,148,250 (which is 50% of the anticipated General Fund Capital Expenditure budget for 2023) and \$7,792,200 (which is 33.3% of anticipated 2023 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. Adams County residents approved this portion of the sales tax to continue into perpetuity in November 2020.
- ✓ **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. Adams County residents approved this portion of the sales tax to continue into perpetuity in November 2020.

- ✓ **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 that will be used for capital facilities projects, including the courthouse expansion, government center, and pre-trial holding facility and their related costs. Adams County residents approved this portion of the sales tax to continue into perpetuity in November 2020.

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.



ADAMS COUNTY
COLORADO

2022 Adopted Budget

COUNTY-WIDE BUDGET SUMMARY

This section contains information on the following:

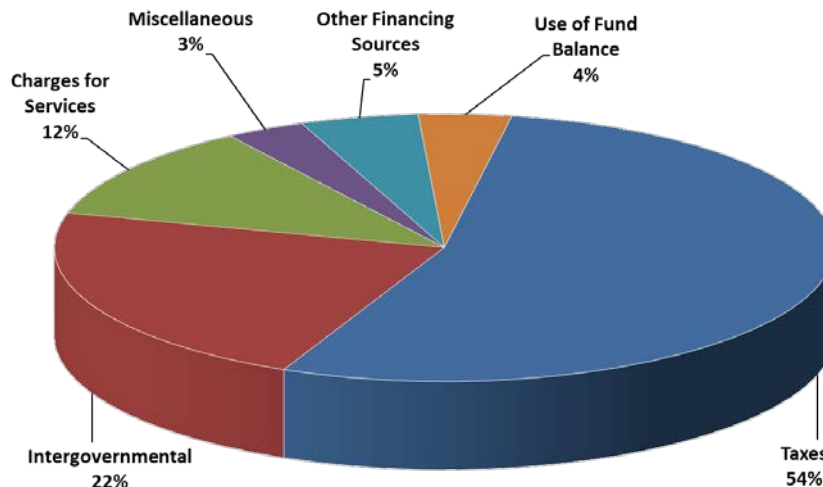
1. *2022 County-wide Revenue Summary*
2. *County-wide Expenditures by Function*
3. *2022 County-wide Expenditure Summary*
4. *Summary of Changes From Proposed to Adopted Budget*
5. *2022 Adopted Business Cases*
6. *Impacts on Future Operating Budgets*
7. *2022 Adopted 5-Year Capital Improvement Plan*

The County-wide Budget Summary provides information regarding revenues, expenditures, and fund balance for the 2022 adopted budget (all 21 funds combined). The table below summarizes the County-wide 2022 adopted budget. The 2022 adopted budget of \$659,207,432 is balanced with a planned net spend down of \$25,391,695, leaving a budgeted ending fund balance of \$349,490,729. Compared to the 2021 adopted budget, 2022 total County revenues are budgeted to increase by 9.9% and expenditures are budgeted to increase by 13.5%.

All Funds Summary	ACTUAL		ACTUAL		ADOPTED		ADOPTED		\$	%
	2019	2020	2021	2022	Variance	Variance				
BEGINNING FUND BALANCE	\$ 333,650,924	\$ 355,525,615	\$ 380,488,529	\$ 374,882,424	\$ (5,606,105)					(1.6%)
REVENUE										
Property Tax	\$ 175,075,471	\$ 214,906,684	\$ 227,188,999	\$ 251,007,142	\$ 23,818,143					11.1%
Sales Tax	67,342,229	70,831,975	67,089,910	79,595,015	12,505,105					17.7%
Other Taxes	15,071,222	16,988,600	15,219,047	16,000,000	780,953					4.6%
Licenses and Permits	3,113,516	3,922,782	2,855,983	2,907,545	51,562					1.3%
Intergovernmental	133,600,993	231,839,113	144,298,937	156,882,757	12,583,820					5.4%
Charges for Services	64,546,404	68,366,117	72,750,170	76,394,833	3,644,663					5.3%
Investment Income	10,511,332	7,561,143	2,710,500	1,984,500	(726,000)					(9.6%)
Miscellaneous	18,022,005	19,537,852	18,404,086	16,290,523	(2,113,563)					(10.8%)
G/L on Sale of Assets	448,906	406,766	410,000	450,000	40,000					9.8%
Other Finance Sources	6,488,342	19,107,693	17,950,536	32,303,422	14,352,886					75.1%
TOTAL REVENUE	\$ 494,220,419	\$ 653,468,724	\$ 568,878,168	\$ 633,815,737	\$ 64,937,569					9.9%
EXPENDITURES										
Salaries & Benefits	\$ 198,405,996	\$ 222,288,271	\$ 228,460,324	\$ 254,211,070	\$ 25,750,746					11.6%
O&M	19,981,045	22,664,327	20,848,055	21,536,063	688,008					3.0%
Charges for Services	156,222,777	181,603,837	179,180,653	195,424,494	16,243,841					8.9%
Debt	15,166,704	15,167,624	15,168,609	15,019,336	(149,273)					(1.0%)
Government Services	38,360,891	125,854,762	61,447,703	67,324,528	5,876,825					4.7%
Other Finance Uses	6,488,342	19,012,693	17,950,536	32,303,422	14,352,886					75.5%
Capital Projects and Equipment	33,115,112	39,710,362	51,428,393	73,388,519	21,960,126					55.3%
TOTAL EXPENDITURES	\$ 466,695,843	\$ 626,301,877	\$ 574,484,273	\$ 659,207,432	\$ 84,723,159					13.5%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 27,524,576	\$ 27,166,846	\$ (5,606,105)	\$ (25,391,695)	\$ (19,785,590)					(72.8%)
ENDING FUND BALANCE	\$ 361,175,500	\$ 382,692,461	\$ 374,882,424	\$ 349,490,729	\$ (25,391,695)					(6.6%)

2022 REVENUE SUMMARY

County-wide revenues for all funds, not including transfers, are budgeted at \$601,512,315 for 2022. This represents an increase of \$50,584,683, or 9.2%, compared to the 2021 adopted revenue budget of \$550,927,632. Property and Sales Taxes are the primary drivers for increased revenues in 2022. New construction and continuing increases in property values are the main drivers in the expected rise in property tax of \$23,818,143 or 10.5%. Following are the 2022 Revenues by Category graph and associated table summarizing the major categories of County-wide revenues expected in 2022, along with variances to 2021. Following the table and graph is more detailed information regarding each major revenue source.

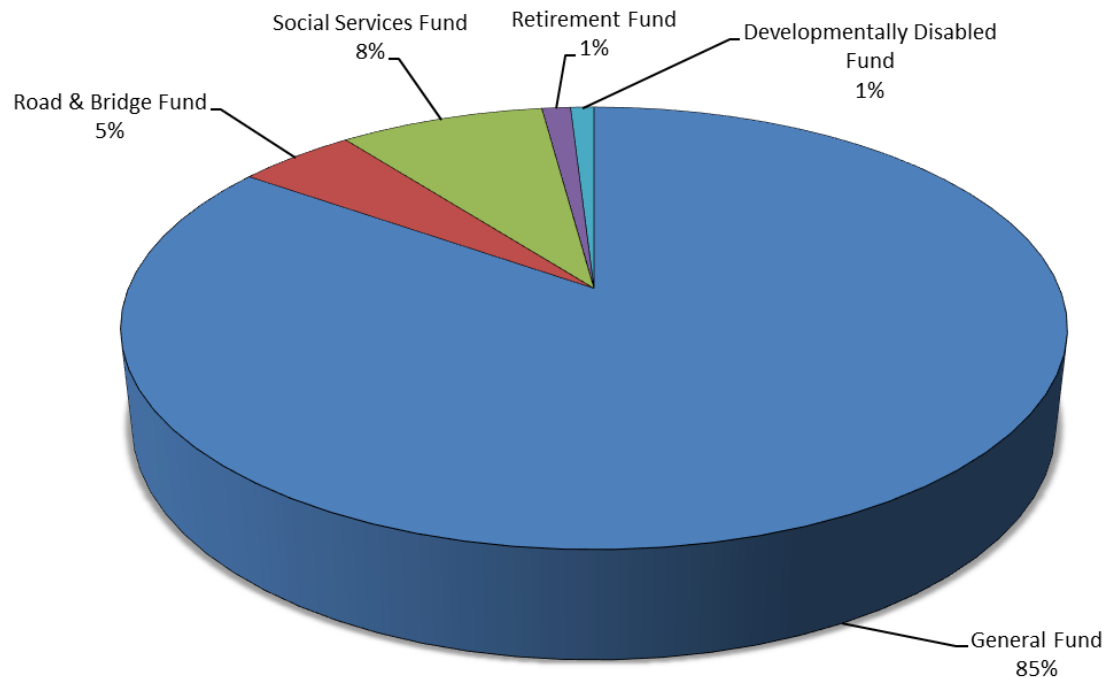


Revenue Type	2021 Adopted Budget	2022 Adopted Budget	Increase / (Decrease)	Percent Change
Property Tax	\$ 227,188,999	\$ 251,007,142	\$ 23,818,143	10.5%
Sales Tax	67,089,910	79,595,015	12,505,105	18.6%
Highway Users Tax	9,011,717	9,099,698	87,981	1.0%
Specific Ownership Tax	15,219,047	16,000,000	780,953	5.1%
Subtotal Taxes	\$ 318,509,673	\$ 355,701,855	\$ 37,192,182	11.7%
Licenses & Permits	\$ 2,855,983	\$ 2,907,545	\$ 51,562	1.8%
Intergovernmental	135,287,220	147,783,059	12,495,839	9.2%
Charges for Services	72,530,170	76,314,833	3,784,663	5.2%
Fines & Forfeitures	620,000	280,000	(340,000)	(54.8%)
Investment Income	2,310,500	1,784,500	(526,000)	(22.8%)
Miscellaneous	18,814,086	16,740,523	(2,073,563)	(11.0%)
Total Revenues	\$ 550,927,632	\$ 601,512,315	\$ 50,584,683	9.2%
Transfers In	\$ 17,950,536	\$ 32,303,422	\$ 14,352,886	80.0%
Total Revenues Including Transfers	\$ 568,878,168	\$ 633,815,737	\$ 64,937,569	11.4%

Property Tax

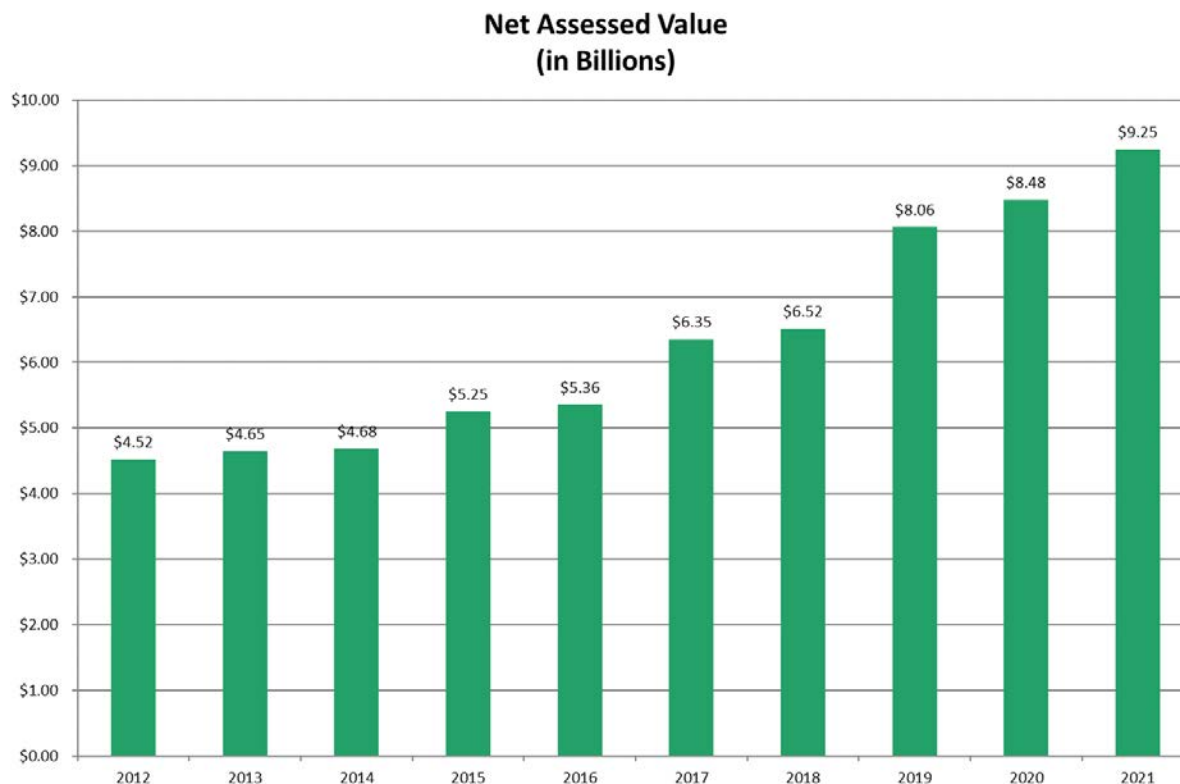
Property Tax Revenue, which is derived from the County's assessed valuation and the mill levy, is the largest single source of revenue to Adams County Government. Assessed value is used to determine the value of a property for the purpose of measuring applicable taxes. Mill levy is the assessed property tax rate used by local governments and other jurisdictions to raise revenue to provide public services. Property taxes are budgeted to increase by \$ 23,818,143, or 10.5%, in 2022. The base mill levy for 2022 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 0.290 mills is included in the General Fund as allowed by state statute, for a total 2022 mill levy of 27.069. The majority of property taxes are allocated to the County's General Fund, which receives 85% of property tax revenues. The Social Services Fund receives 8%, 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.

2022 Property Tax Distributed by Fund



2021 Preliminary Assessed Valuation for Taxes Collected in 2022

Based upon the certification of values issued by the County Assessor's Office dated November 30, 2021, the 2021 assessed valuation for taxes collected in 2022, net of the tax increment finance (TIF) districts located within Adams County, totals \$9,246,271,310, an increase of \$769,974,640, or 9.1%, over the 2021 net assessed valuation of \$8,476,296,670. The Net Assessed Value graph below shows a history of County's net assessed valuation for 2012 through 2021.



Sales Tax

Sales taxes collected within the County are anticipated to increase by \$12,505,105, or 18.6%, in 2022 compared to the 2021 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. Adams County residents approved this portion of the sales tax to continue into perpetuity in November 2020.

- ✓ *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. Adams County residents approved this portion of the sales tax to continue into perpetuity in November 2020.
- ✓ *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. Adams County residents approved this portion of the sales tax to continue into perpetuity in November 2020.

Marijuana sales tax of \$600,000 is budgeted for 2022 which is \$250,000 more than the amount budgeted in 2021.

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 1.0% from \$9,011,717 in the 2021 adopted budget to \$9,099,698 in 2022. 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 increase by \$780,953, or 5.1%, in 2022 compared to the 2021 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 increase by \$51,562, or 1.8%. This increase is primarily due to a rise in 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 \$12,495,839, or 9.2%, compared to the 2021 adopted budget largely because of increased grants in the Human Services.

Charges for Services

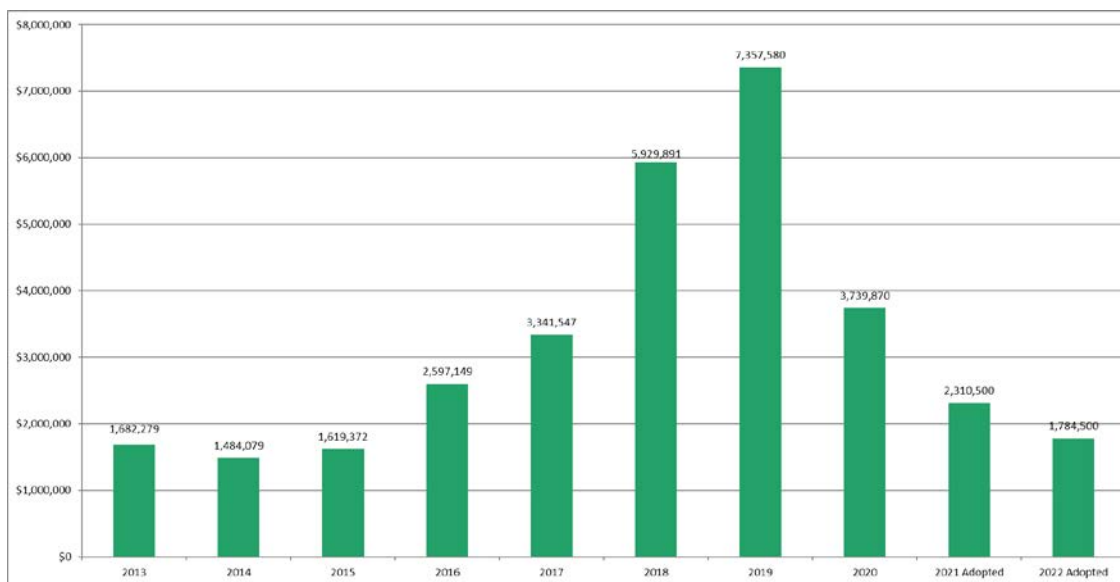
This revenue category is comprised of revenue generated from services the County provides to residents and other entities. Services that are charged for include: motor vehicle registrations, document recording, golf, insurance, Bennett Police Services, Sheriff Academy, the County Fair, Broomfield Coroner and District Attorney services. Charges for Services are expected to increase \$3,784,663, or 5.2%, in 2022 because of increased insurance premiums and increases in Treasurer fees, real estate recording fees, and fees related to law enforcement training at the Flatrock Regional Training Center.

Fines & Forfeitures

This revenue category is comprised of fines received from traffic violations and other miscellaneous traffic administration fines and forfeitures. Fines & forfeitures are expected to decrease by \$340,000, or 54.8%, in 2022 due to decreased traffic and other fine & forfeiture revenue.

Investment Income

This revenue category is comprised of interest earned on cash deposits and other investments. Investment income is expected to decrease by \$526,000, or 22.8%, in 2022 due to the amount of deposits currently held by the County.



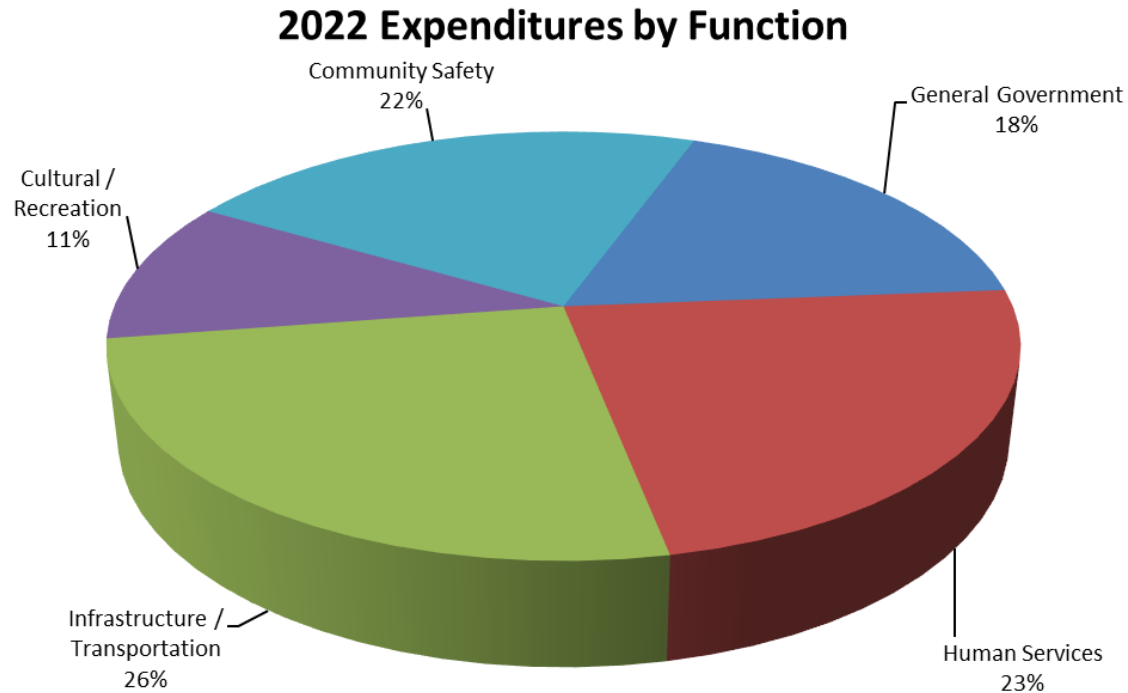
Miscellaneous

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 \$2,073,563, or 11.0%, in 2022 due to the budgeted sale of assets in 2021.

EXPENDITURES BY FUNCTION

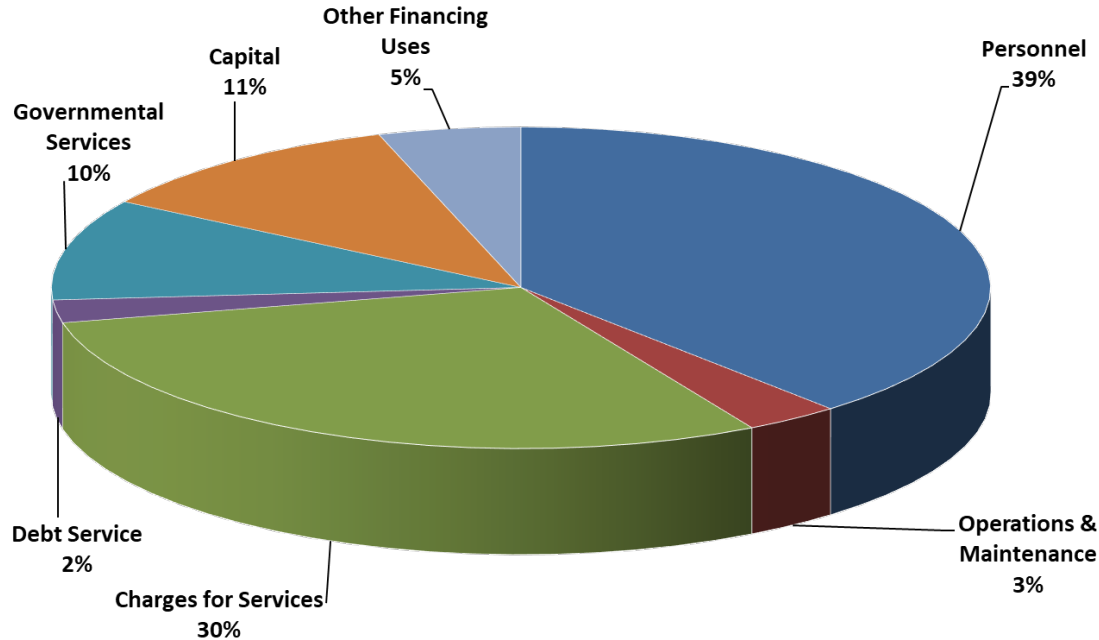
The 2022 adopted budget totals \$659,207,432 including interfund transfers (other financing uses), which is an increase of \$84,723,159, or 13.5%, from the 2021 adopted budget.

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.



2022 EXPENDITURE SUMMARY

County-wide expenditures for all funds, not including transfers, are \$626,904,010 for 2022. This represents an increase of \$70,370,273, or 12.6%, compared to the 2021 adopted budget. Below are the 2022 Expenditures by Category graph and associated table summarizing the major categories of County-wide expenditures planned for 2022 along with variances from 2021. Following the table is more detailed information regarding each major expenditure category.



Expenditure Type	2021 Adopted Budget		2022 Adopted Budget		Increase / (Decrease)	Percent Change
Personnel	\$	228,460,324	\$	254,211,070	\$ 25,750,746	11.3%
Operations & Maintenance		20,848,055		21,536,063	688,008	3.3%
Charges for Services		179,180,653		195,424,494	16,243,841	9.1%
Debt Service		15,168,609		15,019,336	(149,273)	(1.0%)
Governmental Services		61,447,703		67,324,528	5,876,825	9.6%
Capital		51,428,393		73,388,519	21,960,126	42.7%
Total Expenditures	\$	556,533,737	\$	626,904,010	\$ 70,370,273	12.6%
Transfers Out	\$	17,950,536	\$	32,303,422	\$ 14,352,886	80.0%
Total Expenditures Including Transfers	\$	574,484,273	\$	659,207,432	\$ 84,723,159	14.7%

Personnel

This expenditure category provides for salaries and benefits of all Adams County employees. Personnel expenditures are expected to increase \$25,750,746 or 11.3%. This increase includes the proposed 2022 total compensation plan. As a service organization, Adams County's largest expenditure area is personnel, representing 38.6% of total expenditures for the 2022 adopted budget.

2022 Job Family Market Adjustment – The salary structure is reviewed annually to ensure market competitiveness using benchmark positions. With the competitive changes made in 2021, the result of the market analysis indicates no job family adjustments are necessary for 2022.

2022 Annual Employee Investment (AEI) – In 2022, pay ranges will be moved or “aged” based on the Employment Cost Index and Adams County's current financial status to maintain our position in the market. This will result in a 2% range adjustment to all pay grades in all county job families. Additionally, an AEI will be awarded in place of the annual merit increase in the amount of 4%.

In 2021, the County added 113.5 new full-time equivalent positions (FTEs). The 2022 adopted budget includes the associated expenditure increase related to these positions, which are summarized below:

✓ 1st Amendment to the 2021 Budget

Sheriff's Office – 1.0 FTE

✓ 3rd Amendment to the 2021 Budget

Community Safety & Well-Being – 0.75 FTE

Finance – 2.0 FTEs

IT Application Support – 1.0 FTE

Fleet & Facilities Management – 1.0 FTEs

County Manager's Office – 2.0 FTEs

Sheriff's Office – 12.0 FTEs

Community & Economic Development – 2.0 FTEs

✓ 5th Amendment to the 2021 Budget

Sheriff's Office – 17.0 FTEs

Treasurer's Office / Public Trustee – 1.0 FTE

Community & Economic Development – 3.0 FTEs

District Attorney's Office – 10.5 FTEs

Budget – 1.0 FTE

Parks, Open Space & Cultural Arts – 2.0 FTEs

Human Services – 15.0 FTEs

✓ 6th Amendment to the 2021 Budget

Clerk & Recorder's Office – 1.0 FTE

Coroner's Office – 3.0 FTEs

Community & Economic Development – 1.0 FTE

Community Safety & Well-Being – 1.25 FTE

County Manager's Office – 1.0 FTE

Parks, Open Space & Cultural Arts – 2.0 FTEs

Human Services – 33.0 FTEs

COUNTY-WIDE BUDGET SUMMARY

2022 Adopted Budget

The 2022 Adopted Budget includes an increase of 40.0 additional FTEs, which are listed below.

DEPARTMENT	POSITION TITLE	FTE	TOTAL
Animal Shelter	Animal Shelter Receptionist	1.00	68,785
Animal Shelter	Certified Veterinary Technician	1.00	68,630
Assessors Office	Appraiser II - Comm/Industrial	2.00	200,696
Finance	Contract Specialist II	2.00	197,893
Community & Economic Development	Permit Technician	2.00	160,004
Community Safety & Wellbeing	CSWB Administrator	1.00	116,594
Community Safety & Wellbeing	Code Compliance Officer I	1.00	90,991
County Attorney	Paralegal I	1.00	93,660
District Attorney	Intake Counselor	1.00	95,194
District Attorney	Sr Deputy District Attorney	1.00	174,806
Fleet & Facilities	Facilities Maintenance Supervisor	1.00	112,791
Fleet & Facilities	Project Manager	2.00	297,247
Fleet & Facilities	Land and Asset Coordinator	1.00	99,031
Human Resources	P&C Business Partner	1.00	109,381
Human Resources	LEAD/DEI Coordinator	1.00	85,602
Information Technology	Security Compliance Analyst	1.00	146,780
Information Technology	Desktop Support	2.00	215,972
Parks & Open Space	Parks Maintenance Worker II	5.00	400,679
Public Works	Traffic Engineer	1.00	158,989
Sheriff's Office	Deputy Sheriff - Booking	4.00	438,195
Fleet & Facilities	Fleet Master Tech	2.00	212,917
Public Works	Construction Inspector 1	1.00	95,532
Public Works	Civil Engineer 1-2	2.00	245,344
Human Services	Coding IT	1.00	128,959
Human Services	Strategic Project Manager	1.00	148,759
Insurance & Benefits	Benefits/LOA/ADA Specialist	1.00	94,291
TOTAL ADDITIONAL POSITIONS		40.0	\$ 4,257,721

COUNTY-WIDE BUDGET SUMMARY

2022 Adopted Budget

Following is a complete Position Summary Schedule, detailing FTEs authorized for 2020, 2021, and 2022.

FULL-TIME EQUIVALENT POSITIONS (FTEs)	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
Animal Shelter & Adoption Center	30.00	30.00	32.00
Board of County Commissioners	5.00	5.00	5.00
Adams County COVID Operations	21.00	21.00	40.50
Budget & Finance Department	42.00	41.00	43.00
Communications	9.50	10.00	10.00
Community & Economic Development	49.00	51.00	59.00
Community Safety & Wellbeing	26.50	26.50	29.50
County Assessor	48.00	48.00	50.00
County Attorney	36.00	37.00	39.00
County Clerk and Recorder	111.50	109.50	110.50
County Coroner	17.00	17.00	20.00
County Manager	11.00	12.00	17.00
County Sheriff	577.50	577.50	614.50
County Surveyor	1.00	1.00	1.00
County Treasurer	16.50	17.00	19.00
District Attorney	200.50	203.50	218.00
Fleet & Facilities Management	89.00	91.00	98.00
Colorado Air & Space Port	19.00	19.00	18.00
People & Culture	32.00	32.00	35.50
Human Services	785.25	787.25	838.25
IT & Innovation	52.00	52.00	56.00
Parks & Open Space	41.00	43.00	52.00
Public Works	107.00	107.00	111.00
Retirement	2.00	2.00	2.00
TOTAL FTEs	2,329.25	2,340.25	2,518.75

* Authorized FTE counts represent the number of positions approved by the BoCC as of the annual adoption date. This includes any amendments and/or transfers from the previous budget year.

Operations & Maintenance

This expenditure category provides for the day-to-day operating and maintenance costs of a government. Items included within operations & maintenance are as follows: 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 \$688,008 or 3.3%. This increase can mainly be attributed to a \$300,000 investment in the gravel road rehabilitation initiative and another \$300,000 in conference center upgrades for AV, lighting controls and IT connections/components.

Charges for Services

This expenditure category provides for various contracted services. Items included within charges for services are as follows: 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 \$16,243,841 or 9.1%. \$9.2 million of this increase is for one-time expenditures related to COVID-19 within the Human Services Fund. Other significant increases are budgeted for facility related projects (\$2.5 million) and homelessness/poverty reduction programs (\$1.4 million).

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 \$5,876,825 or 9.6%. The primary reason for this increase is due to payments to cities for sales tax collections and contributions needed to cover the county's commitments to regional road and bridge projects.

Capital

This expenditure category provides for capital asset acquisition and capital improvement project related expenditures. Items included within capital are as follows: land and land improvements, buildings and building improvements, communications and computer equipment, heavy equipment and machinery, and vehicles and equipment. Capital expenditures are anticipated to increase \$21,960,126 or 42.7%. There are multiple building projects planned throughout the county that account for this increase such as the construction of a Multi-use Arena at the Riverdale Regional Park (\$5.0 million) and the South Parks Maintenance Center (\$4.5 million); the exterior restoration of the Detention Facility (\$4.4 million); and the renovation of the Coroner/Probation Facility (\$3.1 million). Another \$6.0 million will go towards the perimeter fencing project at the Colorado Air and Space Port.

