

# 2023 ADOPTED BUDGET



ADAMS COUNTY  
COLORADO





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Adams County  
Colorado**

For the Fiscal Year Beginning

**January 01, 2022**

*Christopher P. Morill*

Executive Director



## 2023 Adopted Budget

# 2023 ADOPTED BUDGET

*For the fiscal year  
beginning*

*January 1, 2023*

CREATING A CULTURE OF SERVICE EXCELLENCE

## BOARD OF COUNTY COMMISSIONERS

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*Eva J. Henry* | District 1

*Charles "Chaz" Tedesco* | District 2

*Emma Pinter* | District 3

*Steve O'Dorisio* | District 4

*Lynn Baca (Chair)* | District 5

## COUNTY MANAGER

---

*Noel Bernal*

## DEPUTY COUNTY MANAGERS

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*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* | CIP Financial Administrator

*Ellie McLean* | Budget Analyst II

*Nikki Blair* | Administrative Coordinator

4 TABLE OF CONTENTS

7 BUDGET MESSAGE

12 ORGANIZATIONAL OVERVIEW

County Vision Statement.....13

County Mission Statement.....13

Core Values.....13

Strategic Plan Goals.....14

Organizational Chart.....16

Organizational Structure.....17

History of Adams County.....20

Demographics and Economic Indicators .....22

Adams County Map .....25

26 BUDGET DEVELOPMENT PROCESS AND FUND OVERVIEW

Budget Development Process.....27

Fund Overview .....38

41 FISCAL POLICIES

Revenue Policy .....42

Investment Policy.....43

Debt Policy .....46

Fund Balance Policy.....47

Capital Outlay/Infrastructure Policy .....50

52 COUNTY-WIDE BUDGET SUMMARY

2023 Revenue Summary .....54

2023 Expenditures by Function .....58

2023 Expenditure Summary.....59

Summary of Changes from Proposed to Adopted.....66



2022 Adopted Business Cases.....67

Capital Improvement Program.....71

Impacts on Future Operating Budgets .....73

2022 Adopted 5-Year Capital Improvement Plan .....75

**81 CHANGE IN FUND BALANCE BY FUND**

General Fund .....84

Social Services Fund.....85

Developmentally Disabled Fund.....86

Retirement Fund.....87

Road & Bridge Fund.....88

Capital Facilities Fund.....89

Open Space Sales Tax Fund.....90

Open Space Projects Fund.....91

Conservation Trust Fund.....92

Golf Course Fund.....93

Stormwater Utility Fund.....94

Colorado Air & Space Port Fund.....95

Fleet Management Fund.....96

Insurance Fund.....97

DIA Noise Mitigation & Coordinating Fund.....98

Waste Management Fund.....99

FLATROCK Facility Fund.....100

Public Health Fund.....101

Community Development Block Grant (CDBG), Head Start, Community Service Block Grant (CSBG), and  
Workforce and Business Center  
Funds.....102

106	BOARD OF COUNTY COMMISSIONERS
109	ASSESSOR'S OFFICE
113	CLERK & RECORDER'S OFFICE
117	CORONER'S OFFICE
121	DISTRICT ATTORNEY'S OFFICE
125	SHERIFF'S OFFICE
130	SURVEYOR'S OFFICE
133	TREASURER & PUBLIC TRUSTEE'S OFFICE
138	COMMUNICATIONS
142	COUNTY MANAGER'S OFFICE
146	COUNTY ATTORNEY'S OFFICE
150	RIVERDALE ANIMAL SHELTER & ADOPTION CENTER
154	BUDGET & FINANCE

158	COLORADO AIR & SPACE PORT
162	COMMUNITY & ECONOMIC DEVELOPMENT
167	COMMUNITY SAFETY & WELL-BEING
171	FACILITIES AND FLEET MANAGEMENT
175	HUMAN SERVICES
181	INFORMATION TECHNOLOGY & INNOVATION
185	PARKS, OPEN SPACE & CULTURAL ARTS
190	PEOPLE & CULTURE
194	PUBLIC HEALTH DEPARTMENT
198	PUBLIC WORKS
202	OTHERS
204	GLOSSARY
217	RESOLUTIONS



ADAMS COUNTY  
COLORADO

2023 Adopted Budget

# BUDGET MESSAGE



November 22, 2022

Dear Board of County Commissioners and Adams County Residents:

As County Manager, I present you with Adams County's 2023 Adopted Budget. It is my honor to serve with the dedicated and talented public servants at Adams County to develop the budget in accordance with the applicable Colorado State Statutes and Adams County policies. Our collective and collaborative efforts were focused on building a structurally balanced and sustainable budget in light of the milestone accomplishment of funding a new Public Health Department to better serve our community in a post-pandemic environment.

This budget, which is the county's financial plan from January 1, 2023 through December 31, 2023, continues to prioritize the Board of County Commissioners' five major priorities of Education and Economic Prosperity, High Performing and Fiscally Sustainable Government, Quality of Life, Safe and Reliable Infrastructure, and Community Enrichment. It impacts all county departments and offices and ensures they have the resources to provide world-class service to our residents.

Adams County's mission is to serve the community with integrity and innovation, and this 2023 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 2023 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 which is the most recent reappraisal period. 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 \$9,779,951,380 (exclusive of tax incremental financing districts), \$187,145,760 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 4.0% in 2022 compared to 6.4% in 2021 for the first nine months of each year. See table below for comparison of 2021 and 2022 unemployment rates by month.

Adams County Unemployment Rates 2021-2022												
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2021	7.8	7.5	7.3	7.2	6.7	7.1	6.9	6.1	5.5	5.3	4.6	4.3
2022	4.7	4.7	4.3	3.7	3.6	3.7	4.0	3.8	3.7	N/A	N/A	N/A

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

### Sales Taxes

Through year-end 2022, sales taxes are expected to be approximately 15% higher than collected in 2021. We are optimistic that sales taxes will remain steady 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 2023 Adopted Budget. Parenthetical references behind each item detail funding source and whether the item is related to a Business Case or 5-Year CIP item (see the Business Case and 5-Year Capital Improvement Summaries beginning on page 67 of this document for more information).

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

- ✓ \$558,000 for the Adams County Scholarship in the County Manager's Office (General Fund, Business Case).
- ✓ \$5,000,000 for Head Start Facilities (Capital Facilities Fund, CIP).
- ✓ \$115,000 for small business development services through the Small Business Development Council and Chambers of Commerce (General Fund, Membership).
- ✓ \$100,000 for Subarea & Corridor Plans (General Fund, Business Case).

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

- ✓ \$184,012 for ITi Oblique Aerial Imagery - GIS (General Fund, Business Cases).
- ✓ \$1,786,322 for ITi infrastructure needs (General Fund, CIP).
- ✓ \$300,000 for Xeriscaping design at county facilities (General Fund, Business Cases).
- ✓ \$250,000 for Electric Vehicle Charging Stations (Capital Facilities Fund, CIP).

#### *3. Quality of Life*

- ✓ \$160,268 for a Co-responder program with the Sheriff's Office (General Fund, Business Cases).
- ✓ \$2,000,000 for park improvements and open space projects (Open Space Projects Fund, CIP).
- ✓ \$920,000 for construction of an Indoor Driving Range at the Riverdale Golf Course (Golf Course Fund, CIP & Business Cases).
- ✓ \$300,000 for Art Projects throughout the county (General Fund, CIP).

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

- ✓ \$3,912,200 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).
- ✓ \$6,750,000 for a Fleet/Public Works Building (Capital Facilities Fund, CIP).

#### *5. Community Enrichment*

- ✓ \$4,634,000 additional allocation to Adams County residents in need (Social Services Fund, Business Case).
- ✓ \$300,000 to host a PRIDE event (General Fund, Business Cases).
- ✓ \$300,000 to host a Concert in the Park (General Fund, Business Case).
- ✓ \$2,000,000 for Fairgrounds Enhancements (Open Space Projects Fund, CIP)



## *2023 Budget Highlights*

The 2023 Adopted Budget is \$719.3 million for all funds. This includes an operating portion of \$647.6 million and a capital improvement portion of \$71.7 million. The budget is balanced for all funds. The 2023 General Fund budget is \$298.6 million. This includes an operating portion of \$285.6 million and a capital improvement portion of \$13.0 million. The property tax mill levy remains unchanged for 2023 at 26.779 mills. In addition to this base mill levy, an abatement levy of 0.188 is included for 2023 for a total of 26.967 mills.

The 2023 Adopted Budget includes the transition from the Tri-County Health Department to the Adams County Health Department. In 2021 the Board of County Commissioners voted unanimously to form a stand-alone health department to better serve the public health needs of Adams County residents. The Public Health Fund includes the addition of 176.75 new full-time employees, operating expenditures of \$26.9 million and in 2023 will be supported by grant funds and a planned \$10.0 million transfer from the General Fund.

## *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 2023 Adopted Budget. Through careful study of data and other evidence, we created this 2023 budget to maximize opportunities to benefit our residents through increased programming, 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 2023 and for years beyond to continue growing Adams County into its amazing potential.

We are Adams!

Noel Bernal

*County Manager*



ADAMS COUNTY  
COLORADO

2023 Adopted Budget

# ORGANIZATIONAL OVERVIEW

*This section contains information on the following areas:*

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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

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

## COUNTY MISSION STATEMENT

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

## CORE VALUES

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- ✓ **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:***

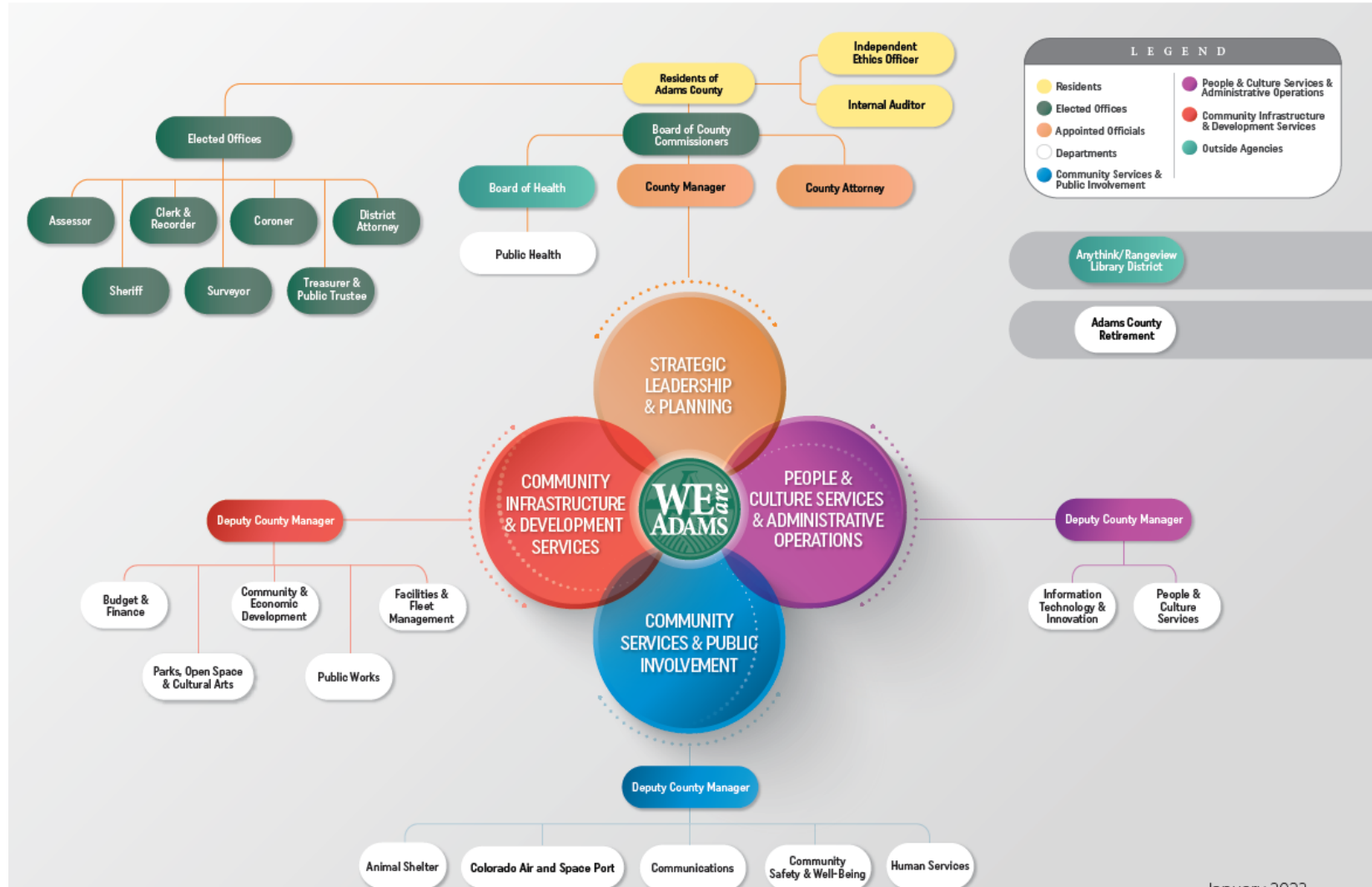
- ✓ Ensure widespread access to County resources and programs.
- ✓ Assist low-income Adams County residents in moving toward economic security.
- ✓ Ensure Adams County seniors, children, and youth are safe.

## 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



## ORGANIZATIONAL STRUCTURE

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### *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**  
District 1



**Charles "Chaz" Tedesco**  
District 2



**Emma Pinter**  
District 3



**Steve O'Dorisio**  
District 4



**Lynn Baca**  
(Chair)  
District 5



***Ken Musso***

## **Assessor**

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



***Josh Zygielbaum***

## **Clerk & Recorder**

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



***Monica  
Broncucia-Jordan***

## **Coroner**

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



***Rick Reigenborn***

## **Sheriff**

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



***Bryan Douglass***

## **Surveyor**

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



***Alex Villagran***

## **Treasurer & Public Trustee**

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



***Brian Mason***

## **District Attorney**

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

## ***Appointed by the 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, 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

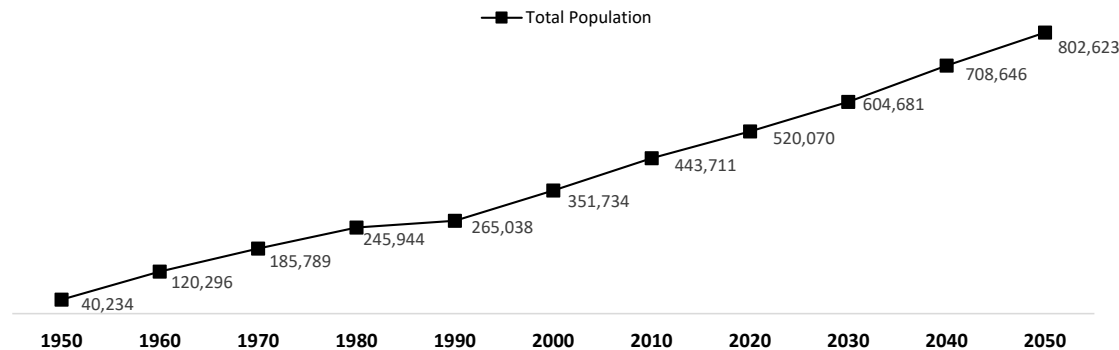
As agriculture became more specialized, the abundance of vegetable crops quickly led to the growth of a canning industry in the County. Several canneries operated factories here in the early 1900s. One of the most famous of these canneries was “Kuner.” A brand still selling in stores today, now owned 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 70 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 2020, the population was estimated to settle at 520,070 residents, making it the fifth largest county in Colorado. Though the County has experienced significant growth in the last century, the eastern landscape of the County still maintains much of the rural character that once existed throughout.



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*

34.8

*\*Median Age*

\$78,304

*\*Median Household Income*

BRIGHTON | *County Seat*

*Data Source: Adams County Public Works Department*

*\*Data Source: US Census Bureau – 2021 American Community Survey Data*

520,070

TOTAL ADAMS COUNTY  
POPULATION

Arvada (part) **2,887**

Aurora (part) **47,883**

Bennett (part) **2,478**

Brighton (part) **39,939**

Commerce City **62,699**

Federal Heights **14,334**

Lochbuie (part) **1**

Northglenn (part) **37,982**

Thornton (part) **142,118**

Westminster (part) **71,032**

Unincorporated **98,717**

*Data Source: Metro Denver Economic Development  
Corporation, 2021*

## 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 | 179,384*

*Average Household Size | 2.9*

*Median Home Value | \$466,650*

Data Source: CO State Demography Office – Population and Housing Time Series, 2021

Data Source: Adams County Assessor's Office, 2022

## EDUCATIONAL ATTAINMENT

8.0%	Less than 9 <sup>th</sup> Grade
8.0%	9th to 12th Grade, No Diploma*
28.4%	High School Graduate
19.0%	Some College (No Degree)
8.0%	Associates Degree
19.4%	Bachelor's Degree
9.2%	Graduate or Professional Degree
84.0%	High School Graduate or Higher

Data Source: US Census Bureau – 2021 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

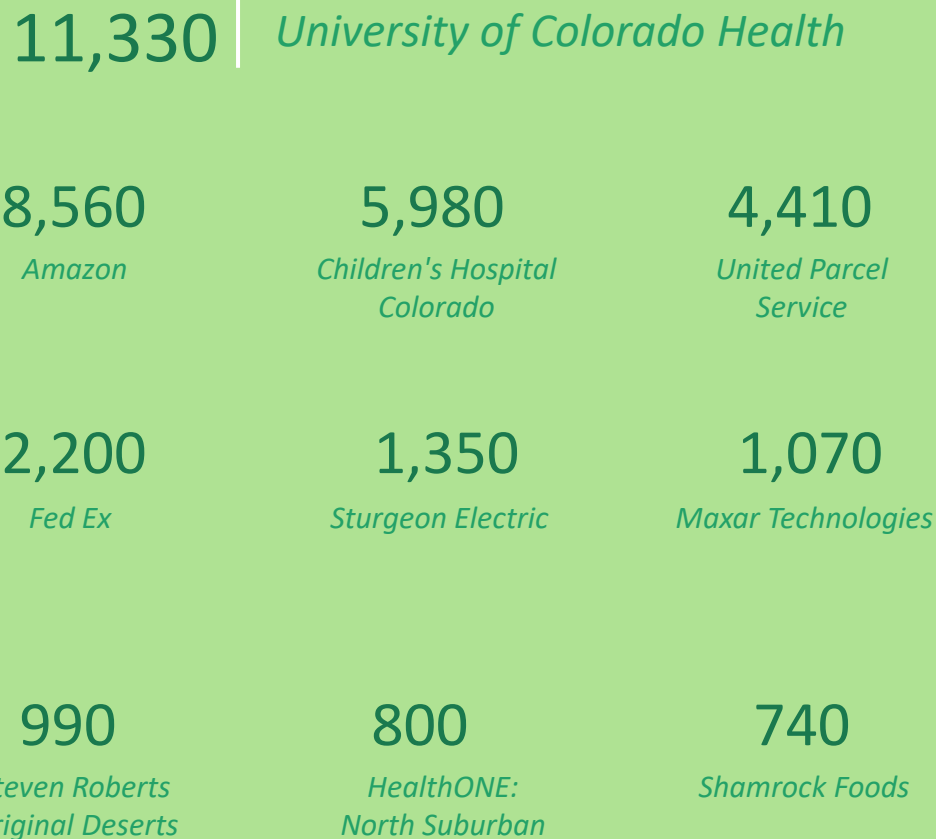
*Labor Force | 287,068*

*Employed | 276,239*

*Unemployment Rate | 3.8%*

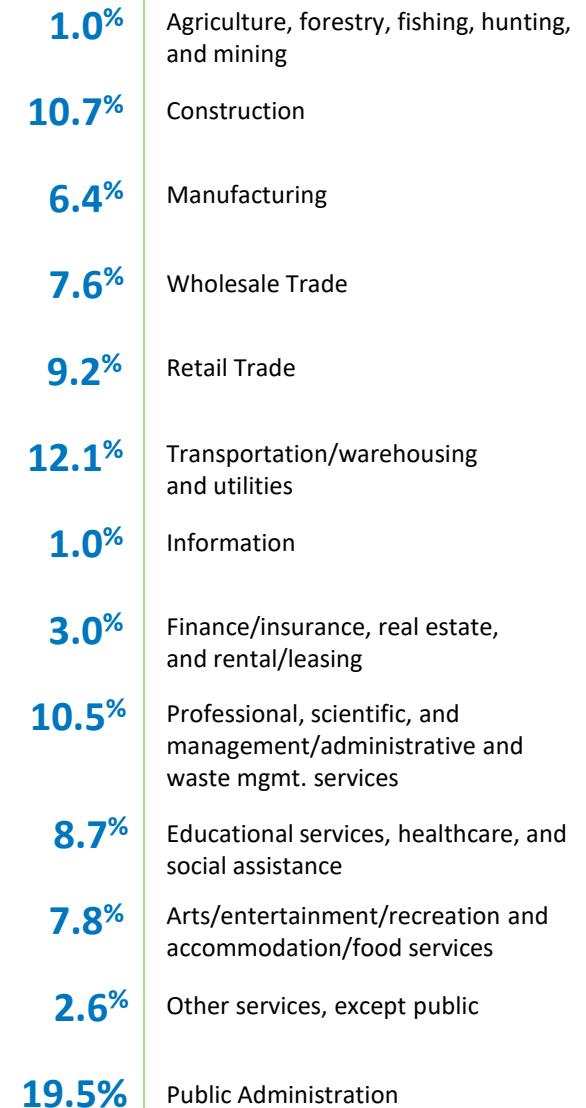
Data Source: Colorado Department of Labor and Employment, 2022.

## PRIMARY EMPLOYERS



Data Source: Metro Denver Economic Development Corporation; Ten Largest Employers in Adams County, June 2021

## EMPLOYMENT BY INDUSTRY



Data Source: Metro Denver Economic Development Corporation; Employment by Industry, 2021

## Adams County, Colorado

**Cities**

<span style="color: red;">■</span>	Federal Heights
<span style="color: blue;">■</span>	Arvada
<span style="color: cyan;">■</span>	Lochbuie
<span style="color: yellow;">■</span>	Aurora
<span style="color: orange;">■</span>	Northglenn
<span style="color: green;">■</span>	Bennett
<span style="color: lightgreen;">■</span>	Thornton
<span style="color: brown;">■</span>	Brighton
<span style="color: purple;">■</span>	Westminster
<span style="color: tan;">■</span>	Commerce City

**Scale:** 0 2.5 5 10 15 20 Miles

**North Arrow:** N, S, E, W

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

**Adams County, Colorado**

*(Inset map of Colorado showing Adams County highlighted in red)*



ADAMS COUNTY  
COLORADO

2023 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 2022 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
January 2022	CIP Portal open for new project submission.
February 2022	CIP Roundtable/open house events.
April 2022	Strategic Planning Workshop.
April 2022	Development of financial and fund balance policies, as needed.
April 2022	Development of budget policy statement, mission, values, principles, goals, and objectives for 2023 Budget Development Process.
April 30, 2022	Deadline to submit CIP requests to CIP Portal.
May 2022	Update 5-year revenue and expenditure forecast.
May 2022	Revise 5-year CIP projections.
May 2022	Prepare Budget Entry materials.
May 16, 2022	Budget Module is open for 8 weeks.
May 16, 2022	Budget entry packet distributed to Elected Officials and Departments.
May 31, 2022	New FTE request forms and job descriptions due to Budget Dept and P&C.
May 2022	CIP Request vetting by Subject Matter Experts.
May-June 2022	Departments present about Capital Projects to CIP Committee.
June 2022	CIP Requests scored by CIP Committee Members.
July 8, 2022	Capital and Operating Budgets due to Budget Office.
July 27, 2022	Capital Improvement Plan recommendation report complete.
August 3, 2022	FTE Discussion at August Senior Leadership Meeting.
August 9-19, 2022	Department and Elected Official Proposed Budget meetings with Budget Team.
August 25, 2022	Deadline for Assessor to certify assessed valuations.
September 2022	Review of Budget Requests and FTE Requests with Budget Team.
September 2022	10 County Budget Conference.
Early October 2022	Review of Proposed Budget with Budget Team and Department Directors.
October 11, 2022	Presentation of County Manager's 2023 Proposed Budget at Public Hearing.
October 11, 2022	Review of 2023 Proposed Budget with BoCC and Budget Team.
October 18, 2022	Review of 2023 Proposed Budget with BoCC and Budget Team.
October 25, 2022	Elected Officials meetings with BoCC and Budget Team, if requested.
November 1, 2022	Review of 2023 Proposed Budget with BoCC and Budget Team.
November 8, 2022	Public posting of 2023 Budget for public comment and review.
November 22, 2022	Adoption and appropriation of 2023 Budget.
November 22, 2022	Adoption of 2023 Fee Schedules.
December 15, 2022	2023 Certification of Mill Levies
January 31, 2023	Deadline for filing certified budget with the state Division of Local Government.



In mid 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 2023 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 15<sup>th</sup>, 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 22<sup>nd</sup>, 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.

### **2023 Budget Approach**

The 2023 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 2023 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. New for the 2023 budget, business case requests and new employee (FTE) requests were reviewed by the Senior Leadership Team to develop recommendations for the County Manager to present to the BoCC for adoption. This collaborative process ensured that decisions weren't made without critical discussion and prioritization.

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.
- ✓ 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 22 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 8% in 2024, 3% in 2025 and 3% in 2026. 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 4% per year based on recent increase in revenue experienced and projections for growth following an anticipated leveling off in 2023 due to economic conditions. In 2022, the County collaborated with the University of Colorado to help forecast sales taxes for the next 10 years. 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 (one-time and 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.

# BUDGET DEVELOPMENT PROCESS & FUND OVERVIEW

2023 Adopted Budget

General Fund	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
<b>BEGINNING FUND BALANCE</b>	\$ 133,053,614	\$ 154,886,940	\$ 155,238,421	\$ 117,422,370	\$ 117,422,370	\$ 117,736,426	\$ 115,420,662
<b>REVENUE</b>							
Property Tax	\$ 182,013,352	\$ 192,347,424	\$ 212,765,853	\$ 222,638,919	\$ 229,787,121	\$ 236,680,735	\$ 243,781,157
Sales Tax	924,589	960,022	900,000	900,000	904,500	909,023	913,568
Other Taxes	-	-	-	-	-	-	-
SUBTOTAL TAXES	182,937,941	193,307,446	213,665,853	223,538,919	230,691,621	237,589,757	244,694,725
Licenses and Permits	3,697,614	3,305,581	2,657,545	2,687,825	2,684,120	2,710,962	2,738,071
Intergovernmental	102,715,228	32,118,419	57,991,703	13,485,706	11,687,143	11,687,143	11,687,143
Charges for Services	31,623,696	35,196,564	34,631,886	32,235,304	34,631,886	34,631,886	34,631,886
Investment Income	6,948,395	(2,433,103)	1,700,000	2,970,000	1,700,000	1,700,000	1,700,000
Miscellaneous	7,457,811	7,995,506	7,348,097	6,758,815	7,348,097	7,348,097	7,348,097
G/L on Sale of Assets	-	-	-	-	-	-	-
Other Finance Sources	9,907,915	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	\$ 345,288,601	\$ 269,490,413	\$ 317,995,084	\$ 281,676,569	\$ 288,742,868	\$ 295,667,845	\$ 302,799,922
<b>EXPENDITURES</b>							
Salaries & Benefits	\$ 147,233,784	\$ 154,249,546	\$ 166,108,104	\$ 184,785,132	\$ 168,793,060	\$ 179,347,858	\$ 190,588,227
O&M	14,162,700	10,508,050	54,494,563	10,640,496	10,640,496	10,640,496	10,640,496
Charges for Services	54,926,213	61,119,479	68,362,218	69,389,361	68,362,218	68,362,218	68,362,218
Debt	-	-	-	-	-	-	-
Government Services	81,674,619	29,233,393	17,328,605	5,208,668	5,208,668	5,208,668	5,208,668
Other Finance Uses	15,778,951	7,944,038	17,900,997	15,547,000	15,470,000	15,470,000	15,470,000
Business Cases (ongoing)					3,500,000	3,500,000	3,500,000
Business Cases (one time)					7,000,000	6,000,000	6,000,000
SUBTOTAL OPERATING	313,776,267	263,054,506	324,194,487	285,570,657	278,974,442	288,529,240	299,769,609
Capital Projects and Equipment	9,679,008	6,084,426	31,616,648	13,050,102	9,454,369	9,454,369	9,454,369
<b>TOTAL EXPENDITURES</b>	\$ 323,455,275	\$ 269,138,932	\$ 355,811,135	\$ 298,620,759	\$ 288,428,811	\$ 297,983,609	\$ 309,223,978
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$ 21,833,326	\$ 351,481	\$ (37,816,051)	\$ (16,944,190)	\$ 314,056	\$ (2,315,764)	\$ (6,424,056)
<b>ENDING FUND BALANCE</b>	\$ 154,886,940	\$ 155,238,421	\$ 117,422,370	\$ 100,478,180	\$ 117,736,426	\$ 115,420,662	\$ 108,996,605

# BUDGET DEVELOPMENT PROCESS & FUND OVERVIEW

2023 Adopted Budget

Road & Bridge	ACTUAL		ACTUAL		AMENDED		ADOPTED		PROJECTED		PROJECTED		PROJECTED	
	2020		2021		2022		2023		2024		2025		2026	
<b>BEGINNING FUND BALANCE</b>	\$	86,093,934	\$	87,125,213	\$	84,302,588	\$	55,262,654	\$	55,262,654	\$	41,917,767	\$	31,332,285
<b>REVENUE</b>														
Property Tax	\$	10,369,346	\$	10,975,094	\$	12,054,723	\$	12,670,428	\$	13,019,101	\$	13,409,674	\$	13,811,964
Sales Tax		18,660,551		22,306,027		20,985,337		24,915,630		21,824,750		22,697,740		23,605,650
Other Taxes		16,988,600		19,301,299		16,000,000		16,000,000		16,960,000		17,977,600		19,056,256
SUBTOTAL TAXES		46,018,496		52,582,420		49,040,060		53,586,058		51,803,851		54,085,014		56,473,870
Licenses and Permits		225,168		221,037		250,000		210,000		250,000		250,000		250,000
Intergovernmental		8,755,039		9,272,472		9,099,698		9,751,858		9,099,698		9,099,698		9,099,698
Charges for Services		3,775,439		2,984,554		2,686,000		2,315,000		2,686,000		2,686,000		2,686,000
Investment Income		48,090		5,056		4,000		50,000		4,000		4,000		4,000
Miscellaneous		(56,067)		10,440		2,000		2,000		2,000		2,000		2,000
G/L on Sale of Assets		\$0		\$0		\$0		\$0		\$0		\$0		\$0
Other Finance Sources		\$0		\$27,280		\$0		\$0		\$0		\$0		\$0
<b>TOTAL REVENUE</b>	\$	58,766,166	\$	65,103,259	\$	61,081,758	\$	65,914,916	\$	63,845,549	\$	66,126,712	\$	68,515,568
<b>EXPENDITURES</b>														
Salaries & Benefits	\$	8,811,366	\$	8,973,405	\$	10,449,167	\$	11,486,144	\$	10,940,212	\$	11,461,971	\$	12,016,801
O&M		3,373,869		3,150,135		3,870,904		3,847,204		3,870,904		3,870,904		3,870,904
Charges for Services		14,006,094		17,069,198		18,795,025		20,575,249		18,795,025		18,795,025		18,795,025
Debt		-		-		-		-		-		-		-
Government Services		22,884,159		25,740,563		24,584,295		27,798,779		24,584,295		24,584,295		24,584,295
Other Finance Uses		344,977		21,819		976,000		-		-		-		-
Business Cases (ongoing)										1,000,000		1,000,000		1,000,000
Business Cases (one time)										3,000,000		2,000,000		2,000,000
SUBTOTAL OPERATING		49,420,465		54,955,120		58,675,391		63,707,376		62,190,436		61,712,195		62,267,025
Capital Projects and Equipment		8,314,422		12,970,764		31,446,301		15,000,000		15,000,000		15,000,000		15,000,000
<b>TOTAL EXPENDITURES</b>	\$	57,734,887	\$	67,925,883	\$	90,121,692	\$	78,707,376	\$	77,190,436	\$	76,712,195	\$	77,267,025
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$	1,031,279	\$	(2,822,624)	\$	(29,039,934)	\$	(12,792,460)	\$	(13,344,887)	\$	(10,585,482)	\$	(8,751,457)
<b>ENDING FUND BALANCE</b>	\$	87,125,213	\$	84,302,588	\$	55,262,654	\$	42,470,194	\$	41,917,767	\$	31,332,285	\$	22,580,828