Debt Service

This expenditure category provides for principal and interest payments related to any of the County's COP or other debt related financial transaction obligations. Debt service expenditures are expected to decrease slightly by \$149,273 or (1.0%) due to the net change in budgeted principal and interest payments.

Debt Service continued

The three COP leaseback agreements the County has are:

1. [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.
2. [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%.
3. [The 2020 COP is the Adams County Public Facilities](#) lease-leaseback transaction, which includes a portion of the Justice Center for collateral, is a refunding of the 2010 COP. The interest rate associated with this agreement is 1.23% for the life of the transaction.

See the following page for the lease payment schedules for all COPs.

Debt Service continued

Certificates of Participation (COP) Lease Payment Schedule Summary

Year	2014 COP			2015 COP			2020 COP			Total
	Principal	Interest	Total Payment	Principal	Interest	Total Payment	Principal	Interest	Total Payment	Total Payment
2015	900,000.00	165,963.40	1,065,963.40	-	-	-	-	-	-	1,065,963.40
2016	905,000.00	161,874.00	1,066,874.00	1,810,000.00	6,692,520.00	8,502,520.00	-	-	-	9,569,394.00
2017	925,000.00	143,140.50	1,068,140.50	1,685,000.00	6,967,600.00	8,652,600.00	-	-	-	9,720,740.50
2018	945,000.00	123,993.00	1,068,993.00	1,750,000.00	6,900,200.00	8,650,200.00	-	-	-	9,719,193.00
2019	965,000.00	104,431.50	1,069,431.50	6,100,000.00	6,830,200.00	12,930,200.00	-	-	-	13,999,631.50
2020	985,000.00	84,456.00	1,069,456.00	6,345,000.00	6,586,200.00	12,931,200.00	-	-	-	14,000,656.00
2021	1,010,000.00	64,066.50	1,074,066.50	6,660,000.00	6,268,950.00	12,928,950.00	870,000.00	142,011.19	1,012,011.19	15,015,027.69
2022	1,035,000.00	43,159.50	1,078,159.50	6,995,000.00	5,935,950.00	12,930,950.00	905,000.00	105,226.50	1,010,226.50	15,019,336.00
2023	1,050,000.00	21,735.00	1,071,735.00	7,345,000.00	5,586,200.00	12,931,200.00	915,000.00	94,095.00	1,009,095.00	15,012,030.00
2024	-	-	-	7,715,000.00	5,218,950.00	12,933,950.00	930,000.00	82,840.50	1,012,840.50	13,946,790.50
2025	-	-	-	8,100,000.00	4,833,200.00	12,933,200.00	940,000.00	71,401.50	1,011,401.50	13,944,601.50
2026	-	-	-	8,505,000.00	4,428,200.00	12,933,200.00	950,000.00	59,839.50	1,009,839.50	13,943,039.50
2027	-	-	-	8,840,000.00	4,088,000.00	12,928,000.00	960,000.00	48,154.50	1,008,154.50	13,936,154.50
2028	-	-	-	9,200,000.00	3,734,400.00	12,934,400.00	975,000.00	36,346.50	1,011,346.50	13,945,746.50
2029	-	-	-	3,435,000.00	3,366,400.00	6,801,400.00	985,000.00	24,354.00	1,009,354.00	7,810,754.00
2030	-	-	-	3,535,000.00	3,263,350.00	6,798,350.00	995,000.00	12,238.50	1,007,238.50	7,805,588.50
2031	-	-	-	3,715,000.00	3,086,600.00	6,801,600.00	-	-	-	6,801,600.00
2032	-	-	-	3,900,000.00	2,900,850.00	6,800,850.00	-	-	-	6,800,850.00
2033	-	-	-	4,025,000.00	2,774,100.00	6,799,100.00	-	-	-	6,799,100.00
2034	-	-	-	4,225,000.00	2,572,850.00	6,797,850.00	-	-	-	6,797,850.00
2035	-	-	-	4,440,000.00	2,361,600.00	6,801,600.00	-	-	-	6,801,600.00
2036	-	-	-	4,595,000.00	2,206,200.00	6,801,200.00	-	-	-	6,801,200.00
2037	-	-	-	4,775,000.00	2,022,400.00	6,797,400.00	-	-	-	6,797,400.00
2038	-	-	-	4,970,000.00	1,831,400.00	6,801,400.00	-	-	-	6,801,400.00
2039	-	-	-	5,165,000.00	1,632,600.00	6,797,600.00	-	-	-	6,797,600.00
2040	-	-	-	5,375,000.00	1,426,000.00	6,801,000.00	-	-	-	6,801,000.00
2041	-	-	-	5,590,000.00	1,211,000.00	6,801,000.00	-	-	-	6,801,000.00
2042	-	-	-	5,815,000.00	987,400.00	6,802,400.00	-	-	-	6,802,400.00
2043	-	-	-	6,045,000.00	754,800.00	6,799,800.00	-	-	-	6,799,800.00
2044	-	-	-	6,285,000.00	513,000.00	6,798,000.00	-	-	-	6,798,000.00
2045	-	-	-	6,540,000.00	261,600.00	6,801,600.00	-	-	-	6,801,600.00
Total	\$ 8,720,000.00	\$ 912,819.40	\$ 9,632,819.40	\$ 163,480,000.00	\$107,242,720.00	\$270,722,720.00	\$ 9,425,000.00	\$ 676,507.69	\$ 10,101,507.69	290,457,047.09

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 \$24,983,447 is recommended for Business Cases in the 2022 adopted budget. This includes \$19,836,382 in one-time costs (expected for 2022 only) and \$5,147,065 in on-going costs (expected on an annual basis beginning in 2022 and for each year thereafter). Please see the 2022 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 2022-2026 planning horizon. A total of \$73,388,519 was approved for 5-Year capital projects in the 2022 adopted budget. Please see the 2022 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 2022 total \$32,303,422. See the 2022 Budget Transfers Schedule below for a summary of interfund transfers planned for 2022.

2022 Budgeted Transfers

In - Colorado Air & Space Port Fund	\$ 7,160,000	As needed to balance fund-at year-end
Out: General Fund	\$ 7,160,000	
In - Head Start Fund	\$ 50,000	Head Start operation subsidy from
Out: General Fund	\$ 50,000	the General Fund
In - Open Space Projects Fund	\$ 6,542,422	30% of voter approved sales tax, plus
Out: Open Space Sales Tax Fund	\$ 6,542,422	additional for planned projects
In - Capital Facilities Fund	\$ 1,079,000	For 2014 Series COP Debt
Out: General Fund	\$ 1,079,000	Service Payment
In - Fleet Fund	\$ 1,496,000	Purchases of new vehicles for
Out: General Fund	\$ 1,496,000	General Fund functions
In - Capital Facilities Fund	\$ 15,000,000	As needed for approved and projected
Out: General Fund	\$ 15,000,000	Capital Facilities projects.
In - Fleet Fund	\$ 976,000	Purchases of new vehicles for
Out: Road & Bridge Fund	\$ 976,000	Road & Bridge functions
County-wide Total Transfers	\$ 32,303,422	

SUMMARY OF CHANGES FROM PROPOSED TO ADOPTED BUDGET

General Fund

- ✓ At the direction of the County Manager, three one-time business cases requested by Facilities Operations were reconsidered and added back to the 2022 budget:
 - Remodeling of the ADR Rooms at the Justice Center - \$325K
 - Water Monitoring Program at the old shooting range - \$100K
 - Garage door replacement at the Honnen Facility - \$32K
- ✓ The County Treasurer requested an increase of \$27.8K for operations (of which, \$20K is a one-time cost for consultant/new software). An additional \$100K was also added for a sorter/stuffer/sealer.
- ✓ Fleet rates for the Sheriff, Parks and Public Works were updated to account for new vehicle purchases - adding approximately \$131K to the budget for 2022.
- ✓ An adjustment of \$456K was made to increase the county's contribution for the Early Retiree Health Plan.
- ✓ Medical insurance rates were finalized and updated, resulting in budget savings compared to original estimates in the proposed budget.
- ✓ The budget for the Veteran's Memorial was decreased by \$3.6M due to a significant appropriation received in a 2021 budget amendment.

Capital Facilities Fund

- ✓ \$500K was added to the CIP budget for the Government Center Space Utilization Project.
- ✓ At the direction of the County Manager, \$65K was added to the budget for the design of a barn at the Riverdale Animal Shelter. Construction is scheduled for 2023.

Road and Bridge Fund

- ✓ Fleet rates for Public Works Operations were updated for new vehicle purchases - adding approximately \$98K to the 2022 budget.
- ✓ Due to an increase in the updated forecast for Road and Bridge Sales Tax revenue, the budget for R&B Sales Tax Payments to Cities was increased by \$1.1M.

Developmentally Disabled Fund

- ✓ The budget for Treasurer Fees was increased by \$7.5K to account for increased property taxes which results in increased Treasurer Fees.

Open Space Fund

- ✓ As a result of a gain in the updated forecast for Open Space Sales Tax revenue, increases were made to the following line item budgets:
 - \$104K - Open Space Sales Tax Fund Transfer Out (for projects)
 - \$415K - Open Space Payments to Cities
 - \$1.2M - Open Space Grants

2022 ADOPTED BUSINESS CASES

Department - Division	Description	One-Time	On-Going	Total	Department - Division	Description	One-Time	On-Going	Total
ANS - Admin & Customer Care	Onsite Armed Security Guard	\$ -	\$ 80,000	\$ 80,000	FO - Government Center	Irrigation Controller "C" & "B"	120,000	-	120,000
GF - Admin/Org Support	Adams County Scholarship Fund	559,000	-	559,000	FO - Government Center	Davit Arm Certification	-	20,000	20,000
CLK Recording	Preservation of Original Books	100,000	-	100,000	FO - Administration	Janitorial Cleaning Contract	-	245,500	245,500
CLK Elections	2022 Elections	1,775,893	-	1,775,893	FO - Administration	Yardi Real Estate Software	-	35,000	35,000
PLN - Development Review	Development Standards Overhaul	150,000	-	150,000	FO - Administration	County-Wide Master Plan	500,000	-	500,000
CED Administration	Nexus & Feasibility Study	200,000	-	200,000	FO - Administration	Readjudicate Water Well - CASP	250,000	-	250,000
Communications	Spanish Translation - MCC	-	14,500	14,500	FO - Conference Center	Conference Center Upgrades	300,000	-	300,000
Communications	Website Upgrades	100,000	-	100,000	Culture Services	Anti-Discrim. / Harassment Course	-	20,000	20,000
Communications	Advertising	-	67,000	67,000	IT Security	Network Penetration Testing	50,000	0	50,000
County Coroner	Pathology fees	-	92,550	92,550	IT GIS	Oblique Aerial Imagery	125,612	-	125,612
County Coroner	Death Related Services	-	76,840	76,840	IT GIS	DRAPP Aerial Ortho Imagery	58,300	-	58,300
County Coroner	Operating Supplies	-	22,900	22,900	IT GIS	GIS Software Maintenance	-	20,000	20,000
SHF - Admin Services Division	ADCOM Rental	-	394,538	394,538	IT Help Desk & Servers	GC Data Center UPS Batteries	50,000	-	50,000
SHF - Patrol Division	Cell Phones	-	60,000	60,000	IT Help Desk & Servers	Adobe Acrobat Pro Replacement	40,000	-	40,000
SHF - Patrol Division	Electronic Ticket Writers	123,630	-	123,630	IT Help Desk & Servers	Maintenance Contracts	35,000	-	35,000
SHF - Detention Facility	Inmate Medical/Mental Health	-	269,712	269,712	IT Application Support	Maintenance Contracts Increase	-	110,150	110,150
SHF - Justice Center	Courthouse Contract Security	-	18,319	18,319	IT Network/Telecom	Phone Replacements	15,000	-	15,000
Poverty Reduction	Mobile Services	-	24,000	24,000	IT Network/Telecom	Wireless license upgrades	26,000	-	26,000
Poverty Reduction	Severe Weather Activation Plan	-	590,000	590,000	SHF - MIS Unit	Annual Support Speech Recog.	-	17,000	17,000
Poverty Reduction	Adams County Day Works	-	500,000	500,000	SHF - MIS Unit	Toughbook MDCs for Academy	\$ 53,000	\$ -	\$ 53,000
Poverty Reduction	Housing Stability	-	170,000	170,000	PKS - Park Rangers	Minor Equipment	12,000	-	12,000
Poverty Reduction	Neighborhood Mini Grants	10,000	-	10,000	PKS - Park Rangers	Park Ranger Program	-	40,000	40,000
Poverty Reduction	Mobile Home Initiative	-	100,000	100,000	PKS - Fair	Increase Fair Expenses-General	250,000	-	250,000
Comm Safety & Wellbeing Admin	CSWB Subscriptions	-	12,500	12,500	PKS - Administration	Increase to Operating Supplies	-	10,000	10,000
Comm Safety & Wellbeing Admin	CSWB Operating Increase	-	40,000	40,000	PKS - Trail Ranger Patrol	Increase to Water & Sewer	-	50,000	50,000
Control/Enforcement	Tough Books for AMO officers	14,000	-	14,000	PKS - Trail Ranger Patrol	Increase to Operating Supplies	-	5,000	5,000
Code Compliance	Hardship Fund	-	30,000	30,000	PKS - Special Events	Concert in the Park	300,000	-	300,000
Code Compliance	Seasonal Graffiti Program	36,882	0	36,882	PKS - Special Events	PRIDE Event	300,000	-	300,000
Code Compliance	Green Tool Shed	16,000	-	16,000	Office of Cultural Affairs	Other Professional Services	-	40,000	40,000
Community Corrections	Administrative Services	-	9,588	9,588	Total - General Fund		\$ 7,608,817	\$ 3,500,565	\$ 11,109,382
CC Program Services	Program Service Increase	-	214,419	214,419					
CC Facility Payment	Increase Facility Payments	-	21,749	21,749	Golf Course - Pro Shop	Minimum Wage Increases	\$ -	\$ 13,000	\$ 13,000
County Treasurer	Consultant - New Software	20,000	-	20,000	Golf Course- Maintenance	Maintenance Wage Increase	-	21,000	21,000
County Treasurer	Education & Training Increase	-	3,800	3,800	Golf Course- Maintenance	CIP - Tie Wall Repairs 2022	-	80,000	80,000
County Treasurer	Operating Supplies Increase	-	4,000	4,000	Total - Golf Course Fund (Enterprise)		\$ -	\$ 114,000	\$ 114,000
District Attorney	Wireless Replacement	75,000	-	75,000					
District Attorney	Laptops	101,500	-	101,500	Fleet - Admin	On Call Pay	\$ -	\$ 18,000	\$ 18,000
District Attorney	Monitors	75,000	-	75,000	Total - Fleet Management Fund (Internal Service)		\$ -	\$ 18,000	\$ 18,000
FO - Community Corrections	Appliance Replacements	10,000	-	10,000					
FO - Other Facilities	Juvenile & Other Demo (incl. Smith)	1,000,000	-	1,000,000	PW - Administration	Digital Conversion Project	\$ 60,000	\$ -	\$ 60,000
FO - Other Facilities	Homes for Hope	-	35,500	35,500	PW - Admin/Org	2022 Commit & Contribute	3,000,000	-	3,000,000
FO - Other Facilities	Old Shooting Range Testing	100,000	-	100,000	PW - Operations & Maintenance	Materials Increases	-	300,000	300,000
FO - Honnen/Plan&Devel/MV Ware	Garage Door Replacements	32,000	-	32,000	PW - Operations & Maintenance	7560 Computers & Software	52,200	-	52,200
FO - Justice Center	Remodel of ADR Rooms	325,000	-	325,000	Total - Road & Bridge Fund		\$ 3,112,200	\$ 300,000	\$ 3,412,200
FO - Justice Center	Enlarge Judges Parking Lot	300,000	-	300,000					
FO - Justice Center	Davit Arm Certification	-	20,000	20,000	Social Services Non-Recurring	Incr. to O&M/Charges for Svcs	\$ 9,190,365	\$ -	\$ 9,190,365
FO - Strasburg/Whittier	Leader Blade Station FFM Costs	-	16,000	16,000	Total - Social Services Fund		\$ 9,190,365	\$ -	\$ 9,190,365

COUNTY-WIDE BUDGET SUMMARY

2022 Adopted Budget

Department - Division	Description	One-Time	On-Going	Total
CA - Risk Management	MSDS subscription	\$ -	\$ 10,000	\$ 10,000
CA - Risk Management	Workplace Safety Training	-	20,000	20,000
Insurance - Property/Casualty	RMIS System	-	46,000	46,000
Insurance - Property/Casualty	Premium Increase	-	523,500	523,500
Insurance - Unemployment Claims	Unemployment Compensation	-	100,000	100,000
Total - Insurance Fund (Internal Service)		\$ -	\$ 699,500	\$ 699,500
Developmentally Disabled	Increased Allocations	\$ -	\$ 500,000	\$ 500,000
Total - Developmentally Disabled Fund		\$ -	\$ 500,000	\$ 500,000
CT - Trails- Plan/Design Const	Increase Infrastructure Repair	\$ -	\$ 15,000	\$ 15,000
Total - Conservation Trust Fund		\$ -	\$ 15,000	\$ 15,000
Open Space Projects	Murata & Harley OS Demolition	\$ 200,000	\$ -	\$ 200,000
Open Space Projects	Pedestrian Bridge Inspections	40,000	-	40,000
Total - Open Space Projects Fund		\$ 240,000	\$ -	\$ 240,000
All Locations Overhead Pool	Rent Relief 2022	\$ (335,000)	\$ -	\$ (335,000)
Total - Workforce & Business Center Fund		\$ (335,000)	\$ -	\$ (335,000)
Sheriff Flatrock	Security Cameras for Flatrock	\$ 20,000	\$ -	\$ 20,000
Total - Flatrock Facility Fund		\$ 20,000	\$ -	\$ 20,000
GRAND TOTAL		\$ 19,836,382	\$ 5,147,065	\$ 24,983,447

CAPITAL IMPROVEMENT PROGRAM

Overview

The Capital Improvement Plan (CIP) for Adams County is developed collaboratively by the Capital Projects Committee (Committee). The Committee is made up of representatives from most departments and elected offices. All submitted capital projects requests are reviewed by the Committee and ranked/prioritized according to six criteria:

1. BoCC Goals and Priorities
2. Fiscal Impact
3. Neighborhood and Economic Development
4. County Services and Infrastructure
5. Public Health, Public Safety, IT Security, or Regulatory Threat
6. Implementation Risk

The primary goal of the Committee is to develop an accurate and achievable Capital Improvement Plan. With existing master plans (Riverdale Regional Park) and those soon coming to completion over the next few years (Advancing Adams, Transportation Plan, and Facility Master Plan) the committee is dedicated to continuing efforts to strategically plan and implement the County's capital budget.

Capital Improvement Program (CIP): A fiscal planning tool, the CIP assists the locality with the orderly and efficient physical development of a community. It is a five year plan that identifies needed capital projects, estimates all costs, lists the year when each project should begin, and determines the best method of finance. It is based upon the Comprehensive Plan, another planning tool, which guides decisions about the long-term physical development of a community.

The goal of the CIP is to provide a systematic approach to planning and implementing capital projects through the anticipation of future capital facilities needs and the allocation of financial and other resources for these projects. Benefits include lower costs by coordinating upcoming projects, identifying the need for real estate acquisition for improvements in advance and prior to increases in price, an increase in taxpayer awareness of upcoming capital projects/costs and planning projects based upon need and ability to pay.

Capital Projects Included: The acquisition or improvement of facilities, equipment or services that are "major" expenditures and have a useful life greater than two years. The County determines the amount constituting a major expenditure/capital asset. Adams County has determined that projects with acquisition/construction costs of \$50,000 will be reviewed by the Committee for recommendation of funding/non-funding.

Annual Process

CIP Open House hosted early in the year for departments to vet their projects with subject matter experts to help them be successful by learning about potential obstacles their projects will face in the evaluation/scoring process. Working groups are available to discuss land use, permits, construction cost estimates, forecasting future operating/maintenance costs, the County's purchasing processes, etc.

Capital projects are submitted with an emphasis on submitting early. Submitting early allows the subject experts more time to accurately vet the projects for construction costs, permit/zoning issues, internal project capacity, etc.

Presentations are done by departments and elected offices to give the CIP Committee (defined on next page) an understanding of their capital projects and answer questions before scoring and ranking takes place.

Review and scoring is completed by the Committee members independently to evaluate and score all projects.

Budget team presents financial information with available fund balance and long-term financial forecasts to the Committee to consider while finalizing the list of recommended projects.

Final list of projects are recommended by fund to the County Manager for inclusion in his recommended budget that will be submitted to the Board of County Commissioners in October.

Adopted in conjunction with the annual budget by the BOCC.

2022-2026 Adopted Capital Improvement Plan Summary

The 2022 adopted budget includes \$73,388,519 of capital improvements. Over the 5 year period starting 2022 and ending 2026, the County plans to spend a total of \$223,878,019 on capital projects, which includes the amount adopted in the 2022 budget. Capital expenditures in years 2-5 of the CIP are projections based on the best information available at the time of plan adoption; and can change as projects progress or new information comes available. Below is a breakdown of the CIP by project category:

Request Type	2022	Projected				Total
		2023	2024	2025	2026	
Facility	44,471,609	36,592,500	17,027,500	5,527,500	-	103,619,109
Public Infrastructure	22,700,000	20,350,000	18,850,000	16,500,000	16,500,000	94,900,000
Vehicle	2,187,000	3,673,000	5,276,000	5,300,000	4,500,000	20,936,000
Equipment	2,627,410	393,000	-	-	-	3,020,410
Technology	1,402,500	-	-	-	-	1,402,500
Total	\$ 73,388,519	\$ 61,008,500	\$ 41,153,500	\$ 27,327,500	\$ 21,000,000	\$ 223,878,019

IMPACTS ON FUTURE OPERATING BUDGETS

On-Going Operating Cost Increases

Frequently, budget decisions for the purchase of capital equipment or investment in additional infrastructure and public facilities affect operational costs.

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.

The graph below shows how the current CIP is projected to affect the annual operating budget in each year of the plan.

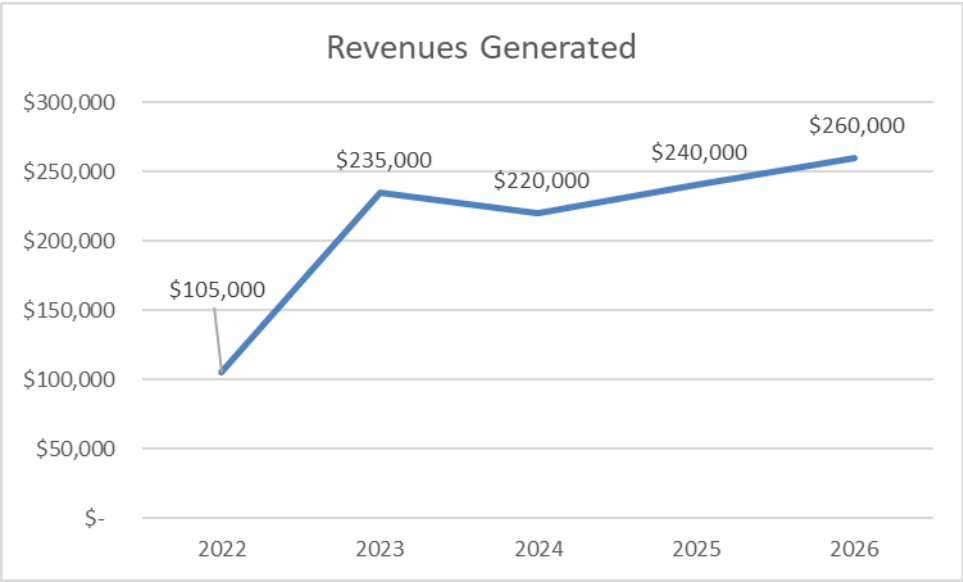


Revenues Generated

In addition to potential increases to on-going operating costs, Capital Projects have the potential to generate revenue for the County. Revenues can offset construction costs, for instance some project’s construction costs can be supplemented by local, state, or federal grants. Revenues can also offset on-going costs, for instance, the County can charge a fee for the public to use certain capital projects.

Potential revenues generated by capital projects are identified and considered during the vetting process for the CIP requests. These reflect estimates of any grants that may offset construction costs, what fees the County may be able to charge, and the level amount of revenues those or other sources will generate over the 5 year plan.

The graph below shows how the current CIP is projected to affect the County's revenues in each year of the plan.



2022 ADOPTED 5-YEAR CAPITAL IMPROVEMENT PLAN

Department - Division	Description	2022	Projected ¹				Total
			2023	2024	2025	2026	
SHF - TAC Section	License Plate Readers	28,050	-	-	-	-	28,050
SHF - Admin Services Division	Computer Voice Stress Analyzer	28,000	-	-	-	-	28,000
SHF - Patrol Division	K-9 Replacement	13,000	-	-	-	-	13,000
SHF - Patrol Division	Gym Equipment	16,000	-	-	-	-	16,000
SHF - Detention Facility	Jail Suicide Precautions	250,000	-	-	-	-	250,000
County Treasurer	Sorter/Stuffer/Sealer	100,000	-	-	-	-	100,000
District Attorney	Switch Refresh	170,000	-	-	-	-	170,000
District Attorney	Server Upgrade	385,000	-	-	-	-	385,000
FO - Community Corrections	ACOC Modulating Gas Valves AHU	145,000	-	-	-	-	145,000
FO - Honnen/Plan&Devel/MV Ware	Honnen Reroof	-	245,000	-	-	-	245,000
FO - Justice Center	Justice Center Tractor Replacement	19,360	-	-	-	-	19,360
FO - Justice Center	Boiler Replacement/Upgrade	430,000	-	-	-	-	430,000
FO - Justice Center	Elevator Upgrade	500,000	1,027,500	1,027,500	527,500	-	3,082,500
FO - Strasburg/Whittier	Whittier Fence & Privacy Slats	83,609	-	-	-	-	83,609
FO - Adams County Svc Center	Replace Service Center Boilers	188,000	-	-	-	-	188,000
FO - Adams County Svc Center	Replacement Tractor	25,000	-	-	-	-	25,000
FO - Administration	Murata - Farm Worker Housing	750,000	-	-	-	-	750,000
FO - Sheriff Maintenance	Detention Facility Exterior Refresh	5,000,000	5,000,000	5,000,000	-	-	15,000,000
FO - Sheriff Maintenance	DF Kitchen Wall Panel Replacement	75,000	-	-	-	-	75,000
FO - Sheriff Maintenance	DF Rolling Fire Door Replacement	85,000	-	-	-	-	85,000
FO - Sheriff Maintenance	RTU & Heating Boiler Replacement	225,000	5,000,000	-	-	-	5,225,000
IT Help Desk & Servers	HS Datacenter	129,000	-	-	-	-	129,000
IT Help Desk & Servers	JeffCo Datacenter	69,000	-	-	-	-	69,000
IT Help Desk & Servers	GC Datacenter	208,000	-	-	-	-	208,000
IT Network/Telecom	Fiber Optic Network Expansion	262,500	-	-	-	-	262,500
SHF - MIS Unit	Replacement of Dataworks Plus	20,000	-	-	-	-	20,000
SHF - MIS Unit	Replace Substation Virtual Host	48,000	-	-	-	-	48,000
SHF - MIS Unit	Replace Substation Storage	78,000	-	-	-	-	78,000
SHF - MIS Unit	Replace Backup Storage Appliance	33,000	-	-	-	-	33,000
PKS - Administration	Baumgartner Nature Center	1,500,000	1,000,000	-	-	-	2,500,000
PKS Regional Complex	Parks Scissor Lift Replacement	-	12,000	-	-	-	12,000
PKS Regional Complex	Riverdale Regional Park Signage	300,000	-	-	-	-	300,000
PKS - Grounds Maintenance	Stand Up Mower replacement	-	12,000	-	-	-	12,000
PKS - Grounds Maintenance	30" Stand Up Aerator	10,000	-	-	-	-	10,000

COUNTY-WIDE BUDGET SUMMARY

2022 Adopted Budget

Department - Division	Description	2022	Projected ¹				Total
			2023	2024	2025	2026	
PKS - Trail Ranger Patrol	Parks 24 Foot Trailers x 2	16,000	-	-	-	-	16,000
PKS - Special Events	Parks floor scrubber	75,000	-	-	-	-	75,000
Office of Cultural Affairs	Art Projects County Wide	350,000	-	-	-	-	350,000
Office of Cultural Affairs	Veterans Memorial	2,400,000	-	-	-	-	2,400,000
Total - General Fund		\$ 14,014,519	\$ 12,296,500	\$ 6,027,500	\$ 527,500	\$ -	\$ 32,866,019
General Capital Improvements	DA Building Renovation	1,000,000	1,000,000	-	-	-	2,000,000
General Capital Improvements	RRP Multi-Use Arena ⁴	5,000,000	-	-	-	-	5,000,000
General Capital Improvements	Coroner & Probation Facility	3,100,000	-	-	-	-	3,100,000
General Capital Improvements	Head Start Facilities	350,000	5,000,000	5,000,000	5,000,000	-	15,350,000
General Capital Improvements	Western Services Center	1,500,000	1,500,000	-	-	-	3,000,000
General Capital Improvements	Adams County Service Center Phase 1	750,000	750,000	-	-	-	1,500,000
General Capital Improvements	South Parks Maintenance Facility	4,500,000	8,500,000	-	-	-	13,000,000
General Capital Improvements	GC Second Tower Design	-	-	6,000,000	-	-	6,000,000
General Capital Improvements	GC Space Utilization Continued	500,000	-	-	-	-	500,000
Animal Shelter Construction	Riverdale Animal Shelter Barn	65,000	650,000	-	-	-	715,000
Fleet/Public Works Construction	Fleet & Public Works Buildings	9,750,000	6,000,000	-	-	-	15,750,000
Total - Capital Facilities Fund		\$ 26,515,000	\$ 23,400,000	\$ 11,000,000	\$ 5,000,000	\$ -	\$ 65,915,000
Golf Course- CIP	Hydrostatic 4066R JD Tractor	48,000	-	-	-	-	48,000
Golf Course- CIP	9 Hole Par 3 Golf Course Design	100,000	-	-	-	-	100,000
Golf Course- CIP	Indoor Driving Range Building	-	920,000	-	-	-	920,000
Golf Course- CIP	Toro 300 Gallon Sprayer	68,000	-	-	-	-	68,000
Total - Golf Course Fund		\$ 216,000	\$ 920,000	\$ -	\$ -	\$ -	\$ 1,136,000
Fleet - Admin	County Assessor - Sedan x 2 ²	72,000	-	-	-	-	72,000
Fleet - Admin	Animal Management - Truck & Equip x 2 ²	120,000	-	-	-	-	120,000
Fleet - Admin	R&B - C6500 Crew Cab Truck x 2 ²	200,000	-	-	-	-	200,000
Fleet - Admin	R&B Wheel Loader ²	325,000	-	-	-	-	325,000
Fleet - Admin	R&B Steel Drum Roller ²	150,000	-	-	-	-	150,000
Fleet - Admin	R&B 3/4 Ton Crew Cab Truck ²	55,000	-	-	-	-	55,000
Fleet - Admin	R&B 1/2 Ton Crew Cab Truck ²	35,000	-	-	-	-	35,000
Fleet - Admin	R&B Digital Message Board x 2 ²	50,000	-	-	-	-	50,000
Fleet - Admin	SHF Admin Mid-Size SUV ²	50,000	-	-	-	-	50,000
Fleet - Admin	SHF Civil Mid-Size SUV ²	55,000	-	-	-	-	55,000