Social Services	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
<b>BEGINNING FUND BALANCE</b>	\$ 10,193,410	\$ 10,954,226	\$ 11,792,113	\$ 11,810,636	\$ 11,810,636	\$ 11,804,601	\$ 11,599,178
<b>REVENUE</b>							
Property Tax	\$ 17,970,410	\$ 19,020,264	\$ 20,891,761	\$ 21,958,827	\$ 22,563,102	\$ 23,239,995	\$ 23,937,195
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL TAXES	\$17,970,410	\$19,020,264	\$20,891,761	\$21,958,827	\$22,563,102	\$23,239,995	\$23,937,195
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	107,975,045	106,308,911	117,287,460	126,957,177	117,287,460	117,287,460	117,287,460
Charges for Services	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-
Miscellaneous	4,649	-	-	-	1,250,000	3,500,000	6,250,000
G/L on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Finance Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	\$ 125,950,103	\$ 125,329,176	\$ 138,179,221	\$ 148,916,004	\$ 141,100,562	\$ 144,027,455	\$ 147,474,655
<b>EXPENDITURES</b>							
Salaries & Benefits	\$ 52,814,711	\$ 54,862,937	\$ 64,119,904	\$ 70,117,052	\$ 67,065,802	\$ 70,192,084	\$ 73,512,443
O&M	891,828	1,710,588	1,697,900	2,177,100	1,697,900	1,697,900	1,697,900
Charges for Services	71,482,748	67,893,768	72,342,894	76,621,852	72,342,894	72,342,894	72,342,894
Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Government Services	-	-	-	-	-	-	-
Other Finance Uses	-	-	-	-	-	-	-
Business Cases (ongoing)							
Business Cases (one time)							
SUBTOTAL OPERATING	\$125,189,287	\$124,467,293	\$138,160,698	\$148,916,004	\$141,106,596	\$144,232,878	\$147,553,237
Capital Projects and Equipment	-	23,996	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ 125,189,287	\$ 124,491,289	\$ 138,160,698	\$ 148,916,004	\$ 141,106,596	\$ 144,232,878	\$ 147,553,237
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$ 760,816	\$ 837,886	\$ 18,523	\$ -	\$ (6,034)	\$ (205,423)	\$ (78,582)
<b>ENDING FUND BALANCE</b>	\$ 10,954,226	\$ 11,792,113	\$ 11,810,636	\$ 11,810,636	\$ 11,804,601	\$ 11,599,178	\$ 11,520,596

### ***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.

Additionally, any transfer between line items that will result in a change in any single line item for the following occurrences require approvals as listed below:

- ✓ 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 22<sup>nd</sup>, the BoCC must levy taxes and formally certify the levies to the County Assessor and the State Department of Property Taxation. The County budget must be adopted on or before this date. Otherwise, the budget must be adopted by December 31.
- ✓ The adoption of the budget must be formalized and made official by the BoCC through approval of the Appropriation Resolution.
- ✓ The Appropriation Resolution must outline the expenditures proposed in the adopted budget, include an expenditure total no greater than the anticipated resources, and include every fund. The amount appropriated for the departments cannot exceed the amounts fixed in the budget.
- ✓ The income of the County must be allocated according to the amounts and funds specified in the budget, in order to comply with expenditures authorized by the appropriation resolution.
- ✓ No department may expend, or contract to expend, any money in excess of the amount appropriated in the Appropriation Resolution.
- ✓ The County must file a certified copy of its adopted budget, including the budget message, with the Colorado Division of Local Government no later than thirty days following the beginning of the fiscal year of the adopted budget.

The County may amend the budget during the course of the year through budgetary transfers or supplemental appropriations.

### ***Colorado Taxpayer Bill of Rights (TABOR)***

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

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

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

## FUND OVERVIEW

Adams County's budget is comprised of 22 separate funds for purposes of recording expenditures for County programs administered by the County's various offices and departments, and to record the sources of revenue received by the County used to fund these programs. These funds are grouped into five separate categories: General Fund, Special Revenue Funds, Enterprise Funds, Internal Service Funds, and Capital Project Funds. A brief description and purpose of Adams County's funds can be found below.

### *General Fund*

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

### *Special Revenue Funds*

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

### **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 & Performance Management	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	People & Culture	Human Services	Information Technology & Innovation	Parks, Open Space & Cultural Arts	Public Works	Sheriff's Office	Surveyor's Office	Treasurer's Office	Public Health	Others
<b>General Fund</b>																							
<b>Special Revenue Funds</b>																							
Community Development Block Grant Fund																							
Community Services Block Grant Fund																							
Workforce & Business Center Fund																							
Head Start Fund																							
Conservation Trust Fund																							
Open Space Sales Tax Fund																							
Open Space Projects Fund																							
Social Services Fund																							
Retirement Fund																							
DIA Noise Mitigation and Coordinating Fund																							
Developmentally Disabled Fund																							
Road & Bridge Fund																							
Waste Management Fund																							
Flatrock Facility Fund																							
Public Health Department Fund																							
<b>Enterprise Funds</b>																							
Golf Course Fund																							
Stormwater Utility Fund																							
Colorado Air and Space Port Fund																							
<b>Capital Project Funds</b>																							
Capital Facilities Fund																							
<b>Internal Service Funds</b>																							
Fleet Management Fund																							
Insurance Fund																							



ADAMS COUNTY  
COLORADO

2023 Adopted Budget

# FISCAL POLICIES



*This section contains information on the following areas:*

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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

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- ✓ 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

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### *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

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- ✓ 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 3.0% of the assessed valuation of County property (per CRS 30-26-301). Based on the 2022 net assessed value of \$9,779,951,380 this would equate to a \$293,398,541 limitation on indebtedness for 2023. Adams County has certificates of participation which are not legal debt instruments and are not included in this limitation.
- ✓ 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

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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 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 22 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 22 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 \$47,604,629 for 2023. This amount is two months of the Operating Expenditures budgeted in the General Fund for 2023. 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 2024 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 2023, Assigned Fund Balance for General Fund capital includes \$3,151,456 (which is 33% of the anticipated General Fund Capital Expenditure budget for 2024).

**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.
- ✓ ***Public Health Department Fund:*** The Public Health Department Fund accounts for all activities related to the Adams County Public Health Department.

### **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

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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

2023 Adopted Budget

# COUNTY-WIDE BUDGET SUMMARY

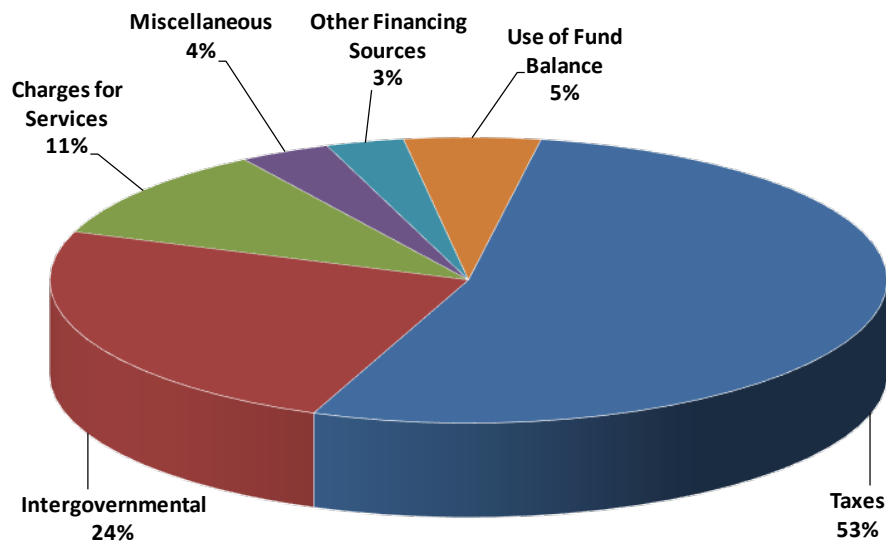
## *This section contains information on the following:*

1. *2023 County-wide Revenue Summary*
2. *County-wide Expenditures by Function*
3. *2023 County-wide Expenditure Summary*
4. *Summary of Changes From Proposed to Adopted Budget*
5. *2023 Adopted Business Cases*
6. *Impacts on Future Operating Budgets*
7. *2023 Adopted 5-Year Capital Improvement Plan*

The County-wide Budget Summary provides information regarding revenues, expenditures, and fund balance for the 2023 adopted budget (all 22 funds combined). The table below summarizes the County-wide 2023 adopted budget. The 2023 adopted budget of \$719,282,203 is balanced with a planned net spend down of \$37,888,745, leaving a budgeted ending fund balance of \$278,461,236. Compared to the 2022 amended budget, 2023 total County revenues are budgeted to decrease by 0.1% and expenditures are budgeted to decrease by 6.2%.

All Funds Summary	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	\$ 355,525,615	\$ 380,488,529	\$ 400,750,931	\$ 316,349,981	\$ 20,262,402	5.7%
<b>REVENUE</b>						
Property Tax	\$ 214,906,684	\$ 227,163,433	\$ 251,007,142	\$ 262,833,416	\$ 11,826,274	4.7%
Sales Tax	70,831,975	84,607,623	83,595,015	94,333,612	10,738,597	12.8%
Other Taxes	16,988,600	19,301,299	16,000,000	16,000,000	-	0.0%
Licenses and Permits	3,922,782	3,526,618	2,907,545	2,897,825	(9,720)	(0.3%)
Intergovernmental	231,839,113	162,087,296	208,170,984	185,649,618	(22,521,366)	(10.8%)
Charges for Services	68,366,117	75,561,279	76,542,443	75,716,187	(826,256)	(1.1%)
Investment Income	7,561,143	(2,367,793)	1,984,500	3,086,000	1,101,500	55.5%
Miscellaneous	19,537,852	17,890,685	16,290,523	18,779,800	2,489,277	15.3%
G/L on Sale of Assets	406,766	470,237	450,000	450,000	-	0.0%
Other Finance Sources	19,107,693	10,056,708	25,419,419	21,647,000	(3,772,419)	(14.8%)
<b>TOTAL REVENUE</b>	\$ 653,468,724	\$ 598,297,386	\$ 682,367,571	\$ 681,393,458	\$ (974,113)	(0.1%)
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 222,288,271	\$ 232,226,550	\$ 255,889,632	\$ 305,751,580	\$ 49,861,948	19.5%
O&M	22,664,327	20,499,810	66,711,939	23,620,126	(43,091,813)	(64.6%)
Charges for Services	175,875,582	182,156,595	199,980,630	211,035,020	11,054,390	5.5%
Debt	15,167,624	15,015,028	15,019,336	15,012,030	(7,306)	(0.0%)
Government Services	125,854,762	76,057,039	76,148,099	70,529,374	(5,618,725)	(7.4%)
Other Finance Uses	19,012,693	10,056,708	25,419,419	21,647,000	(3,772,419)	(14.8%)
Capital Projects and Equipment	39,710,362	42,023,252	127,599,466	71,687,073	(55,912,393)	(43.8%)
<b>TOTAL EXPENDITURES</b>	\$ 620,573,621	\$ 578,034,983	\$ 766,768,521	\$ 719,282,203	\$ (47,486,318)	(6.2%)
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$ 32,895,102	\$ 20,262,402	\$ (84,400,950)	\$ (37,888,745)	\$ 46,512,205	(55.1%)
<b>ENDING FUND BALANCE</b>	\$ 388,420,717	\$ 400,750,931	\$ 316,349,981	\$ 278,461,236	\$ (37,888,745)	(12.0%)

## 2023 REVENUE SUMMARY



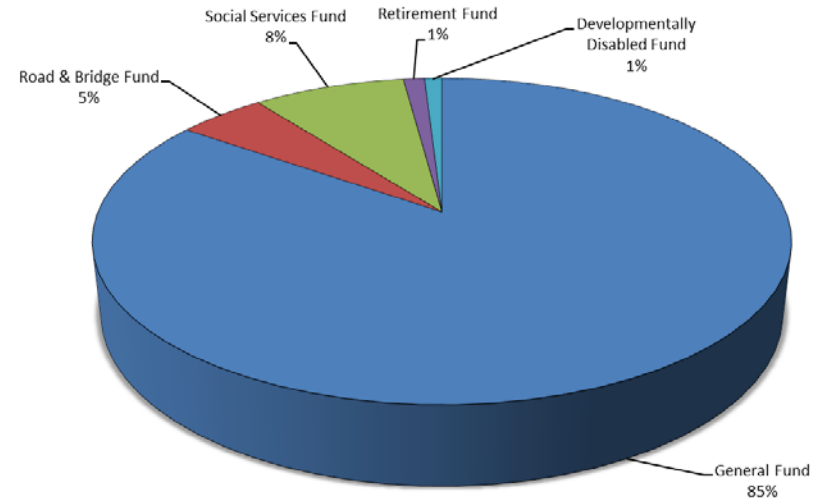
County-wide revenues for all funds, not including transfers, are budgeted at \$659,746,458 for 2023. This represents an increase of \$2,798,306, or 0.4%, compared to the 2022 amended revenue budget of \$656,948,152. Property and Sales Taxes are the primary drivers for increased revenues in 2023. New construction and continuing increases in property values are the main drivers in the expected rise in property tax of \$11,826,274 or 4.7%. On the left are the 2023 Revenues by Category graph and associated table summarizing the major categories of County-wide revenues expected in 2023, along with variances to 2022. Following the table and graph is more detailed information regarding each major revenue source.

Revenue Type	2022 Amended Budget	2023 Adopted Budget	Increase / (Decrease)	Percent Change
Property Tax	\$ 251,007,142	\$ 262,833,416	\$ 11,826,274	4.7%
Sales Tax	83,595,015	94,333,612	10,738,597	12.8%
Highway Users Tax	9,099,698	9,751,858	652,160	7.2%
Specific Ownership Tax	16,000,000	16,000,000	0	0.0%
<b>Subtotal Taxes</b>	<b>\$ 359,701,855</b>	<b>\$ 382,918,886</b>	<b>\$ 23,217,031</b>	<b>6.5%</b>
Licenses & Permits	\$ 2,907,545	\$ 2,897,825	\$ (9,720)	(0.3%)
Intergovernmental	199,071,286	175,897,760	(23,173,526)	(11.6%)
Charges for Services	76,462,443	75,656,187	(806,256)	(1.1%)
Fines & Forfeitures	280,000	280,000	0	0.0%
Investment Income	1,784,500	2,866,000	1,081,500	60.6%
Miscellaneous	16,740,523	19,229,800	2,489,277	14.9%
<b>Total Revenues</b>	<b>\$ 656,948,152</b>	<b>\$ 659,746,458</b>	<b>\$ 2,798,306</b>	<b>0.4%</b>
Transfers In	\$ 25,419,419	\$ 21,647,000	\$ (3,772,419)	(14.8%)
<b>Total Revenues Including Transfers</b>	<b>\$ 682,367,571</b>	<b>\$ 681,393,458</b>	<b>\$ (974,113)</b>	<b>(0.1%)</b>

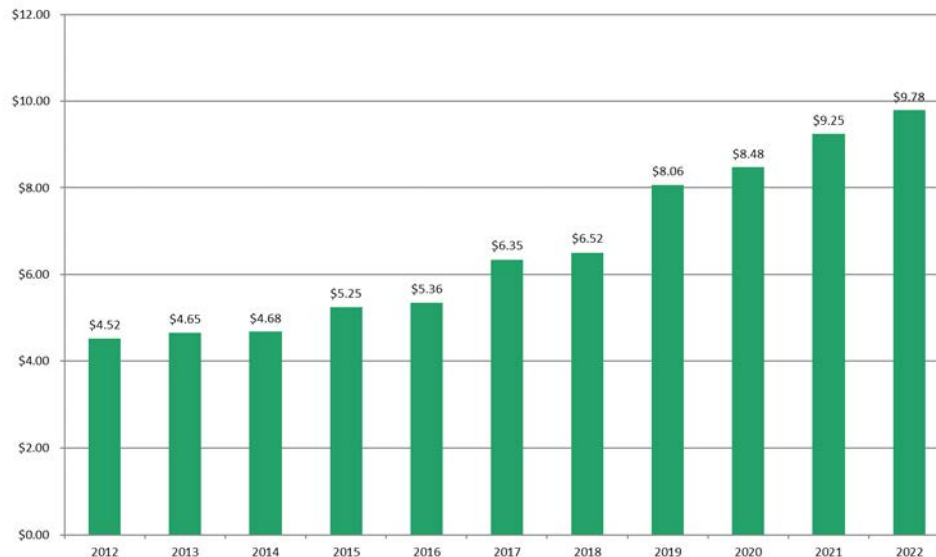
## Property Tax

Property Tax Revenue, which is derived from the County's assessed valuation and the mill levy, is the largest single source of revenue to Adams County Government. Assessed value is used to determine the value of a property for the purpose of measuring applicable taxes. Mill levy is the assessed property tax rate used by local governments and other jurisdictions to raise revenue to provide public services. Property taxes are budgeted to increase by \$11,826,274, or 4.7%, in 2023. The base mill levy for 2023 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 0.188 mills is included in the General Fund as allowed by state statute, for a total 2023 mill levy of 26.967. Most 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 graph on the right.

**2022 Property Tax Distributed by Fund**



**Net Assessed Value  
(in Billions)**



## 2022 Preliminary Assessed Valuation for Taxes Collected in 2023

Based upon the certification of values issued by the County Assessor's Office dated December 1, 2022, the 2022 assessed valuation for taxes collected in 2023, net of the tax increment finance (TIF) districts located within Adams County, totals \$9,779,951,380, an increase of \$533,680,070, or 5.8%, over the 2021 net assessed valuation of \$9,246,271,310. The Net Assessed Value graph on the left shows a history of the County's net assessed valuation for 2012 through 2022.

### ***Sales Tax***

Sales taxes collected within the County are anticipated to increase by \$10,738,597, or 12.8%, in 2023 compared to the 2022 amended 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 remains unchanged from the amount budgeted in 2022 and is expected to be \$600,000.

### ***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 7.2% from \$9,099,698 in the 2022 amended budget to \$9,751,858 in 2023. 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 not anticipated to change compared to the 2022 amended budget.

### ***Licenses & Permits***

This revenue category is comprised of fees for issuing ambulance, liquor, marriage, and childcare licenses and fees for issuing building, sign, and other development related permits. Licensing and permitting revenue is expected to decrease by \$9,720, or 0.3%.

### ***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 decrease by \$23,173,526, or 11.6%, compared to the 2022 amended budget largely because federal funding from the American Rescue Plan is included in the 2022 amended budget, but is not included in the 2023 adopted budget. This category is also impacted by the addition of the Adams County Health Department, which is expected to generate an additional \$15,205,921 in revenues in the 2023 adopted budget.

## Charges for Services

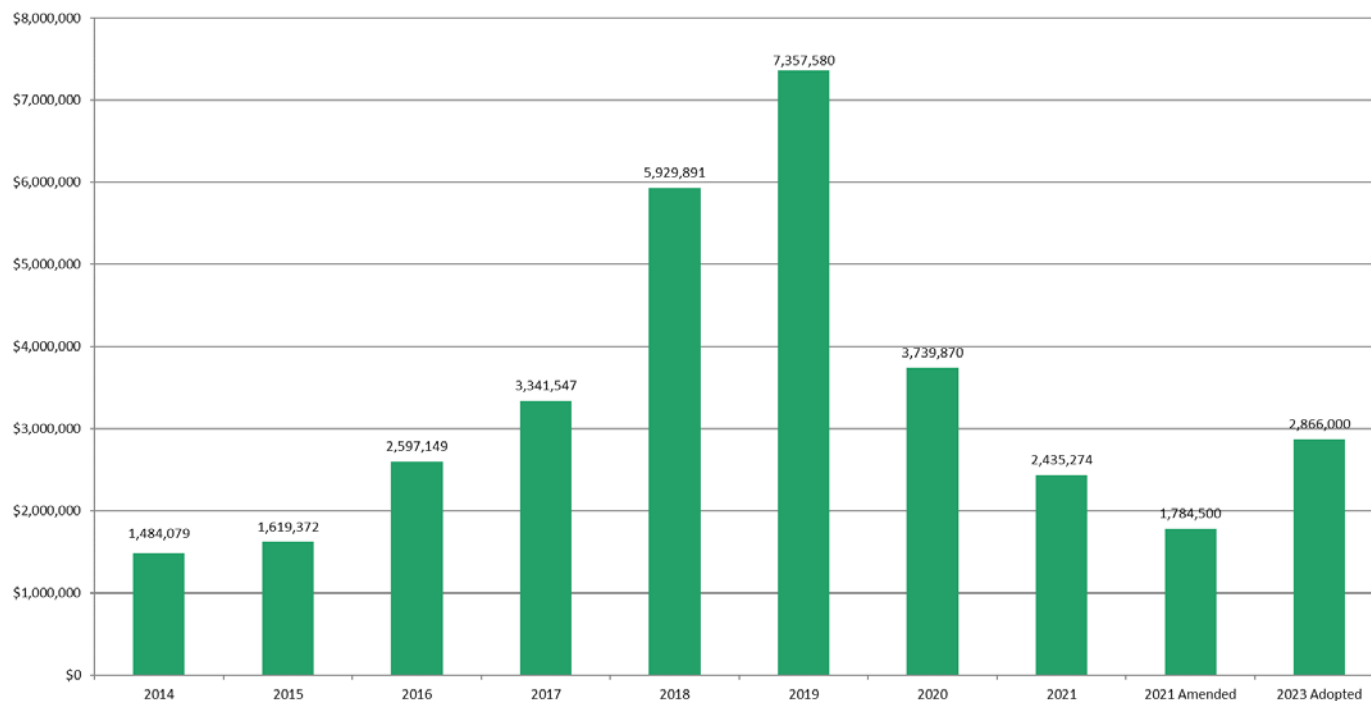
This revenue category is comprised of revenue generated from services the County provides to residents and other entities. Services that are charged for include: motor vehicle registrations, document recording, golf, insurance, Bennett Police Services, Sheriff Academy, the County Fair, Broomfield Coroner and District Attorney services. Charges for Services are expected to decrease \$806,256, or 1.1%, in 2023 because of reduced real estate recording fees, social services salary reimbursements, 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 remain unchanged at \$280,000 in 2023.

## Investment Income

This revenue category is comprised of interest earned on cash deposits and other investments. Investment income is expected to increase by \$1,081,500, or 60.6%, in 2023 due to the amount of deposits currently held by the County and increased interest rates. The chart on the right shows investment income for the county from 2014 through 2023.



## Miscellaneous

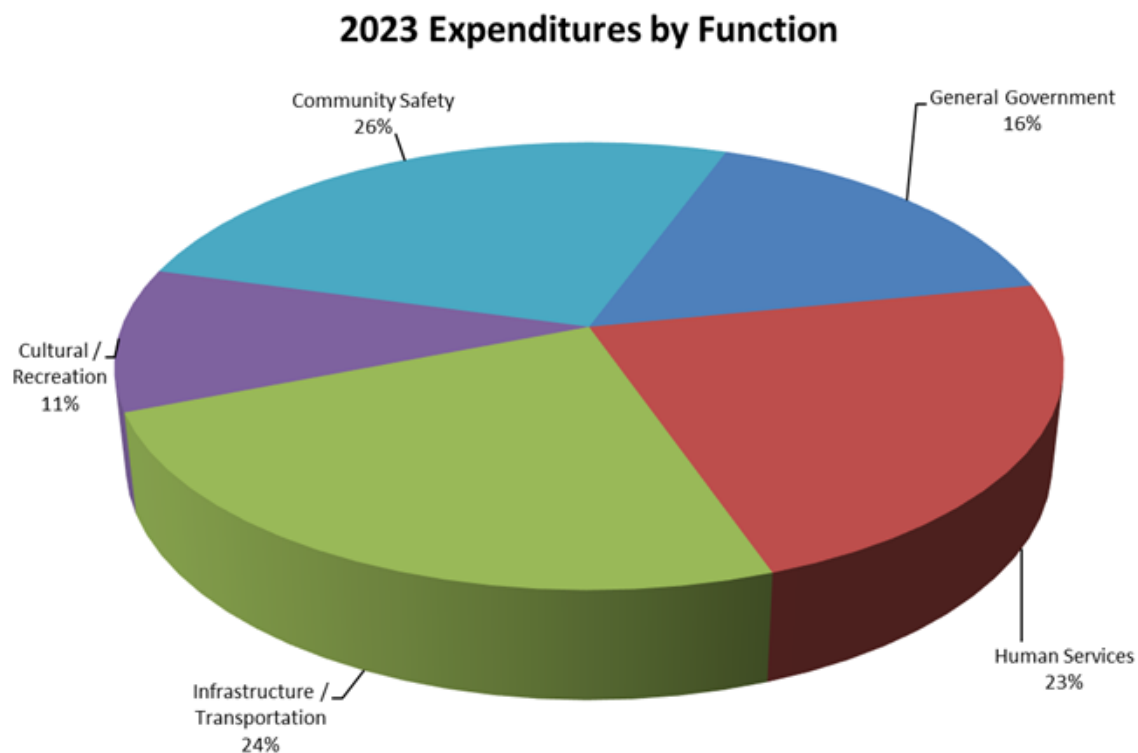
This revenue category is comprised of items which do not easily fit into one of the other defined revenue categories. Items included within this category are: insurance recovery of losses, bank charges, contributions and donations, rents received for use of County buildings, telecom reimbursements, gain/loss on sale of investments, and proceeds from sale of assets. Miscellaneous revenue is expected to increase \$2,489,277, or 14.9%, in 2023 primarily due to additional revenues related the Adams County Health Department.



## 2023 EXPENDITURES BY FUNCTION

The 2023 adopted budget totals \$719,282,203 including interfund transfers (other financing uses), which is a decrease of \$47,486,318, or 6.2%, from the 2022 amended budget.

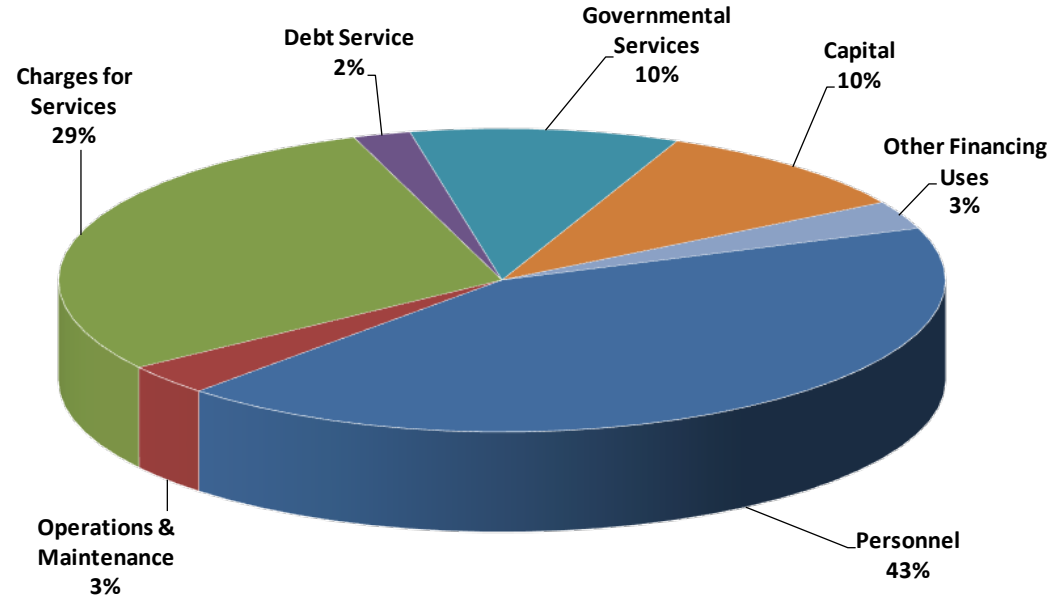
Adams County's services, for budget purposes, are divided into five functional categories: General Government, Human Services, Infrastructure/Transportation, Cultural/Recreation, and Community Safety. These five functions are accounted for in 22 separate funds. Several County departments have budgets 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.



## 2023 EXPENDITURE SUMMARY

County-wide expenditures for all funds, not including transfers, are \$697,635,203 for 2023. This represents a decrease of \$43,713,899, or 5.9%, compared to the 2022 amended budget. To the right are the 2023 Expenditures by Category graph and associated table summarizing the major categories of County-wide expenditures planned for 2023 along with variances from 2022. Following the table is more detailed information regarding each major expenditure category.

### 2023 Expenditures by Category



Expenditure Type	2022 Amended Budget	2023 Adopted Budget	Increase / (Decrease)	Percent Change
Personnel	\$ 255,889,632	\$ 305,751,580	\$ 49,861,948	19.5%
Operations & Maintenance	66,711,939	23,620,126	(43,091,813)	(64.6%)
Charges for Services	199,980,630	211,035,020	11,054,390	5.5%
Debt Service	15,019,336	15,012,030	(7,306)	(0.0%)
Governmental Services	76,148,099	70,529,374	(5,618,725)	(7.4%)
Capital	127,599,466	71,687,073	(55,912,393)	(43.8%)
<b>Total Expenditures</b>	<b>\$ 741,349,102</b>	<b>\$ 697,635,203</b>	<b>\$ (43,713,899)</b>	<b>(5.9%)</b>
Transfers Out	\$ 25,419,419	\$ 21,647,000	\$ (3,772,419)	(14.8%)
<b>Total Expenditures Including Transfers</b>	<b>\$ 766,768,521</b>	<b>\$ 719,282,203</b>	<b>\$ (47,486,318)</b>	<b>(6.2%)</b>

## Personnel

This expenditure category provides for salaries and benefits of all Adams County employees. Personnel expenditures are expected to increase \$49,861,948 or 19.5%. This increase includes the proposed 2023 total compensation plan. As a service organization, Adams County's largest expenditure area is personnel, representing 42.5% of total expenditures for the 2023 adopted budget.

2023 Job Family Market Adjustment – The salary structure is reviewed annually to ensure market competitiveness using benchmark positions. Below are the Market Adjustments by job family:

- |                          |                               |                               |
|--------------------------|-------------------------------|-------------------------------|
| ✓ Elected/Appointed – 0% | ✓ Directors – 1%              | ✓ Professional/Technical – 1% |
| ✓ District Attorney – 1% | ✓ Labor and Trade – 1%        | ✓ Information Systems – 1%    |
| ✓ Administrative – 2%    | ✓ Management – 1%             |                               |
| ✓ Certified – 6%         | ✓ Non-Certified Officers – 6% |                               |

2023 Annual Employee Investment (AEI) – In 2023, 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 1-2% 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 2022, the County added 63.00 new full-time equivalent positions (FTEs). The 2023 adopted budget includes the associated expenditure increase related to these positions, which are summarized below:

### ✓ 2nd Amendment to the 2022 Budget

County Attorney's Office – 1.0 FTE  
 Budget & Finance – 1.0 FTE  
 Communications – 3.0 FTE  
 Facilities & Fleet – 1.0 FTE  
 Information Technology & *innovation* – 1.0 FTE  
 People & Culture – 2.0 FTE  
 Public Health – 8.0 FTE  
 County Manager's Office – 1.0 FTE

### ✓ 4th Amendment to the 2022 Budget

Parks, Open Space, & Cultural Arts – 2.0 FTE  
 Community Safety & Well-Being – 0.25 FTE

### ✓ 3rd Amendment to the 2022 Budget

District Attorney's Office – 3.0 FTE  
 Budget & Finance – 4.0 FTE  
 Facilities & Fleet – 6.0 FTE  
 Community & Economic Development – 2.0 FTE  
 Information Technology & *innovation* – 6.0 FTE  
 Public Health – 21.75

# COUNTY-WIDE BUDGET SUMMARY

2023 Adopted Budget

The 2023 Adopted Budget includes an increase of 205.0 additional FTEs, which are listed below.