COUNTY-WIDE BUDGET SUMMARY

2022 Adopted Budget

Department - Division	Description	2022	Projected ¹				Total
			2023	2024	2025	2026	
Fleet - Admin	SHF Detective Mid-Size SUV x 2 ²	100,000	-	-	-	-	100,000
Fleet - Admin	SHF Jail Pursuit Tahoe ²	68,000	-	-	-	-	68,000
Fleet - Admin	SHF Patrol Pursuit Tahoe x 4 ²	248,000	-	-	-	-	248,000
Fleet - Admin	SHF Patrol Commander Mid-Size SUV ²	55,000	-	-	-	-	55,000
Fleet - Admin	5 Year Vehicle Replacement ²	-	3,300,000	4,900,000	5,300,000	4,500,000	18,000,000
Fleet - Admin	SHF Headquarters Tahoe - NEW	71,000	-	-	-	-	71,000
Fleet - Admin	SHF Detective Vehicles x 4 - NEW	208,000	-	-	-	-	208,000
Fleet - Admin	SHF Patrol Tahoe x 10 - NEW	710,000	-	-	-	-	710,000
Fleet - Admin	SHF Mobile Field Force Vans x 4 - NEW	-	320,000	320,000	-	-	640,000
Fleet - Admin	PKS John Deere Gator Replacement - NEW	-	40,000	-	-	-	40,000
Fleet - Admin	PKS Terrain Mower - NEW	-	53,000	-	-	-	53,000
Fleet - Admin	PKS Z Trak Mower Replacement - NEW	-	28,000	-	-	-	28,000
Fleet - Admin	PKS Skid Steer Loader - NEW	95,000	-	-	-	-	95,000
Fleet - Admin	PKS Slope Mower - NEW	63,000	-	-	-	-	63,000
Fleet - Admin	PKS Z Trak Mower Replacement - NEW	-	28,000	-	-	-	28,000
Fleet - Admin	PKS Backhoe Loader - NEW	150,000	-	-	-	-	150,000
Fleet - Admin	PKS Z Track Mower - NEW	28,000	-	-	-	-	28,000
Fleet - Admin	PKS 4WD Pick Up - NEW	58,000	-	-	-	-	58,000
Fleet - Admin	PKS CAT Wheel Loader - NEW	-	170,000	-	-	-	170,000
Fleet - Admin	PKS Polaris Brutus - NEW	25,000	-	-	-	-	25,000
Fleet - Admin	PKS John Deere Gator - NEW	28,000	-	-	-	-	28,000
Fleet - Admin	SWGf 1/2 Ton Pickup - NEW	32,000	-	-	-	-	32,000
Fleet - Admin	SWGf Lawnmower - NEW	28,000	-	-	-	-	28,000
Fleet - Admin	R&B Salt Stacker - NEW	136,000	-	-	-	-	136,000
Fleet - Admin	R&B Semi & Water Tankers - NEW	840,000	-	-	-	-	840,000
Fleet - Admin	Fuel System at PW Central Shop	185,000	-	-	-	-	185,000
Fleet - Commerce City	Floor Scrubbers Commerce City	22,000	-	-	-	-	22,000
Fleet - Commerce City	Light Duty Tire Machine	25,000	-	-	-	-	25,000
Fleet - Commerce City	Portable Aqueous Parts Washer	10,000	-	-	-	-	10,000
Fleet - Strasburg	Floor Scrubber Strasburg	11,000	-	-	-	-	11,000
Fleet - Strasburg	All Purpose Diagnostic Scan Tool	15,000	-	-	-	-	15,000
Fleet - Strasburg	Pressure Washer Strasburg	10,000	-	-	-	-	10,000
Total - Fleet Management Fund		\$ 4,333,000	\$ 3,939,000	\$ 5,220,000	\$ 5,300,000	\$ 4,500,000	\$ 23,292,000

COUNTY-WIDE BUDGET SUMMARY

2022 Adopted Budget

Department - Division	Description	2022	Projected ¹				Total
			2023	2024	2025	2026	
Stormwater CIP	Paige Gulch W 70th Ave - Clear Creek	100,000	-	-	-	-	100,000
Stormwater CIP	Logan Court Drainage Improvements	200,000	1,100,000	-	-	-	1,300,000
Total - Stormwater Utility Fund		\$ 300,000	\$ 1,100,000	\$ -	\$ -	\$ -	\$ 1,400,000
PW - Capital Improvement Plan	Road & Bridge CIP	-	15,000,000	15,000,000	15,000,000	15,000,000	60,000,000
PW - Capital Improvement Plan	Welby Rd Ext. (Steele St) ³	2,000,000	-	-	-	-	2,000,000
PW - Capital Improvement Plan	York St Hwy 224 to 78th Av TIF ³	4,000,000	-	-	-	-	4,000,000
PW - Capital Improvement Plan	58th Ave Washington to York - TIF ³	1,000,000	-	-	-	-	1,000,000
PW - Capital Improvement Plan	Dahlia St Asphalt SW SH 224 I-76 ³	3,000,000	-	-	-	-	3,000,000
PW - Capital Improvement Plan	York St 78th to 88th - TIF ³	100,000	-	-	-	-	100,000
PW - Capital Improvement Plan	York St 58th to Hwy 224 - TIF ³	1,000,000	-	-	-	-	1,000,000
PW - Capital Improvement Plan	Pecos St 52nd/58th Ave - TIF ³	100,000	-	-	-	-	100,000
PW - Capital Improvement Plan	Goat Hill: Irving St, Hooker ³	250,000	-	-	-	-	250,000
PW - Capital Improvement Plan	Berkley Gardens Neighborhood ³	450,000	-	-	-	-	450,000
PW - Capital Improvement Plan	62nd Ave; Huron to Washington ³	1,000,000	-	-	-	-	1,000,000
PW - Capital Improvement Plan	E 73rd Ave: Race to Washington ³	100,000	-	-	-	-	100,000
PW - Capital Improvement Plan	88th Ave Bridge at Wolf Creek ³	1,000,000	-	-	-	-	1,000,000
PW - Capital Improvement Plan	Calhoun-Byers Road Bridge ³	1,000,000	-	-	-	-	1,000,000
Total - Road & Bridge Fund		\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 75,000,000
Open Space Projects	City View Park Improvements	650,000	-	-	-	-	650,000
Open Space Projects	Riverdale Bluffs Open Space	2,500,000	1,500,000	-	-	-	4,000,000
Open Space Projects	Animal Shelter Irrigation	500,000	-	-	-	-	500,000
Open Space Projects	Fairgrounds Enhancements	500,000	500,000	-	-	-	1,000,000
Open Space Projects	Park, Trail & OS Signage Improvements	500,000	500,000	500,000	-	-	1,500,000
Open Space Projects	South Platte River Bank Stabilization	100,000	-	-	-	-	100,000
Open Space Projects	Open Space Projects & Acquisitions	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Open Space Projects	Niver Creek Improvements	-	250,000	1,850,000	-	-	2,100,000
Total - Open Space Projects Fund		\$ 6,250,000	\$ 4,250,000	\$ 3,850,000	\$ 1,500,000	\$ 1,500,000	\$ 17,350,000

COUNTY-WIDE BUDGET SUMMARY

2022 Adopted Budget

Department - Division	Description	2022	Projected ¹				Total
			2023	2024	2025	2026	
CASP Operations/Maintenance	Replace Rooftop HVAC Unit	35,000	-	-	-	-	35,000
CASP Operations/Maintenance	Replace 3/4 Ton Pickup Truck	50,000	53,000	56,000	-	-	159,000
CASP Operations/Maintenance	Replace Snow Removal Equipment	50,000	50,000	-	-	-	100,000
CASP Operations/Maintenance	Extend Taxiway R3	400,000	-	-	-	-	400,000
CASP Operations/Maintenance	SRE Overhead Door Replacement	105,000	-	-	-	-	105,000
CASP Operations/Maintenance	Install Perimeter Wildlife Fence	6,000,000	-	-	-	-	6,000,000
CASP ATCT	Replace Voice Switch ATCT	120,000	-	-	-	-	120,000
Total - Colorado Air & Space Port Fun		\$ 6,760,000	\$ 103,000	\$ 56,000	\$ -	\$ -	\$ 6,919,000
GRAND TOTAL		\$ 73,388,519	\$ 61,008,500	\$ 41,153,500	\$ 27,327,500	\$ 21,000,000	\$ 223,878,019

¹Projected expenditures in 2023-2026 are based on the best information available at the time of budget development. As multi-year projects progress, these amounts are subject to change.

²These requests are fleet replacements based on a replacement schedule that factors in vehicle age, maintenance costs, mileage, etc.

³Expenditures planned for 2022 are based on current contracts and are subject to change based on project readiness.

⁴The RRP - Multi Use Arena is in the process of being designed. Projected expenditures will be updated as the design is completed.



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

2022 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 shows the 2022 adopted expenditures increasing by \$84.7 million, or 13.5%, compared to the 2021 adopted budget. The main areas of increase are salary & benefits, capital, charges for services and other finance uses. Adopted Revenues are expected to increase by \$64.9 million, or 9.9%, compared to 2021 mainly due to increase property taxes, sales taxes and intergovernmental revenue. The increase in revenue along with the increase in expenditures results in an increase in the use of fund balance by \$19.8 million compared to 2021 to \$25.4 million for all funds. The consolidated ending fund balance is expected to be \$349.5 million across all 21 funds.

All Funds Summary	ACTUAL		ACTUAL		ADOPTED		ADOPTED		\$	%
	2019		2020		2021		2022		Variance	Variance
BEGINNING FUND BALANCE	\$	333,650,924	\$	355,525,615	\$	380,488,529	\$	374,882,424	\$ (5,606,105)	(1.6%)
REVENUE										
Property Tax	\$	175,075,471	\$	214,906,684	\$	227,188,999	\$	251,007,142	\$ 23,818,143	11.1%
Sales Tax		67,342,229		70,831,975		67,089,910		79,595,015	12,505,105	17.7%
Other Taxes		15,071,222		16,988,600		15,219,047		16,000,000	780,953	4.6%
Licenses and Permits		3,113,516		3,922,782		2,855,983		2,907,545	51,562	1.3%
Intergovernmental		133,600,993		231,839,113		144,298,937		156,882,757	12,583,820	5.4%
Charges for Services		64,546,404		68,366,117		72,750,170		76,394,833	3,644,663	5.3%
Investment Income		10,511,332		7,561,143		2,710,500		1,984,500	(726,000)	(9.6%)
Miscellaneous		18,022,005		19,537,852		18,404,086		16,290,523	(2,113,563)	(10.8%)
G/L on Sale of Assets		448,906		406,766		410,000		450,000	40,000	9.8%
Other Finance Sources		6,488,342		19,107,693		17,950,536		32,303,422	14,352,886	75.1%
TOTAL REVENUE	\$	494,220,419	\$	653,468,724	\$	568,878,168	\$	633,815,737	\$ 64,937,569	9.9%
EXPENDITURES										
Salaries & Benefits	\$	198,405,996	\$	222,288,271	\$	228,460,324	\$	254,211,070	\$ 25,750,746	11.6%
O&M		19,981,045		22,664,327		20,848,055		21,536,063	688,008	3.0%
Charges for Services		156,222,777		181,603,837		179,180,653		195,424,494	16,243,841	8.9%
Debt		15,166,704		15,167,624		15,168,609		15,019,336	(149,273)	(1.0%)
Government Services		38,360,891		125,854,762		61,447,703		67,324,528	5,876,825	4.7%
Other Finance Uses		6,488,342		19,012,693		17,950,536		32,303,422	14,352,886	75.5%
Capital Projects and Equipment		33,115,112		39,710,362		51,428,393		73,388,519	21,960,126	55.3%
TOTAL EXPENDITURES	\$	466,695,843	\$	626,301,877	\$	574,484,273	\$	659,207,432	\$ 84,723,159	13.5%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$	27,524,576	\$	27,166,846	\$	(5,606,105)	\$	(25,391,695)	\$ (19,785,590)	(72.8%)
ENDING FUND BALANCE	\$	361,175,500	\$	382,692,461	\$	374,882,424	\$	349,490,729	\$ (25,391,695)	(6.6%)

CHANGE IN FUND BALANCE BY FUND

2022 Adopted Budget

GENERAL FUND

The 2022 adopted budget includes a decrease in General Fund balance of \$16.9 million. Property tax revenue is budgeted to increase by \$20.4 million, or 11.2%, due to 2021 being a reassessment year. Charges for Services revenues are also budgeted to increase compared to the 2021 adopted budget mainly due to increased Real Estate and Recording fees, Broomfield DA fees, and conduct of election fees. Salaries and Benefits expenditures are budgeted to increase in 2022 by \$17.8 million due to the additional FTEs added mid-year 2021, new FTEs approved for 2022, job family market adjustments and annual employee investment increases. Charges for Services expenditures are budgeted to increase in 2022 due to increases in insurance premiums, ADCOM rental expense, and expenses related to poverty reduction. Capital Expenditures are budgeted to increase due to cost associated with the detention center exterior refresh, veteran's memorial, and Baumgartner Nature Center. Other Finance Uses are budgeted to increase due to interfund transfers for capital facility, fleet, and airport projects as they become available.

General Fund	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 127,021,835	\$ 133,053,614	\$ 154,886,940	\$ 158,797,921	\$ 3,910,981	2.9%
REVENUE						
Property Tax	\$ 147,580,293	\$ 182,013,352	\$ 192,355,097	\$ 212,765,853	\$ 20,410,756	11.2%
Sales Tax	602,319	924,589	350,000	900,000	550,000	59.5%
Licenses and Permits	2,824,540	3,697,614	2,555,983	2,657,545	101,562	2.7%
Intergovernmental	11,854,887	102,715,228	11,935,686	11,286,476	(649,210)	(0.6%)
Charges for Services	29,711,661	31,623,696	31,991,138	34,631,886	2,640,748	8.4%
Investment Income	8,323,948	6,948,395	1,900,000	1,700,000	(200,000)	(2.9%)
Miscellaneous	9,215,520	7,457,811	7,050,358	7,348,097	297,739	4.0%
Other Finance Sources	-	9,907,915	-	-	-	0.0%
TOTAL REVENUE	\$ 210,113,168	\$ 345,288,601	\$ 248,138,262	\$ 271,289,857	\$ 23,151,595	6.7%
EXPENDITURES						
Salaries & Benefits	\$ 131,045,765	\$ 147,233,784	\$ 147,721,502	\$ 165,541,042	\$ 17,819,540	12.1%
O&M	10,455,506	14,162,700	10,266,395	10,477,687	211,292	1.5%
Charges for Services	46,765,995	54,926,213	58,081,178	64,908,576	6,827,398	12.4%
Debt	-	-	-	-	-	-
Government Services	7,260,203	81,674,619	7,388,879	8,505,034	1,116,155	1.4%
Other Finance Uses	1,799,540	15,778,951	14,617,434	24,785,000	10,167,566	64.4%
Capital Projects and Equipment	6,754,381	9,679,008	6,151,893	14,014,519	7,862,626	81.2%
TOTAL EXPENDITURES	\$ 204,081,389	\$ 323,455,275	\$ 244,227,281	\$ 288,231,858	\$ 44,004,577	13.6%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 6,031,779	\$ 21,833,326	\$ 3,910,981	\$ (16,942,001)	\$ (20,852,982)	(95.5%)
ENDING FUND BALANCE	\$ 133,053,614	\$ 154,886,940	\$ 158,797,921	\$ 141,855,920	\$ (16,942,001)	(10.9%)

CHANGE IN FUND BALANCE BY FUND

2022 Adopted Budget

SOCIAL SERVICES FUND

In addition to increased property tax revenue compared to 2021, the Social Services Fund is budgeting additional revenue from state and federal programs in 2022. This increased revenue is anticipated to offset the increase in salary and benefit costs and increases in charges for services in contract payments and other benefit payments leading to only a slight increase in the fund balance. The Social Services Fund includes assigned funds and unassigned funds as part of the total fund balance. Ending fund balance is projected to be \$12.5 million.

Social Services	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 10,775,664	\$ 10,193,410	\$ 10,954,226	\$ 12,499,997	\$ 1,545,771	15.2%
REVENUE						
Property Tax	\$ 15,316,618	\$ 17,970,410	\$ 19,030,257	\$ 20,891,761	\$ 1,861,504	10.4%
Intergovernmental	95,846,708	107,975,045	104,713,401	117,209,460	12,496,059	11.6%
Miscellaneous	(29)	4,649	-	-	-	0.0%
TOTAL REVENUE	\$ 111,163,297	\$ 125,950,103	\$ 123,743,658	\$ 138,101,221	\$ 14,357,563	11.4%
EXPENDITURES						
Salaries & Benefits	\$ 47,903,546	\$ 52,814,711	\$ 57,332,878	\$ 64,041,904	\$ 6,709,026	12.7%
O&M	1,308,427	891,828	1,717,750	1,697,900	(19,850)	(2.2%)
Charges for Services	62,533,578	71,482,748	63,147,259	72,342,894	9,195,635	12.9%
TOTAL EXPENDITURES	\$ 111,745,551	\$ 125,189,287	\$ 122,197,887	\$ 138,082,698	\$ 15,884,811	12.7%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (582,254)	\$ 760,816	\$ 1,545,771	\$ 18,523	\$ (1,527,248)	(200.7%)
ENDING FUND BALANCE	\$ 10,193,410	\$ 10,954,226	\$ 12,499,997	\$ 12,518,520	\$ 18,523	0.2%

CHANGE IN FUND BALANCE BY FUND

2022 Adopted Budget

DEVELOPMENTALLY DISABLED FUND

In 2022, \$2.1 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 \$220,909. The 2022 adopted budget shows a year-end fund balance of \$1.6 million.

Developmentally Disabled Fund	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 639,332	\$ 507,078	\$ 905,766	\$ 1,425,373	\$ 519,607	102.5%
REVENUE						
Property Tax	\$ 1,672,920	\$ 2,049,940	\$ 2,170,784	\$ 2,383,126	\$ 212,342	10.4%
TOTAL REVENUE	\$ 1,672,920	\$ 2,049,940	\$ 2,170,784	\$ 2,383,126	\$ 212,342	10.4%
EXPENDITURES						
Charges for Services	\$ 25,078	\$ 30,740	\$ 30,665	\$ 41,705	\$ 11,040	35.9%
Government Services	1,780,095	1,620,512	1,620,512	2,120,512	500,000	30.9%
TOTAL EXPENDITURES	\$ 1,805,173	\$ 1,651,252	\$ 1,651,177	\$ 2,162,217	\$ 511,040	30.9%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (132,254)	\$ 398,688	\$ 519,607	\$ 220,909	\$ (298,698)	(74.9%)
ENDING FUND BALANCE	\$ 507,078	\$ 905,766	\$ 1,425,373	\$ 1,646,282	\$ 220,909	24.4%

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. Any excess funds not used in the fund should be returned to the General Fund as this fund is not intended to carry a fund balance.

Retirement Fund	ACTUAL 2019		ACTUAL 2020		ADOPTED 2021		ADOPTED 2022		\$ Variance	% Variance	
BEGINNING FUND BALANCE	\$	-	\$	-	\$	-	\$	-	\$	-	
REVENUE											
Property Tax	\$	2,043,421	\$	2,503,636	\$	2,652,242	\$	2,911,679	\$	259,437	10.4%
Other Finance Sources		-		-		-		-		-	
TOTAL REVENUE	\$	2,043,421	\$	2,503,636	\$	2,652,242	\$	2,911,679	\$	259,437	10.4%
EXPENDITURES											
Charges for Services	\$	2,043,421	\$	2,503,636	\$	2,652,242	\$	2,911,679	\$	259,437	10.4%
TOTAL EXPENDITURES	\$	2,043,421	\$	2,503,636	\$	2,652,242	\$	2,911,679	\$	259,437	10.4%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$	-	\$	-	\$	-	\$	-	\$	-	
ENDING FUND BALANCE	\$	-	\$	-	\$	-	\$	-	\$	-	

CHANGE IN FUND BALANCE BY FUND

2022 Adopted Budget

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 2022 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 2022 adopted budget includes an ending fund balance of \$56.9 million.

Road & Bridge	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 74,919,100	\$ 86,093,934	\$ 87,125,213	\$ 69,535,156	\$ (17,590,057)	(20.4%)
REVENUE						
Property Tax	\$ 8,462,219	\$ 10,369,346	\$ 10,980,619	\$ 12,054,723	\$ 1,074,104	10.4%
Sales Tax	17,807,086	18,660,551	17,797,309	20,985,337	3,188,028	17.1%
Other Taxes	15,071,222	16,988,600	15,219,047	16,000,000	780,953	4.6%
Licenses and Permits	288,976	225,168	300,000	250,000	(50,000)	(22.2%)
Intergovernmental	11,828,654	8,755,039	9,011,717	9,099,698	87,981	1.0%
Charges for Services	4,932,137	3,775,439	2,235,000	2,686,000	451,000	11.9%
Investment Income	413,295	48,090	28,000	4,000	(24,000)	(49.9%)
Miscellaneous	1,109	(56,067)	2,000	2,000	-	0.0%
TOTAL REVENUE	\$ 58,804,698	\$ 58,766,166	\$ 55,573,692	\$ 61,081,758	\$ 5,508,066	9.4%
EXPENDITURES						
Salaries & Benefits	\$ 6,770,839	\$ 8,811,366	\$ 9,656,078	\$ 10,449,167	\$ 793,089	9.0%
O&M	3,189,889	3,373,869	3,534,254	3,870,904	336,650	10.0%
Charges for Services	14,218,522	14,006,094	19,025,293	18,795,025	(230,268)	(1.6%)
Government Services	16,790,040	22,884,159	23,783,124	24,584,295	801,171	3.5%
Other Finance Uses	-	344,977	25,000	976,000	951,000	275.7%
Capital Projects and Equipment	6,660,572	8,314,422	17,140,000	15,000,000	(2,140,000)	(25.7%)
TOTAL EXPENDITURES	\$ 47,629,863	\$ 57,734,887	\$ 73,163,749	\$ 73,675,391	\$ 511,642	0.9%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 11,174,834	\$ 1,031,279	\$ (17,590,057)	\$ (12,593,633)	\$ 4,996,424	484.5%
ENDING FUND BALANCE	\$ 86,093,934	\$ 87,125,213	\$ 69,535,156	\$ 56,941,523	\$ (12,593,633)	(14.5%)

CHANGE IN FUND BALANCE BY FUND

2022 Adopted Budget

CAPITAL FACILITIES FUND

The 0.3% sales tax approved for the construction of capital facilities is deposited into this fund. Revenues in 2022 are budgeted to increase mainly due to anticipated increases in sales tax collections, interfund transfers from the General Fund as needed for projects. The decrease in Miscellaneous is due to the budgeted sale of a county building in 2021. 2022 Capital expenditures in this fund are increasing to \$26.5 million mainly due to costs associated with the Fleet & Public Works building, the multi-use arena at the regional park, and the South Parks Maintenance building. The 2022 adopted budget includes an ending fund balance of \$37.7 million.

Capital Facilities	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 29,900,268	\$ 26,686,460	\$ 23,155,853	\$ 32,553,642	\$ 9,397,789	35.2%
REVENUE						
Sales Tax	\$ 26,676,557	\$ 27,954,514	\$ 26,695,964	\$ 31,478,006	\$ 4,782,042	17.1%
Intergovernmental	18,780	-	-	-	-	
Investment Income	463,720	134,033	175,000	175,000	-	0.0%
Miscellaneous	200,822	3,886,564	2,000,000	-	(2,000,000)	(51.5%)
Other Finance Sources	1,070,000	1,069,456	13,850,434	16,079,000	2,228,566	208.4%
TOTAL REVENUE	\$ 28,429,879	\$ 33,044,567	\$ 42,721,398	\$ 47,732,006	\$ 5,010,608	15.2%
EXPENDITURES						
O&M	\$ 101,061	\$ 341,051	\$ -	\$ -	\$ -	0.0%
Charges for Services	3,275	4,950	880,000	1,005,000	125,000	2,525.2%
Debt	15,166,704	15,167,624	15,168,609	15,019,336	(149,273)	(1.0%)
Capital Projects and Equipment	16,372,647	21,061,549	17,275,000	26,515,000	9,240,000	43.9%
TOTAL EXPENDITURES	\$ 31,643,687	\$ 36,575,174	\$ 33,323,609	\$ 42,539,336	\$ 9,215,727	25.2%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (3,213,808)	\$ (3,530,607)	\$ 9,397,789	\$ 5,192,670	\$ (4,205,119)	119.1%
ENDING FUND BALANCE	\$ 26,686,460	\$ 23,155,853	\$ 32,553,642	\$ 37,746,312	\$ 5,192,670	22.4%

CHANGE IN FUND BALANCE BY FUND

2022 Adopted Budget

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 2022 is projected to be \$51.2 million.

Open Space Sales Tax Fund	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 44,774,900	\$ 53,558,812	\$ 57,033,642	\$ 55,811,674	\$ (1,221,968)	(2.3%)
REVENUE						
Sales Tax	\$ 22,256,267	\$ 23,292,321	\$ 22,246,637	\$ 26,231,672	\$ 3,985,035	17.1%
Investment Income	1,058,830	354,628	500,000	-	(500,000)	(141.0%)
Miscellaneous	-	-	-	-	-	
TOTAL REVENUE	\$ 23,315,097	\$ 23,646,949	\$ 22,746,637	\$ 26,231,672	\$ 3,485,035	14.7%
EXPENDITURES						
Salaries & Benefits	\$ 140,122	\$ 145,118	\$ 68,579	\$ 70,531	\$ 1,952	1.3%
O&M	7,934	1,998	11,890	11,950	60	3.0%
Charges for Services	39,659	99,324	86,432	86,432	-	0.0%
Government Services	10,709,244	17,519,830	20,493,602	24,164,616	3,671,014	21.0%
Other Finance Uses	3,634,226	2,405,850	3,308,102	6,542,422	3,234,320	134.4%
TOTAL EXPENDITURES	\$ 14,531,185	\$ 20,172,119	\$ 23,968,605	\$ 30,875,951	\$ 6,907,346	34.2%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 8,783,912	\$ 3,474,830	\$ (1,221,968)	\$ (4,644,279)	\$ (3,422,311)	(98.5%)
ENDING FUND BALANCE	\$ 53,558,812	\$ 57,033,642	\$ 55,811,674	\$ 51,167,395	\$ (4,644,279)	(8.1%)

CHANGE IN FUND BALANCE BY FUND

2022 Adopted Budget

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. An increase in fund balance of \$72,622 is budgeted for 2022. Starting in 2017, Other Financing Sources revenue was updated to better align projects expected to be completed during the year resulting in sometimes large changes from year to year. Fund balance at the end of 2022 is projected to be \$7.0 million.

Open Space Projects Fund	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 4,073,763	\$ 5,662,258	\$ 7,233,688	\$ 6,886,990	\$ (346,698)	(6.1%)
REVENUE						
Intergovernmental	\$ 391,416	\$ -	\$ -	\$ -	\$ -	
Investment Income	94,254	28,791	40,000	40,000	-	0.0%
Miscellaneous	98,354	85,440	-	75,000	75,000	87.8%
Other Finance Sources	4,688,802	2,405,850	3,308,102	6,542,422	3,234,320	134.4%
TOTAL REVENUE	\$ 5,272,826	\$ 2,520,081	\$ 3,348,102	\$ 6,657,422	\$ 3,309,320	131.3%
EXPENDITURES						
O&M	\$ 114,863	\$ 4,150	\$ 80,000	\$ 5,000	\$ (75,000)	(1,807.3%)
Charges for Services	288,049	298,966	614,800	329,800	(285,000)	(95.3%)
Government Services	150,000	-	-	-	-	
Capital Projects and Equipment	3,131,418	645,535	3,000,000	6,250,000	3,250,000	503.5%
TOTAL EXPENDITURES	\$ 3,684,331	\$ 948,651	\$ 3,694,800	\$ 6,584,800	\$ 2,890,000	304.6%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 1,588,495	\$ 1,571,430	\$ (346,698)	\$ 72,622	\$ 419,320	26.7%
ENDING FUND BALANCE	\$ 5,662,258	\$ 7,233,688	\$ 6,886,990	\$ 6,959,612	\$ 72,622	1.0%

CHANGE IN FUND BALANCE BY FUND

2022 Adopted Budget

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 2022 with a fund balance of \$2.4 million.

Conservation Trust	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 2,109,486	\$ 2,165,220	\$ 2,305,990	\$ 2,387,053	\$ 81,063	3.7%
REVENUE						
Intergovernmental	\$ 852,628	\$ 754,097	\$ 725,000	\$ 725,000	\$ -	0.0%
Investment Income	44,337	14,210	20,000	20,000	-	0.0%
TOTAL REVENUE	\$ 896,965	\$ 768,306	\$ 745,000	\$ 745,000	\$ -	0.0%
EXPENDITURES						
Salaries & Benefits	\$ 592,063	\$ 586,544	\$ 598,037	\$ 652,501	\$ 54,464	9.3%
O&M	26,386	11,566	23,300	23,300	-	0.0%
Charges for Services	26,688	29,426	42,600	57,600	15,000	51.0%
Capital Projects and Equipment	196,094	-	-	-	-	
TOTAL EXPENDITURES	\$ 841,231	\$ 627,536	\$ 663,937	\$ 733,401	\$ 69,464	11.1%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 55,734	\$ 140,770	\$ 81,063	\$ 11,599	\$ (69,464)	(49.3%)
ENDING FUND BALANCE	\$ 2,165,220	\$ 2,305,990	\$ 2,387,053	\$ 2,398,652	\$ 11,599	0.5%

CHANGE IN FUND BALANCE BY FUND

2022 Adopted Budget

GOLF COURSE FUND

For 2022, the Golf Course Fund has a projected ending fund balance of \$4.0 million. This is an increase compared to 2021 mainly due to decreased capital costs associated with the Dunes Irrigation project.

Golf Course	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 3,627,320	\$ 4,846,574	\$ 6,260,951	\$ 3,603,842	\$ (2,657,109)	(54.8%)
REVENUE						
Intergovernmental	\$ 376,072	\$ -	\$ -	\$ -	\$ -	
Charges for Services	3,005,782	3,620,735	2,920,500	2,954,500	34,000	0.9%
Investment Income	79,598	26,347	37,500	37,500	-	0.0%
Miscellaneous	316,659	226,411	245,000	245,000	-	0.0%
G/L on Sale of Assets	(2,704)	5,450	-	-	-	0.0%
TOTAL REVENUE	\$ 3,775,407	\$ 3,878,943	\$ 3,203,000	\$ 3,237,000	\$ 34,000	0.9%
EXPENDITURES						
O&M	\$ 428,580	\$ 393,573	\$ 475,039	\$ 470,039	\$ (5,000)	(1.3%)
Charges for Services	2,530,198	2,463,920	2,096,570	2,115,570	19,000	0.8%
Capital Projects and Equipment	-	-	3,288,500	216,000	(3,072,500)	
TOTAL EXPENDITURES	\$ 2,958,778	\$ 2,857,493	\$ 5,860,109	\$ 2,801,609	\$ (3,058,500)	(107.0%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 816,629	\$ 1,021,450	\$ (2,657,109)	\$ 435,391	\$ 3,092,500	302.8%
ENDING FUND BALANCE	\$ 4,443,949	\$ 5,868,024	\$ 3,603,842	\$ 4,039,233	\$ 435,391	7.4%

CHANGE IN FUND BALANCE BY FUND

2022 Adopted Budget

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 2022 has been reduced to \$300,000, which had \$1.5 million allocated for the Dahlia Pond project in 2021. Ending fund balance is expected to be \$7.9 million in 2022.