Department	Position Title	FTE	Total
Animal Shelter	Lead Animal Care Technician	1.00	\$ 71,423
Animal Shelter	Intake Specialist	1.00	\$ 68,331
Animal Shelter	Customer Care Representative	1.00	\$ 68,484
Assessor	Real Estate Technician I	2.00	\$ 117,600
Community & Economic Development	Business Operations Manager	1.00	\$ 126,440
Community & Economic Development	Regulatory Compliance Specialist	1.00	\$ 98,960
Community Safety & Wellbeing	Administrative Coordinator	1.00	\$ 94,422
County Coroner	Investigative Supervisor	1.00	\$ 125,192
County Treasurer	Treasury Trainee	1.00	\$ 93,040
County Treasurer	Treasury Professional II	1.00	\$ 93,040
District Attorney	Lead Legal Assistant	2.00	\$ 194,766
District Attorney	Legal Assistant	1.00	\$ 92,823
District Attorney	Data Analyst	1.00	\$ 119,348
District Attorney	Paralegal	1.00	\$ 97,302
District Attorney	Investigator II	1.00	\$ 118,724
District Attorney	Crime Victim Compensation Technician	1.00	\$ 78,005
Fleet & Facilities	Building Maintenance Tech II	4.00	\$ 348,561
Information Technology	Information Security Analyst	1.00	\$ 151,428
Information Technology	App Prgmr/Analyst	1.00	\$ 106,251
Information Technology	AV/Camera Technician	1.00	\$ 102,460

Department	Position Title	FTE	Total
Parks & Open Space	Parks Maintenance Worker II	2.00	\$ 166,318
People & Culture	P and C Technician <sup>1</sup>	0.00	\$ -
Public Works	Code Compliance Officer	1.00	\$ 94,312
Public Works	Civil Engineer 1-2	1.00	\$ 126,742
Public Works	Construction Inspector 1	1.00	\$ 98,879
Public Works	Construction Inspection Superv	1.00	\$ 126,631
Human Services <sup>3</sup>	DEI Practice Coordinator	1.00	\$ -
Human Services <sup>3</sup>	Training & Dev. Coordinator	1.00	\$ -
Human Services <sup>3</sup>	Early Childhood Education Adm.	1.00	\$ -
Human Services <sup>3</sup>	Health Department Liaison	1.00	\$ -
Human Services <sup>3</sup>	EBT Support Specialist	5.00	\$ -
Human Services <sup>3</sup>	Crisis Management Case Manager	1.00	\$ -
Human Services <sup>3</sup>	Community Support Associate	9.00	\$ -
Human Services <sup>3</sup>	Aging & Adult Administrator	1.00	\$ -
Human Services <sup>3</sup>	Childcare Navigator	2.00	\$ -
Human Services <sup>3</sup>	Benefit Navigator	3.00	\$ -
Human Services <sup>3</sup>	HSC Desktop Support	2.00	\$ -
Human Services <sup>3</sup>	Legal Assistant	1.00	\$ -
Human Services <sup>3</sup>	HR Business Partner <sup>2</sup>	0.00	\$ -
Public Health Fund	Multiple <sup>4</sup>	146.00	\$ 20,805,583
<b>GRAND TOTAL - 2023 Authorized Additional FTE's</b>		<b>205.00</b>	<b>\$23,785,065</b>

<sup>1</sup>P&C Technician conversion from 0.5 Project Designated FTE to 0.5 Permanent FTE.

<sup>2</sup>HR Business Partner reclassification from existing position.

<sup>3</sup>Additional FTEs for Human Services were authorized without any additional budget. The existing Human Services Personnel Budget is sufficient to fund these additional positions.

<sup>4</sup>Total Salary for Public Health Fund is based on total 176.75 FTE's (146 FTE for 2023 and 30.75 FTE approved to start in 2022).

# COUNTY-WIDE BUDGET SUMMARY

2023 Adopted Budget

Following is a complete Position Summary Schedule, detailing FTEs authorized for 2021, 2022, and 2023.

FULL-TIME EQUIVALENT POSITIONS (FTEs)	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
Animal Shelter & Adoption Center	30.00	32.00	35.00
Board of County Commissioners	5.00	5.00	5.00
Adams County COVID Operations	21.00	40.50	38.50
Budget & Finance Department	41.00	44.00	49.00
Communications	10.00	10.00	13.00
Community & Economic Development	51.00	59.00	60.00
Community Safety & Wellbeing	26.50	29.50	30.50
County Assessor	48.00	50.00	52.00
County Attorney	37.00	39.00	26.00
County Clerk and Recorder	109.50	110.50	110.50
County Coroner	17.00	20.00	21.00
County Manager	12.00	17.00	19.00
County Sheriff	577.50	614.50	623.50
County Surveyor	1.00	1.00	1.00
County Treasurer	18.00	18.00	20.00
District Attorney	203.50	218.00	228.00
Fleet & Facilities Management	91.00	98.00	112.00
Colorado Air & Space Port	19.00	18.00	18.00
People & Culture	32.00	35.50	36.50
Human Services	787.25	838.25	880.25
IT & Innovation	52.00	56.00	57.00
Parks & Open Space	43.00	52.00	54.00
Public Health	-	-	176.75
Public Works	107.00	111.00	115.00
Retirement	2.00	2.00	2.00
<b>TOTAL FTEs</b>	<b>2,341.25</b>	<b>2,518.75</b>	<b>2,783.50</b>

***Operations & Maintenance***

This expenditure category provides for the day-to-day operating and maintenance costs of a government. Items included within operations & maintenance are utility expenses (gas, electricity, water, and telephone), operating and office supplies, employee training and education, computers and software licensing, and minor equipment. Operations & maintenance expenditures are expected to decrease by \$43,091,813 or 64.6% compared to the 2022 amended budget. This decrease can mainly be attributed to American Rescue Plan funding being included in the 2022 Amended Budget. The decrease is offset by increases related to the Adams County Health Department starting operations in 2023.

***Charges for Services***

This expenditure category provides for various contracted services. Items included within charges for services are contracted services for professional consulting, auditing, advertising, legal, printing, security, delivery, vehicle repair and maintenance, and building rental. Charges for services expenditures are anticipated to increase by \$11,054,390 or 5.5% compared to the 2022 amended budget. Significant increases are budgeted for human services programs, the new health department, and insurance premiums, among smaller increases throughout the county.

***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 decrease by \$5,618,725 or 7.4% compared to the 2022 amended budget. This reduction is primarily because the county now runs its own health department, and no longer pays into the Tri-County Health Department.

***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 decrease \$55,912,393 or 43.8% compared to the 2022 amended budget. This decrease is driven by multi-year projects that are included in the 2022 budget but were not included in the 2023 adopted budget. Many of these projects will be carried forward on a supplemental appropriation to the 2023 budget. There are multiple building projects planned throughout the county, such as funding for Head Start facilities (\$5.0 million), the South Parks Maintenance Facility (\$4.5 million); the Fleet and Public Works Facility (\$6.8 million); and other construction projects throughout the county.

***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 \$7,306 or (0.0%) 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 below for the lease payment schedules for all COPs.

Certificates of Participation (COP) Lease Payment Schedule Summary

Year	2014 COP			2015 COP			2020 COP			Total Payment
	Principal	Interest	Total Payment	Principal	Interest	Total Payment	Principal	Interest	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 \$23,331,933 is recommended for Business Cases in the 2023 adopted budget. This includes \$14,954,493 in one-time costs (expected for 2023 only) and \$8,377,440 in on-going costs (expected on an annual basis beginning in 2023 and for each year thereafter). Please see the 2023 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 2023-2027 planning horizon. A total of \$71,672,073 was approved for 5-Year capital projects in the 2023 adopted budget. Please see the 2023 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 2023 total \$21,647,000. See the 2023 Budget Transfers Schedule below for a summary of interfund transfers planned for 2023.

2023 Budgeted Transfers		
In - Colorado Air & Space Port Fund	\$ 3,550,000	As needed to balance fund-at year-end
Out: General Fund	\$ 3,550,000	
In - Head Start Fund	\$ 50,000	Head Start operation subsidy from
Out: General Fund	\$ 50,000	the General Fund
In - Open Space Projects Fund	\$ 6,100,000	30% of voter approved sales tax, plus
Out: Open Space Sales Tax Fund	\$ 6,100,000	additional for planned projects
In - Capital Facilities Fund	\$ 1,072,000	For 2014 Series COP Debt
Out: General Fund	\$ 1,072,000	Service Payment
In - Fleet Fund	\$ 875,000	Purchases of new vehicles for
Out: General Fund	\$ 875,000	General Fund functions
In - Public Health Department Fund	\$ 10,000,000	For 2023 Public Health Department
Out: General Fund	\$ 10,000,000	operations.
County-wide Total Transfers	\$ 21,647,000	



## SUMMARY OF CHANGES FROM PROPOSED TO ADOPTED BUDGET

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### General Fund

- ✓ Transfer to the Colorado Air & Space Port Fund for the purchase of two new pieces of snow removal equipment – \$1,750,000 expenditure increase
- ✓ Additional funds to purchase fitness equipment for the Coroner's Office – \$20,000 expenditure increase
- ✓ Revenue offsets for County Attorney's Office expenditures related to Human Services functions – \$762 revenue increase
- ✓ Re-calculation of Broomfield County cost sharing for District Attorney's Office functions – \$129,326 revenue increase
- ✓ Re-calculation of Broomfield County cost sharing for Coroner's Office functions – \$5,991 revenue increase
- ✓ Removed credits offsetting salaries and benefits for Public Health Department FTEs that were moved to the Public Health Fund – \$2,041,325 expenditure increase
- ✓ Reduced transfer from General Fund to Public Health Fund – \$5,000,000 expenditure decrease
- ✓ Additional \$2.8 million included in Sheriff's Office compensation plan based on direction from People & Culture

### Capital Facilities Fund

- ✓ Funds added to construct a barn at the Riverdale Animal Shelter – \$650,000 expenditure increase

### Social Services Fund

- ✓ Reduced revenues to balance fund usage – \$3,297,137 revenue decrease

### Insurance Fund

- ✓ Revenue offset Risk Management – \$3,400 revenue increase
- ✓ Revenue offset Insurance/Benefits & Wellness – \$62,724 revenue decrease

### Public Health Fund

- ✓ Revised Personnel Salaries & Benefits – \$3,828,824 expenditure increase
- ✓ Operating - \$1,409,280 expenditure decrease
- ✓ Revenue projections, including Intergovernmental, increased by \$7,251,817 allowing for a reduced General Fund transfer from \$15,000,000 to \$10,000,000

### Colorado Air & Space Port Fund

- ✓ Transfer from the General Fund for the purchase of two new pieces of snow removal equipment – \$1,750,000 revenue increase
- ✓ Additional funds to purchase two new pieces of snow removal equipment – \$1,750,000 expenditure increase

## 2023 ADOPTED BUSINESS CASES

Department - Division	Description	One-Time	On-Going	Total
GF - Admin/Org Support	Adams County Scholarship Fund	\$ 558,000	\$ -	\$ 558,000
CLK Recording	Preservation of Original Books	100,000	-	100,000
CLK Elections	2023 Coordinated Election	1,119,593	-	1,119,593
PLN - Development Review	County Water Analysis	175,000	-	175,000
PLN - Development Review	Subarea & Corridor Plans	100,000	-	100,000
County Manager	Strategic Retreat	30,000	-	30,000
County Manager	Consultant Services	10,000	-	10,000
Communications	ADA Compliance Website Audit	150,000	-	150,000
Communications	ACHD Website Maintenance	18,600	-	18,600
County Coroner	Other Professional Services	-	100,000	100,000
County Coroner	Fitness Room Equipment	20,000	-	20,000
SHF - Detective Division	Replacement Vests	30,100	-	30,100
SHF - Patrol Division	Stryker Level III Shields	42,408	-	42,408
SHF - Patrol Division	Bullet Proof Vests	30,100	-	30,100
SHF - Patrol Division	Co-responder program	160,268	-	160,268
SHF - Patrol Division	Smart Tactical Headset System	21,224	-	21,224
SHF - Detention Facility	Medical/Mental Health Increase	-	831,000	831,000
SHF - Detention Facility	Replacement Vests	27,000	-	27,000
SHF - Detention Facility	Inmate Food Services	-	1,375,340	1,375,340
SHF - Detention Facility	Inmate Laundry Services	-	65,130	65,130
SHF - Detention Facility	Intercom System A-E	12,000	-	12,000
SHF - Justice Center	Ballistic Shields	38,399	-	38,399
SHF - Justice Center	Security Services	-	24,000	24,000
Poverty Reduction	Neighborhood Outreach	15,000	17,000	32,000
Poverty Reduction	Transportation for Residents	-	50,000	50,000
Comm Safety & Wellbeing Admin	SWAPP	15,000	-	15,000
Comm Safety & Wellbeing Admin	PEH Data Sharing	20,000	-	20,000

Department - Division	Description	One-Time	On-Going	Total
Code Compliance	Seasonal Graffiti Program	-	28,000	28,000
CC Program Services	Comm Corr Service Funds	-	1,527,072	1,527,072
CC Facility Payment	Facility Payment Increase	-	40,898	40,898
District Attorney	O365 Licenses	-	95,000	95,000
District Attorney	Amazon Web Storage	-	72,000	72,000
DA - Diversion Project	2023 Diversion Conference Host	14,000	-	14,000
DA - Diversion Project	Misc Grant Expenses of Fed Fun	113,100	-	113,100
DA - Diversion Project	Diversion Services	-	15,000	15,000
FO - Other Facilities	OSR Well Monitoring	-	110,000	110,000
FO - Old Human Service Bldg	HVAC System Upgrade	450,000	-	450,000
FO - Justice Center	JC - Rekeying	78,331	-	78,331
FO - Justice Center	JC - Window Sealing	485,984	-	485,984
FO - West Services Center	Funding for Security Services	-	20,000	20,000
FO - Adams County Svc Center	Funding for Security Services	-	20,000	20,000
FO - Government Center	GC - Drainage Reconfiguration	150,000	-	150,000
FO - Administration	FO - Xeriscaping Design	300,000	-	300,000
FO - Parks Facilities	FO PKS - Admin Exterior Doors	55,000	-	55,000
FO - District Attorney Bldg.	FO DA - Rekeying	68,970	-	68,970
FO - District Attorney Bldg.	Funding for Security Services	-	20,000	20,000
Veterans Service Office	Payment to Arapahoe	-	36,000	36,000
IT Security	Network Security Monitoring	275,000	-	275,000
IT Security	Maintenance Adjustment	-	40,000	40,000
IT GIS	Oblique Aerial Imagery	184,012	-	184,012
IT Help Desk & Servers	Maintenance Contracts	-	200,000	200,000
IT Network/Telecom	Jail data router replacment	25,000	-	25,000
IT Network/Telecom	Jeffco DR switch replacement	25,000	-	25,000
IT Network/Telecom	GC Voice Routers replacement	12,000	-	12,000
IT Network/Telecom	Jail Voice router replacement	4,000	-	4,000
IT Network/Telecom	Strasburg switch replacement	5,000	-	5,000

Department - Division	Description	One-Time	On-Going	Total
IT Network/Telecom	Riverdale P2P Replacement	20,000	-	20,000
IT Network/Telecom	Fiber - Substation to Fleet	35,000	-	35,000
SHF - MIS Unit	Sloan PWT	39,404	-	39,404
SHF - MIS Unit	Enhance Building Security	160,000	-	160,000
PKS - Fair	Increase Fair Expenses-General	250,000	-	250,000
PKS - Trail Ranger Patrol	Trail Corridor Restoration	750,000	-	750,000
PKS - Special Events	PRIDE Event	300,000	-	300,000
PKS - Special Events	Concert in the Park	300,000	-	300,000
PW - Regional Transportation	Tree Amenity Program	150,000	-	150,000
<b>Total - General Fund</b>		<b>\$ 6,942,493</b>	<b>\$ 4,686,440</b>	<b>\$ 11,628,933</b>

Golf Course - Pro Shop	Wage Increases	\$ -	\$ 20,000	\$ 20,000
Golf Course - Pro Shop	Minor Equipment Increase	-	10,000	10,000
Golf Course - Pro Shop	Bank Charges 2023	-	30,000	30,000
Golf Course- Maintenance	Wage Increases	-	20,000	20,000
<b>Total - Golf Course Fund (Enterprise)</b>		<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>

Fleet - Admin	Fuel Budget Increase	\$ -	\$ 200,000	\$ 200,000
Fleet - Commerce City	Parts Budget Increase	-	75,000	75,000
<b>Total - Fleet Management Fund (Internal Service)</b>		<b>\$ -</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>

PW - Operations & Maintenance	Other Professional Services	\$ -	\$ 100,000	\$ 100,000
PW - Operations & Maintenance	Contract Services	-	185,000	185,000
PW - Streets Program	Street Paving Program	-	1,200,000	1,200,000
PW - Admin/Org	2024 Commit & Contribute	3,000,000	-	3,000,000
<b>Total - Road &amp; Bridge Fund</b>		<b>\$ 3,000,000</b>	<b>\$ 1,485,000</b>	<b>\$ 4,485,000</b>

Social Services Non-Recurring	Operations Expense Increase	\$ 4,634,000	\$ -	\$ 4,634,000
<b>Total - Social Services Fund</b>		<b>\$ 4,634,000</b>	<b>\$ -</b>	<b>\$ 4,634,000</b>

Department - Division	Description	One-Time	On-Going	Total
CA - Risk Management	Samba Safety	\$ -	\$ 20,000	\$ 20,000
Insurance - Property/Casualty	Auto Damage Claims	-	15,000	15,000
Insurance - Property/Casualty	General Liability Premiums	-	1,100,000	1,100,000
Insurance - Property/Casualty	Liability Insurance Claims	-	500,000	500,000
Insurance - Workers Comp	Administration Fee	-	13,000	13,000
Insurance - Workers Comp	WC Premium Increase	-	18,000	18,000
Insurance - Workers Comp	WC Claims	-	165,000	165,000
Insurance - Benefits & Wellness	HIPAA Privacy Training & Docs	-	20,000	20,000
<b>Total - Insurance Fund (Internal Service)</b>		<b>\$ -</b>	<b>\$ 1,851,000</b>	<b>\$ 1,851,000</b>
Open Space Projects	Equestrian Corridor to NWC	250,000	-	250,000
Open Space Projects	Willow Bay OS Master Plan	50,000	-	50,000
Open Space Projects	RRP - Rezoning and Replat	100,000	-	100,000
<b>Total - Open Space Projects Fund</b>		<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>
All Locations Overhead Pool	2023 Rent Relief	\$ (335,000)	\$ -	\$ (335,000)
<b>Total - Workforce &amp; Business Center Fund</b>		<b>\$ (335,000)</b>	<b>\$ -</b>	<b>\$ (335,000)</b>
CASP FBO	Increase Fuel Budget Amounts	\$ 300,000	\$ -	\$ 300,000
<b>Total - Colorado Air &amp; Space Port Fund</b>		<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>
Sheriff Flatrock	Conex Boxes	13,000	-	13,000
<b>Total - Flatrock Facility Fund</b>		<b>\$ 13,000</b>	<b>\$ -</b>	<b>\$ 13,000</b>
<b>GRAND TOTAL</b>		<b>\$ 14,954,493</b>	<b>\$ 8,377,440</b>	<b>\$ 23,331,933</b>

## 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 project 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, Advancing Adams, and Transportation Plan) and those soon coming to completion over the next few years (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.

## 2023-2027 Adopted Capital Improvement Plan Summary

The 2023 adopted budget includes \$71,672,073 of capital improvements. Over the 5 year period starting 2023 and ending 2027, the County plans to spend a total of \$255,870,942 on capital projects, which includes the amount adopted in the 2023 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	2023	Projected				Total
		2024	2025	2026	2027	
Facility	36,853,456	56,611,369	29,272,500	520,000	480,000	123,737,325
Public Infrastructure	24,040,000	22,200,000	18,800,000	17,550,000	16,500,000	99,090,000
Vehicle/Fleet Equipment	5,907,639	4,418,000	4,136,000	4,720,000	6,681,000	25,862,639
Equipment	2,594,262	563,000	586,000	588,000	573,000	4,904,262
Technology	2,276,716	-	-	-	-	2,276,716
<b>Total</b>	<b>\$ 71,672,073</b>	<b>\$ 83,792,369</b>	<b>\$ 52,794,500</b>	<b>\$ 23,378,000</b>	<b>\$ 24,234,000</b>	<b>\$ 255,870,942</b>

IMPACTS ON FUTURE OPERATING BUDGETS

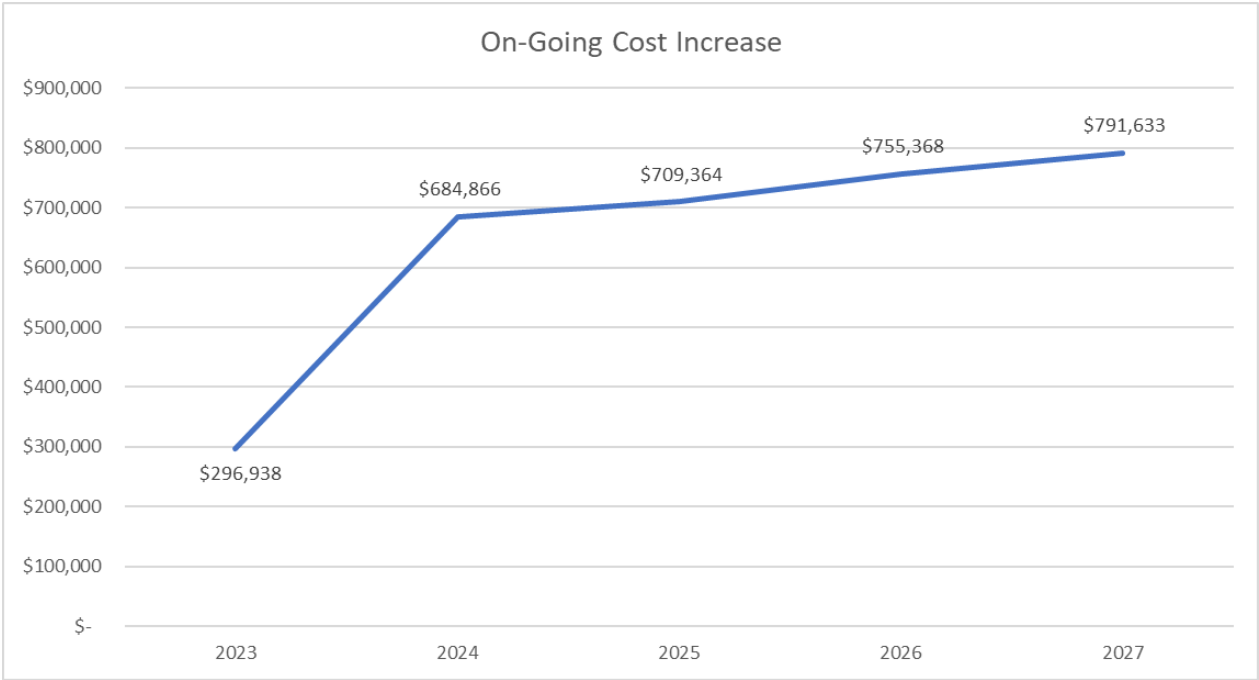
On-Going Operating Cost Increases

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.



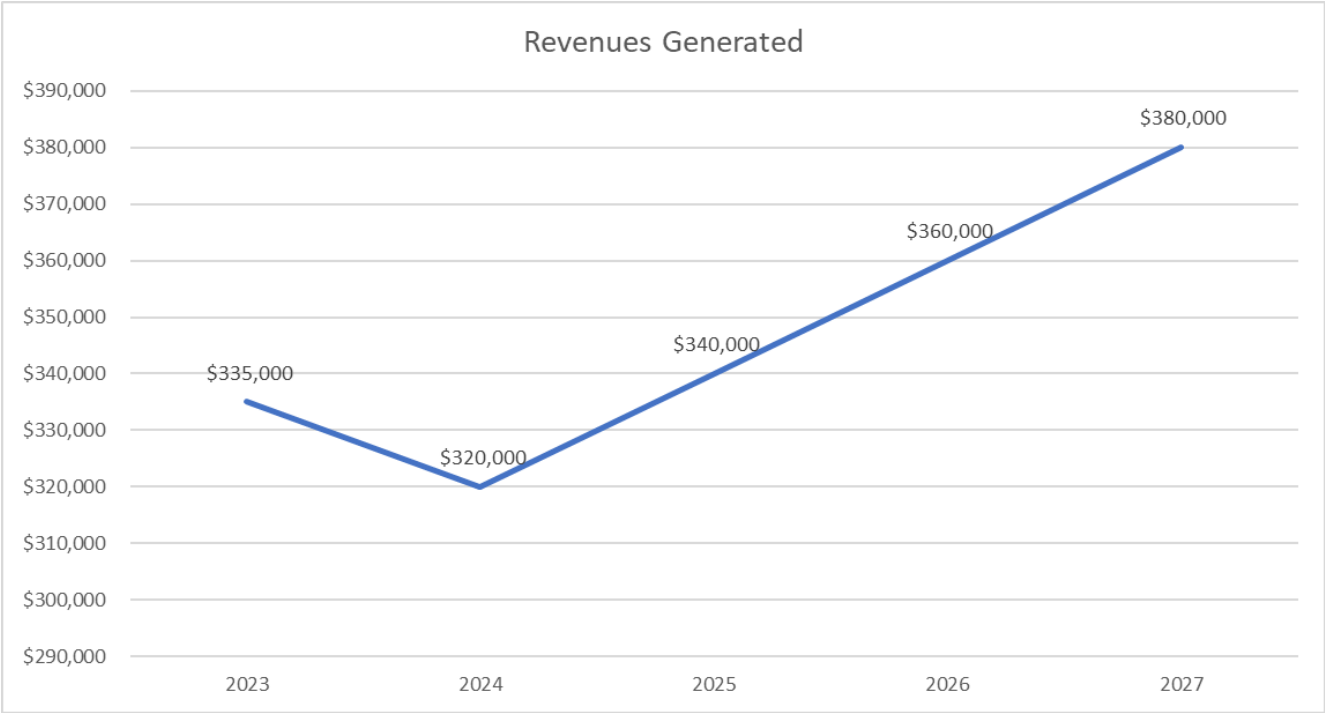


Revenues Generated

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 five-year plan.

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



## 2023 ADOPTED 5-YEAR CAPITAL IMPROVEMENT PLAN

Department - Division	Description	2023	Projected <sup>1</sup>				Total
			2024	2025	2026	2027	
County Coroner	Fume Hood	62,000	-	-	-	-	62,000
County Coroner	Industrial Washer/Dryer	43,000	-	-	-	-	43,000
SHF- MIS Unit	Servers and Backup Storage	125,000	-	-	-	-	125,000
SHF- MIS Unit	Servers for Detectives and IA	90,000	-	-	-	-	90,000
SHF- Detective Division	Fuming Chamber	28,000	3,000	3,000	3,000	3,000	40,000
SHF- Detective Division	Therapy Dog	13,500	-	-	-	-	13,500
SHF- Patrol Division	Remote Operated Robot	389,052	-	-	-	-	389,052
SHF- Patrol Division	Taser 7	360,000	360,000	360,000	360,000	360,000	1,800,000
SHF- Patrol Division	Substation Furniture	287,510	-	-	-	-	287,510
SHF- Patrol Division	Solar Conversion	75,000	-	-	-	-	75,000
SHF- Patrol Division	K9 Repl.	13,000	-	-	-	-	13,000
SHF- Detention Facility	TruNarc Portable Drug ID Dvce	150,000	-	-	-	-	150,000
SHF- Detention Facility	Locker Room Remodel	-	325,000	-	-	-	325,000
SHF- Detention Facility	Perimeter Fencing	-	250,000	-	-	-	250,000
District Attorney	Scaled Storage Solution for DE	145,000	-	-	-	-	145,000
FO - Justice Center	JC - Elevator Upgrade	1,027,500	1,027,500	527,500	-	-	2,582,500
FO - Justice Center	JC - Gate Operators (5 units)	193,311	-	-	-	-	193,311
FO - Justice Center	JC - Tractor Repl.	79,639	-	-	-	-	79,639
FO - Justice Center	JC - Water Bottle Fillers	76,675	-	-	-	-	76,675
FO - Justice Center	JC - Concrete Repair & Repl.	-	500,000	-	-	-	500,000
FO - Justice Center	JC - Equipment Storage Bldg	-	385,930	-	-	-	385,930
FO - Justice Center	JC - Water Saving Fixtures	-	195,000	-	-	-	195,000
FO - Justice Center	JC - LED Lighting Upgrade	-	284,975	-	-	-	284,975
FO - Justice Center	JC - Parking Lot LED Upgrade	-	193,476	-	-	-	193,476
FO - Strasburg/Whittier	STBG - Roof Repl.	-	475,900	-	-	-	475,900
FO - Adams County Svc Center	ASC - Fire Alarm System Repl.	165,000	-	-	-	-	165,000
FO - Adams County Svc Center	ASC - Make-Up Air Unit Repl.	-	225,000	-	-	-	225,000
FO - Government Center	GC - Facilities Storage Shed	200,000	-	-	-	-	200,000
FO - Government Center	GC - ToolCat Repl.	99,000	-	-	-	-	99,000
FO - Honnen	Honnen Reroof	-	295,000	-	-	-	295,000
FO - Parks Facilities	FO PKS - Admin HVAC Cooling Re	425,000	-	-	-	-	425,000
FO - Parks Facilities	FO PKS - Evap Coolers EH & AL	125,000	-	-	-	-	125,000
FO - Parks Facilities	FO PKS - ToolCat Repl.	80,000	-	-	-	-	80,000

# COUNTY-WIDE BUDGET SUMMARY

2023 Adopted Budget

Department - Division	Description	2023	Projected <sup>1</sup>				Total
			2024	2025	2026	2027	
FO - Parks Facilities	FO PKS - Ice Machine	65,000	-	-	-	-	65,000
FO - Parks Facilities	FO PKS - Scissor Lift	30,000	-	-	-	-	30,000
FO - Sheriff HQ/Coroner Bldg	FO COR - Generator Upgrade	1,000,000	-	-	-	-	1,000,000
FO - Sheriff HQ/Coroner Bldg	FO COR - Heating Boilers	250,000	-	-	-	-	250,000
FO - Sheriff HQ/Coroner Bldg	FO COR - Freezer HVAC Repl.	150,000	-	-	-	-	150,000
FO - Sheriff HQ/Coroner Bldg	FO COR - Roof Repl.	-	1,500,000	-	-	-	1,500,000
FO - District Attorney Bldg.	FO DA - Roof Repl.	1,366,200	-	-	-	-	1,366,200
FO - District Attorney Bldg.	FO DA - Boiler Repl.	448,000	-	-	-	-	448,000
FO - District Attorney Bldg.	FO DA - LED Lighting Upgrade	-	214,875	-	-	-	214,875
FO - District Attorney Bldg.	FO DA - Pkg Lot Light Upgrade	-	143,713	-	-	-	143,713
FO - Riverdale Animal Shelter	FO RAS - Reflection Garden Gaz	149,999	-	-	-	-	149,999
FO - Sheriff Maintenance	FO DF - Mold Mitigation	2,000,000	-	-	-	-	2,000,000
FO - Sheriff Maintenance	FO DF - Crawl Space Ventilatio	250,000	-	-	-	-	250,000
FO - Sheriff Maintenance	FO DF - Site Drainage Realignm	100,000	1,000,000	-	-	-	1,100,000
FO - Sheriff Maintenance	FO DF - Lawn Aerator Repl.	12,000	-	-	-	-	12,000
FO - Sheriff Maintenance	FO DF - Snow Blower Attachment	10,000	-	-	-	-	10,000
FO - Sheriff Maintenance	FO DF - Exterior Refresh	-	25,200,000	20,700,000	-	-	45,900,000
FO - Sheriff Maintenance	FO DF - Generator Repl.	-	1,500,000	-	-	-	1,500,000
FO - Sheriff Maintenance	FO DF - Shower Upgrades	-	150,000	2,500,000	-	-	2,650,000
FO - Sheriff Maintenance	FO DF - Parking Lot LED Lighti	-	125,000	-	-	-	125,000
IT Security	CheckPoint Firewall Upgrade	130,000	-	-	-	-	130,000
IT Help Desk & Servers	GC Datacenter Backup Storage	1,301,822	-	-	-	-	1,301,822
IT Help Desk & Servers	GC Datacenter Infrastructure	283,500	-	-	-	-	283,500
IT Help Desk & Servers	HS Datacenter Infrastructure	151,000	-	-	-	-	151,000
IT Help Desk & Servers	GC Datacenter UPS Batteries	50,000	-	-	-	-	50,000
IT Network/Telecom	Fiber Optic to CASP - Phase 2	390,000	-	-	-	-	390,000
IT Network/Telecom	Internet Router Repl.	50,394	-	-	-	-	50,394
PKS - Weed & Pest	ATV Repl.	-	-	-	15,000	-	15,000
PKS- Regional Complex	Parks Scissor Lift Repl.	15,000	-	-	-	-	15,000
PKS- Grounds Maintenance	Stand Up Mower Repl.	15,000	-	-	-	-	15,000
PKS- Grounds Maintenance	Stand-Up Mower Repl.	-	-	18,000	-	-	18,000
PKS- Trail Ranger Patrol	Pressure Washer Trailer Repl.	15,000	-	-	-	-	15,000
Office of Cultural Affairs	Veteran's Memorial	250,000	-	-	-	-	250,000
Art Projects Tracking	Art Projects Countywide	300,000	300,000	300,000	300,000	300,000	1,500,000
<b>Total - General Fund</b>		<b>\$ 13,035,102</b>	<b>\$ 34,654,369</b>	<b>\$ 24,408,500</b>	<b>\$ 678,000</b>	<b>\$ 663,000</b>	<b>\$ 73,438,971</b>