Stormwater Utility	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 7,291,332	\$ 7,211,766	\$ 6,972,986	\$ 6,890,582	\$ (82,404)	(1.1%)
REVENUE						
Charges for Services	\$ 2,348,457	\$ 2,371,490	\$ 2,322,000	\$ 2,322,000	\$ -	0.0%
Miscellaneous	(2,689)	(2,184)	-	-	-	0.0%
TOTAL REVENUE	\$ 2,336,369	\$ 2,369,306	\$ 2,322,000	\$ 2,322,000	\$ -	0.0%
EXPENDITURES						
Salaries & Benefits	\$ 308,222	\$ 356,594	\$ 364,616	\$ 426,086	\$ 61,470	17.2%
O&M	4,346	2,374	6,950	8,450	1,500	63.2%
Charges for Services	125,650	351,685	532,838	531,782	(1,056)	(0.3%)
Capital Projects and Equipment	-	-	1,500,000	300,000	(1,200,000)	
TOTAL EXPENDITURES	\$ 438,218	\$ 710,653	\$ 2,404,404	\$ 1,266,318	\$ (1,138,086)	(160.1%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 1,898,151	\$ 1,658,653	\$ (82,404)	\$ 1,055,682	\$ 1,138,086	68.6%
ENDING FUND BALANCE	\$ 9,189,482	\$ 8,870,419	\$ 6,890,582	\$ 7,946,264	\$ 1,055,682	11.9%

CHANGE IN FUND BALANCE BY FUND

2022 Adopted Budget

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 2022 adopted budget includes capital expenditures of \$6.7 million. \$6.0 Million of this amount is for the perimeter fencing project and is being offset by an interfund transfer from the General Fund. The 2022 adopted budget has an ending fund balance of \$200,881.

Colorado Air & Space Port Fund	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 1,893,537	\$ 1,867,915	\$ 1,108,963	\$ 238,166	\$ (870,797)	(46.6%)
REVENUE						
Intergovernmental	\$ 1,097,947	\$ 387,077	\$ 35,000	\$ 54,700	\$ 19,700	5.1%
Charges for Services	3,084,660	2,595,720	3,097,548	3,411,514	313,966	12.1%
Miscellaneous	628,505	23,519	-	-	-	0.0%
Other Finance Sources	400,000	400,000	400,000	7,160,000	6,760,000	1,690.0%
TOTAL REVENUE	\$ 5,211,111	\$ 3,406,315	\$ 3,532,548	\$ 10,626,214	\$ 7,093,666	208.3%
EXPENDITURES						
Salaries & Benefits	\$ 1,466,389	\$ 1,465,240	\$ 1,572,634	\$ 1,697,148	\$ 124,514	8.5%
O&M	1,281,137	804,812	1,202,987	1,179,807	(23,180)	(2.9%)
Charges for Services	1,958,907	2,344,273	1,447,724	1,026,544	(421,180)	(18.0%)
Capital Projects and Equipment		-	180,000	6,760,000	6,580,000	
TOTAL EXPENDITURES	\$ 3,661,409	\$ 4,614,325	\$ 4,403,345	\$ 10,663,499	\$ 6,260,154	135.7%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 1,549,702	\$ (1,208,010)	\$ (870,797)	\$ (37,285)	\$ 833,512	(69.0%)
ENDING FUND BALANCE	\$ 3,443,239	\$ 659,905	\$ 238,166	\$ 200,881	\$ (37,285)	(5.7%)

CHANGE IN FUND BALANCE BY FUND

2022 Adopted Budget

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 2022 ending fund balance is projected to be \$9.2 million.

Fleet Mgmt	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 11,351,047	\$ 7,304,393	\$ 6,476,354	\$ 7,875,183	\$ 1,398,829	19.2%
REVENUE						
Charges for Services	\$ 1,453	\$ -	\$ -	\$ -	\$ -	
Miscellaneous	6,889,862	7,617,518	8,741,728	8,249,216	(492,512)	(6.5%)
G/L on Sale of Assets	461,009	401,316	410,000	450,000	40,000	10.0%
Other Finance Sources	269,000	1,074,472	342,000	2,472,000	2,130,000	198.2%
TOTAL REVENUE	\$ 7,621,324	\$ 9,093,305	\$ 9,493,728	\$ 11,171,216	\$ 1,677,488	18.4%
EXPENDITURES						
Salaries & Benefits	\$ 1,578,952	\$ 1,738,970	\$ 1,812,546	\$ 2,096,142	\$ 283,596	16.3%
O&M	2,341,373	1,909,665	2,879,684	2,901,444	21,760	1.1%
Charges for Services	4,723,841	4,660,837	509,669	508,913	(756)	(0.0%)
Capital Projects and Equipment	-	-	2,893,000	4,333,000	1,440,000	
TOTAL EXPENDITURES	\$ 8,644,166	\$ 8,309,472	\$ 8,094,899	\$ 9,839,499	\$ 1,744,600	21.0%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (1,022,842)	\$ 783,833	\$ 1,398,829	\$ 1,331,717	\$ (67,112)	(8.6%)
ENDING FUND BALANCE	\$ 10,328,205	\$ 8,088,226	\$ 7,875,183	\$ 9,206,900	\$ 1,331,717	16.5%

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 \$9.0 million.

Insurance Fund	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 7,029,878	\$ 8,463,452	\$ 8,976,929	\$ 8,976,929	\$ -	0.0%
REVENUE						
Charges for Services	\$ 20,236,454	\$ 23,178,947	\$ 28,902,509	\$ 28,959,383	\$ 56,874	0.2%
Miscellaneous	177,229	63,728	-	-	-	0.0%
TOTAL REVENUE	\$ 20,413,683	\$ 23,242,675	\$ 28,902,509	\$ 28,959,383	\$ 56,874	0.2%
EXPENDITURES						
Salaries & Benefits	\$ 762,924	\$ 934,825	\$ 987,564	\$ 1,094,848	\$ 107,284	11.5%
O&M	142,563	136,836	29,976	305,086	275,110	201.1%
Charges for Services	18,719,075	22,120,925	27,884,969	27,559,449	(325,520)	(1.5%)
TOTAL EXPENDITURES	\$ 19,624,562	\$ 23,192,586	\$ 28,902,509	\$ 28,959,383	\$ 56,874	0.2%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 789,121	\$ 50,089	\$ -	\$ -	\$ -	0.0%
ENDING FUND BALANCE	\$ 7,818,998	\$ 8,513,541	\$ 8,976,929	\$ 8,976,929	\$ -	0.0%

CHANGE IN FUND BALANCE BY FUND

2022 Adopted Budget

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 2022 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 \$303,798.

Noise Mitigation Fund	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 1,394,467	\$ 370,575	\$ 375,798	\$ 340,798	\$ (35,000)	(9.4%)
REVENUE						
Investment Income	\$ 30,684	\$ 5,223	\$ 10,000	\$ 8,000	\$ (2,000)	(38.3%)
TOTAL REVENUE	\$ 30,684	\$ 5,223	\$ 10,000	\$ 8,000	\$ (2,000)	(38.3%)
EXPENDITURES						
Charges for Services	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ -	
Other Finance Uses	1,054,576	-	-	-	-	
TOTAL EXPENDITURES	\$ 1,054,576	\$ -	\$ 45,000	\$ 45,000	\$ -	
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (1,023,892)	\$ 5,223	\$ (35,000)	\$ (37,000)	\$ (2,000)	(38.3%)
ENDING FUND BALANCE	\$ 370,575	\$ 375,798	\$ 340,798	\$ 303,798	\$ (37,000)	(9.8%)

WASTE MANAGEMENT FUND

The 2022 budget includes both revenue and expenditures related to the ongoing cleanup of the old shooting range. The 2022 ending fund balance is projected to be \$4.4 million.

Waste Management	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 3,974,553	\$ 4,081,254	\$ 4,028,568	\$ 4,197,313	\$ 168,745	4.1%
REVENUE						
Charges for Services	\$ 597,675	\$ 605,081	\$ 545,000	\$ 530,000	\$ (15,000)	(2.5%)
Other Finance Sources	-	4,200,000	-	-	-	0.0%
TOTAL REVENUE	\$ 597,675	\$ 4,805,081	\$ 545,000	\$ 530,000	\$ (15,000)	(0.3%)
EXPENDITURES						
O&M	\$ 225	\$ 141	\$ 1,000	\$ 1,000	\$ -	0.0%
Charges for Services	490,750	4,857,626	375,255	375,255	-	0.0%
TOTAL EXPENDITURES	\$ 490,975	\$ 4,857,767	\$ 376,255	\$ 376,255	\$ -	0.0%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 106,701	\$ (52,686)	\$ 168,745	\$ 153,745	\$ (15,000)	28.5%
ENDING FUND BALANCE	\$ 4,081,254	\$ 4,028,568	\$ 4,197,313	\$ 4,351,058	\$ 153,745	3.8%

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 2022 is projected to be \$2.2 million.

Flatrock	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 649,197	\$ 858,854	\$ 1,224,596	\$ 1,626,030	\$ 401,434	46.7%
<u>REVENUE</u>						
Charges for Services	\$ 628,126	\$ 595,009	\$ 736,475	\$ 899,550	\$ 163,075	27.4%
Miscellaneous	25,620	13,154	15,000	21,210	6,210	47.2%
TOTAL REVENUE	\$ 653,746	\$ 608,163	\$ 751,475	\$ 920,760	\$ 169,285	27.8%
<u>EXPENDITURES</u>						
Salaries & Benefits	\$ 121,882	\$ 108,976	\$ 127,753	\$ 133,375	\$ 5,622	5.2%
O&M	46,307	27,962	67,500	67,500	-	0.0%
Charges for Services	155,788	95,634	154,788	174,788	20,000	20.9%
Capital Projects and Equipment	-	9,848	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 323,977	\$ 242,420	\$ 350,041	\$ 375,663	\$ 25,622	10.6%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 329,769	\$ 365,742	\$ 401,434	\$ 545,097	\$ 143,663	39.3%
ENDING FUND BALANCE	\$ 978,966	\$ 1,224,596	\$ 1,626,030	\$ 2,171,127	\$ 545,097	44.5%

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 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 1,938,068	\$ 2,311,259	\$ 1,185,033	\$ 956,973	\$ (228,060)	(9.9%)
REVENUE						
Intergovernmental	\$ 1,463,734	\$ 1,122,464	\$ 6,585,078	\$ 6,585,078	\$ -	0.0%
Investment Income	2,665	1,425	-	-	-	0.0%
Miscellaneous	458,154	209,367	350,000	350,000	-	0.0%
TOTAL REVENUE	\$ 1,924,553	\$ 1,333,256	\$ 6,935,078	\$ 6,935,078	\$ -	0.0%
EXPENDITURES						
Salaries & Benefits	\$ 167,435	\$ 260,628	\$ 303,488	\$ 330,797	\$ 27,309	10.5%
O&M	20,191	12,647	45,000	46,500	1,500	11.9%
Charges for Services	34,616	52,250	103,992	215,992	112,000	214.4%
Debt	-	-	-	-	-	-
Government Services	1,329,120	1,651,043	6,710,658	6,523,658	(187,000)	(11.3%)
Other Finance Uses	-	482,915	-	-	-	0.0%
Capital Projects and Equipment	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,551,362	\$ 2,459,482	\$ 7,163,138	\$ 7,116,947	\$ (46,191)	(1.9%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 373,192	\$ (1,126,226)	\$ (228,060)	\$ (181,869)	\$ 46,191	(4.1%)
ENDING FUND BALANCE	\$ 2,311,259	\$ 1,185,033	\$ 956,973	\$ 775,104	\$ (181,869)	(15.3%)

CHANGE IN FUND BALANCE BY FUND

2022 Adopted Budget

Headstart Fund	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 17,042	\$ 18,649	\$ 18,649	\$ 18,649	\$ -	0.0%
REVENUE						
Intergovernmental	\$ 4,741,389	\$ 5,228,507	\$ 5,330,845	\$ 5,390,135	\$ 59,290	1.1%
Miscellaneous	9,067	7,944	-	-	-	0.0%
Other Finance Sources	50,000	50,000	50,000	50,000	-	0.0%
TOTAL REVENUE	\$ 4,800,455	\$ 5,286,451	\$ 5,380,845	\$ 5,440,135	\$ 59,290	1.1%
EXPENDITURES						
Salaries & Benefits	\$ 3,975,424	\$ 4,347,876	\$ 4,278,806	\$ 4,343,749	\$ 64,943	1.5%
O&M	347,369	475,139	261,247	235,283	(25,964)	(5.5%)
Charges for Services	476,055	463,437	840,792	861,103	20,311	4.4%
TOTAL EXPENDITURES	\$ 4,798,847	\$ 5,286,451	\$ 5,380,845	\$ 5,440,135	\$ 59,290	1.1%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 1,608	\$ -	\$ -	\$ -	\$ -	
ENDING FUND BALANCE	\$ 18,649	\$ 18,649	\$ 18,649	\$ 18,649	\$ -	0.0%
Community Services Block Grant Fund	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 1,769	\$ 1,769	
REVENUE						
Intergovernmental	\$ 459,886	\$ 709,783	\$ 690,000	\$ 710,000	\$ 20,000	2.8%
TOTAL REVENUE	\$ 459,886	\$ 709,783	\$ 690,000	\$ 710,000	\$ 20,000	2.8%
EXPENDITURES						
Salaries & Benefits	\$ 103,943	\$ 144,094	\$ 151,329	\$ 175,146	\$ 23,817	16.5%
O&M	9,015	279	8,250	6,500	(1,750)	(626.6%)
Charges for Services	4,740	60,811	25,700	43,500	17,800	29.3%
Government Services	342,188	504,599	502,952	478,437	(24,515)	(4.9%)
TOTAL EXPENDITURES	\$ 459,886	\$ 709,783	\$ 688,231	\$ 703,583	\$ 15,352	2.2%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ -	\$ -	\$ 1,769	\$ 6,417	\$ 4,648	
ENDING FUND BALANCE	\$ -	\$ -	\$ 1,769	\$ 8,186	\$ 6,417	

CHANGE IN FUND BALANCE BY FUND

2022 Adopted Budget

Workforce & Business Center Fund	ACTUAL 2019	ACTUAL 2020	ADOPTED 2021	ADOPTED 2022	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 270,137	\$ 270,137	\$ 258,383	\$ 258,383	\$ -	0.0%
REVENUE						
Intergovernmental	\$ 4,668,893	\$ 4,191,872	\$ 5,272,210	\$ 5,822,210	\$ 550,000	13.1%
Miscellaneous	3,822	-	-	-	-	
Other Finance Sources	10,540	-	-	-	-	
TOTAL REVENUE	\$ 4,683,255	\$ 4,191,872	\$ 5,272,210	\$ 5,822,210	\$ 550,000	13.1%
EXPENDITURES						
Salaries & Benefits	\$ 3,468,492	\$ 3,339,545	\$ 3,484,514	\$ 3,158,634	\$ (325,880)	(9.8%)
O&M	155,872	113,739	236,833	227,713	(9,120)	(8.0%)
Charges for Services	1,058,890	750,341	602,887	1,487,887	885,000	117.9%
Government Services	-	-	947,976	947,976	-	
TOTAL EXPENDITURES	\$ 4,683,255	\$ 4,203,625	\$ 5,272,210	\$ 5,822,210	\$ 550,000	13.1%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ -	\$ (11,754)	\$ -	\$ -	\$ -	0.0%
ENDING FUND BALANCE	\$ 270,137	\$ 258,383	\$ 258,383	\$ 258,383	\$ -	0.0%



ADAMS COUNTY
COLORADO

2022 Adopted Budget

DEPARTMENT PAGES



ADAMS COUNTY
COLORADO

2022 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 VITALITY

HIGH PERFORMING, FISCALLY
SUSTAINABLE GOVERNMENT

QUALITY OF
LIFE

SAFE, RELIABLE
INFRASTRUCTURE

COMMUNITY
ENRICHMENT

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
Board of County Commissioners	5.00	5.00	5.00
TOTAL FTEs	5.00	5.00	5.00

GOALS

- ✓ *Education and Economic Vitality:* Adams County promotes the education and economic vitality of all people and businesses.
- ✓ *High Performing, Fiscally Sustainable Government:* Adams County responsibly manages resources and is committed to innovation, exceptional service, and transparency, thereby building trust.
- ✓ *Quality of Life:* The people of Adams County are safe, healthy, and included in our vibrant communities, with visionary amenities and a focus on natural resource preservation.
- ✓ *Safe, Reliable Infrastructure:* Adams County provides appropriate and sustainable infrastructure, so all people and businesses can live efficiently, affordably, and safely.
- ✓ *Community Enrichment:* Adams County delivers connected, equitable resources and programs, empowering our community to thrive.

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	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 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	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 1,238,792	\$ 940,213	\$ 1,053,127	\$ 1,046,866
TOTAL EXPENDITURES	\$ 1,238,792	\$ 940,213	\$ 1,053,127	\$ 1,046,866

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
BOCC Div	\$ 1,238,792	\$ 940,213	\$ 1,053,127	\$ 1,046,866
TOTAL EXPENDITURES	\$ 1,238,792	\$ 940,213	\$ 1,053,127	\$ 1,046,866

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 1,024,957	\$ 777,869	\$ 801,689	\$ 795,428
Operations & Maintenance	184,693	120,834	213,000	213,000
Charges for Services	29,143	41,510	38,438	38,438
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 1,238,792	\$ 940,213	\$ 1,053,127	\$ 1,046,866



2022 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	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
County Assessor			
Assessor GIS	7.00	7.00	7.00
County Assessor	41.00	41.00	43.00
TOTAL FTEs	48.00	48.00	50.00

CURRENT YEAR OBJECTIVES

- ✓ Addition and support of all new accounts in 2022, estimated around 3,000
- ✓ Onboarding and training of 2.0 Commercial Appraiser FTEs adopted with the 2022 budget

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL		2020 ACTUAL		2021 ADOPTED BUDGET		2022 ADOPTED BUDGET	
Charges for Services	\$	59,541	\$	50,402	\$	55,000	\$	10,000
TOTAL REVENUE	\$	59,541	\$	50,402	\$	55,000	\$	10,000
EXPENDITURES BY FUND	2019 ACTUAL		2020 ACTUAL		2021 ADOPTED BUDGET		2022 ADOPTED BUDGET	
General Fund	\$	4,718,950	\$	4,983,386	\$	5,367,573	\$	5,730,438
TOTAL EXPENDITURES	\$	4,718,950	\$	4,983,386	\$	5,367,573	\$	5,730,438
EXPENDITURES BY DIVISION	2019 ACTUAL		2020 ACTUAL		2021 ADOPTED BUDGET		2022 ADOPTED BUDGET	
Assessor GIS	\$	559,478	\$	602,262	\$	625,057	\$	599,047
County Assessor Div		4,159,472		4,381,123		4,742,516		5,131,391
TOTAL EXPENDITURES	\$	4,718,950	\$	4,983,386	\$	5,367,573	\$	5,730,438
EXPENDITURES BY CATEGORY	2019 ACTUAL		2020 ACTUAL		2021 ADOPTED BUDGET		2022 ADOPTED BUDGET	
Personnel	\$	4,203,373	\$	4,542,629	\$	4,793,007	\$	5,145,516
Operations & Maintenance		62,990		89,800		134,600		134,600
Charges for Services		452,587		350,956		439,966		450,322
TOTAL EXPENDITURES	\$	4,718,950	\$	4,983,386	\$	5,367,573	\$	5,730,438

2022 BUDGET HIGHLIGHTS

✓ \$200,696 for 2.0 FTEs, Commercial Appraiser II

2021 ACCOMPLISHMENTS

5,836 | PROPERTIES / ACCOUNTS ADDED TO ADAMS COUNTY

ADJUSTED SUPPORT | SHIFTED AND EXPANDED SKILL SETS OF EXISTING TEAMMEMBERS TO MEET COMMUNITY NEEDS WITH INCREASED DEMAND IN SUBDIVISIONS, PARCEL SPLITS, AND TRANSFERS.

STAFFING STUDY | INTERNAL COMPLETION OF A MULTI YEAR STAFFING STUDY RESULTING IN 2.0 ADDITIONAL FTEs

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 OBJECTIVE
COUNTY ASSESSOR				
Number of Accounts Assessed	189,567	190,856	196,692	199,000
Number of Taxable Accounts Assessed	184,365	185,495	191,254	193,000
Taxpayers Appeals	9,268	954	3,861	1,000
Taxable Accounts Assessed/Appeals	20	194	16	200
Oil & Gas Production Wells	837	838	807	800
County Board of Equalization Cases	1,022	522	954	600
Accounts Assessed/FTE	4,033	3978	4,097	4,150



2022 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

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
County Clerk & Recorder			
Administration	6.00	7.00	7.00
Elections	15.00	15.00	15.00
Motor Vehicle	80.00	79.00	79.00
Recording	10.50	8.50	9.50
TOTAL FTEs	111.50	109.50	110.50

CURRENT YEAR OBJECTIVES

- ✓ Conduct the 2022 Primary and General Election.
- ✓ Re-certify with the U.S. Department of State to continue accepting passports.
- ✓ Maintain an average of 7-day processing timeframe for all Motor Vehicle backend transactions.

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	16,597	13,608	14,983	16,545
Intergovernmental	-	-	-	-
Charges for Services	12,198,409	13,698,388	12,456,152	14,308,673
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	109,047	133,357	75,000	115,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 12,324,053	\$ 13,845,353	\$ 12,546,135	\$ 14,440,218

EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 8,948,568	\$ 13,040,558	\$ 10,231,308	\$ 12,473,676
TOTAL EXPENDITURES	\$ 8,948,568	\$ 13,040,558	\$ 10,231,308	\$ 12,473,676

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
CLK Administration	\$ 406,634	\$ 771,018	\$ 868,950	\$ 980,401
CLK Elections	1,890,117	5,283,145	2,176,438	3,803,177
CLK Motor Vehicle	5,798,614	6,145,583	6,354,353	6,698,052
CLK Recording	853,203	840,811	831,567	992,046
TOTAL EXPENDITURES	\$ 8,948,568	\$ 13,040,558	\$ 10,231,308	\$ 12,473,676

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 7,000,164	\$ 8,956,525	\$ 8,533,443	\$ 10,047,566
Operations & Maintenance	386,175	906,755	515,669	584,753
Charges for Services	1,359,297	2,250,887	1,182,196	1,841,357
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	202,932	926,391	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 8,948,568	\$ 13,040,558	\$ 10,231,308	\$ 12,473,676

2022 BUDGET HIGHLIGHTS

✓ No Budget Highlights for 2022

2021 ACCOMPLISHMENTS

MOTOR VEHICLE | OPENED COLORADO'S FIRST COMMERCIAL OFFICE

ELECTIONS | CONDUCTED THE 2021 COORDINATED ELECTION

RECORDING | E-RECORDING OF PLAT MAPS, ISSUED MARRIAGE LICENSES REMOTELY

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 OBJECTIVE
RECORDING				
Documents & Marriage Licenses Recorded	117,670	141,406	152,000	160,000
Marriage Licenses Issued	2,383	1,858	2,650	2,600
Walk-In Recording Customers Served	12,147	12,700	15,000	17,000
Passports Accepted	386	217	875	900
ELECTIONS				
Total Registered Voters	288,033	317,059	327,479	342,099
Total Active Voters	254,844	287,934	306,674	325,300
Total In-Active Voters	33,189	29,125	20,799	16,799
MOTOR VEHICLE				
Motor Vehicle Transaction Statistics	717,419	628,302	625,228	637,733
Customers Served	568,702	339,330	441,843	450,680
Telephone Calls Answered	88,186	185,262	116,875	119,213
Online Vehicle Registration Renewals	94,834	186,025	162,243	165,488
MV Kiosks	13,872	50,152	54,231	55,316
Mail-In renewals	27,858	45,095	32,569	33,220



2022 Adopted Budget

CORONER'S OFFICE

PURPOSE STATEMENT

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

PRIMARY SERVICES

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

CORONER'S OFFICE

PATHOLOGY DEPARTMENT

INVESTIGATION UNIT

SUPPORT SERVICES

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
County Coroner	17.00	17.00	20.00
TOTAL FTEs	17.00	17.00	20.00

CURRENT YEAR OBJECTIVES

- ✓ Ensure continued operation with nationally accepted forensic standards of practice.
- ✓ Obtain office accreditation from the National Association of Medical Examiners.
- ✓ Expand and remodel the existing facility to accommodate increases in service.

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	333,487	414,192	352,250	400,000
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 333,487	\$ 414,192	\$ 352,250	\$ 400,000

EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 2,831,415	\$ 3,151,338	\$ 3,154,459	\$ 3,664,309
TOTAL EXPENDITURES	\$ 2,831,415	\$ 3,151,338	\$ 3,154,459	\$ 3,664,309

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
County Coroner Div	\$ 2,831,415	\$ 3,151,338	\$ 3,154,459	\$ 3,664,309
TOTAL EXPENDITURES	\$ 2,831,415	\$ 3,151,338	\$ 3,154,459	\$ 3,664,309

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 1,528,736	\$ 1,574,134	\$ 1,717,228	\$ 2,034,836
Operations & Maintenance	115,935	202,247	168,295	191,195
Charges for Services	1,186,744	1,356,635	1,268,936	1,438,278
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	18,323	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 2,831,415	\$ 3,151,338	\$ 3,154,459	\$ 3,664,309

2022 BUDGET HIGHLIGHTS

- ✓ **\$22,900** for operating supplies necessary to fulfill the statutory obligations of the Coroner's Office.
- ✓ **\$169,390** for projected increases in pathology fees and death related services.

2021 ACCOMPLISHMENTS

CONTINUED | TO EFFECTIVELY MANAGE THE IMPACT OF THE COVID-19 PANDEMIC.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED
CORONER'S OFFICE				
Number of Reported Deaths	3,940	4,872	5,040	5,200
Number of Autopsies	635	640	645	650



2022 Adopted Budget

DISTRICT ATTORNEY'S OFFICE

PURPOSE STATEMENT

The 17th Judicial District Attorney's Office is committed to keeping the community safe and making the criminal justice system better. We will seek justice on behalf of victims of crime through the fair and ethical prosecution of those who commit offenses in our community. And through education, treatment, and a reduction in recidivism, we seek to improve the criminal justice system for all.

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 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 – provides an alternative to felony and misdemeanor prosecution with early intervention supervision, case management, and structure for first-time felony offenders and second-time misdemeanor offenders who would otherwise be the object of charges filed in the court.

DISTRICT ATTORNEY'S OFFICE

DISTRICT COURT

SPECIALTY COURT

INTAKE

VICTIM SERVICES

ADMINISTRATION

JUVENILE COURT

BROOMFIELD

COMMUNITY SERVICES

INVESTIGATIONS

COUNTY COURT

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
County District Attorney			
District Attorney's Office	187.50	188.50	202.00
Diversion Program	13.00	15.00	16.00
TOTAL FTEs	200.50	203.50	218.00

CURRENT YEAR OBJECTIVES

Our objectives for the next year are the same as our office mission: to keep the community safe and to make the criminal justice system better. To achieve this, we will seek justice for victims of crime and for the residents of Adams & Broomfield Counties. We will seek alternatives to incarceration when appropriate by diverting defendants to our outstanding Diversion program. And we will vigorously prosecute violent offenders to keep our community safe.

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	1,433,624	1,258,537	2,053,001	1,933,884
Charges for Services	2,412,158	2,603,177	2,826,912	3,167,615
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 3,845,782	\$ 3,861,714	\$ 4,879,913	\$ 5,101,499

EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 20,409,650	\$ 22,040,680	\$ 25,495,358	\$ 28,181,023
TOTAL EXPENDITURES	\$ 20,409,650	\$ 22,040,680	\$ 25,495,358	\$ 28,181,023

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
District Attorney's Office	\$ 18,751,957	\$ 20,326,910	\$ 23,544,072	\$ 25,867,490
Victim Compensation	478,500	435,991	541,350	700,000
Diversion Program	1,179,193	1,277,779	1,409,936	1,613,533
TOTAL EXPENDITURES	\$ 20,409,650	\$ 22,040,680	\$ 25,495,358	\$ 28,181,023

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 18,405,091	\$ 20,511,065	\$ 22,851,301	\$ 25,083,001
Operations & Maintenance	362,126	319,083	646,626	702,105
Charges for Services	867,618	738,315	1,198,624	1,138,417
Debt	-	-	-	-
Governmental Services	503,293	463,330	543,850	702,500
Capital	271,523	8,887	254,957	555,000
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 20,409,650	\$ 22,040,680	\$ 25,495,358	\$ 28,181,023

2022 BUDGET HIGHLIGHTS

- ✓ **\$385,000** for server upgrade to replace older equipment and provide encryption capabilities.
- ✓ **\$170,000** to provide switching capacity in order to add future employee workstations and continue to have a cohesive network infrastructure.
- ✓ **\$75,000** for WiFi replacement upgrade. The current WiFi is seven years old and no longer supports the needs of the DA's Office.
- ✓ **\$101,500** for laptops to allow staff the ability to work remotely without having to use their personal equipment. These machines will replace the desktop towers.
- ✓ **\$75,000** for monitors to support the new laptops and include the docking station.

2021 ACCOMPLISHMENTS

SOUGHT JUSTICE | FOR A HISTORIC BACKLOG OF FELONY AND MISDEMEANOR CASES

PRIORITIZED MENTAL HEALTH | FOR THOSE IN THE CRIMINAL JUSTICE SYSTEM AND THE PROFESSION

ENGAGED THE COMMUNITY | IN CREATIVE AND UNPRECEDENTED NEW WAYS

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 OBJECTIVE
DISTRICT ATTORNEY'S OFFICE				
District Court Jury Trials	98	92	37	100
Felony Filings	5,751	5,427	4,526	5,485
Misdemeanor Filings	16,882	15,274	12,879	16,654
Traffic Cases	15,349	13,326	10,468	14,317
Juvenile Filings	583	486	327	554
Domestic Violence Filings	1,282	1,348	1,268	1,320
DWAI/DUI	2,241	1,903	1,568	2,168



2022 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.

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.

SHERIFF'S OFFICE

ADMINISTRATIVE
SERVICES

JAIL

DETECTIVE

PATROL

PROFESSIONAL
STANDARDS

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
County Sheriff			
Administrative Services	27.00	29.00	31.00
Corrections	321.00	321.00	326.00
Detectives	47.00	48.00	48.00
Flatrock Facility	1.00	1.00	1.00
Patrol	169.50	166.50	195.50
Professional Standards	12.00	12.00	13.00
TOTAL FTEs	577.50	577.50	614.50

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	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	750,220	1,319,575	689,039	423,190
Charges for Services	5,225,291	5,169,948	5,135,553	5,380,979
Fines & Forfeitures	669,330	334,857	500,000	260,000
Investment Income	-	-	-	-
Miscellaneous	112,158	51,355	56,260	67,970
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 6,756,999	\$ 6,875,735	\$ 6,380,852	\$ 6,132,139

EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 77,171,110	\$ 79,244,227	\$ 86,928,449	\$ 92,845,775
FLATROCK Facility Fund	323,977	242,420	350,041	375,663
TOTAL EXPENDITURES	\$ 77,495,087	\$ 79,486,647	\$ 87,278,490	\$ 93,221,438

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
SO-Administrative Services	\$ 5,382,050	\$ 5,763,194	\$ 6,112,492	\$ 7,231,715
SO-Corrections	43,395,910	37,403,542	47,366,219	48,519,670
SO-Detectives	5,573,209	8,016,802	6,669,062	6,778,569
SO-Flatrock Facility	323,977	242,420	350,041	375,663
SO-Patrol	20,181,616	23,234,335	23,967,871	27,329,602
SO-Professional Standards	2,638,325	4,826,354	2,812,805	2,986,219
TOTAL EXPENDITURES	\$ 77,495,087	\$ 79,486,647	\$ 87,278,490	\$ 93,221,438

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 59,750,729	\$ 57,518,430	\$ 64,960,852	\$ 70,322,841
Operations & Maintenance	2,705,389	2,668,798	2,626,811	2,437,572
Charges for Services	14,007,018	17,546,963	19,544,316	20,125,975
Debt	-	-	-	-
Governmental Services	-	372,586	-	-
Capital	1,031,950	1,379,871	146,511	335,050
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 77,495,087	\$ 79,486,647	\$ 87,278,490	\$ 93,221,438

2022 BUDGET HIGHLIGHTS

- ✓ \$250,000 for Detention Facility suicide precautions.
- ✓ \$28,050 for License Plate Readers.
- ✓ \$28,000 for Computer Voice Stress Analyzer.
- ✓ \$13,000 for Patrol K9 replacement.

2021 ACCOMPLISHMENTS

99,061 | CITIZEN CALLS FOR SERVICE
AND OFFICER INITIATED EVENTS

11,051 | INMATES BOOKED INTO THE
DETENTION FACILITY

DNA LAB | COMPLETED CERTIFICATION
PROCESS TO START IN 2022

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED
OFFICE OF THE SHERIFF				
Internal Affairs investigations	31	36	19	30
JAIL DIVISION				
On Site Visitors Processed	4,251	953	0	0
Off Site Video Visits	12,312	56,928	316,105	379,326
Professional Visits	9,333	3,322	4,827	5,792
Total for all Inmate Visits	N/A	61,203	320,932	385,118
Bonds Processed	14,857	9,162	9,681	11,617
Inmate Phone Calls	133,425	92,123	89,824	107,788
Total Off Site Medical Transports	401	860	970	1164
Total Booking Received	20,954	11,051	18,005	21,606
Total Booking Released	21,029	11,179	11,644	13,972
Total Processed Booking & Receiving	41,983	22,230	22,277	26,732
Medical Unit Admissions	2,119	10,804	10,111	12,133
Off Site Inpatient Security Assignments	86	308	179	215
Mental Health Visits	578	2324	1,792	2,150
Video Advisals	11,941	7,145	7,907	8,223
Muni Video Advisals	1,078	317	209	251
Pretrial Screening Assessments	12,024	7,352	7,284	8,740
Inmate Meals	1,171,327	823,247	951,936	970,963

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED
DETECTIVE DIVISION				
Total assigned cases	5,359	6,227	6,827	7,427
Case Follow-Up	N/A	N/A	N/A	N/A
Average case load per detective, monthly	24	29	32	35
Sex offenders registered	1,068	566	575	620
Crimes reported	13,113	17,404	18,200	18,800
Pawn slips received	24,261	12,920	13,000	15,000
Laboratory Call Outs	441	1232	440	450
Property Received	21,654	26,761	25,000	27,000
Property Released	12,271	7,192	7,000	7,500
Victim Advocate Cases Reviewed	2,279	2,301	2,465	2,675
DNA Hits/Matches	87	25	18	60
PATROL DIVISION				
ADCOM/citizen CFS/officer initiated events	113,474	99,061	99,215	102,191
Field contact cards	628	1701	1,857	1,912
Criminal summons	1,063	914	837	862
Juvenile arrests	183	99	122	126
Adult arrests	4,668	3,323	3,250	3,348
Traffic Summons	7,583	3,783	3,267	3,365
ADMINISTRATIVE SERVICES				
Employment applications/hired	3938/92	3629/101	3455/108	3800/110
New concealed handgun permit applications	1,691	2,627	4,320	4,750
Renewal concealed handgun permit applications	1,943	1,278	1,933	2,126
New concealed handgun permits issued	1,636	2,072	4,536	4,700
Renewal concealed handgun permits issued	1,695	1,025	1,730	2,000
Total combined concealed handgun permits issued	3,587	3,097	6,266	6,700
Number of permits denied (including renewals)	19	19	29	30
Number of permits suspended or revoked	65	48	50	60
Number of permits replaced or duplicated	68	63	85	100



2022 Adopted Budget

SURVEYOR'S OFFICE

PURPOSE STATEMENT

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

PRIMARY SERVICES

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

SURVEYOR'S OFFICE

COUNTY
SURVEYOR

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
County Surveyor	1.00	1.00	1.00
TOTAL FTEs	1.00	1.00	1.00

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 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	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 3,927	\$ 9,118	\$ 9,152	\$ 9,187
TOTAL EXPENDITURES	\$ 3,927	\$ 9,118	\$ 9,152	\$ 9,187

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
County Surveyor Div	\$ 3,927	\$ 9,118	\$ 9,152	\$ 9,187
TOTAL EXPENDITURES	\$ 3,927	\$ 9,118	\$ 9,152	\$ 9,187

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 3,927	\$ 9,118	\$ 9,152	\$ 9,187
Operations & Maintenance	-	-	-	-
Charges for Services	-	-	-	-
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 3,927	\$ 9,118	\$ 9,152	\$ 9,187

2022 BUDGET HIGHLIGHTS

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

2021 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.



2022 Adopted Budget

TREASURER & PUBLIC TRUSTEE'S OFFICE

PURPOSE STATEMENT OF THE TREASURER

The Treasurer's Office was created by the Colorado Constitution as an elected officer of the state to receive, invest, and appropriately disburse all receipts owed to county. The Treasury serves to fulfill the Constitutional and statutory requirements of the Office through professional, ethical, and, transparent practices.

TREASURER'S OFFICE

TAXPAYER
SERVICETAX COMPLIANCE /
ENFORCEMENTTAX
DISBURSEMENTASSET
INVESTMENTSPUBLIC
TRUSTEE

PRIMARY SERVICES

The Treasurer & Public Trustee's Office of Adams County, in the Treasurer capacity, is charged with collection, administration, and, enforcement responsibilities for all receipts of the County, including taxes, fees, penalties, bonds, donations, grants, and Special Assessments, and, timely and prudent cash management of such funds 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, through the Treasurer's issuance of Dstraint Warrants, of business personal property of businesses which have failed to pay business personal property tax.

The Treasury Professional 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 through an investment program.



2022 Adopted Budget

TREASURER & PUBLIC TRUSTEE'S OFFICE

PURPOSE STATEMENT OF THE PUBLIC TRUSTEE

On July 1, 2020, by virtue of a change in statute, the Treasurer so elected became, in addition to Treasurer, the Public Trustee for the county. As such, the Treasurer & Public Trustee's Office serves to protect the rights of borrowers and foreclosing lenders, and enforce the duties of each, in the foreclosure process under Colorado Statutes as applied to Adams County real property and serves to fulfill the Constitutional and statutory requirements of the Office through professional, ethical, and, transparent practices.

PUBLIC TRUSTEE'S OFFICE

DEEDS of TRUST
RELEASES

LEGAL COMPLIANCE

ESCROW
DISBURSEMENTFORECLOSURE
SALES
COORDINATIONDOCUMENT
ARCHIVIST

PRIMARY SERVICES

The Treasurer & Public Trustee's Office of Adams County, in the Public Trustee capacity, is charged with holding, inventorying, and processing Deeds of Trust granted to the Public Trustee by borrowers of loans the collateral for which is real property in Adams County owned by that borrower. Such Deeds of Trust grant the Power of Sale to the Public Trustee to facilitate public sales of such real property if the borrower fails to make its payments or breaches covenants.

Deeds of Trust Release Division Whenever a borrower pays off a mortgage, or, refinances a loan, the Deed of Trust must be released, in accordance with law, by the Public Trustee. No records were kept prior to 2020, but in 2020 Releases totaled 40,592, and in 2021 numbered 44,458.

Legal Compliance Division The process of foreclosure is a statutory process (and Colorado's process is the finest in the nation; and, is the example for other states attempting to amend their own foreclosure laws) that has built-in Constitutional protections for the borrowers. Strict compliance with the law is enforced, and the Legal Compliance Division is in charge of ascertaining and documenting such compliance.

Escrow Disbursement Division Most funds received by the Public Trustee must be strictly accounted for and held on behalf of others – the borrower, the lender, any junior lienholders - and disbursed in accordance with legal Priorities, as the same are defined in Title 38, as that Title has been applied in case law. The Disbursement Division receipts in all funds received, accounts for such funds during the holding period, and disburses funds at the withdrawal or conclusion of the foreclosure case.

Foreclosure Sales Division The Public Trustee is required to conduct foreclosure sales in accordance with strict timelines and procedural requirements found in Title 38. This process replaced many (but not all) District Court Judge-conducted foreclosure sales, and compliance with law is strict. Because of the Federal Moratorium, there were very few foreclosures that were sold in 2019 and 2020; only 14 sales occurred in 2021.

Document Archivist Division Both federal law and state law require the Public Trustee to maintain many legal documents in the original and safeguard such documents. Once the foreclosure sale has concluded, years later those documents must be digitized for retention history. The requirements for this effort are strict, both at the federal level and at the state level.

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
County Treasurer			
County Treasurer Div	13.50	14.00	15.00
Public Trustee Div	3.00	3.00	4.00
TOTAL FTEs	16.50	17.00	19.00

CURRENT YEAR OBJECTIVES

- ✓ Continue cross-training personnel between Treasurer and Public Trustee divisions to continue creating a crisis-ready “bench” of dual division personnel.
- ✓ Create, implement, and actively teach various tax and government accounting classes for Treasury, Public Trustee, and other county department employees.
- ✓ Create, implement, and actively teach courses toward Certified Treasury Professional certification pathway for Treasury staff.
- ✓ Engage internal controls professional partner for direct and indirect Treasury systems, IT dependency, and banking systems security requirements to fully comply with federal and state laws, NACHA and GASB requirements, and internal controls processes.
- ✓ Explore options for additional automated and manual incoming and outgoing payments systems, reporting enhancements, and transparency.
- ✓ Request legislation to provide Treasurers across the state flexibility to meet crises, constitutional “checks and balances”, and ongoing processes to increase efficiencies and constitutional compliance.
- ✓ Create procedures manual for all Treasurers who use Tyler products, including self-sufficiency training for less forced reliance on IT departments.
- ✓ Create multiple non-tax payment fund and bank accounts and trackers to segregate and more precisely account for fund types of revenues within the county, to comply with the Internal Revenue Code and GASB rules in a more automated manner.
- ✓ Review and audit all General Ledger fund accounts and till accounts; and create universal procedures and deadlines for reporting to the Treasury all weekly balancing results.
- ✓ Create county-wide standardized receipting processes to create greater efficiency, transparency, and audit-reporting accuracy.
- ✓ Translate all taxpayer instructional material in Spanish in accordance with new state laws and increased equitable treatment of all taxpayers.
- ✓ Remove barriers of communications between elected offices to create better county-wide flows of communications and provisioning of overlapping constituent needs.

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	12,604	8,640	12,000	12,000
Intergovernmental	-	-	-	-
Charges for Services	5,116,203	6,257,927	6,056,500	6,310,250
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	261,886	267,141	155,000	155,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 5,390,693	\$ 6,533,708	\$ 6,223,500	\$ 6,477,250

EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 1,428,733	\$ 1,513,771	\$ 1,938,829	\$ 2,277,418
TOTAL EXPENDITURES	\$ 1,428,733	\$ 1,513,771	\$ 1,938,829	\$ 2,277,418

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
County Treasurer Div	\$ 1,140,985	\$ 1,306,408	\$ 1,577,120	\$ 1,861,970
Public Trustee Div	287,748	207,363	361,709	415,448
TOTAL EXPENDITURES	\$ 1,428,733	\$ 1,513,771	\$ 1,938,829	\$ 2,277,418

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 1,066,256	\$ 1,273,128	\$ 1,441,980	\$ 1,652,769
Operations & Maintenance	321,384	147,591	43,960	47,960
Charges for Services	41,093	93,051	452,889	476,689
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	100,000
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 1,428,733	\$ 1,513,771	\$ 1,938,829	\$ 2,277,418

2022 BUDGET HIGHLIGHTS

- ✓ **\$85,000** for high-speed, programmable mail sorter/insert/sealer to reduce personnel time and increase capture of postal services discounts.
- ✓ **\$20,000** for consulting on software review to update or replace the system; or recreate within Treasury IT FTE to re-code and maintain existing software.

2021 ACCOMPLISHMENTS

METRICS | NOTES:

TOTAL NUMBER OF INDIVIDUAL TAX PAYMENT TRANSACTIONS RECEIVED IN 2021: **352,001**

TOTAL OF THOSE INDIVIDUAL TAX PAYMENT TRANSACTIONS IN DOLLARS IN 2021:

\$1,042,411.443.03 (OVER \$1 BILLION)

AVERAGE NUMBER OF PERSONNEL DAILY RECEIVING AND PROCESSING SUCH TAX PAYMENTS: **7 FTE**

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 OBJECTIVE
TREASURER'S OFFICE				
Number of ACH/WIRE (NON-TAX DISTRIBUTION OR REDEMPTION) transactions:	613	1,033	3,703	5,000
Number of Tax Rolls added to the Treasury system:	182,545	183,587	188,449	191,150

OTHER 2021 ACCOMPLISHMENTS:

TOTAL NON-TAX REVENUE UNDER ONGOING LIQUIDITY MANAGEMENT – General fund, 8014:	\$266,412,754.34 (flow for year, not current balance)
TOTAL INVESTMENT (ALL SOURCES) UNDER MANAGEMENT:	\$758,758,096.72 (Mark to Market and flow for year)
TOTAL # of REDEMPTIONS (PAID OFF LIENS THAT HAD BEEN SOLD TO INVESTORS):	1,577



2022 Adopted Budget

COMMUNICATIONS

MISSION STATEMENT

To communicate effectively, with consistency, to our internal and external stakeholders, in a timely and accurate manner. "Get the word out."

PRIMARY SERVICE AREAS

Communications focuses on sharing necessary information with both our internal and external stakeholders. We do this through various communication channels including websites, social media, myAdams employee intranet, printed and digital collateral, external advertising, photography and videography, and media relations.

Communications handles everything from videos to signage, logos to light pole banners, and websites to event promotion, and everything in between.

COMMUNICATIONS

COMMUNICATIONS

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
Communications	9.50	10.00	10.00
TOTAL FTEs	9.50	10.00	10.00

CURRENT YEAR OBJECTIVES

- ✓ Provide accurate, consistent, timely, and professional communication to all internal and external audiences.
- ✓ Ensure all Communications staff are performing to the highest standard, providing great customer service, and producing the materials needed for each department/elected office.
- ✓ Provide guidance and communication best practices to our clients.
- ✓ Partner with new community organizations for communications needs as they come online.
- ✓ Positively and professionally represent the county through media relations, websites, branding, social media, videography, etc.
- ✓ Update all county websites to Drupal 9 to enhance security and usability.
- ✓ Work with DEI Administrator to produce an ADA compliance plan for the websites.
- ✓ Increase Spanish translated materials, videos, social media posts, etc. to better reach our Spanish-speaking community in Adams County.
- ✓ Maintain media relationships by responding to inquiries in a timely manner and providing the most accurate and relevant information.
- ✓ Enhance our relationship with Spanish-speaking media outlets to better reach our Spanish-speaking residents.
- ✓ Continue improving our social media to increase engagement and followers.
- ✓ Encourage and support staff in personal and professional growth in the area of Diversity, Equity, and Inclusion, along with development through LEAD classes.
- ✓ Encourage a work/life balance for our staff to support staff retention.
- ✓ Maintain staff competencies through professional development opportunities.
- ✓ Encourage use of volunteer hours.
- ✓ Properly use and maintain office equipment, including but not limited to, video and photography cameras, microphones, tripods, portable backdrops, teleprompters, iPad, chargers, etc.
- ✓ Properly and professionally manage contracts and subscriptions – Getty Images, Adobe, Basecamp, printing contracts, Fruition website contract, Mexican Cultural Center contract, I-70 Scout ad contract, and all others.
- ✓ Implement text communication feature for Adams County residents.
- ✓ Create monthly website and social media analytics reports.
- ✓ Increase use of vanity URLs to better track ad performance.

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 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	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 1,083,433	\$ 1,016,083	\$ 1,269,858	\$ 1,504,359
TOTAL EXPENDITURES	\$ 1,083,433	\$ 1,016,083	\$ 1,269,858	\$ 1,504,359

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Public Information Office Div	\$ 1,083,433	\$ 1,016,083	\$ 1,269,858	\$ 1,504,359
TOTAL EXPENDITURES	\$ 1,083,433	\$ 1,016,083	\$ 1,269,858	\$ 1,504,359

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 950,820	\$ 926,872	\$ 1,069,944	\$ 1,122,945
Operations & Maintenance	30,933	29,062	57,800	52,800
Charges for Services	101,680	60,149	142,114	328,614
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 1,083,433	\$ 1,016,083	\$ 1,269,858	\$ 1,504,359

2022 BUDGET HIGHLIGHTS

- ✓ **\$100,000** to update the county's content management system from Drupal 7/8 to Drupal 9 for the seven websites managed by Communications.
- ✓ **\$67,000** covers advertising costs with the I-70 Scout, which reaches residents in the eastern portion of the county; and funds the increase in communications to our Spanish-speaking residents via radio and TV ads on the local Spanish channels.
- ✓ **\$14,500** to increase the contract amount with the Mexican Cultural Center to translate more content for the county's Spanish-speaking population.

2021 ACCOMPLISHMENTS

SECURED | A WEBSITE VENDOR TO UPGRADE THE COUNTY'S SEVEN WEBSITES.

OUTREACH | INCREASED SPANISH-LANGUAGE MATERIALS TO 192.

PROMOTED | TWO COMMUNICATIONS SPECIALISTS TO SENIOR COMMUNICATIONS SPECIALISTS AND GRAPHIC DESIGNER TO SENIOR GRAPHIC DESIGNER.

HIRED | A NEW VIDEOGRAPHER.

SECURED | A PRINTING VENDOR TO PRODUCE COUNTY BUSINESS CARDS, FORMS, ETC.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 OBJECTIVE
COMMUNICATIONS				
Project requests			491	500
Videos			116	126
Facebook followers			16,060	17,000
Twitter followers			5,286	5,500
Instagram followers			2,858	3,200
Digital Newsletter subscribers			939	1,400
News stories/releases			101	110
Website visits			1,068,939	1,069,939
YouTube followers			1,133	1,233
YouTube video views			65,350	65,550



2022 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 & Finance, 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, Human Services and Communications

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

Long-Term Recovery & Major Initiatives focuses on recovery efforts in response to the COVID-19 pandemic that address issues like homelessness, housing, health care and supporting local businesses through recovery.

COUNTY MANAGER'S OFFICE

COMMUNITY INFRASTRUCTURE &
DEVELOPMENT SERVICES

COMMUNITY SERVICES &
PUBLIC INVOLVEMENT

PEOPLE & CULTURE SERVICES &
ADMINISTRATIVE OPERATIONS

LEGISLATIVE AND
GOVERNMENT AFFAIRS

POLICY

BOARDS AND
COMMISSIONS

CLERK TO THE
BOCC

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
County Manager Department			
County Manager	10.00	11.00	15.00
Legislative & Government Affairs	1.00	1.00	2.00
TOTAL FTEs	11.00	12.00	17.00

CURRENT YEAR PRIORITIES

- ✓ Adams County to be an Employer of Choice
- ✓ Advancing Adams
 - ✓ Comprehensive Plan
 - ✓ Parks, Open Space & Trails Plan
 - ✓ Transportation Plan
- ✓ Baldrige Performance Excellence
- ✓ Colorado Air and Space Port Master Plan
- ✓ Long-Term Recovery
- ✓ Riverdale Regional Park

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	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	18,308	16,945	20,000	20,000
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 18,308	\$ 16,945	\$ 20,000	\$ 20,000
EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 1,569,525	\$ 2,132,392	\$ 2,201,228	\$ 3,044,684
TOTAL EXPENDITURES	\$ 1,569,525	\$ 2,132,392	\$ 2,201,228	\$ 3,044,684
EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
County Manager Div	\$ 1,332,267	\$ 1,721,859	\$ 1,753,034	\$ 2,438,594
Intergov/Legislative	237,258	410,534	448,194	606,090
TOTAL EXPENDITURES	\$ 1,569,525	\$ 2,132,392	\$ 2,201,228	\$ 3,044,684
EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 1,318,580	\$ 1,690,565	\$ 1,738,753	\$ 2,577,209
Operations & Maintenance	151,875	87,099	105,975	107,238
Charges for Services	98,571	354,728	356,500	360,237
Debt	-	-	-	-
Governmental Services	500	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 1,569,525	\$ 2,132,392	\$ 2,201,228	\$ 3,044,684

2022 BUDGET HIGHLIGHTS

- ✓ *\$15.4 million* for transportation infrastructure and road maintenance projects including gravel road resurfacing
- ✓ *\$300 thousand* for new and ongoing stormwater infrastructure and maintenance
- ✓ *\$44.5 million* for updating existing facilities, including a new Fleet and Public Works building
- ✓ *\$6.2 million* in Parks & Open Space projects that will add recreational amenities to the county
- ✓ *\$4.8 million* in new fleet vehicles and equipment

PERFORMANCE MEASURES

- ✓ See Performance Measures contained within all operating departments.

2021 ACCOMPLISHMENTS

[SIGNED MEMORANDUM OF UNDERSTANDING](#) | WITH DAWN AEROSPACE TO OPERATE AT COLORADO SPACE PORT

[58 STUDENT SCHOLARSHIPS AWARDED](#) | FOR STATE COLLEGES/UNIVERSITIES THROUGH ADAMS COUNTY SCHOLARSHIP FUND

[GROUNDBREAKING](#) | FOR A NEW VETERANS MEMORIAL AT RIVERDALE REGIONAL PARK

[RESURFACED 51 LANE MILES](#) | OF GRAVEL ROAD IN EASTERN ADAMS COUNTY

[LAUNCHED](#) | NEW TOOL SHED PROGRAM TO AID RESIDENTS IN BEAUTIFYING THEIR YARDS AND NEIGHBORHOOD

[RIBBON CUTTING](#) | OF THE NEW RIVERDALE ANIMAL SHELTER

[IMPLEMENTED NEW BENEFITS](#) | AS AN EMPLOYER OF CHOICE FEATURING A NEW HYBRID MODEL WORK ENVIRONMENT

[GROUNDBREAKING](#) | ON A NEW PUBLIC WORKS AND FLEET BUILDING IN COMMERCE CITY

[CONSTRUCTION ON YORK STREET](#) | COMPLETION OF THE PEDESTRIAN AND DRAINAGE UNDERPASS

[SIGNED LETTER OF INTENT](#) | WITH DENVER BOTANIC GARDENS FOR PROGRAMMING AT RIVERDALE REGIONAL PARK

[GRAND OPENING](#) | AT WORK OPTIONS CAFÉ AND CULINARY PROGRAM AT HUMAN SERVICES CENTER

[GROUNDBREAKING](#) | ON THE STORMWATER AND DAHLIA PROJECT

[ADOPTED](#) | AND APPROVED THE 2030 SUSTAINABILITY PLAN

[LAUNCHED](#) | EMERGENCY RENTAL ASSISTANCE PROGRAM IN PARTNERSHIP WITH MAIKER HOUSING PARTNERS, BRIGHTON HOUSING AUTHORITY, AND COMMERCE CITY HOUSING AUTHORITY



2022 Adopted Budget

COUNTY ATTORNEY'S OFFICE

PURPOSE STATEMENT

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

COUNTY ATTORNEY'S OFFICE

HUMAN
SERVICES

CIVIL

CHILD SUPPORT
ENFORCEMENTRISK
MANAGEMENT

PRIMARY SERVICES

Human Services Division provides legal services to the Department of Human Services in multiple areas, including: legal representation for dependency and neglect, adoption, mental health commitments, alcohol commitments, adult guardianships, and truancy through court actions.

Civil Office provides legal services to Adams County's Board of County Commissioners, Elected Officials, Departments, and various boards and commissions. Legal services include: day-to-day advice on legal matters; review and drafting of contracts, resolutions, policies, and other legal documents; representation in public hearings, trials, administrative hearings, and other legal proceedings; review and drafting of legislation; advice regarding employment matters; and defense of civil litigation. This office also enforces the County's development standards and regulations through civil actions, provides oversight and staffing for the County's Board of Equalization process, oversees responses to public records requests, and assists the Human Services Fraud Recovery Unit with collections. This office also provides training to County employees regarding legal compliance and liability issues.

Child Support Enforcement Division provides legal services to the Adams County Department of Human Services through collection of child support and enforcement of child support orders through court action.

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

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
County Attorney Department			
SS Dependency/Neglect	12.00	12.00	12.00
Social Services IV-D	4.00	4.00	4.00
County Attorney	17.00	18.00	19.00
Risk Management	3.00	3.00	4.00
TOTAL FTEs	36.00	37.00	39.00

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	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,568,118	7,334,387	9,119,598	9,028,245
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	178,710	64,020	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 6,746,827	\$ 7,398,407	\$ 9,119,598	\$ 9,028,245

EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 4,456,347	\$ 5,082,245	\$ 5,517,129	\$ 5,630,949
Insurance Fund	4,920,289	6,575,147	6,811,507	6,679,981
TOTAL EXPENDITURES	\$ 9,376,636	\$ 11,657,392	\$ 12,328,636	\$ 12,310,930

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
CA-SS Dependency/Neglect	\$ 1,475,445	\$ 1,720,510	\$ 1,771,762	\$ 1,762,262
CA-Social Services IV-D	473,803	485,988	550,961	586,002
County Attorney Div	2,507,100	2,875,747	3,194,406	3,282,685
Risk Management	4,920,289	6,575,147	6,811,507	6,679,981
TOTAL EXPENDITURES	\$ 9,376,636	\$ 11,657,392	\$ 12,328,636	\$ 12,310,930

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 4,261,110	\$ 5,065,677	\$ 5,279,809	\$ 5,587,513
Operations & Maintenance	118,939	103,694	179,422	214,512
Charges for Services	4,996,587	6,488,021	6,869,405	6,508,905
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 9,376,636	\$ 11,657,392	\$ 12,328,636	\$ 12,310,930

2022 BUDGET HIGHLIGHTS

- ✓ **\$523,500** for anticipated increases in property insurance premiums due to increase exposure and public entity liability due to COVID-19 and policy liability.
- ✓ **\$46,000** to purchase risk management information system platform for tracking claims and litigation.
- ✓ **\$20,000** for county-wide anti-violence training.
- ✓ **\$10,000** for subscription to Material Safety Data Sheet database which allows staff to access a database of chemicals/products used in the workplace to identify potential hazards.

2021 ACCOMPLISHMENTS

978 | CHILD SUPPORT ENFORCEMENT CASES
CLOSED

84 | ZONING VIOLATION CASES CLOSED

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 OBJECTIVE
COUNTY ATTORNEY'S OFFICE				
Number of CORA Requests	73	32	301	300
Number of Administrative Hearings	42	22	12	25
Number of Child Support Enforcement Cases Filed	1,521	1,328	978	1,000
Number of Zoning Violation Cases Closed	281	122	84	200
Number of Mental Health Filings	94	121	71	75
Number of Adult Protective Services Hearings	4	12	0	10
Number of Dependency & Neglect Filings	372	362	336	350



2022 Adopted Budget

RIVERDALE ANIMAL SHELTER

PURPOSE STATEMENT

With exceptional care and compassionate service, we enhance the lives of pets and people in our community. We provide compassionate, quality, humane care, and safe shelter for every animal in our trust. We strive to find loving homes for all adoptable pets and reunite lost pets with their guardians. We support the health and safety of companion animals and residents in our community. We advocate for and promote the cause of animal welfare. We serve all people with kindness, professionalism, dignity, and respect.

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, Hudson and Lochbuie, as well as Unincorporated Adams County.*

RIVERDALE ANIMAL SHELTER

ADMINISTRATION

ANIMAL CARE
OPERATIONS

COMMUNITY
OUTREACH -
VOLUNTEER

CLINIC

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
Animal Shelter Department	30.00	30.00	32.00
TOTAL FTEs	30.00	30.00	32.00

CURRENT YEAR OBJECTIVES

- ✓ Continuous improvement in customer care excellence and service delivery to residents, to include inclusivity.
- ✓ Continuous efforts to maintain or decrease length of stay.
- ✓ Continuous efforts to maintain or increase overall save rate.
- ✓ Increase adoptions.
- ✓ Increase reclaims of lost pets.
- ✓ Continue to expand volunteer base and volunteer service hours.
- ✓ Expand cat SNR (shelter-neuter-return) efforts.
- ✓ Expand services for temporary sheltering of pets for residents experiencing emergencies.
- ✓ Launch shelter retail store and online donation platform.
- ✓ Riverdale Animal Shelter barn design

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	937,589	664,137	1,013,457	1,016,757
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	29,282	59,528	17,300	17,300
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 966,870	\$ 723,666	\$ 1,030,757	\$ 1,034,057

EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 2,183,223	\$ 2,344,260	\$ 2,563,499	\$ 2,906,639
TOTAL EXPENDITURES	\$ 2,183,223	\$ 2,344,260	\$ 2,563,499	\$ 2,906,639

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Animal Shelter	\$ 2,183,223	\$ 2,344,260	\$ 2,563,499	\$ 2,906,639
TOTAL EXPENDITURES	\$ 2,183,223	\$ 2,344,260	\$ 2,563,499	\$ 2,906,639

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 1,801,413	\$ 1,997,050	\$ 2,205,992	\$ 2,467,740
Operations & Maintenance	323,576	295,525	279,530	298,625
Charges for Services	58,234	51,685	77,977	140,274
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 2,183,223	\$ 2,344,260	\$ 2,563,499	\$ 2,906,639

2022 BUDGET HIGHLIGHTS

- ✓ Implemented of new technologies to improve customer service
- ✓ Installed interior and exterior bilingual wayfinding signage
- ✓ 2.0 New FTEs—Receptionist & Veterinary Technician

2021 ACCOMPLISHMENTS

3,100+ | ANIMALS ADOPTED

1,788+ | LOST PETS RETURNED TO FAMILIES

2,665+ | ANIMALS MICROCHIPPED

2,070+ | ANIMALS SPAYED/NUETERED

6,550+ | ANIMALS SHELTERED

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 OBJECTIVE
ANIMAL SHELTER & ADOPTION CENTER				
Adoptions	3,520	2,154	3,131	3,300
Reclaims	1,984	1,462	1,788	1,800
Animals Vaccinated	7,433	4,773	5,800	6,500
Save Rate	89.90%	91.70%	90.80%	91.00%
Length of Stay	11	6.47	7.01	7
Total Number of Volunteers	527	332	298	400
Volunteer Service Hours	25,349	14,884	23,500	31,000
Foster Volunteers	83	130	113	120
Donations	\$29,282	\$59,528	\$66,311	\$85,000



2022 Adopted Budget

BUDGET & FINANCE

PURPOSE STATEMENT

To develop and balance the Budget through thorough analysis, throughout Adams County Government, while ensuring efficiency, consistency, and transparency. As well as provide the County with accountable financial information and support with excellent customer service that is useful, timely, accurate, and presented in a professional manner.