# COUNTY-WIDE BUDGET SUMMARY

2023 Adopted Budget

Department - Division	Description	2023	Projected <sup>1</sup>				Total
			2024	2025	2026	2027	
Fleet/Public Works Bldg Constr	Fleet & Public Works Buildings	6,750,000	-	-	-	-	6,750,000
General Capital Improvements	Head Start Facilities	5,000,000	8,500,000	5,000,000	-	-	18,500,000
General Capital Improvements	S. Parks Maintenance Facility	4,500,000	4,000,000	-	-	-	8,500,000
General Capital Improvements	Service Center Phase 1	2,000,000	2,000,000	-	-	-	4,000,000
General Capital Improvements	GC Space Utilization Phase 4	2,000,000	500,000	-	-	-	2,500,000
General Capital Improvements	Riverdale Multi-Use Arena Design	2,000,000	-	-	-	-	2,000,000
General Capital Improvements	Justice Center Campus	2,000,000	-	-	-	-	2,000,000
General Capital Improvements	District Attorney's Building	1,500,000	1,000,000	-	-	-	2,500,000
General Capital Improvements	Coroner and Probation Facility	456,771	-	-	-	-	456,771
General Capital Improvements	EV Charging Stations	250,000	-	-	-	-	250,000
General Capital Improvements	Coroner Post Occupancy	250,000	-	-	-	-	250,000
General Capital Improvements	Digital Signs on 120th	200,000	-	-	-	-	200,000
General Capital Improvements	GC Second Tower Design	-	6,000,000	-	-	-	6,000,000
Animal Shelter Construction	Riverdale Animal Shelter Barn	650,000	-	-	-	-	650,000
<b>Total - Capital Facilities Fund</b>		<b>\$ 27,556,771</b>	<b>\$ 22,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,556,771</b>

Golf Course- CIP	Indoor Driving Range Building	920,000	-	-	-	-	920,000
Golf Course- CIP	Toro Workman MDX 8 units	106,400	-	-	-	-	106,400
Golf Course- CIP	Tee Time Upgrade & Website	40,000	-	-	-	-	40,000
Golf Course- CIP	Toro 3300 With Blower	39,400	-	-	-	-	39,400
Golf Course- CIP	Overseeder	24,200	-	-	-	-	24,200
Golf Course- CIP	Pile Retaining Wall 15 Fairway	-	240,000	-	-	-	240,000
Golf Course- CIP	Equipment Rotation	-	200,000	205,000	210,000	210,000	825,000
Golf Course- CIP	Mnt. Storage Area Addition	-	80,000	-	-	-	80,000
Golf Course- CIP	Cart Path Improvements	-	-	100,000	100,000	-	200,000
Golf Course- CIP	Clubhouse Lake Retaining Wall	-	-	85,000	-	-	85,000
Golf Course- CIP	Level Tees	-	-	60,000	-	-	60,000
Golf Course- CIP	Bunker Renovation	-	-	-	120,000	80,000	200,000
Golf Course- CIP	Tie Wall Repair	-	-	-	-	100,000	100,000
<b>Total - Golf Course Fund</b>		<b>\$ 1,130,000</b>	<b>\$ 520,000</b>	<b>\$ 450,000</b>	<b>\$ 430,000</b>	<b>\$ 390,000</b>	<b>\$ 2,920,000</b>

Fleet - Admin	Projected Vehicle Replacement	-	2,790,000	3,588,000	4,613,000	6,681,000	17,672,000
Fleet - Commerce City	Alignment Machine Repl.	39,000	-	-	-	-	39,000
Fleet - Commerce City	Nitrogen Tire Inflator	15,000	-	-	-	-	15,000
Fleet - Commerce City	Fabrication/Welding Table	13,000	-	-	-	-	13,000

# COUNTY-WIDE BUDGET SUMMARY

2023 Adopted Budget

Department - Division	Description	2023	Projected <sup>1</sup>				Total
			2024	2025	2026	2027	
Fleet - Commerce City	Utility Trailer	7,000	-	-	-	-	7,000
Fleet - Strasburg	Upgrade Fuel System Strasburg	28,000	-	-	-	-	28,000
Fleet - Strasburg	Automotive Lift Repl.	15,000	-	-	-	-	15,000
Fleet - Strasburg	Tig Welder	5,200	-	-	-	-	5,200
Fleet - Coroner's Office	AWD Full Size Van	80,000	-	-	-	-	80,000
Fleet - CSWB	Mass Care Truck	50,000	-	-	-	-	50,000
Fleet - Facilities	Facilities Unit #718 Replace	75,000	-	-	-	-	75,000
Fleet - POSCA	Parks CAT Wheel Loader	200,000	-	-	-	-	200,000
Fleet - POSCA	S Parks 3- Truck Replacements	165,000	-	-	-	-	165,000
Fleet - POSCA	Enclosed Cab Mower	65,000	-	-	-	-	65,000
Fleet - POSCA	Terrain Mower	60,000	-	-	-	-	60,000
Fleet - POSCA	Parks Unit #708 Replace	55,000	-	-	-	-	55,000
Fleet - POSCA	Parks John Deere Gator Repl.	45,000	-	-	-	-	45,000
Fleet - POSCA	Mid-Size SUV	35,000	-	-	-	-	35,000
Fleet - POSCA	Z Trak Mower Repl. (S Parks)	30,000	-	-	-	-	30,000
Fleet - POSCA	Z Trak Mower Repl.	30,000	-	-	-	-	30,000
Fleet - POSCA	Front End Loader Repl.	-	275,000	-	-	-	275,000
Fleet - POSCA	Wood Chipper Repl.	-	90,000	-	-	-	90,000
Fleet - POSCA	Polaris Sprayer Rig Repl.	-	33,000	-	-	-	33,000
Fleet - POSCA	Z-Trak Repl.	-	30,000	-	-	-	30,000
Fleet - POSCA	Z-Trak Repl.	-	30,000	-	-	-	30,000
Fleet - POSCA	Tractor Repl.	-	-	75,000	-	-	75,000
Fleet - POSCA	Enclsd Cab Terrain Mower Repl.	-	-	65,000	-	-	65,000
Fleet - POSCA	Scissor Lift Repl.	-	-	50,000	-	-	50,000
Fleet - POSCA	Gator Utility Vehicle Repl.	-	-	33,000	-	-	33,000
Fleet - POSCA	Gator Utility Vehicle Repl.	-	-	33,000	-	-	33,000
Fleet - POSCA	Sprayer Repl.	-	-	-	40,000	-	40,000
Fleet - Public Works	R & B 2- Loader Replacements	650,000	-	-	-	-	650,000
Fleet - Public Works	Unit #607 Sweeper Replacement	300,000	-	-	-	-	300,000
Fleet - Public Works	R & B Unit #155 Replacement	200,000	-	-	-	-	200,000
Fleet - Public Works	R & B 3- Supervisor Trucks	174,000	-	-	-	-	174,000
Fleet - Public Works	R & B 2- Mower Replacements	110,000	-	-	-	-	110,000
Fleet - Public Works	R & B Unit #859 Replacement	100,000	-	-	-	-	100,000
Fleet - Public Works	R & B Unit #769 Replacement	45,000	-	-	-	-	45,000
Fleet - Public Works	PW Unit #979 Replacement	40,000	-	-	-	-	40,000

# COUNTY-WIDE BUDGET SUMMARY

2023 Adopted Budget

Department - Division	Description	2023	Projected <sup>1</sup>				Total
			2024	2025	2026	2027	
Fleet - Sheriff's Office	S/O 10-Patrol Replacements	650,000	-	-	-	-	650,000
Fleet - Sheriff's Office	S/O 3- Detective Replacements	156,000	-	-	-	-	156,000
Fleet - Sheriff's Office	Marked SUVs (2 units)	130,000	-	-	-	-	130,000
Fleet - Sheriff's Office	Spare Patrol Vehicles	130,000	-	-	-	-	130,000
Fleet - Sheriff's Office	Jail K9 Vehicle	80,000	-	-	-	-	80,000
Fleet - Sheriff's Office	S/O Jail Unit #142 Replacement	70,000	-	-	-	-	70,000
Fleet - Sheriff's Office	S/O Patrol #043 Replacement	65,000	-	-	-	-	65,000
Fleet - Sheriff's Office	Mobile Field Force Vans	-	780,000	-	-	-	780,000
<b>Total - Fleet Fund</b>		<b>\$ 3,912,200</b>	<b>\$ 4,028,000</b>	<b>\$ 3,844,000</b>	<b>\$ 4,653,000</b>	<b>\$ 6,681,000</b>	<b>\$ 23,118,200</b>

Stormwater CIP	Logan Court Drainage Imprvmnts	1,100,000	-	-	-	-	1,100,000
<b>Total - Stormwater Fund</b>		<b>\$ 1,100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>

PW - Capital Improvement Plan	2023 Capital Improvement Plan	-	15,000,000	15,000,000	15,000,000	15,000,000	60,000,000
PW - Active Capital Projects	Welby Rd Ext. (Steele St) <sup>2</sup>	100,000	-	-	-	-	100,000
PW - Active Capital Projects	York St Hwy 224 to 78th Av TIF <sup>2</sup>	2,500,000	-	-	-	-	2,500,000
PW - Active Capital Projects	58th Ave Washgtn to York - TIF <sup>2</sup>	2,690,000	-	-	-	-	2,690,000
PW - Active Capital Projects	Dahlia St Asph SW SH 224 I-76 <sup>2</sup>	3,000,000	-	-	-	-	3,000,000
PW - Active Capital Projects	York St 78th to 88th - TIF <sup>2</sup>	130,000	-	-	-	-	130,000
PW - Active Capital Projects	York St 58th to Hwy 224 - TIF <sup>2</sup>	630,000	-	-	-	-	630,000
PW - Active Capital Projects	Pecos St 52nd/58th Ave - TIF <sup>2</sup>	100,000	-	-	-	-	100,000
PW - Active Capital Projects	Dahlia St Hwy 224 to 70th Ave <sup>2</sup>	480,000	-	-	-	-	480,000
PW - Active Capital Projects	Goat Hill: Irving St, Hooker <sup>2</sup>	100,000	-	-	-	-	100,000
PW - Active Capital Projects	Berkley Gardens Neighborhood <sup>2</sup>	1,100,000	-	-	-	-	1,100,000
PW - Active Capital Projects	Goat Hill East of Federal <sup>2</sup>	1,700,000	-	-	-	-	1,700,000
PW - Active Capital Projects	62nd Ave; Huron to Washington <sup>2</sup>	100,000	-	-	-	-	100,000
PW - Active Capital Projects	E 73rd Ave: Race to Washington <sup>2</sup>	500,000	-	-	-	-	500,000
PW - Active Capital Projects	Zuni St and 70th Ave <sup>2</sup>	100,000	-	-	-	-	100,000
PW - Active Capital Projects	W 70 Ave: Pecos St to Kidder <sup>2</sup>	1,400,000	-	-	-	-	1,400,000
PW - Active Capital Projects	Calhoun-Byers Road Bridge <sup>2</sup>	100,000	-	-	-	-	100,000
PW - Active Capital Projects	88th Ave Bridge at Wolf Creek <sup>2</sup>	100,000	-	-	-	-	100,000
PW - Active Capital Projects	Explorador Calle Bridge <sup>2</sup>	120,000	-	-	-	-	120,000

# COUNTY-WIDE BUDGET SUMMARY

2023 Adopted Budget

Department - Division	Description	2023	Projected <sup>1</sup>				Total
			2024	2025	2026	2027	
PW - Active Capital Projects	E 128th & Riverdale Roundabout <sup>2</sup>	50,000	-	-	-	-	50,000
<b>Total - Road &amp; Bridge Fund</b>		<b>\$ 15,000,000</b>	<b>\$ 15,000,000</b>	<b>\$ 15,000,000</b>	<b>\$ 15,000,000</b>	<b>\$ 15,000,000</b>	<b>\$ 75,000,000</b>
Open Space Projects	Fairgrounds Enhancements	2,000,000	-	-	-	-	2,000,000
Open Space Projects	Open Space Acquisition	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Open Space Projects	Park, Trail & Open Space Signs	1,500,000	500,000	250,000	-	-	2,250,000
Open Space Projects	Riverdale Bluffs Open Space	750,000	2,750,000	-	-	-	3,500,000
Open Space Projects	Niver Creek Improvements	250,000	2,000,000	-	-	-	2,250,000
Open Space Projects	Install Trail Counters	100,000	-	-	-	-	100,000
Open Space Projects	Lowell Ponds Park Development	-	300,000	1,000,000	500,000	-	1,800,000
Open Space Projects	RRP - Inclusive Playground	-	150,000	750,000	-	-	900,000
Open Space Projects	Elaine T Valente Open Space	-	-	150,000	550,000	-	700,000
Open Space Projects	Hazeltine Trailhead	-	-	150,000	-	-	150,000
<b>Total - Open Space Projects Fund</b>		<b>\$ 6,100,000</b>	<b>\$ 7,200,000</b>	<b>\$ 3,800,000</b>	<b>\$ 2,550,000</b>	<b>\$ 1,500,000</b>	<b>\$ 21,150,000</b>
CASP Operations/Maintenance	Perimeter Fencing	1,200,000	-	-	-	-	1,200,000
CASP Administration	CASP Office Renovation	600,000	-	-	-	-	600,000
CASP Administration	Aircraft Deicing Bucket Truck	225,000	-	-	-	-	225,000
CASP Operations/Maintenance	3/4 Ton Truck Repl.	63,000	65,000	67,000	67,000	-	262,000
CASP Operations/Maintenance	Self-Propelled Snow Blower	900,000	-	-	-	-	900,000
CASP Administration	High Speed Runway Broom	850,000	-	-	-	-	850,000
CASP Operations/Maintenance	22" Runway Plow Truck	-	225,000	225,000	-	-	450,000
CASP Operations/Maintenance	Mowing Tractor	-	100,000	-	-	-	100,000
<b>Total - Colorado Air &amp; Space Port Fund</b>		<b>\$ 3,838,000</b>	<b>\$ 390,000</b>	<b>\$ 292,000</b>	<b>\$ 67,000</b>	<b>\$ -</b>	<b>\$ 4,587,000</b>
<b>GRAND TOTAL</b>		<b>\$ 71,672,073</b>	<b>\$ 83,792,369</b>	<b>\$ 52,794,500</b>	<b>\$ 23,378,000</b>	<b>\$ 24,234,000</b>	<b>\$ 255,870,942</b>

<sup>1</sup>Projected expenditures in 2024-2027 are based on the best information available at the time of budget development. As multi-year projects progress, these amounts are subject to change.

<sup>2</sup>Expenditures planned for 2023 are based on current contracts and are subject to change based on project readiness.



# CHANGE IN FUND BALANCE BY FUND



*This section contains information on the following areas:*

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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. *Public Health Fund*
19. *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

2023 Adopted Budget

The change in fund balance for each of the County's 22 individual funds is detailed on the following pages. Below, the County-wide consolidated view shows the 2023 adopted expenditures decreasing by \$47.5 million, or 6.2%, compared to the 2022 adopted budget. An increase in salary & benefits expenditures is offset by decreases in operations & maintenance and capital expenditures. Adopted Revenues are expected to decrease slightly by \$1.0 million, or 0.1%, compared to 2022 mainly due to a decrease in intergovernmental revenue which is offset by increases in property tax and sales tax revenues. The use of fund balance adopted for 2023 is \$37.9 million, a decrease of \$46.5 million compared to 2022. The consolidated ending fund balance is expected to be \$278.5 million across all 22 funds.