BUDGET & FINANCE

BUDGET

PERFORMANCE
MEASUREMENT

ANALYSIS

GENERAL
ACCOUNTING

PAYROLL

PURCHASING

HUMAN SERVICES
BUSINESS OFFICE

GRANTS
ADMINISTRATION

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.

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).

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

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
Budget & Finance			
Budget Analysis	8.00	7.00	8.00
Finance	7.00	7.00	6.00
General Accounting	16.00	17.00	18.00
Purchasing	11.00	10.00	12.00
TOTAL FTEs	42.00	41.00	44.00

CURRENT YEAR OBJECTIVES

- ✓ Implement new timekeeping system effective January 2022.
- ✓ Update Accounts Payable process to be less cumbersome.
- ✓ Transition from monthly payroll to bi-weekly, in arrears in January 2022.

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	30,684	5,223	10,000	8,000
Miscellaneous	277,112	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 307,796	\$ 5,223	\$ 10,000	\$ 8,000

EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 4,185,459	\$ 4,227,729	\$ 5,036,823	\$ 5,474,722
DIA Noise Mitigation and Coordinating Fund	1,054,576	-	45,000	45,000
TOTAL EXPENDITURES	\$ 5,240,035	\$ 4,227,729	\$ 5,081,823	\$ 5,519,722

5,240,035	4,227,729	5,081,823	5,519,722
-	-	-	-

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Budget Office	\$ 787,381	\$ 996,073	\$ 1,059,469	\$ 1,297,663
DIA Noise Mitigation	1,054,576	-	45,000	45,000
Finance General Accounting	1,343,223	1,464,248	1,727,157	1,738,266
Finance Div	1,038,464	786,812	1,134,174	1,098,586
Finance Purchasing	1,016,390	980,595	1,116,023	1,340,207
TOTAL EXPENDITURES	\$ 5,240,035	\$ 4,227,729	\$ 5,081,823	\$ 5,519,722

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 3,979,814	\$ 4,025,063	\$ 4,746,831	\$ 5,174,730
Operations & Maintenance	104,394	33,841	112,955	112,955
Charges for Services	101,251	168,824	222,037	232,037
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	1,054,576	-	-	-
TOTAL EXPENDITURES	\$ 5,240,035	\$ 4,227,729	\$ 5,081,823	\$ 5,519,722

2022 BUDGET HIGHLIGHTS

- ✓ Two Contract Specialist FTEs were added to the Purchasing Division in the 2022 Budget.

2021 ACCOMPLISHMENTS

PAYROLL | PREPARED NEW TIMEKEEPING SYSTEM AND TO MOVE FROM MONTHLY TO BI-WEEKLY PAY JAN 2022.

ADOPTED 2022 BUDGET | WHILE THE BUDGET DIVISION WORKED REMOTELY A PORTION OF THE YEAR DUE TO THE COVID-19 PANDEMIC.

CAFR COMPLETED | WHILE THE GENERAL ACCOUNTING DIVISION WORKED REMOTELY A PORTION OF THE YEAR DUE TO THE COVID-19 PANDEMIC.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 OBJECTIVE
BUDGET & PERFORMANCE MEASUREMENT				
Number of district mill levies certified by Adams County	339	365	346	360
Annual Business Case requests reviewed	237	158	181	180
Annual Capital Improvement Plan requests reviewed	158	101	143	126
Budget submitted in a timely manner	Yes	Yes	Yes	Yes
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
Number of purchasing card transactions	30,735	27,655	29,105	30,000
Total purchasing card spend	\$9.6M	\$10.4M	\$10.5M	\$10.5M
Number of accounts payable checks	15,163	12,287	11,923	12,000
Total accounts payable check spend	\$123.4M	\$138.1M	\$140.6M	\$142.0M
Number of ACH transactions	613	1,033	1,200	1,200
Total ACH spend	\$91M	\$194.8M	\$201.3M	\$200M
PAYROLL				
Number of payroll direct deposit	26,008	27,169	27,381	28,000
Number of regular paper payroll checks	1,263	1,083	1,088	1,000
Number of payroll paychecks	27,271	28,252	28,469	29,000
PURCHASING				
Number of formal solicitations posted (RMEPs)	106	111	135	135
Number of Public Hearing Agenda Items	96	128	119	145
Number of Public Hearing Agenda Items that were accurate	96	128	119	145
P-Card Rebate	\$128,532	\$148,579	\$159,643	\$160,000



ADAMS COUNTY
COLORADO

2022 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

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
Airport Operations Department	19.00	19.00	18.00
TOTAL FTEs	19.00	19.00	18.00

CURRENT YEAR OBJECTIVES

- ✓ Taxiway C Rehabilitation and Lighting AIP Project
- ✓ Complete Spaceport Master Plan
- ✓ Air and Space Port Master Drainage Study
- ✓ Extend Taxiway R3
- ✓ Design and Construction for Security and Wildlife Fencing
- ✓ Strategic Business and Land Development Process
- ✓ Review and Update Airport Minimum Standards
- ✓ Streamline leasing and invoicing process
- ✓ FBO roof design and repair updates
- ✓ FBO Hanger design and repair updates
- ✓ Upgrade fuel farm and trucks per NFPA-407
- ✓ Upgrade Self-service fuel station
- ✓ Replace the Voice Switch ATCT system at Tower

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	1,097,947	387,077	35,000	54,700
Charges for Services	3,084,660	2,595,720	3,097,548	3,411,514
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	628,505	23,519	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	400,000	400,000	400,000	7,160,000
TOTAL REVENUE	\$ 5,211,111	\$ 3,406,315	\$ 3,532,548	\$ 10,626,214

EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ -	\$ -	\$ -	\$ -
Colorado Air & Space Port Fund	4,706,433	4,614,325	4,403,345	10,663,499
TOTAL EXPENDITURES	\$ 4,706,433	\$ 4,614,325	\$ 4,403,345	\$ 10,663,499

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
CASP Operations	\$ 4,527,158	\$ 4,499,604	\$ 4,220,845	\$ 10,480,999
Water & Wastewater Treatment	179,275	114,721	182,500	182,500
TOTAL EXPENDITURES	\$ 4,706,433	\$ 4,614,325	\$ 4,403,345	\$ 10,663,499

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 1,466,389	\$ 1,465,240	\$ 1,572,634	\$ 1,697,148
Operations & Maintenance	1,281,137	804,812	1,202,987	1,179,807
Charges for Services	1,958,907	2,344,273	1,447,724	1,026,544
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	180,000	6,760,000
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 4,706,433	\$ 4,614,325	\$ 4,403,345	\$ 10,663,499

2022 BUDGET HIGHLIGHTS

- ✓ *\$6.0M for Security & Wildlife Fencing*
- ✓ *\$4.5 M for Taxiway C Rehabilitation and Airfield Lighting*
- ✓ *\$400,000 for extension of Taxiway R3*
- ✓ *\$120,000 for replace of voice switch ATCT*
- ✓ *\$105,000 for SRE overhead door replacement*
- ✓ *\$100,000 for Operations/Maintenance Truck*

2021 ACCOMPLISHMENTS

COMPLETED | SUB-AREA PLAN

REPAIRED & REPLACED | WINDOWS AT FBO

SUPPORTED | PRIVATE DEVELOPMENT OF SIX NEW HANGAR COMPLEXES

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 OBJECTIVE
COLORADO AIR & SPACE PORT				
Takeoffs/Landings	81,924	97,131	105,000	107,000
Fuel Sales in Gallons	378,332	331,705	425,000	440,000
Fuel Sales Revenue	\$1,648,140	\$1,166,753	\$1,400,000	\$1,500,000
Ground Lease Revenue	\$511,623	\$550,000	\$707,250	\$725,000



2022 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 division works with developers, primary employers, and small businesses to grow and flourish; it also works collaboratively with regional partners to attract investment to Adams County. This team provides technical assistance, coordination of projects, and works to market targeted locations such as transit-oriented development neighborhoods and infill redevelopment sites.

Planning & Development division is comprised of current planning, long-range planning, and development engineering professionals. This team strives to deliver courteous service, provide clear direction, and guide applicants toward solutions and results. Collectively, this team administers the Comprehensive Plan, Development Standards and Regulations, and a range of sub-area, neighborhood, and corridor plans.

Housing & Community Development division works on both housing policy and new development projects, as well as overseeing federal grant administration and compliance monitoring. As the administrator of Community Development Block Grants (CDBG) and HOME funds, this team works closely with other local governments, state agencies, and non-profit partners provide support for vulnerable residents and neighborhoods. Additionally, they oversee affordable housing strategy for the County.

Environmental Programs division works to educate the community on regulations and programs to improve waste diversion & recycling, energy sustainability, responsible resource extraction, and air & water quality. With a focus on environmental and public health impacts of the built environment, this team provides technical expertise on legislative matters, state and regional programs, and local regulations. This division also oversees oil and gas regulations related to land use at the county level.

Building Safety division provides comprehensive building inspection services and works to offer timely and courteous assistance on all sizes of projects. This team coordinates closely with other internal departments, as well as utility providers, fire and water districts, and other local jurisdictions.

One-Stop Customer Center division staff are at the forefront of customer service for the department and facilitate communications between applicants and other divisions and departments at Adams County. This team also oversees the licensing and inspection processes for liquor, marijuana, and ambulances and provides informational resources for other communities on these topics.

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
Community & Economic Development Department			
Development Services & Building Safety	22.00	22.00	25.00
Community & Economic Development	3.00	3.00	6.00
Community Development	3.00	3.00	3.00
Economic Development Center	6.00	6.00	6.00
Long-Range Strategic Planning	2.00	2.00	2.00
One-Stop Customer Center	8.00	9.00	11.00
Environmental Programs	5.00	6.00	6.00
TOTAL FTEs	49.00	51.00	59.00

CURRENT YEAR OBJECTIVES

- ✓ Complete the 2022 Advancing Adams Comprehensive Plan
- ✓ Initiate a complete update to the Development Standards and Regulations document
- ✓ Update the subarea plan for the Welby Neighborhood
- ✓ Initiate a corridor plan for Federal Boulevard focused on the Clear Creek Station TOD area
- ✓ Complete a nexus and feasibility study analyzing the connection between projected residential development and the cost of addressing the need for affordable housing
- ✓ Update the Housing Needs Assessment to inform an Affordable Housing Strategic Plan in 2023
- ✓ Complete a comprehensive Economic Development Incentive Policy document
- ✓ Complete an Economic Development Strategic Plan establishing a foundation for Neighborhood Economic Development Strategies in 2023
- ✓ Implement a business registration program to facilitate expanded engagement with the business community
- ✓ Create a licensing module in Accela
- ✓ Finish ProjectDox integration for Planning/Engineering cases
- ✓ Implement short-term rental/vacation rental licensing

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Licenses & Permits	\$ 2,795,339	\$ 3,675,366	\$ 2,529,000	\$ 2,629,000
Intergovernmental	1,498,933	1,134,767	6,585,078	6,585,078
Charges for Services	1,086,847	1,124,192	1,014,389	1,004,589
Investment Income	2,665	1,425	-	-
Miscellaneous	473,970	217,730	369,000	369,000
Other Finance Sources	-	4,200,000	-	-
TOTAL REVENUE	\$ 5,857,755	\$ 10,353,481	\$ 10,497,467	\$ 10,587,667
EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 4,703,563	\$ 5,940,067	\$ 7,502,745	\$ 8,986,675
Waste Management Fund	490,975	4,857,767	376,255	376,255
Community Development Block Grant Fund	1,551,362	2,459,482	7,163,138	7,116,947
TOTAL EXPENDITURES	\$ 6,745,899	\$ 13,257,316	\$ 15,042,138	\$ 16,479,877
EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Community & Economic Dev	\$ 368,780	\$ 446,795	\$ 477,102	\$ 1,047,542
Community Development	1,551,362	2,459,482	7,163,138	7,116,947
CED Services	2,055,027	2,294,657	2,725,486	3,286,785
Economic Development Center	837,884	1,006,720	1,268,947	1,577,243
Economic Incentives	291,298	388,409	924,166	1,141,568
Environmental Programs	325,332	535,126	777,677	713,746
Long-Range Strategic Planning	231,462	574,484	561,574	260,699
One-Stop Customer Center	593,778	693,876	767,793	959,092
Waste Management	490,975	4,857,767	376,255	376,255
TOTAL EXPENDITURES	\$ 6,745,899	\$ 13,257,316	\$ 15,042,138	\$ 16,479,877
EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 3,478,078	\$ 4,622,723	\$ 5,451,356	\$ 6,539,866
Operations & Maintenance	130,508	103,202	157,013	154,313
Charges for Services	785,481	5,518,084	1,198,920	1,320,472
Debt	-	-	-	-
Governmental Services	2,351,832	2,524,801	8,134,824	8,465,226
Capital	-	5,591	100,025	-
Other Finance Uses	-	482,915	-	-
TOTAL EXPENDITURES	\$ 6,745,899	\$ 13,257,316	\$ 15,042,138	\$ 16,479,877

2022 BUDGET HIGHLIGHTS

- ✓ **\$150,000** for Development Standards Overhaul
- ✓ **\$200,000** for Nexus & Feasibility Study
- ✓ **\$160,004** for 2.0 FTEs, Permit Technician

2021 ACCOMPLISHMENTS

\$25.3M ERA FUNDS | LAUNCHED EMERGENCY RENTAL ASSISTANCE (ERA) IN PARTNERSHIP WITH LOCAL HOUSING AUTHORITIES AND THE COVID EVICTION DEFENSE PROJECT, DISTRIBUTING \$14.12M IN ERA1 (FIRST ROUND); ALLOCATED \$11.17M IN ERA2 AND COMMENCED PROCESSING APPLICATIONS.

COMPLETED | SUB AREA PLAN FOR COLORADO AIR & SPACEPORT

UPDATED | OIL & GAS REGULATIONS TO ALIGN WITH STATE REGULATORY CHANGES

IMPLEMENTED | NEW LICENSING MODULE TO ADMINISTER LICENSING FOR LIQUOR, MARIJUANA, AMBULANCE SERVICES, AND SHORT-TERM HOUSING RENTALS

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 OBJECTIVE
COMMUNITY DEVELOPMENT				
Amount of annual grant funding invested in the community through CDBG & HOME		\$2,052,000	\$2,535,000	\$3,000,000
Additional grant funding invested through Emergency Rental Assistance & Community Enrichment grants			\$15,800,000	\$10,800,000
Investment ratio for funds (year-to-year timeliness)		1.69	1.5	1.5
ONE-STOP CUSTOMER CENTER				
Customer Satisfaction Rating (%); number of satisfaction responses collected		84%; 317	81%; 247	90%; 800
Customers serviced at the CED Front Counter		1,107	1,504	2,000
Liquor licenses		93	92	92
Marijuana license (Cultivation)		3	3	3
Marijuana license (Manufacturing)		3	3	3
Marijuana license (Retail Store)		5	5	6
Marijuana license (Hospitality)		NA	0	3

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 OBJECTIVE
DEVELOPMENT SERVICES & BUILDING SAFETY				
Conceptual Review meetings conducted		72	96	90
Land-use cases taken to Public Hearings		58	59	59
Total revenue collected (Development Services)		\$522,622	\$340,451	\$294,000
Building permits issued		3,729	3,975	3,500
Total inspections conducted		12,423	13,757	12,000
Inspection conducted per inspector		1,869	2,615	2000
Average staff review time (days)		17	11	10
Total revenue collected (Building Safety)		\$3,481,055	\$3,006,325	\$2,305,200
ECONOMIC DEVELOPMENT				
Active incentive agreements		3	2	5
Total value of incentives budgeted		\$869,746	\$924,166	\$1,141,568
Total value of incentives paid out		\$388,409	\$357,183	N/A
# Business Grants Provided		1066	213	N/A
Business registration		N/A	N/A	350
ENVIRONMENTAL PROGRAMS				
Amount of waste diverted (lbs) from landfills		175,217 lbs	329,836 lbs	200,000 lbs
Oil & gas wells inspected		456	559*	700
Environmental inspections performed		41	67*	60
Waste diversions events delivered		6	7	10

*2021 values excludes 42 orphan well & 47 5-Star Program inspections



2022 Adopted Budget

COMMUNITY SAFETY & WELL-BEING

PURPOSE STATEMENT

Improve systems, elevate people and strengthen neighborhoods through forward thinking and strategic partnering, utilizing data and technology, promoting social equity and by serving responsibly.

PRIMARY SERVICES

The [Poverty Reduction Unit \(PRU\)](#) works to reduce poverty and increase equity through community engagement, regional 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.

The [Evaluation and Data Team](#) work to ensure the efficacy and efficiency of CSWB programs through data analysis, model creation, and program evaluation.

COMMUNITY SAFETY & WELL-BEING

Criminal Justice
Coordinating
Council

Code
Compliance

Neighborhood
Outreach

Community
Corrections

Safety and
Well-Being
Evaluation

Animal
Management

Poverty and
Homelessness
Reduction

Mitigation
Response and
Recovery

Emergency
Planning and
Protection

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
Community Safety & Well Being Department			
Comm Safety & Wellbeing Admin	3.00	3.00	5.00
Community Corrections Planning	3.50	3.50	2.50
Emergency Management	4.00	3.00	3.00
Neighborhood Services Admin.	12.00	13.00	14.00
Poverty Reduction & Homelessness	4.00	4.00	5.00
TOTAL FTEs	26.50	26.50	29.50

CURRENT YEAR OBJECTIVES

- ✓ **Strengthen Neighborhoods** by adding more organized groups, hosting more outreach events, and conducting pulse surveys.
- ✓ **Strengthen Neighborhoods** through enrichment and beautification practices and programs, i.e., tool shed, vouchers, organized cleanups.
- ✓ **Elevate People** by working with the internal housing committee and regional governments to propose a pallet shelter community.
- ✓ **Elevate People** with a formal homelessness outreach program, including the expansion of our staff resources.
- ✓ **Improve Systems** through a formal data sharing agreement with municipalities, resulting in a centralized homeless management information system.
- ✓ **Improve Systems** by improving functionality, language access, and participation rates for the Code Red emergency communications platform.

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	8,568,596	9,122,116	8,488,646	8,274,402
Charges for Services	5,267	1,320	-	-
Fines & Forfeitures	9,600	9,442	100,000	-
Investment Income	-	-	-	-
Miscellaneous	49,332	85,066	18,000	18,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 8,632,795	\$ 9,217,944	\$ 8,606,646	\$ 8,292,402

EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 10,697,065	\$ 10,626,971	\$ 11,944,449	\$ 13,599,080
TOTAL EXPENDITURES	\$ 10,697,065	\$ 10,626,971	\$ 11,944,449	\$ 13,599,080

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Community Corrections Planning	\$ 8,044,192	\$ 6,756,918	\$ 8,090,803	\$ 8,322,172
Community Transit	558,498	200,089	710,000	260,000
Comm Safety & Wellbeing Admin	189,491	710,137	481,006	784,345
Emergency Management	411,802	535,358	468,350	483,051
Neighborhood Services Admin.	1,114,457	1,092,816	1,564,921	1,721,699
Poverty Reduction	378,625	1,331,654	629,369	2,027,813
TOTAL EXPENDITURES	\$ 10,697,065	\$ 10,626,971	\$ 11,944,449	\$ 13,599,080

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 2,008,390	\$ 2,589,457	\$ 2,632,394	\$ 3,084,021
Operations & Maintenance	111,809	120,040	219,272	255,978
Charges for Services	8,537,866	7,661,538	9,092,783	10,259,081
Debt	-	-	-	-
Governmental Services	-	179,932	-	-
Capital	39,000	76,005	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 10,697,065	\$ 10,626,971	\$ 11,944,449	\$ 13,599,080

2022 BUDGET HIGHLIGHTS

- ✓ **\$590,000** to fund the Severe Weather Activation Plan for people experiencing homelessness.
- ✓ **\$500,000** for the Adams County Day Works Program to provide day labor opportunities for people experiencing homelessness.
- ✓ **\$170,000** to help reduce the risk of homelessness by providing housing stability for residents through counseling, navigation and mediation between tenants and landlords.
- ✓ **\$24,000** to increase the budget for our homelessness outreach through mobile shower and laundry services.
- ✓ **\$110,000** for the Mobile Home Initiative.
- ✓ **\$10,000** for neighborhood mini grants.
- ✓ **\$52,500** to increase the budget for department operating needs.
- ✓ **\$14,000** to fund Toughbooks for Animal Management Officers.
- ✓ **\$82,882** to provide neighborhood resources for graffiti removal, the Green Tool Shed Program and a Hardship Fund to assist those experiencing financial constraints.
- ✓ **\$245,756** allocation from the State for FY21-22 to fund the Community Corrections' program services and facility payments.

2021 ACCOMPLISHMENTS

UPGRADED | THE EMERGENCY OPERATIONS CENTER TO ENHANCE THE COUNTY' SSITUATIONAL AWARENESS AND RESOURCE COORDINATION DURING DISASTERS AND EMERGENCIES.

FORMALIZED | A NEIGHBORHOOD PARKING PROGRAM TO PROTECT RESIDENTIAL CURB SPACE.

PUBLISHED | A DATA DRIVEN, INTERACTIVE TRANSPARENCY PORTAL TO ILLUSTRATE WORK DONE THROUGHOUT THE COMMUNITY.

ESTABLISHED | A SEASONAL GRAFFITI PROGRAM, USING LIVED EXPERIENCE PROFESSIONALS, THAT CLEANED MORE GRAFFITI IN ONE YEAR THAN THE LAST FIVE YEARS COMBINED.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 OBJECTIVE
COMMUNITY SAFETY & WELL-BEING				
Code Compliance Cases Closed	1,696	851	1,128	1,400
Code Compliance Days to Close	20	28	26	23
Severe Weather Activation Plan Vouchers Distributed	-	457	1,356	2,500
Nights of Homelessness Prevented	-	1,711	6,869	7,000
Adams County Day Works Participants	-	30	69	75
Animal Management Officer time to complete Calls For Service	24 minutes	22 minutes	22 minutes	22 minutes
Graffiti removed	252	232	1,880	2,000
Percentage of proactive graffiti removal	98%	97%	97%	98%
Continuity of Operations (COOP) Plans	-	2	10	12
Community Corrections Performance Reviews	-	21	27	30



ADAMS COUNTY
COLORADO

2022 Adopted Budget

FACILITIES & FLEET MANAGEMENT

PURPOSE STATEMENT

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

PRIMARY SERVICES

Facility Operations Management Division

- Maintenance Services
- Facility Operations Management
- Energy Management
- Facility Security Services
- Custodial Services Section
- Conference Center Services
- Courier & Dock Services

Facility Planning, Design & Construction Division

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

Fleet Management Division

- Fleet Maintenance Services
- New Vehicle and Equipment Purchasing
- Fuel Management

FACILITIES & FLEET MANAGEMENT

FACILITY OPERATIONS
MANAGEMENT

PLANNING, DESIGN &
CONSTRUCTION

FLEET MANAGEMENT

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
Fleet & Facilities Department			
Facilities	73.00	75.00	80.00
Fleet Management	16.00	16.00	18.00
TOTAL FTEs	89.00	91.00	98.00

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.

Facility Planning, Design & Construction

- ✓ Develop a county wide facilities Master Plan 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, Coroner's Facility renovation, and continued design & construction of the Facilities & Fleet building.
- ✓ 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	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Taxes	\$ 26,676,557	\$ 27,954,514	\$ 26,695,964	\$ 31,478,006
Intergovernmental	45,780	-	-	-
Charges for Services	1,453	-	-	-
Investment Income	463,720	134,033	175,000	175,000
Miscellaneous	7,203,695	11,762,534	10,741,728	8,249,216
Gain/(Loss) on Sale of Assets	461,009	401,316	410,000	450,000
Other Finance Sources	1,339,000	2,143,928	14,192,434	18,551,000
TOTAL REVENUE	\$ 36,191,214	\$ 42,396,325	\$ 52,215,126	\$ 58,903,222

EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 18,958,418	\$ 21,082,251	\$ 22,600,800	\$ 29,243,105
Capital Facilities Fund	31,643,687	36,575,174	33,323,609	42,539,336
Fleet Management Fund	8,644,166	8,309,472	8,094,899	9,839,499
TOTAL EXPENDITURES	\$ 59,246,270	\$ 65,966,898	\$ 64,019,308	\$ 81,621,940

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Facilities	\$ 50,602,105	\$ 57,657,426	\$ 55,924,409	\$ 71,782,441
Fleet	8,644,166	8,309,472	8,094,899	9,839,499
TOTAL EXPENDITURES	\$ 59,246,270	\$ 65,966,898	\$ 64,019,308	\$ 81,621,940

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 6,767,054	\$ 7,145,860	\$ 8,018,475	\$ 9,277,687
Operations & Maintenance	3,524,619	3,227,867	4,027,726	4,396,086
Charges for Services	13,405,088	15,245,578	12,140,498	14,554,862
Debt	15,166,704	15,167,624	15,168,609	15,019,336
Capital	20,382,806	25,179,969	24,664,000	38,373,969
TOTAL EXPENDITURES	\$ 59,246,270	\$ 65,966,898	\$ 64,019,308	\$ 81,621,940

2022 BUDGET HIGHLIGHTS

- ✓ **\$9,750,000** for Continued construction of the Fleet & Public Works building
- ✓ **\$5,000,000** for Design of a Multi-Use Arena at the Riverdale Regional Park
- ✓ **\$4,500,000** to begin construction of the South Parks Maintenance Facility
- ✓ **\$5,000,000** to begin an exterior refresh of the Adams County Detention Facility
- ✓ **\$500,000** for development of a countywide Facilities Master Plan

2021 ACCOMPLISHMENTS

\$1.60 | AVERAGE ANNUAL ENERGY COST PER SQUARE FOOT OF COUNTY FACILITIES

15.73 MPG | AVERAGE FUEL EFFICIENCY OF LIGHT DUTY COUNTY VEHICLES

COMPLETED | CONSTRUCTION OF THE RIVERDALE ANIMAL SHELTER

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 OBJECTIVE
MAINTENANCE SERVICES				
Inmate hours worked	5,489	367.25	0	0
Average annual energy cost per square foot of County facilities	\$1.64	\$1.56	\$1.60	\$1.55
Number of work orders issued	29,174	20,761	23,420	23,000
Number of work orders completed	28,408	19,923	22,277	23,000
Work order completion rate (goal of 95% or greater)	97.37	95.18	95.12	95+
Number of preventative maintenance work orders issued	6,638	5,902	5,184	5,500
Number of preventative maintenance work orders completed	6,175	4817	4,664	5,500
Total kWh of County facilities	16,520,583	16,455,865	18,680,001	17,000,000
Total gallons of water used in County facilities	55,589,000	62,260,000	64,360,545	64,000,000
Total therms of gas used in County facilities	642,344	527,292	655,491	620,000
FACILITY PLANNING DIVISION				
Total number of projects completed	6	9	7	6
Total cost associated to those projects	\$1,121,762	\$52,149,550	\$5,700,000	10,000,000
Projects currently Under Construction (Value)			\$12,200,000	15,000,000
Total number of projects designed for construction			13	14
FLEET SERVICES				
Percentage of County vehicles requiring unscheduled repairs	47%	45%	45%	45%
Fuel efficiency of light duty County vehicles (MPG)	16.06	15.48	15.73	15.85
Number of fuel gallons used	520,320	536,348	477,631	500,000



2022 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

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
Human Services Department			
Child Support Services	59.00	59.00	59.00
Community Services Fund	2.00	2.00	2.00
Head Start Fund	73.25	73.25	73.25
Child Welfare	290.00	289.00	323.00
Investigation & Recovery	9.00	9.00	9.00
Information Technology	10.00	10.00	10.00
Self Sufficiency	262.00	263.00	278.00
Human Services	7.00	9.00	11.00
Human Services Administration	18.00	19.00	19.00
Veterans Service Office	2.00	2.00	2.00
Workforce & Business Center	53.00	52.00	52.00
TOTAL FTEs	785.25	787.25	838.25

CURRENT YEAR OBJECTIVES

- ✓ Increase and maintain timely and accurate actions in compliance with State and Federal regulations
- ✓ Expand our community connection and provide an extraordinary customer experience through outreach and improved access to services
- ✓ Enhance Intradepartmental collaboration across teams/divisions to ensure seamless, holistic services are provided to customers
- ✓ Deploy action steps around opportunity areas identified through the HS Blueprint

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Taxes	\$ 15,316,618	\$ 17,970,410	\$ 19,030,257	\$ 20,891,761
Licenses & Permits	-	-	-	-
Intergovernmental	105,746,276	118,134,607	116,036,456	129,161,805
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	12,860	12,593	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	60,540	50,000	50,000	50,000
TOTAL REVENUE	\$ 121,136,293	\$ 136,167,610	\$ 135,116,713	\$ 150,103,566

EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 139,618	\$ 149,813	\$ 159,697	\$ 179,900
Social Services Fund	111,745,551	125,189,287	122,197,887	138,082,698
Head Start Fund	4,798,847	5,286,451	5,380,845	5,440,135
Community Services Block Grant Fund	459,886	709,783	688,231	703,583
Workforce & Business Center Fund	4,683,255	4,203,625	5,272,210	5,822,210
TOTAL EXPENDITURES	\$ 121,827,157	\$ 135,538,960	\$ 133,698,870	\$ 150,228,526

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Community Services Fund	\$ 459,886	\$ 709,783	\$ 688,231	\$ 703,583
Child Support Services	4,456,997	5,123,422	5,302,601	5,552,432
Human Services Administration	1,526,237	1,553,086	1,264,903	1,206,796
HS Child Welfare	48,067,146	50,108,036	51,889,141	61,956,840
HS Investigation and Recovery	671,620	758,655	790,433	840,993
HS Self Sufficiency	53,574,175	63,728,950	57,149,953	63,346,640
Head Start Fund	4,798,847	5,286,451	5,380,845	5,440,135
Human Services Div	1,962,182	2,350,418	4,047,266	3,265,732
ITi HS	1,487,193	1,566,721	1,753,590	1,913,265
Veterans Service Office	139,618	149,813	159,697	179,900
Workforce and Business Center	4,683,255	4,203,625	5,272,210	5,822,210
TOTAL EXPENDITURES	\$ 121,827,157	\$ 135,538,960	\$ 133,698,870	\$ 150,228,526

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 55,586,439	\$ 60,793,016	\$ 65,400,990	\$ 71,893,099
Operations & Maintenance	1,824,426	1,483,225	2,227,280	2,171,026
Charges for Services	64,074,105	72,758,120	64,619,672	74,737,988
Debt	-	-	-	-
Governmental Services	342,188	504,599	1,450,928	1,426,413
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 121,827,157	\$ 135,538,960	\$ 133,698,870	\$ 150,228,526

2022 BUDGET HIGHLIGHTS

- ✓ **\$9,341,137** for additional expenditures in various Self Sufficiency cost centers offset by additional grant revenue.
- ✓ **Projected expenditures** are within operating revenue amounts while including natural program growth.

2021 ACCOMPLISHMENTS

IMPROVED TIMELINESS | INCREASED TIMELY PROCESSING ON 11 PERFORMANCE MEASURES

INCREASED COMMUNITY PRESENCE | ECONOMIC SECURITY & AGING SERVICES, WBC, AND VETERAN SERVICES EXPANDED COMMUNITY OUTREACH AND CUSTOMER CONTACTS

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED
CHILD SUPPORT SERVICES				
Percentage of children with paternity established	94.20%	93.80%	93.50%	93.50%
Percentage of Iv-D cases with an arrears payment in the month	41.88%	49.80%	48.00%	48.00%
Percentage of Iv-D cases with support orders	91.60%	90.80%	90.50%	90.50%
Percentage of current support paid on Iv-D cases	65.30%	62.70%	62.60%	62.60%
Percentage of Iv-D arrears cases with a payment on arrears (YTD)	70.50%	64.30%	64.20%	64.20%
CHILDREN & FAMILY SERVICES				
Absence of A/N recurrence	92.90%	91.30%	90.60%	90.60%
Case re-involvement	95.50%	92.30%	95.20%	95.20%
Timely assessment closure	92.30%	69.40%	67.10%	67.10%
Timeliness of initial response	86.20%	75.70%	82.00%	82.00%
Decrease congregate care placement	3.90%	9.30%	8.40%	8.40%

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED
COMMUNITY SUPPORT SERVICES				
Colorado works application timeliness	97.10%	97.50%	99.40%	99.40%
Colorado Works redetermination timeliness	94.93%	87.20%	96.30%	96.30%
Colorado Works Accuracy Rate	88.96%	92.60%	92.60%	92.60%
Food assistance regular application timeliness	93.18%	92.90%	97.00%	97.00%
Food assistance expedited application timeliness	88.13%	90.70%	96.00%	96.00%
Food assistance redetermination timeliness	79.19%	86.90%	95.70%	95.70%
Food assistance application processing accuracy rate	93.13%	93.20%	93.20%	93.20%
Medical assistance application timeliness	85.96%	92.20%	97.60%	97.60%
Percentage Medical assistance redetermination timeliness	95.86%	97.60%	98.60%	98.60%
Adult financial application timeliness	96.79%	95.10%	98.70%	98.70%
Adult financial redetermination timeliness	95.36%	83.70%	95.30%	95.30%
Adult program accuracy rate	96.51%	95.50%	95.50%	95.50%
Adult Protection Timeliness of Monthly Contacts	97.08%	97.90%	99.50%	99.50%
HEAD START				
Three year old children will show progress in all developmental areas including physical, emotional, cognitive, language and mathematics spring TSG score.	88.50%	95.20%	95.20%	95.20%
Four year old children will show progress in all developmental areas including physical, emotional, cognitive, language and mathematics spring TSG scores.	88.50%	93.40%	93.40%	93.40%
Follow up on absences and offer support to families to reach 85% attendance in program	86.00%	82.66%	82.66%	82.66%
Maintain full enrollment every month	99.90%	74.00%	74.00%	74.00%
Receive/complete sensory treatments by the end of the program year (enrolled children)	92.00%	100%	100.00%	100.00%
Receive/complete dental treatment by the end of the program year (enrolled children)	81.00%	100%	100.00%	100.00%

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 PROJECTED
INVESTIGATION & RECOVERY				
Total County Dollars Collected	\$291,738	\$251,316	\$260,000	\$260,000
Complete investigation within sixty days	100%	100%	100%	100%
Verified appropriate investigation documentation through random sampling	100%	100%	100%	100%
WORKFORCE & BUSINESS CENTER				
Adult Program Employment Rate Q4	79.89%	76.65%	76.20%	76.20%
Adult Median Earnings	\$9,931	\$7,108	\$8,025	\$8,025
Adult Credential Rate	88.20%	86.82%	85.00%	85.00%
Adult Measurable Skills Gain	51.57%	67.53%	57.00%	57.00%
Dislocated Worker Program Employment Rate Q4	74.36%	91.30%	76.90%	76.90%
Dislocated Worker Median Earnings	\$12,595	\$11,872	\$10,000	\$10,000
Dislocated Worker Credential Rate	80.65%	81.00%	75.00%	75.00%
Dislocated Worker Measurable Skills Gain	41.30%	67.07%	58.60%	58.60%
Youth Program Employment Rate Q4	68.94%	68.20%	71.00%	71.00%
Youth Median Earnings	\$4,475	\$3,440	\$3,954	\$3,954
Youth Credential Rate	34.78%	59.56%	55.00%	55.00%
Youth Measurable Skills Gain	30.00%	39.78%	56.00%	56.00%
Wagner Peyser Employment Rate Q4	64.15%	57.74%	65.00%	65.00%
Wagner Peyser Median Earnings	\$6,076	\$6,470	\$5,600	\$5,600
Colorado Works Work Participation Rate	49.41%	45.35%	47.38%	47.38%
Cumulative Entered Employment Rate - TANF	36.10%	36.96%	37.00%	37.00%



2022 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	IT PUBLIC SAFETY	IT SECURITY		

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

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
Information Technology & <i>innovation</i>			
Administration	6.00	4.00	4.00
Application Services	13.00	13.00	14.00
Business Solutions Group	5.00	5.00	5.00
GIS Services	3.00	3.00	3.00
Public Safety	9.00	9.00	9.00
Security		2.00	3.00
Technical Services	12.00	12.00	14.00
Telecommunications	4.00	4.00	4.00
TOTAL FTEs	52.00	52.00	56.00

CURRENT YEAR OBJECTIVES

- ✓ Coroner Medical Examiner database upgrade
- ✓ Upgrade wireless controllers
- ✓ Human Services, Employment First workflow upgrade
- ✓ Human Services, estimated wait time displays in Qmatic

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Miscellaneous	\$ 54,316	\$ 45,670	\$ 50,000	\$ 50,000
TOTAL REVENUE	\$ 54,316	\$ 45,670	\$ 50,000	\$ 50,000

EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 12,012,292	\$ 12,885,553	\$ 13,069,499	\$ 13,828,382
TOTAL EXPENDITURES	\$ 12,012,292	\$ 12,885,553	\$ 13,069,499	\$ 13,828,382

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
ITi Business Solutions Group	\$ 356,746	\$ 484,574	\$ 546,750	\$ 570,970
ITi Application Services	2,552,716	2,899,640	2,984,782	3,272,433
ITi GIS Services	673,485	759,538	873,382	890,803
ITi Public Safety	2,032,664	2,022,453	2,332,026	2,433,244
ITi Technical Services	3,954,619	3,950,571	3,375,124	3,641,070
ITi Telecommunications	1,774,302	1,924,277	1,831,742	1,660,800
ITi Administration	667,759	719,678	647,291	693,098
ITi Security	-	124,821	478,402	665,964
TOTAL EXPENDITURES	\$ 12,012,292	\$ 12,885,553	\$ 13,069,499	\$ 13,828,382

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 5,363,491	\$ 6,182,142	\$ 6,734,484	\$ 7,598,759
Operations & Maintenance	2,853,981	2,527,675	1,989,814	1,800,178
Charges for Services	2,877,402	3,181,245	3,550,801	3,581,945
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	917,418	994,491	794,400	847,500
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 12,012,292	\$ 12,885,553	\$ 13,069,499	\$ 13,828,382

2022 BUDGET HIGHLIGHTS

- ✓ **\$452,912** for One Time Business Cases
- ✓ **\$262,500** for Fiber Optic Network Expansion
- ✓ **\$585,000** for Other Capital Improvement needs
- ✓ **\$362,752** for 3.0 FTEs

2021 ACCOMPLISHMENTS

QMATIC | ROLLED OUT TEXT MESSAGING FOR THE ADAMS COUNTY MOTOR VEHICLE QUEING SYSTEM

MyADAMS | MIGRATED OUR EMPLOYEE INTRANET, MyAdams, TO SHAREPOINT ON A CLOUD ENVIRONMENT

UPGRADE | UPGRADED ACCELA TO VERSION 20.2

CONVERSION | COMPLETED THE ASSESSORS OFFICE REALWARE CONVERSION FROM ORACLE TO SQL

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 OBJECTIVE
TECHNICAL SERVICES Total calls and emails to the Help Desk (includes Human Services)	42,067	57,444	42,000	43,000



2022 Adopted Budget

PARKS, OPEN SPACE & CULTURAL ARTS

PURPOSE STATEMENT

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

PARKS & OPEN SPACE

NORTH REGION
OPERATIONS

OPEN SPACE
SALES TAX

SPECIAL EVENTS

GOLF COURSE

CSU EXTENSION

SOUTH REGION
OPERATIONS

CULTURAL
ARTS

PARK RANGER
SERVICE

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.

Park Rangers Provides visitor and natural resource protection.

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
Parks, Open Space, & Cultural Affairs			
Conservation Trust	7.00	7.00	7.00
CSU Extension	4.00	4.00	4.00
Special Events	4.00	8.00	10.00
Open Space & Grants Admin.	1.00	1.00	1.00
North Region Operations	23.00	19.00	23.00
Office of Cultural Affairs	1.00	1.00	2.00
Soil Conservation	1.00	1.00	1.00
Community Safety Rangers	-	2.00	4.00
TOTAL FTEs	41.00	43.00	52.00

CURRENT YEAR OBJECTIVES

- ✓ Completion of the Parks, Open Space and Trails Master Plan Update as part of the County's planning efforts
- ✓ Further development and implementation of the Arts and Culture Masterplan
- ✓ Complete planning efforts for current projects including the Multi-Purpose Arena and Veteran's Memorial at Riverdale Regional Park, The Bluffs Open Space, Willow Bay, City View Park, Baumgartner Nature Center, Lowell Ponds Open Space, and the South Parks Maintenance Facility in conjunction with Facilities and Fleet Management staff where applicable
- ✓ To plan and execute the best County Fair in the State of Colorado and work to offer community building events for the residents of Adams County
- ✓ To continue to upgrade, improve and enhance park furniture, fixtures, equipment, and wayfinding signage throughout the system
- ✓ Continue to remove the existing bollard barriers in park and open space properties and replace with the more functional and robust post and rail fencing
- ✓ Continue to focus on the Trail Habitat Restoration Project including removing non-native and invasive species, cleaning up trash and debris along the South Platte River and Clear Creek and begin to transition toward plantings that will improve the health of the riparian corridors in the county
- ✓ Continue to enhance the points of entry to Park and Open Space sites including a stronger focus on curb appeal from the customer's perspective
- ✓ Continued focus on growing the golf business to include expanding and promoting corporate golf tournaments, and continue to work to attract Junior Golfers to the game
- ✓ Continue to work with our many partners, especially CSU Extension, to ensure that robust Environmental Education programming is offered to the residents of Adams County

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Taxes	\$ 22,256,267	\$ 23,292,321	\$ 22,246,637	\$ 26,231,672
Licenses & Permits	-	-	-	-
Intergovernmental	1,675,766	784,097	745,000	755,000
Charges for Services	4,427,691	3,717,162	4,774,809	5,008,809
Fines & Forfeitures	-	-	-	-
Investment Income	1,277,019	423,976	597,500	97,500
Miscellaneous	617,332	481,820	415,725	370,725
Gain/(Loss) on Sale of Assets	(2,704)	5,450	-	-
Other Finance Sources	4,688,802	2,405,850	3,308,102	6,542,422
TOTAL REVENUE	\$ 34,940,173	\$ 31,110,676	\$ 32,087,773	\$ 39,006,128

EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 6,860,941	\$ 7,257,950	\$ 8,681,308	\$ 13,386,781
Golf Course Fund	2,958,778	2,857,493	5,860,109	2,801,609
Conservation Trust Fund	841,231	627,536	663,937	733,401
Open Space Projects Fund	3,684,331	948,651	3,694,800	6,584,800
Open Space Sales Tax Fund	14,531,185	20,172,119	23,968,605	30,875,951
TOTAL EXPENDITURES	\$ 28,876,465	\$ 31,863,748	\$ 42,868,759	\$ 54,382,542

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Soil Conservation	\$ 91,794	\$ 97,619	\$ 105,766	\$ 108,299
Community Safety Rangers	-	72,603	236,758	477,999
CSU Extension	504,597	416,561	603,813	628,047
Conservation Trust	841,231	627,536	663,937	733,401
Special Events	1,979,919	998,362	2,583,918	3,036,297
Golf Course	2,958,778	2,857,493	5,860,109	2,801,609
Office of Cultural Affairs	220,203	140,902	524,696	3,026,099
Open Space & Grants Admin.	14,531,185	20,172,119	23,968,605	30,875,951
South Region Operations	3,684,331	948,651	3,694,800	6,584,800
North Region Operations	4,064,428	5,531,903	4,626,357	6,110,040
TOTAL EXPENDITURES	\$ 28,876,465	\$ 31,863,748	\$ 42,868,759	\$ 54,382,542

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 4,145,265	\$ 4,397,349	\$ 4,765,275	\$ 5,784,860
Operations & Maintenance	1,568,730	1,007,257	1,438,579	1,372,419
Charges for Services	5,060,089	5,823,128	6,214,701	5,401,225
Debt	-	-	-	-
Governmental Services	10,859,244	17,519,830	20,493,602	24,164,616
Capital	3,608,911	710,334	6,648,500	11,117,000
Other Finance Uses	3,634,226	2,405,850	3,308,102	6,542,422
TOTAL EXPENDITURES	\$ 28,876,465	\$ 31,863,748	\$ 42,868,759	\$ 54,382,542

2022 BUDGET HIGHLIGHTS

- ✓ \$300,000 PRIDE Event
- ✓ \$350,000 County-wide art projects
- ✓ \$300,000 Concert in the park
- ✓ \$1,500,000 Baumgartner nature center
- ✓ \$300,000 Riverdale Regional Park signage
- ✓ \$500,000 Animal Shelter Irrigation
- ✓ \$2,500,000 Riverdale Bluffs Open Space Improvements
- ✓ \$650,000 City View Park Improvements
- ✓ \$500,000 Fairgrounds Enhancements
- ✓ \$500,000 Park, Trail, and OS Signage Improvements

2021 ACCOMPLISHMENTS

EVENTS | HOSTED THREE POPULAR AND WELL-ATTENDED EVENTS AT RIVERDALE REGIONAL PARK: STARS AND STRIPES EVENT, COUNTY FAIR, AND STYX CONCERT

VETERAN'S MEMORIAL | HOSTED THE GROUNDBREAKING EVENT FOR THE VETERAN'S MEMORIAL

MULTI-USE ARENA | SELECTED A CONSULTING ARCHITECT AND STARTED A NEW PLANNING AND DESIGN PROCESS (W/ FFM)

INSTALLED | A 9-HOLE DISC GOLF COURSE AT PELICAN PONDS OS

EXECUTED | AN IGA WITH COMMERCE CITY TO PROVIDE PARK RANGER SERVICES; AND AN IGA WITH E-470 PHA TO DEVELOP A 1.7 MILE SEGMENT OF THE E-470 TRAIL NEAR RIVERDALE RP

PLANNING | REACHED 90% ON THE POST (PARKS, OPEN SPACE, TRAILS) MASTER PLAN OF *ADVANCING ADAMS*; COMPLETED PUBLIC OUTREACH AND MASTER PLAN FOR BLUFFS OS

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 OBJECTIVE
REGIONAL PARK				
Gallons of water used at Regional Park	3,440,756	4,578,692	5,677,454	6,500,000
Total revenue generate through rentals	\$567,859	\$65,730	\$417,080	\$450,000
Number of total events held at the Regional Park and Fairgrounds	2,650	712	1,176	2,000
Total number of tress and plants distributed in Adams County	51,556,780	53,005,427	29,476,110	54,000,000
Total number of visits to the Regional Park and Fairgrounds	21,327	20,565	21,024	15,000
OPEN SPACE & GRANT ADMINISTRATION				
Total open space sales tax collected	\$23.2M	\$23.6M	\$22M	\$24M
Total number of grant applications processed	40	32	38	36
Total awarded in open space grants	\$17.2M	\$10.3M	\$19.8M	\$19.8M
FAIR & SPECIAL EVENTS				
Percentage of Adams County Fair funded by revenue	83.00%	0.00%	74.00%	80.00%
Adams County Fair attendees	86,000	0	105,000	105,000
Adams County Fair - cost per resident	\$1.93	\$0.00	\$2.84	\$2.84

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 OBJECTIVE
CSU EXTENSION				
Total number of clients served in Agriculture, Horticulture, Administration and Small Acreage Programs	17,630	14,508	12,168	14,500
Total number of volunteer hours donated by Adams County Master Gardeners and Community Collaborative Rain, Hail and Snow Network Volunteers	6,509	2,648	2,783	2,500
Percent of above average or excellent ratings from program evaluations	100%	98%	97%	100%
Total number of volunteer hours donated by 4-H and Family and Consumer Science volunteers	3,556	1,328	4,155	2,000
Total number of Life Skill Training hours performed by 4-H and Family and Consumer Science Staff	616	300	597	400
Total number of clients served in Family and Consumer Science and 4H Youth	17,955	21,293	9,124	15,000
PARKS, TRAILS AND OPEN SPACE				
Acres of open space maintained	2500	2500	2500	2530
Conservation easements monitored	39	11	34	34
Acres of open space preserved (Total, fee + CE)	8,950	8,950	8,950	8,980
Total trail miles maintained	55	55	55	55
Number of information kiosks, restrooms, playground equipment maintained	27	28	28	29
Number of pedestrian bridges maintained	51	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
Acres of open space maintained	2500	2500	2500	2530
Conservation easements monitored	39	11	34	34
GOLF COURSE				
Riverdale Golf Course – Gross revenues	\$3,330,752	\$3,847,171	\$4,300,000	\$3,165,000
Riverdale Golf Course – Expenditures (not incl. Capital)	\$2,355,011	\$2,381,961	\$2,450,000	\$2,400,000
Riverdale Golf Course - rounds of golf per year	69,765	87,742	88,000	79,000
CULTURAL ARTS				
SCFD Funded Projects	\$1.7M	\$1.4M	\$1.8M	\$2.0M



2022 Adopted Budget

PEOPLE & CULTURE

PURPOSE STATEMENT

Cultivating the success of Team Adams

"A place where every person shines!"

PEOPLE & CULTURE

PEOPLE AND TOTAL
REWARDS
EXCELLENCE

CULTURE AND
WORKPLACE
EXCELLENCE

PRIMARY SERVICES

People and Total Rewards Excellence develops and interprets personnel policies and procedures, administers employee compensation, performs wage and salary analyses, and administers FMLA, ADAAA and employee benefits. People and Total Rewards Excellence 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 create and 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* to ensure robust, high quality, diverse pipelines and implementation of best practices in hiring and onboarding new members of Team Adams.

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
People & Culture Department			
People Services	18.00	18.00	19.00
Culture Services	9.00	9.00	10.50
Benefits & Insurance	5.00	5.00	6.00
TOTAL FTEs	32.00	32.00	35.50

CURRENT YEAR OBJECTIVES

People Services

- ✓ RFP for health and wellness center.
- ✓ Develop Leave of Absence(LOA)/ADA training for managers.
- ✓ Implementation of Leave Management in UKG Dimensions.
- ✓ Implement new employee online benefit enrollment.
- ✓ Develop analytics for wellness program measurement.
- ✓ Compensation software optimization for real-time metrics and pay equity tracking and analysis.
- ✓ Standardization of physical requirements for job descriptions.
- ✓ Implement structured compensation hiring guidelines for managers.
- ✓ Launch ER Deep Dive.
- ✓ Revamp Employee/Team of the Season Program.

Workplace Excellence

- ✓ Provide continuous improvement activities to County Departments.
- ✓ Continue Quarterly Cultural Competency Surveys.
- ✓ Build Departmental Strategic Plans into ClearPoint Strategies software with accompanying metrics.
- ✓ Continue to evolve the County Talent Dashboard including functional recruiting and LEAD dashboards.
- ✓ Work with Baldrige Category Measurement and Knowledge Management team to establish standards for analysis/reporting, begin "open data" initiative, inventory all County data systems.

Recruiting

- ✓ Create an informed and effective group of hiring managers through training in the Impactful Hiring Series.
- ✓ Increase diversity in our applicant pool, offers, acceptance and retention.
- ✓ Expand candidate sourcing pipeline to increase candidate base.
- ✓ Formalize and launch #jointeamadams that is embedded in all communications from the Recruitment Team and all external facing platforms.

Learning & Development

- ✓ Provide organizational learning opportunities that drive excellence and engagement –based on vision, culture, connection, trust & continuous improvement.
- ✓ Implement learning opportunities designed to build great leaders, great teams and a more inclusive culture.
- ✓ Implement learning opportunities in support of Partnering for Success including increasing coaching skills and broadening coaching opportunities.
- ✓ Create depth of knowledge in key concepts through all learning content.
- ✓ Provide quality coaching through the Coach Lab - creating space for our team members to have access to being the best versions of themselves.
- ✓ Utilize partnerships within P&C to provide quality team facilitations centered on improving engagement and trust within and across teams in Adams County.
- ✓ Improve user-ability and data tracking in our learning management system, Absorb.

Diversity, Equity and Inclusion

- ✓ Establish DEI facilitating team and provide trainings options for 'foundational' and 'champion' level courses..
- ✓ Establish connections with departments to access cultural survey data and use to feedback to support already existing DEI courses.
- ✓ Develop a standard needs assessment for ADA services and collaborate with internal departments on a one-source report.
- ✓ Expand A-PROUD role supporting DEI by creating and supporting A-PROUD liaison roles within divisions and departments.

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,532,468	17,967,810	22,091,002	22,279,402
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	(1,481)	(292)	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 15,530,987	\$ 17,967,519	\$ 22,091,002	\$ 22,279,402

EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 3,506,890	\$ 3,906,708	\$ 4,691,807	\$ 5,537,090
Insurance Fund	14,704,273	16,617,439	22,091,002	22,279,402
TOTAL EXPENDITURES	\$ 18,211,163	\$ 20,524,147	\$ 26,782,809	\$ 27,816,492

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Benefits and Insurance	\$ 14,704,273	\$ 16,617,439	\$ 22,091,002	\$ 22,279,402
People Services	2,441,314	2,439,702	2,980,976	3,654,438
Culture Services	1,065,577	1,467,006	1,710,831	1,882,652
TOTAL EXPENDITURES	\$ 18,211,163	\$ 20,524,147	\$ 26,782,809	\$ 27,816,492

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 3,055,178	\$ 3,595,531	\$ 3,885,623	\$ 4,343,306
Operations & Maintenance	421,814	429,735	610,267	876,787
Charges for Services	14,734,172	16,498,881	22,286,919	22,596,399
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 18,211,163	\$ 20,524,147	\$ 26,782,809	\$ 27,816,492

2022 BUDGET HIGHLIGHTS

- ✓ **\$20,000** to purchase online, updated and interactive Anti-Discrimination/Harassment courses for all county employees to help ensure we have a respectful workplace for all.

2021 ACCOMPLISHMENTS

PEOPLE & TOTAL REWARDS EXCELLENCE DIVISION | IMPLEMENTED FINANCIAL WELLNESS PROGRAM. IMPLEMENTED NEW MEDICARE PLANS WHICH RESULTED IN ENHANCED BENEFITS AT THE SAME OR LOWER COST. UPDATED EARLY RETIREE HEALTHCARE BENEFITS. ROLLOUT OF ASK ANGELA COMPENSATION NEWSLETTER. REVISED LANGUAGE PAY PROGRAM. IMPLEMENTED NEW STARTING WAGE. PROVIDED SUPPORT FOR BI-WEEKLY PAY AND UKG DIMENSIONS IMPLEMENTATION. IMPLEMENTED NEW COMPENSATION SOFTWARE. SUPPORTED TRANSITION TO A HYBRID WORKING ENVIRONMENT.

RECRUITING | INITIATED NEW PLATFORM FOCUSED ON INCREASING DIVERISTY IN OUR APPLICANT POOL | IMPROVED BRANDING BY THE USE OF RECRUITMENT VIDEOS AND SOCIAL MEDIA | ENHANCED EMPLOYEE ORIENTATION| IMPLEMENTED MEASURES TO REDUCE BIAS IN THE HIRING PROCESS | DELIVERED MONTHLY SERIES RE BEST PRACTICES IN HIRING |IMPLEMENTED TEXT MESSAGING TO EXPEDITE HIRING PROCESS

LEARNING & DEVELOPMENT | MAINTAINED HIGH LEVELS OF OPPORTUNITIES WITH MIX OF VIRTUAL AND LIVE | INCREASED EMPLOYEE VOLUNTEER OPPORTUNITIES | IMPLEMENTED NEW CURRICULUM IN PARTNERSHIP WITH CHAPMAN FOUNDATION

WORKPLACE EXCELLENCE | EXPANDED TALENT DASHBOARD| COMPLETED 2021 PAY EQUITY ANALYSIS AND 2nd YEAR CULTURAL COMPETENCY SURVEY|MULTIPLE CONTINUOUS IMPROVEMENT PROCESSES|MAKM TEAM ESTABLISHED AND COORDINATING DATA SYSTEMS AND KPIs ACROSS COUNTY

DIVERSITY, EQUITY & INCLUSION | GROWTH IN BOTH AFFINITY GROUPS (from 3 to 10) AND APROUD MEMBERSHIP (representing 14+ departments/ elected offices). ADDED NEW DEI COURSE OFFERINGS. DEEP DEI PARTNERSHIP WITH FOUR DEPARTMENT/ELECTED OFFICES.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 OBJECTIVE
PEOPLE & CULTURE				
Percentage of employees in benchmarked positions	69.90%	69.74%	71.00%	72.00%
Turnover rate: overall	13.45%	11.67%	16.19%	16.00%
Turnover rate: voluntary	12.18%	10.01%	14.55%	14.00%
Average time to fill a position in days	53 days	82 days	66 days	53 days
Learning and Development participation (total/unique)	2345/819	2200/783	900/550	1750/700



2022 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 & 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 & STORMWATER

CAPITAL IMPROVEMENT
PROGRAM

OPERATIONS

ADMINISTRATION

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
Public Works Department			
Engineering Services	11.00	11.00	13.00
Financial Management & Adminis	4.00	4.00	4.00
Infrastructure Management	10.00	10.00	11.00
Regional Transportation	1.00	1.00	2.00
Stormwater - General Fund	3.00	3.00	3.00
Stormwater Utility	4.00	4.00	4.00
Transportation Operations	74.00	74.00	74.00
TOTAL FTEs	107.00	107.00	111.00

CURRENT YEAR OBJECTIVES

- ✓ Neighborhood Improvement Projects - Design
- ✓ 2022 Street Paving and Seal Programs
- ✓ 2022 Video Inspection and Stormwater Maintenance Program
- ✓ CO 811 One Call Locates Program
- ✓ Dahlia Street Improvements, SH 224 to I-76 - Construction
- ✓ Gravel Roads Program Improvements
- ✓ Drainage Maintenance Mowing Program
- ✓ E 58th Avenue Improvements; Washington to York St - ROW Acquisition and Construction
- ✓ Steele Street Improvements; E 86th Ave to E 88th Ave - ROW Acquisition and Construction
- ✓ York Street Improvements Phase II; E 78th Ave to E 88th Ave - ROW Acquisition and Construction
- ✓ York Street Improvements; SH 224 to E 78th Ave. - Construction
- ✓ Pecos Street Improvements; 52nd Ave. to Cargill Dr. - ROW Acquisition and Construction
- ✓ Explorador Calle Bridge over Niver Creek - Design
- ✓ Calhoun – Byers Bridge over Bijou Creek – Design and ROW Acquisition
- ✓ Traffic Signal Cabinet Upgrade Project on Pecos St. and Washington St. – Construction
- ✓ 124th Ave. and Park Blvd Roundabout - Construction
- ✓ E 73rd Avenue Improvements; Washington to York St. - Design

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Taxes	\$ 41,340,527	\$ 46,018,496	\$ 43,996,975	\$ 49,040,060
Licenses & Permits	288,976	225,168	300,000	250,000
Intergovernmental	11,828,654	8,755,039	9,011,717	9,099,698
Charges for Services	7,263,088	6,129,422	4,537,000	4,988,000
Fines & Forfeitures	17,507	17,507	20,000	20,000
Investment Income	413,295	48,090	28,000	4,000
Miscellaneous	(1,581)	(58,251)	2,000	2,000
Gain/(Loss) on Sale of Assets	(9,399)	-	-	-
TOTAL REVENUE	\$ 61,141,067	\$ 61,135,472	\$ 57,895,692	\$ 63,403,758

EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 2,347,206	\$ 863,149	\$ 1,625,720	\$ 1,815,959
Stormwater Utility Fund	438,218	710,653	2,404,404	1,266,318
Road & Bridge Fund	47,629,863	57,734,887	73,163,749	73,675,391
TOTAL EXPENDITURES	\$ 50,415,288	\$ 59,308,689	\$ 77,193,873	\$ 76,757,668

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
ADA Transition Implementation	\$ -	\$ 73,500	\$ 1,000,000	\$ 1,000,000
Regional Transportation	182,122	122,849	125,720	294,843
Stormwater - General Fund	692,803	737,770	1,500,000	1,521,116
Stormwater Utility	438,218	710,653	2,404,404	1,266,318
Engineering Services	1,664,672	1,848,773	2,131,037	2,468,798
PW - Admin	17,446,026	23,321,867	24,168,497	25,042,364
Infrastructure Management	16,454,386	17,265,938	28,939,913	26,922,951
PW - Operations	13,537,061	15,227,340	16,924,302	18,241,278
TOTAL EXPENDITURES	\$ 50,415,288	\$ 59,308,689	\$ 77,193,873	\$ 76,757,668

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 8,243,734	\$ 9,529,953	\$ 10,403,253	\$ 11,441,241
Operations & Maintenance	3,203,833	3,377,078	3,552,974	3,889,654
Charges for Services	15,060,497	14,858,100	20,789,522	20,566,478
Governmental Services	17,246,651	22,884,159	23,783,124	24,584,295
Capital	6,660,572	8,314,422	18,640,000	15,300,000
Other Finance Uses	-	344,977	25,000	976,000
TOTAL EXPENDITURES	\$ 50,415,288	\$ 59,308,689	\$ 77,193,873	\$ 76,757,668

2022 BUDGET HIGHLIGHTS

- ✓ *\$15,000,000* for Capital Improvements
- ✓ *\$3,000,000* for Commitments and Contributions to regional projects
- ✓ *\$1,000,000* for ADA Improvements
- ✓ *\$300,000* for Stormwater Capital Improvements

2021 ACCOMPLISHMENTS

COMPLETED | LOWELL BLVD. STREET IMPROVEMENTS

COMPLETED | INTERSECTION IMPROVEMENTS AT 88TH AND WELBY RD

COMPLETED | 96TH AVE BRIDGE OVER BIJOU CREEK – PHASE II

OPENED | LEADER BLADE STATION AT 112TH AVE AND MIMOSA RD

144 MILES | GRAVEL ROADS RESURFACED

51 MILES | GRAVEL ROAD RECLAMATION

224 MILES | GRAVEL ROAD DUST ABATEMENT

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATED	2022 OBJECTIVE
INFRASTRUCTURE MANAGEMENT				
Roadway lane miles resurfaced (includes slurry seal, chip seal, overlay, mill and overlay, portion and full reconstruction)	90	60	100	95
Linear feet of concrete installed (curb/gutter/sidewalk)	25,000	20,000	16,500	18,000
ADA ramps installed	50	70	100	100
Pavement quality rating (excellent, good, fair, poor)	Good	Good	Good	Good
STORMWATER MANAGEMENT				
Number of education events regarding stormwater issues	15	1	4	5
Number of stormwater quality permits issued	32	17	14	20
Percentage of projected stormwater fee revenue collected	94%	93%	85%	95%
Number of illicit discharge inspections	65	82	69	60
Number of enforcement actions for construction violations	27	9	9	5
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	87%	95%	98%	95%
Number of potholes filled	3,100	5,257	4,336	3,500
Percent of primary gravel roads treated (cumulative)	26.08%	32%	39%	48%
Pounds of trash/debris removed during neighborhood cleanups (lbs.)	243,140	0	503,440	250,000

ADAMS COUNTY
COLORADO

2022 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, COVID Operations, 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

DEPARTMENTAL DIVISIONS	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED
Others			
Adams County COVID Operations	21.00	21.00	40.50
Retirement Administration Department	2.00	2.00	2.00
TOTAL FTEs	23.00	23.00	42.50

BUDGET SUMMARY

REVENUES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Taxes	\$ 151,898,953	\$ 187,491,517	\$ 197,528,123	\$ 218,960,658
Intergovernmental	936,889	90,926,353	635,000	575,000
Charges for Services	183,423	556,612	-	-
Fines & Forfeitures	14,100	500	-	-
Investment Income	7,724,124	6,667,410	1,500,000	1,500,000
Miscellaneous	8,016,851	6,392,062	6,504,073	6,876,312
Other Finance Sources	-	9,907,915	-	-
TOTAL REVENUE	\$ 168,774,340	\$ 301,942,369	\$ 206,167,196	\$ 227,911,970

EXPENDITURES BY FUND	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
General Fund	\$ 14,626,096	\$ 121,016,815	\$ 23,184,464	\$ 36,864,841
Retirement Fund	2,043,421	2,503,636	2,652,242	2,911,679
Developmentally Disabled Fund	1,805,173	1,651,252	1,651,177	2,162,217
TOTAL EXPENDITURES	\$ 18,474,690	\$ 125,171,704	\$ 27,487,883	\$ 41,938,737

EXPENDITURES BY DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
TCH - West Nile Mosquitot Mitigation	\$ 225,832	\$ 230,349	\$ 243,337	\$ 250,637
Developmentally Disabled	1,805,173	1,651,252	1,651,177	2,162,217
Retirement Admin	2,043,421	2,500,754	2,652,242	3,130,447
TCH - Technical Services	3,635,084	3,859,001	3,880,863	4,091,966
Admin Org	10,765,180	116,930,348	19,060,264	32,303,470
TOTAL EXPENDITURES	\$ 18,474,690	\$ 125,171,704	\$ 27,487,883	\$ 41,938,737

EXPENDITURES BY CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET
Personnel	\$ 2,997,009	\$ 13,098,875	\$ (554,141)	\$ 529,802
Operations & Maintenance	191,611	4,579,110	337,500	342,500
Charges for Services	6,429,349	8,213,166	6,045,715	8,299,957
Governmental Services	7,057,182	81,405,524	7,041,375	7,981,478
Capital	-	2,096,077	-	-
Other Finance Uses	1,799,540	15,778,951	14,617,434	24,785,000
TOTAL EXPENDITURES	\$ 18,474,690	\$ 125,171,704	\$ 27,487,883	\$ 41,938,737



ADAMS COUNTY
COLORADO

2022 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 Manager's written overview of the budget addressed to the Board of County Commissioners. The budget message contains an explanation of principal budget items, significant changes from the previous fiscal year, summaries of major issues impacting the budget, and challenges facing the county.
Budgetary Basis	The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: generally accepted accounting principles (GAAP), cash, or modified accrual.
Budgetary Control	The control or management of a government in accordance with an approved budget to monitor and control expenditures within the limitations of approved appropriations and available revenues.
Business Case	A request for additional operating budget needs beyond an existing base budget.

C

Capital Budget	A plan of proposed capital expenditures for buildings, drainage, parks, streets, trails, etc. and their funding sources. The capital budget is enacted as part of the county's annual budget and is based on the first year of the Capital Improvement Plan (CIP). Remaining project balances are carried over into future years, if needed, until project completion.
Capital Expenditures	Expenditures resulting in the acquisition of or addition to the county's fixed asset inventory.
Capital Improvement Plan (CIP)	An annually updated schedule of capital project expenditures, containing estimated project costs, funding sources, and anticipated timelines, for a five-year period. The first year of the CIP services as the basis for the annual capital budget.
Capital Lease	An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time.
Capital Outlay	Those purchases of \$2,500 or more, which become a new fixed asset of the county.
Capital Project	A major capital construction project, such as those related to buildings, drainage, streets, trails, etc., included in the CIP. Capital projects tend to have significant costs and have useful lives of many years.
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.
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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.
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2022 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 2022 AND ENDING
ON THE LAST DAY OF DECEMBER 2022

Resolution 2021-621

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 12, 2021, 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 2022 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	Excused
Tedesco	Aye
Pinter	Aye
O'Dorisio	Aye
Baca	Excused

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 16th day of November A.D. 2021.

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"

2022 Annual Budget for the Calendar Year Beginning on the First Day of
January 2022 and Ending on the Last Day of December 2022

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

General Fund	\$288,231,858
Capital Facilities Fund	42,539,336
Golf Course Fund	2,801,609
Fleet Management Fund	9,839,499
Stormwater Utility Fund	1,266,318
Road & Bridge Fund	73,675,391
Social Services Fund	138,082,698
Retirement Fund	2,911,679
Insurance Fund	28,959,383
Developmentally Disabled Fund	2,162,217
Conservation Trust Fund	733,401
Waste Management Fund	376,255
Open Space Projects Fund	6,584,800
Open Space Sales Tax Fund	30,875,951
DIA Noise Mitigation & Coordinating Fund	45,000
Community Development Block Grant Fund	7,116,947
Head Start Fund	5,440,135
Community Services Block Grant Fund	703,583
Workforce & Business Center Fund	5,822,210
Colorado Air & Space Port Fund	10,663,499
FlatRock Facility Fund	375,663
TOTAL ADOPTED EXPENDITURES	\$659,207,432

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

From Unappropriated Fund Balance	\$ 16,942,001
From Sources other than General Property Tax	58,524,004
From General Property Tax Levy	212,765,853
Transfers In	-
TOTAL GENERAL FUND	\$ 288,231,858

CAPITAL FACILITIES FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	26,460,336
From General Property Tax Levy	-
Transfers In	16,079,000
TOTAL CAPITAL FACILITIES FUND	\$ 42,539,336

GOLF COURSE FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	2,801,609
From General Property Tax Levy	-
Transfers In	-
TOTAL GOLF COURSE FUND	\$ 2,801,609

FLEET MANAGEMENT FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	7,367,499
From General Property Tax Levy	-
Transfers In	2,472,000
TOTAL FLEET MANAGEMENT FUND	\$ 9,839,499

STORMWATER UTILITY FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	1,266,318
From General Property Tax Levy	-
Transfers In	-
TOTAL STORMWATER UTILITY FUND	\$ 1,266,318

ROAD & BRIDGE FUND

From Unappropriated Fund Balance	\$ 12,593,633
From Sources other than General Property Tax	49,027,035
From General Property Tax Levy	12,054,723
Transfers In	-
TOTAL ROAD & BRIDGE FUND	\$ 73,675,391

SOCIAL SERVICES FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	117,190,937
From General Property Tax Levy	20,891,761
Transfers In	-
TOTAL SOCIAL SERVICES FUND	\$ 138,082,698

RETIREMENT FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	-
From General Property Tax Levy	2,911,679
Transfers In	-
TOTAL RETIREMENT FUND	\$ 2,911,679

INSURANCE FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	28,959,383
From General Property Tax Levy	-
Transfers In	-
TOTAL INSURANCE FUND	\$ 28,959,383

DEVELOPMENTALLY DISABLED FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	-
From General Property Tax Levy	2,162,217
Transfers In	-
TOTAL DEVELOPMENTALLY DISABLED FUND	\$ 2,162,217

CONSERVATION TRUST FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	733,401
From General Property Tax Levy	-
Transfers In	-
TOTAL CONSERVATION TRUST FUND	\$ 733,401

WASTE MANAGEMENT FUND

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

OPEN SPACE PROJECTS FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	42,378
From General Property Tax Levy	-
Transfers In	6,542,422
TOTAL OPEN SPACE PROJECTS FUND	\$ 6,584,800

OPEN SPACE SALES TAX FUND

From Unappropriated Fund Balance	\$ 4,644,279
From Sources other than General Property Tax	26,231,672
From General Property Tax Levy	-
Transfers In	-
TOTAL OPEN SPACE SALES TAX FUND	\$ 30,875,951

DIA NOISE MITIGATION & COORDINATING FUND

From Unappropriated Fund Balance	\$ 37,000
From Sources other than General Property Tax	8,000
From General Property Tax Levy	-
Transfers In	-
TOTAL DIA NOISE MITIGATION & COORDINATING FUND:	\$ 45,000

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

From Unappropriated Fund Balance	\$ 181,869
From Sources other than General Property Tax	6,935,078
From General Property Tax Levy	-
Transfers In	-
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$ 7,116,947

HEAD START FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	5,390,135
From General Property Tax Levy	-
Transfers In	50,000
TOTAL HEAD START FUND	\$ 5,440,135

COMMUNITY SERVICES BLOCK GRANT FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	703,583
From General Property Tax Levy	-
Transfers In	-
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$ 703,583

WORKFORCE & BUSINESS CENTER FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	5,822,210
From General Property Tax Levy	-
Transfers In	-
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$ 5,822,210

COLORADO AIR & SPACE PORT FUND

From Unappropriated Fund Balance	\$ 37,285
From Sources other than General Property Tax	3,466,214
From General Property Tax Levy	-
Transfers In	7,160,000
TOTAL COLORADO AIR & SPACE PORT FUND	\$ 10,663,499

FLATROCK FACILITY FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	375,663
From General Property Tax Levy	-
Transfers In	-
TOTAL FLATROCK FACILITY FUND	\$ 375,663

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 2022 AND ENDING ON THE LAST DAY OF DECEMBER 2022

Resolution 2021-622

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 16th day of November, 2021; 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 _____	Excused
Tedesco _____	Aye
Pinter _____	Aye
O'Dorisio _____	Aye
Baca _____	Excused

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 16th day of November A.D. 2021.

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"

2022 Annual Budget for the Calendar Year Beginning on the First Day of January 2022 and Ending on the Last Day of December 2022

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	\$ 249,432,339
Capital Outlay	14,014,519
Transfers Out	24,785,000
TOTAL GENERAL FUND	\$ 288,231,858

CAPITAL FACILITIES FUND

Current Operating Expenses	\$ 16,024,336
Capital Outlay	26,515,000
Transfers Out	-
TOTAL CAPITAL FACILITIES FUND	\$ 42,539,336

GOLF COURSE FUND

Current Operating Expenses	\$ 2,585,609
Capital Outlay	216,000
Transfers Out	-
TOTAL GOLF COURSE FUND	\$ 2,801,609

FLEET MANAGEMENT FUND

Current Operating Expenses	\$ 5,506,499
Capital Outlay	4,333,000
Transfers Out	-
TOTAL FLEET MANAGEMENT FUND	\$ 9,839,499

STORMWATER UTILITY FUND

Current Operating Expenses	\$ 966,318
Capital Outlay	300,000
Transfers Out	-
TOTAL STORMWATER UTILITY FUND	\$ 1,266,318

ROAD & BRIDGE FUND	
Current Operating Expenses	\$ 57,699,391
Capital Outlay	15,000,000
Transfers Out	976,000
TOTAL ROAD & BRIDGE FUND	\$ 73,675,391
SOCIAL SERVICES FUND	
Current Operating Expenses	\$ 138,082,698
Capital Outlay	-
Transfers Out	-
TOTAL SOCIAL SERVICES FUND	\$ 138,082,698
RETIREMENT FUND	
Current Operating Expenses	\$ 2,911,679
Capital Outlay	-
Transfers Out	-
TOTAL RETIREMENT FUND	\$ 2,911,679
INSURANCE FUND	
Current Operating Expenses	\$ 28,959,383
Capital Outlay	-
Transfers Out	-
TOTAL INSURANCE FUND	\$ 28,959,383
DEVELOPMENTALLY DISABLED FUND	
Current Operating Expenses	\$ 2,162,217
Capital Outlay	-
Transfers Out	-
TOTAL DEVELOPMENTALLY DISABLED FUND	\$ 2,162,217
CONSERVATION TRUST FUND	
Current Operating Expenses	\$ 733,401
Capital Outlay	-
Transfers Out	-
TOTAL CONSERVATION TRUST FUND	\$ 733,401
WASTE MANAGEMENT FUND	
Current Operating Expenses	\$ 376,255
Capital Outlay	-
Transfers Out	-
TOTAL WASTE MANAGEMENT FUND	\$ 376,255

OPEN SPACE PROJECTS FUND	
Current Operating Expenses	\$ 334,800
Capital Outlay	6,250,000
Transfers Out	-
TOTAL OPEN SPACE PROJECTS FUND	\$ 6,584,800
OPEN SPACE SALES TAX FUND	
Current Operating Expenses	\$ 24,333,529
Capital Outlay	-
Transfers Out	6,542,422
TOTAL OPEN SPACE SALES TAX FUND	\$ 30,875,951
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	\$ 7,116,947
Capital Outlay	-
Transfers Out	-
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$ 7,116,947
HEAD START FUND	
Current Operating Expenses	\$ 5,440,135
Capital Outlay	-
Transfers Out	-
TOTAL HEAD START FUND	\$ 5,440,135
COMMUNITY SERVICES BLOCK GRANT FUND	
Current Operating Expenses	\$ 703,583
Capital Outlay	-
Transfers Out	-
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$ 703,583
WORKFORCE & BUSINESS CENTER FUND	
Current Operating Expenses	\$ 5,822,210
Capital Outlay	-
Transfers Out	-
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$ 5,822,210
COLORADO AIR & SPACE PORT FUND	
Current Operating Expenses	\$ 3,903,499
Capital Outlay	6,760,000
Transfers Out	-
TOTAL COLORADO AIR & SPACE PORT FUND	\$ 10,663,499
FLATROCK FACILITY FUND	
Current Operating Expenses	\$ 375,663
Capital Outlay	-
Transfers Out	-
TOTAL FLATROCK FACILITY FUND	\$ 375,663

ADOPTION OF THE FEE SCHEDULE

BOARD OF COUNTY COMMISSIONERS FOR
ADAMS COUNTY STATE OF COLORADORESOLUTION APPROVING ADAMS COUNTY 2022 FEE SCHEDULE FOR THE
CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2022 AND
ENDING ON THE LAST DAY OF DECEMBER 2022

Resolution 2021-624

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 2022 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	Excused
Tedesco	Aye
Pinter	Aye
O'Dorisio	Aye
Baca	Excused
Commissioners	

STATE OF COLORADO)
County of Adams)

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 16th day of November A.D. 2021.

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

Josh Zyzielbaum:



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	\$66,000	\$712.00	\$463.00
\$500	\$27.00	\$18.00	\$27,000	\$344.00	\$224.00	\$68,000	\$721.00	\$469.00
\$700	\$30.00	\$20.00	\$28,000	\$355.00	\$231.00	\$69,000	\$730.00	\$475.00
\$800	\$33.00	\$21.00	\$29,000	\$366.00	\$238.00	\$70,000	\$739.00	\$480.00
\$900	\$36.00	\$23.00	\$30,000	\$377.00	\$245.00	\$71,000	\$748.00	\$486.00
\$1,000	\$39.00	\$25.00	\$31,000	\$388.00	\$252.00	\$72,000	\$757.00	\$492.00
\$1,100	\$42.00	\$27.00	\$32,000	\$399.00	\$259.00	\$73,000	\$766.00	\$498.00
\$1,200	\$45.00	\$29.00	\$33,000	\$410.00	\$267.00	\$74,000	\$775.00	\$504.00
\$1,300	\$48.00	\$31.00	\$34,000	\$421.00	\$274.00	\$75,000	\$784.00	\$510.00
\$1,400	\$51.00	\$33.00	\$35,000	\$432.00	\$281.00	\$76,000	\$793.00	\$515.00
\$1,500	\$54.00	\$35.00	\$36,000	\$443.00	\$288.00	\$77,000	\$802.00	\$521.00
\$1,600	\$57.00	\$37.00	\$37,000	\$454.00	\$295.00	\$78,000	\$811.00	\$527.00
\$1,700	\$60.00	\$39.00	\$38,000	\$465.00	\$302.00	\$79,000	\$820.00	\$533.00
\$1,800	\$63.00	\$41.00	\$39,000	\$476.00	\$309.00	\$80,000	\$829.00	\$539.00
\$1,900	\$66.00	\$43.00	\$40,000	\$487.00	\$317.00	\$81,000	\$838.00	\$545.00
\$2,000	\$69.00	\$45.00	\$41,000	\$498.00	\$322.00	\$82,000	\$847.00	\$551.00
\$3,000	\$80.00	\$52.00	\$42,000	\$509.00	\$328.00	\$83,000	\$856.00	\$556.00
\$4,000	\$91.00	\$59.00	\$43,000	\$514.00	\$334.00	\$84,000	\$865.00	\$562.00
\$5,000	\$102.00	\$66.00	\$44,000	\$523.00	\$340.00	\$85,000	\$874.00	\$568.00
\$6,000	\$113.00	\$73.00	\$45,000	\$532.00	\$346.00	\$86,000	\$883.00	\$574.00
\$7,000	\$124.00	\$81.00	\$46,000	\$541.00	\$352.00	\$87,000	\$892.00	\$580.00
\$8,000	\$135.00	\$88.00	\$47,000	\$550.00	\$358.00	\$88,000	\$901.00	\$586.00
\$9,000	\$146.00	\$95.00	\$48,000	\$559.00	\$363.00	\$89,000	\$910.00	\$592.00
\$10,000	\$157.00	\$102.00	\$49,000	\$568.00	\$369.00	\$90,000	\$919.00	\$597.00
\$11,000	\$168.00	\$109.00	\$50,000	\$577.00	\$375.00	\$91,000	\$928.00	\$603.00
\$12,000	\$179.00	\$116.00	\$51,000	\$586.00	\$381.00	\$92,000	\$937.00	\$609.00
\$13,000	\$190.00	\$124.00	\$52,000	\$595.00	\$387.00	\$93,000	\$946.00	\$615.00
\$14,000	\$201.00	\$131.00	\$53,000	\$604.00	\$393.00	\$94,000	\$955.00	\$621.00
\$15,000	\$212.00	\$138.00	\$54,000	\$613.00	\$398.00	\$95,000	\$964.00	\$627.00
\$16,000	\$223.00	\$145.00	\$55,000	\$622.00	\$404.00	\$96,000	\$973.00	\$632.00
\$17,000	\$234.00	\$152.00	\$56,000	\$631.00	\$410.00	\$97,000	\$982.00	\$638.00
\$18,000	\$245.00	\$159.00	\$57,000	\$640.00	\$416.00	\$98,000	\$991.00	\$644.00
\$19,000	\$256.00	\$166.00	\$58,000	\$649.00	\$422.00	\$99,000	\$1,000.00	\$650.00
\$20,000	\$267.00	\$174.00	\$59,000	\$658.00	\$428.00	\$100,000	\$1,009.00	\$656.00
\$21,000	\$278.00	\$181.00	\$60,000	\$667.00	\$434.00			
\$22,000	\$289.00	\$188.00	\$61,000	\$676.00	\$439.00			
\$23,000	\$300.00	\$195.00	\$62,000	\$685.00	\$445.00			
\$24,000	\$311.00	\$202.00	\$63,000	\$694.00	\$451.00			
\$25,000	\$322.00	\$209.00	\$64,000	\$703.00	\$457.00			

For fees \$100,001 and over see below

Total Valuation	Fee
\$300,001 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 = \$100²

Inspection for which no fee is specifically indicated = \$100 per hour³

Additional plan review required by changes, additions or revisions to plans = \$100 per hour³

For use of outside consultants for plan checking and inspections, or both = actual cost³

(B/C) 109.4 and (B/C) 108.6 Double building permit fee shall be charged for work commencing before permit issuance

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 (B/C) 108.2 Plan review fee. When submittal documents are required by section 108.2, a plan review fee equal to 65 percent of the permit fee shall be charged on all permits. This fee is required at time of submittal of the documents for plan review. If the plan review process results in more than three resubmittals, a 25 percent plan review fee of the initial 65 percent will be added for each plan review exceeding three resubmittals.

⁴ (B/C) 109.2 Plan review fee. When submittal documents are required by Section 106.1, a plan review fee equal to 65 percent of the permit fee shall be charged on all permits. This fee is required at time of submittal of the documents for plan review. If the plan review process results in more than three resubmittals, a 25 percent plan review fee of the initial 65 percent will be added for each

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

- Inspections rescheduled or cancelled after inspection out of day or time.
- 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 \$68.00, 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 \$151.00, whichever is less

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

Misc: 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
All Lesser	\$1,450 - \$1,700	\$325 - \$500

*Non Profit rate is for Adams County 501c3 Organizations

Shelter Rentals	Regular Rates	Non Profit Rates*
Robella Park Shelters 1 through 7	\$100	n/a
Regional Park Pavilions A&B	\$100 - \$300	n/a
Amphitheater 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
4th 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	\$39.00
Dunes Weekday Non Resident Rate	\$42.00
Dunes Weekend Resident Rate	\$48.00
Dunes Weekend Non Resident Rate	\$52.00
Dunes Twi-Lite Rate	\$35.00
Dunes 9 Hole Rate	\$25.00
Knolls Weekday Rate	\$29.00
Knolls Weekend Rate	\$34.00
Knolls 9 Hole Rate	\$17.00
Knolls Twi-Lite Rate	\$25.00
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	
Brentner Gulch A	32	Classroom seating / Projector/Screen	\$100	\$200	
Brentner 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 50% off on Non-Profit	\$30	\$50	

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

Damage Deposit
\$300
Refundable after Event review

Section 6. Animal Shelter Fees

DOGS	
Over 6 months old	\$100-300
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/Poultry	\$5-\$150
Adoption Hold Fee	
1st Hold	\$20
2nd Hold	\$15
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 30% 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
Reclaim Medical Fee (Flat)	\$40
Urgent, Overnight, Emergency Care (Flat)	\$100
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
FIV/FELV Test (at adoption)	\$25
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
Community Cat (Spay, Neuter) Fee	\$30

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
\$300.00 for 4 hours	\$250.00 for 4 hours
\$600.00 for 8 hours	\$500.00 for 8 hours
Range 2	Classroom
\$300.00 for 4 hours	\$150.00 for 4 hours
\$600.00 for 8 hours	\$300.00 for 8 hours
Highway Course	Skills Pad
\$300.00 for 4 hours	\$300.00 for 4 hours
\$600.00 all 8 hours	\$600.00 for 8 hours
Force Option Simulator	Physical Agility Course
\$125.00 for 4 hours	\$100.00 for 4 hours
\$250.00 for 8 hours	\$200.00 for 8 hours
Force on Force Inflatable Wall	Auxiliary Building
\$200.00 for 4 hours	\$150.00 for 4 hours
\$400.00 for 8 hours	\$300.00 for 8 hours

Section 8. Planning and Development Services Fees

Community and Economic Development Department (Development Services Fee Schedule) Make checks payable to Adams County			
*Resubmittal Fee: The fees are for the initial first three reviews. A new fee of 20% of the initial fee shall be required for the next three set of reviews.			
Project Type	Description	Initial Application Fee	Resubmittal Fee* (20%)
Conceptual Review Meeting	Residential	\$300	NA
	Non-Residential	\$500	NA
Temporary Use Permit		\$1,000	\$200
Special Use Permit	Residential	\$500	\$100
	Non-Residential	\$700	\$140
Conditional Use Permit	Residential	\$1,000 + \$300 per additional request	\$200 + \$60 per additional request
	Non-Residential	\$1,000 + \$500 per additional request	\$200 + \$100 per additional request
	Minor Amendments	\$500	\$100
Rezoning		\$1,500	\$300
Comprehensive Plan Amendment		\$1,500	\$300
Development Code Text Amendment		\$1,000	\$200
Subdivision Plat	Exemption Plat	\$650 + \$50 per additional lot (max of \$800)	\$130 + \$10 per additional lot (max of \$160)
	Preliminary Plat	\$1,300	\$260
	Final Plat	\$1,500	\$300
	Plat Correction (Residential)	\$500+ \$50 per any additional lot	\$100 + \$10 per additional lot
	Plat Correction (Non-residential)	\$750+ \$100 per any additional lot	\$150 + \$20 per additional lot
	Waiver from Subdivision Design	\$500	\$100

Subdivision Improvements Agreement (SIA)	Initial Review	\$500	\$100
	Amendments to Approved SIA	\$500	\$100
Development Agreement (DA)	Initial Review	\$500	\$100
	Amendments to Approved DA	\$500	\$100
Request for Release of Collateral		\$175	\$35

Planned Unit Development	Overall Development Plan	\$2,200	\$440
	Preliminary Development Plan	\$2,200	\$440
	Final Development Plan	\$2,200	\$440
	Minor Amendments	\$1,100	\$220
Planning Building Permit Review	Residential	\$40	\$8
	Non-Residential	\$130	\$26
Appeal of Administrative Decision		\$500	\$100
Areas and Activities of State Interest (AASI)	Initial Review	\$5,000+mailing cost	\$1,000
	Amendments	\$2,000+mailing cost	\$400
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 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 Permits			
Access Permit	Single Lot Access	\$70	N/A
	Work without a Permit	Double Fees	
Oversized Load Permit	One-Time Move Per Vehicle Per Route	\$100	N/A
	Annual Move Full Fleet Per Route	\$500	N/A
	Oil & Gas Moving	\$500	N/A
	Work without a Permit	Double Fees	N/A

Utility Permit	Permit fee	\$70	N/A
	Potholes/Utility locates	\$20 per pothole	N/A
	Trenching- Gravel/Unimproved	\$0.20 (per linear foot)	N/A
	Trenching- Paved/Improved	\$0.40 (per linear foot)	N/A
	Boring	\$0.20 (per linear foot)	N/A
	Above Ground Utilities	\$0.20 (per linear foot)	N/A
	Work without a permit	Double fees	
Infrastructure Permit	Permit fee	\$70	N/A
	Gravel or unimproved surface	\$0.15 (per linear foot)	N/A
	Paved or improved surface	\$0.30 (per linear foot)	N/A
	Underground utilities (paved)	\$0.20 (per linear foot)	N/A
	Underground utilities (gravel)	\$0.40 (per linear foot)	N/A
	Work without a Permit	Double fees	
Right-of-Way Occupation	Permit fee	\$70	N/A
	Work without a permit	Double fees	N/A
Memorial Sign Program	Sign fee	\$100	N/A
Roadway Vacation		\$600	\$120
Miscellaneous	Permit Reinstatement	\$100	N/A
	Permit Renewal	\$100	N/A
	Permit Transfer	\$100	N/A
	Request for off-hours inspection	Overtime hourly rate (3 hour minimum)	N/A
Site Development Permits			
Floodplain Use Permit	Residential	\$200	\$40
	Non-Residential	\$500	\$100
Stormwater Quality Permit	Permit fee	\$300/year	N/A
	Renewal fee	\$100/year	N/A
	Transfer fee	\$100	N/A
	Failure to obtain a permit	Double permit fees	
Clearing and Grading Permit	Permit fee	\$70	N/A
	Import of inert fill (Not applicable when Special or Conditional Use permit fees are applied)	\$100	N/A
Development Engineering Reviews			
Traffic Impact Study	Level 1	\$200	\$40
	Level 2	\$400	\$80
	Level 3	\$600	\$120
Street Construction	Review fee (see street construction permit fees)	\$100	\$20
Storm Drainage Plan Only	Level 1- Storm Drainage Plan	\$100	\$20

Utility Permit	Utility Permit (UT) Pot Hole	\$70 \$20 per pothole	N/A N/A
Trenching (per linear foot)	Gravel Paved	\$0.20 (per linear foot) \$0.40 (per linear foot)	
Roadway Vacation		\$600	\$120
Development Engineering Reviews			
Floodplain Use Permit	Residential Non-Residential	\$200 \$500	\$40 \$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 5-25 acres >25 acres	\$1,000 \$2,500 \$7,500	\$200 \$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 Renewal of Establishment	\$15,000 \$15,000	N/A 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/ff
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/ly
2. Paved or improved surface	\$70 + 0.30/ly
Underground Utilities (linear footage)	
1. Gravel or unimproved surface	\$70 + 0.20/ff
2. Paved or improved surface	\$70 + 0.40/ff
3. Boring	\$70 + 0.20/ff
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

Storm Drainage Study Only	Storm drainage study with no drainage infrastructure required	\$300	\$60
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Storm Drainage Study and Plans	<5 acres 5-25 acres >25 acres	\$1,000 \$2,500 \$7,500	\$200 \$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			
Retail Marijuana Business	Initial Application/ Renewal	\$15,000 \$15,000	N/A N/A
Mobile Premises	Initial Application/ Renewal	\$1,000/each	N/A
Change of Location		\$15,000	N/A
Modification of Premises		\$5,000	N/A
Change of Ownership		\$5,000	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	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 9. Traffic Impact Fees

TRAFFIC IMPACT FEES			
WEST SERVICE AREA			
Land Use Types	Impact Fee Charged		
RESIDENTIAL (square feet of finished living space)	PHASE 1 (3/1/2020 – 2/28/2021)	PHASE 2 (3/1/2021 – 2/28/2022)	PHASE 3 (3/1/2022 -)
900 or less	\$1,492	\$2,096	\$2,700
901 to 1,300	\$1,959	\$2,934	\$3,910
1,301 to 1,800	\$2,245	\$3,507	\$4,769
1,801 to 2,400	\$2,946	\$4,292	\$5,639
2,401 or more	\$3,190	\$4,780	\$6,371
NON-RESIDENTIAL (per 1,000 square feet of floor area)	PHASE 1 (3/1/2020 – 2/28/2021)	PHASE 2 (3/1/2021 – 2/28/2022)	PHASE 3 (3/1/2022 -)
Retail	\$4,872	\$5,481	\$6,089
Office/Service	\$2,423	\$2,489	\$2,555
Industrial	\$1,031	\$1,031	\$1,031

TRAFFIC IMPACT FEES			
EAST SERVICE AREA			
Land Use Types	Impact Fee Charged		
RESIDENTIAL (square feet of finished living space)	PHASE 1 (3/1/2020 – 2/28/2021)	PHASE 2 (3/1/2021 – 2/28/2022)	PHASE 3 (3/1/2022 -)
900 or less	\$1,561	\$2,233	\$2,906
901 to 1,300	\$1,865	\$2,747	\$3,629
1,301 to 1,800	\$2,036	\$3,090	\$4,143
1,801 to 2,400	\$2,621	\$3,643	\$4,665
2,401 or more	\$2,736	\$3,872	\$5,009
NON-RESIDENTIAL (per 1,000 square feet of floor area)	PHASE 1 (3/1/2020 – 2/28/2021)	PHASE 2 (3/1/2021 – 2/28/2022)	PHASE 3 (3/1/2022 -)
Retail	\$4,321	\$4,379	\$4,436
Office/Service	\$1,862	\$1,862	\$1,862
Industrial	\$751	\$751	\$751

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 2022 AND ENDING
ON THE LAST DAY OF DECEMBER 2022

Resolution 2021-623

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 will receive 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 27.069 mills, which includes an abatement levy of 0.290 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, 2022:

General Fund	22.945
Road & Bridge Fund	1.300
Social Services Fund	2.253
Retirement Fund	0.314
Developmentally Disabled Fund	0.257
Total 2022 Mill Levy	27.069

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 2022.

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 2022 be and hereby are approved and a copy of the Commissioners' Certification of Levies and Revenue is made a part hereof by reference and attached hereto and said taxes so levied and certified by the Board of County Commissioners are hereby and herewith certified to the County Assessor.

BE IT FURTHER RESOLVED, that the mill levies and revenue for the various taxing districts located within the County of Adams, State of Colorado, as set forth in the County Commissioners' Certification of Levies and Revenue, Adams County, Colorado, for the year 2022 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	Excused
Tedesco	Aye
Pinter	Aye
O'Dorisio	Aye
Baca	Excused
	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 16th day of November A.D. 2021.

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