All Funds Summary	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	\$ 355,525,615	\$ 380,488,529	\$ 400,750,931	\$ 316,349,981	\$ 20,262,402	5.7%
<b>REVENUE</b>						
Property Tax	\$ 214,906,684	\$ 227,163,433	\$ 251,007,142	\$ 262,833,416	\$ 11,826,274	4.7%
Sales Tax	70,831,975	84,607,623	83,595,015	94,333,612	10,738,597	12.8%
Other Taxes	16,988,600	19,301,299	16,000,000	16,000,000	-	0.0%
Licenses and Permits	3,922,782	3,526,618	2,907,545	2,897,825	(9,720)	(0.3%)
Intergovernmental	231,839,113	162,087,296	208,170,984	185,649,618	(22,521,366)	(10.8%)
Charges for Services	68,366,117	75,561,279	76,542,443	75,716,187	(826,256)	(1.1%)
Investment Income	7,561,143	(2,367,793)	1,984,500	3,086,000	1,101,500	55.5%
Miscellaneous	19,537,852	17,890,685	16,290,523	18,779,800	2,489,277	15.3%
G/L on Sale of Assets	406,766	470,237	450,000	450,000	-	0.0%
Other Finance Sources	19,107,693	10,056,708	25,419,419	21,647,000	(3,772,419)	(14.8%)
<b>TOTAL REVENUE</b>	\$ 653,468,724	\$ 598,297,386	\$ 682,367,571	\$ 681,393,458	\$ (974,113)	(0.1%)
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 222,288,271	\$ 232,226,550	\$ 255,889,632	\$ 305,751,580	\$ 49,861,948	19.5%
O&M	22,664,327	20,499,810	66,711,939	23,620,126	(43,091,813)	(64.6%)
Charges for Services	175,875,582	182,156,595	199,980,630	211,035,020	11,054,390	5.5%
Debt	15,167,624	15,015,028	15,019,336	15,012,030	(7,306)	(0.0%)
Government Services	125,854,762	76,057,039	76,148,099	70,529,374	(5,618,725)	(7.4%)
Other Finance Uses	19,012,693	10,056,708	25,419,419	21,647,000	(3,772,419)	(14.8%)
Capital Projects and Equipment	39,710,362	42,023,252	127,599,466	71,687,073	(55,912,393)	(43.8%)
<b>TOTAL EXPENDITURES</b>	\$ 620,573,621	\$ 578,034,983	\$ 766,768,521	\$ 719,282,203	\$ (47,486,318)	(6.2%)
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$ 32,895,102	\$ 20,262,402	\$ (84,400,950)	\$ (37,888,745)	\$ 46,512,205	(55.1%)
<b>ENDING FUND BALANCE</b>	\$ 388,420,717	\$ 400,750,931	\$ 316,349,981	\$ 278,461,236	\$ (37,888,745)	(12.0%)

# CHANGE IN FUND BALANCE BY FUND

2023 Adopted Budget

## GENERAL FUND

The 2023 adopted budget includes a decrease in General Fund balance of \$16.9 million. Property tax revenue is budgeted to increase by \$9.9 million, or 4.6%, due to 2022 being a non-reassessment year. Intergovernmental revenues are budgeted to decrease \$44.5 million compared to the 2022 adopted budget mainly due to decreased American Recovery Act revenue being received in 2022. Salaries and Benefits expenditures are budgeted to increase in 2023 by \$18.7 million due to the additional FTEs added mid-year 2022, new FTEs approved for 2023, job family market adjustments and annual employee investment increases. Government Services expenditures are budgeted to decrease by \$12.1 million due to Covid-19 expenses budgeted in 2022. Capital Expenditures are budgeted to decrease \$18.6 million due to high capital costs in 2022 primarily related to the veteran's memorial. Ending fund balance is projected to be \$100.5 million.

General Fund	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	\$ 133,053,614	\$ 154,886,940	\$ 155,238,421	\$ 117,422,370	\$ 351,481	0.3%
<b>REVENUE</b>						
Property Tax	\$ 182,013,352	\$ 192,347,424	\$ 212,765,853	\$ 222,638,919	\$ 9,873,066	4.6%
Sales Tax	924,589	960,022	900,000	900,000	-	0.0%
Licenses and Permits	3,697,614	3,305,581	2,657,545	2,687,825	30,280	1.1%
Intergovernmental	102,715,228	32,118,419	57,991,703	13,485,706	(44,505,997)	(76.7%)
Charges for Services	31,623,696	35,196,564	34,631,886	32,235,304	(2,396,582)	(6.9%)
Investment Income	6,948,395	(2,433,103)	1,700,000	2,970,000	1,270,000	74.7%
Miscellaneous	7,457,811	7,995,506	7,348,097	6,758,815	(589,282)	(8.0%)
Other Finance Sources	9,907,915	-	-	-	-	
<b>TOTAL REVENUE</b>	\$ 345,288,601	\$ 269,490,413	\$ 317,995,084	\$ 281,676,569	\$ (36,318,515)	(11.4%)
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 147,233,784	\$ 154,249,546	\$ 166,108,104	\$ 184,785,132	\$ 18,677,028	11.2%
O&M	14,162,700	10,508,050	54,494,563	10,640,496	(43,854,067)	(80.5%)
Charges for Services	54,926,213	61,119,479	68,362,218	69,389,361	1,027,143	1.5%
Debt	-	-	-	-	-	
Government Services	81,674,619	29,233,393	17,328,605	5,208,668	(12,119,937)	(69.9%)
Other Finance Uses	15,778,951	7,944,038	17,900,997	15,547,000	(2,353,997)	(13.2%)
Capital Projects and Equipment	9,679,008	6,084,426	31,616,648	13,050,102	(18,566,546)	(58.7%)
<b>TOTAL EXPENDITURES</b>	\$ 323,455,275	\$ 269,138,932	\$ 355,811,135	\$ 298,620,759	\$ (57,190,376)	(16.1%)
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$ 21,833,326	\$ 351,481	\$ (37,816,051)	\$ (16,944,190)	\$ 20,871,861	(55.2%)
<b>ENDING FUND BALANCE</b>	\$ 154,886,940	\$ 155,238,421	\$ 117,422,370	\$ 100,478,180	\$ (16,944,190)	(14.4%)

# CHANGE IN FUND BALANCE BY FUND

2023 Adopted Budget

## SOCIAL SERVICES FUND

In addition to increased property tax revenue compared to 2022, the Social Services Fund is budgeting additional revenue from state and federal programs in 2023. 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. The Social Services Fund includes assigned funds and unassigned funds as part of the total fund balance. Ending fund balance is projected to be \$11.8 million.

Social Services	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	\$ 10,193,410	\$ 10,954,226	\$ 11,792,113	\$ 11,810,636	\$ 837,886	8.2%
<b>REVENUE</b>						
Property Tax	\$ 17,970,410	\$ 19,020,264	\$ 20,891,761	\$ 21,958,827	\$ 1,067,066	5.1%
Intergovernmental	107,975,045	106,308,911	117,287,460	126,957,177	9,669,717	8.2%
Miscellaneous	4,649	-	-	-	-	
<b>TOTAL REVENUE</b>	\$ 125,950,103	\$ 125,329,176	\$ 138,179,221	\$ 148,916,004	\$ 10,736,783	7.8%
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 52,814,711	\$ 54,862,937	\$ 64,119,904	\$ 70,117,052	\$ 5,997,148	9.4%
O&M	891,828	1,710,588	1,697,900	2,177,100	479,200	28.2%
Charges for Services	71,482,748	67,893,768	72,342,894	76,621,852	4,278,958	5.9%
<b>TOTAL EXPENDITURES</b>	\$ 125,189,287	\$ 124,491,289	\$ 138,160,698	\$ 148,916,004	\$ 10,755,306	7.8%
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$ 760,816	\$ 837,886	\$ 18,523	\$ -	\$ (18,523)	(100.0%)
<b>ENDING FUND BALANCE</b>	\$ 10,954,226	\$ 11,792,113	\$ 11,810,636	\$ 11,810,636	\$ -	0.0%

## DEVELOPMENTALLY DISABLED FUND

In 2023, \$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 \$384,334. The 2023 adopted budget shows a year-end fund balance of \$1.3 million.

Developmentally Disabled Fund	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 507,078	\$ 905,766	\$ 742,415	\$ 963,324	\$ (163,352)	(32.2%)
<b>REVENUE</b>						
Property Tax	\$ 2,049,940	\$ 2,169,691	\$ 2,383,126	\$ 2,504,846	\$ 121,720	5.1%
TOTAL REVENUE	\$ 2,049,940	\$ 2,169,691	\$ 2,383,126	\$ 2,504,846	\$ 121,720	5.1%
<b>EXPENDITURES</b>						
Charges for Services	\$ 30,740	\$ 32,531	\$ 41,705	\$ -	\$ (41,705)	(100.0%)
Government Services	1,620,512	2,300,512	2,120,512	2,120,512	-	0.0%
TOTAL EXPENDITURES	\$ 1,651,252	\$ 2,333,043	\$ 2,162,217	\$ 2,120,512	\$ (41,705)	(1.9%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 398,688	\$ (163,352)	\$ 220,909	\$ 384,334	\$ 163,425	74.0%
ENDING FUND BALANCE	\$ 905,766	\$ 742,415	\$ 963,324	\$ 1,347,658	\$ 384,334	39.9%

## RETIREMENT FUND

This fund was reopened in 2018 and accounts for the property tax revenue designated for the specific purpose of contributing to the administrative costs of operating the Retirement Plan. 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 2020		ACTUAL 2021		AMENDED 2022		ADOPTED 2023		\$ Variance	% Variance	
BEGINNING FUND BALANCE	\$	-	\$	-	\$	-	\$	-	\$	-	
REVENUE											
Property Tax	\$	2,503,636	\$	2,650,959	\$	2,911,679	\$	3,060,396	\$	148,717	5.1%
Other Finance Sources		-		-		-		-		-	
TOTAL REVENUE	\$	2,503,636	\$	2,650,959	\$	2,911,679	\$	3,060,396	\$	148,717	5.1%
EXPENDITURES											
Charges for Services	\$	2,503,636	\$	2,650,959	\$	2,911,679	\$	3,060,396	\$	148,717	5.1%
TOTAL EXPENDITURES	\$	2,503,636	\$	2,650,959	\$	2,911,679	\$	3,060,396	\$	148,717	5.1%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$	-	\$	-	\$	-	\$	-	\$	-	
ENDING FUND BALANCE	\$	-	\$	-	\$	-	\$	-	\$	-	

# CHANGE IN FUND BALANCE BY FUND

2023 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 2023 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 2023 adopted budget includes an ending fund balance of \$42.5 million.

Road & Bridge	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	\$ 86,093,934	\$ 87,125,213	\$ 84,302,588	\$ 55,262,654	\$ (2,822,624)	(3.3%)
<b>REVENUE</b>						
Property Tax	\$ 10,369,346	\$ 10,975,094	\$ 12,054,723	\$ 12,670,428	\$ 615,705	5.1%
Sales Tax	18,660,551	22,306,027	20,985,337	24,915,630	3,930,293	18.7%
Other Taxes	16,988,600	19,301,299	16,000,000	16,000,000	-	0.0%
Licenses and Permits	225,168	221,037	250,000	210,000	(40,000)	(16.0%)
Intergovernmental	8,755,039	9,272,472	9,099,698	9,751,858	652,160	7.2%
Charges for Services	3,775,439	2,984,554	2,686,000	2,315,000	(371,000)	(13.8%)
Investment Income	48,090	5,056	4,000	50,000	46,000	1,150.0%
Miscellaneous	(56,067)	10,440	2,000	2,000	-	0.0%
<b>TOTAL REVENUE</b>	\$ 58,766,166	\$ 65,103,259	\$ 61,081,758	\$ 65,914,916	\$ 4,833,158	7.9%
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 8,811,366	\$ 8,973,405	\$ 10,449,167	\$ 11,486,144	\$ 1,036,977	9.9%
O&M	3,373,869	3,150,135	3,870,904	3,847,204	(23,700)	(0.6%)
Charges for Services	14,006,094	17,069,198	18,795,025	20,575,249	1,780,224	9.5%
Government Services	22,884,159	25,740,563	24,584,295	27,798,779	3,214,484	13.1%
Other Finance Uses	344,977	21,819	976,000	-	(976,000)	(100.0%)
Capital Projects and Equipment	8,314,422	12,970,764	31,446,301	15,000,000	(16,446,301)	(52.3%)
<b>TOTAL EXPENDITURES</b>	\$ 57,734,887	\$ 67,925,883	\$ 90,121,692	\$ 78,707,376	\$ (11,414,316)	(12.7%)
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$ 1,031,279	\$ (2,822,624)	\$ (29,039,934)	\$ (12,792,460)	\$ 16,247,474	(55.9%)
<b>ENDING FUND BALANCE</b>	\$ 87,125,213	\$ 84,302,588	\$ 55,262,654	\$ 42,470,194	\$ (12,792,460)	(23.1%)

# CHANGE IN FUND BALANCE BY FUND

2023 Adopted Budget

## CAPITAL FACILITIES FUND

The 0.3% sales tax approved for the construction of capital facilities is deposited into this fund. Revenues in 2023 are budgeted to increase due to anticipated increases in sales tax collections. The decrease in Other Finance Sources is due to higher interfund transfers from the General Fund in 2022. Capital expenditures in this fund for 2023 are decreasing to \$27.6 million mainly due to costs associated with the Fleet & Public Works building and the Coroner's Facility remodel projects in 2022. The use of fund balance in 2023 is budgeted at \$5.1 million leaving a \$7.2 million ending fund balance.

Capital Facilities	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	\$ 26,686,460	\$ 23,155,853	\$ 26,328,863	\$ 12,291,895	\$ 3,173,010	11.9%
<b>REVENUE</b>						
Sales Tax	\$ 27,954,514	\$ 33,459,042	\$ 35,478,006	\$ 37,373,445	\$ 1,895,439	5.3%
Intergovernmental	-	-	-	-	-	
Investment Income	134,033	16,364	175,000	25,000	(150,000)	(85.7%)
Miscellaneous	3,886,564	200,822	-	-	-	
Other Finance Sources	1,069,456	7,174,067	6,079,000	1,072,000	(5,007,000)	(82.4%)
<b>TOTAL REVENUE</b>	\$ 33,044,567	\$ 40,850,294	\$ 41,732,006	\$ 38,470,445	\$ (3,261,561)	(7.8%)
<b>EXPENDITURES</b>						
O&M	\$ 341,051	\$ 133,858	\$ 250,000	\$ -	\$ (250,000)	(100.0%)
Charges for Services	4,950	141,050	1,005,000	1,005,000	-	0.0%
Debt	15,167,624	15,015,028	15,019,336	15,012,030	(7,306)	(0.0%)
Capital Projects and Equipment	21,061,549	22,387,348	39,494,638	27,556,771	(11,937,867)	(30.2%)
<b>TOTAL EXPENDITURES</b>	\$ 36,575,174	\$ 37,677,283	\$ 55,768,974	\$ 43,573,801	\$ (12,195,173)	(21.9%)
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$ (3,530,607)	\$ 3,173,010	\$ (14,036,968)	\$ (5,103,356)	\$ 8,933,612	(63.6%)
<b>ENDING FUND BALANCE</b>	\$ 23,155,853	\$ 26,328,863	\$ 12,291,895	\$ 7,188,539	\$ (5,103,356)	(41.5%)



# CHANGE IN FUND BALANCE BY FUND

2023 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 2023 is projected to be \$58.8 million.

Open Space Sales Tax Fund	ACTUAL		ACTUAL		AMENDED		ADOPTED		\$	%	
	2020		2021		2022		2023		Variance	Variance	
BEGINNING FUND BALANCE	\$	53,558,812	\$	57,033,642	\$	67,190,597	\$	62,546,318	\$	10,156,955	19.0%
REVENUE											
Sales Tax	\$	23,292,321	\$	27,882,533	\$	26,231,672	\$	31,144,537	\$	4,912,865	18.7%
Investment Income		354,628		37,327		-		40,000		40,000	
Miscellaneous		-		-		-		-		-	
TOTAL REVENUE	\$	23,646,949	\$	27,919,859	\$	26,231,672	\$	31,184,537	\$	4,952,865	18.9%
EXPENDITURES											
Salaries & Benefits	\$	145,118	\$	67,798	\$	70,531	\$	76,124	\$	5,593	7.9%
O&M		1,998		3,610		11,950		8,950		(3,000)	(25.1%)
Charges for Services		99,324		32,782		86,432		86,432		-	0.0%
Government Services		17,519,830		15,567,863		24,164,616		28,690,348		4,525,732	18.7%
Other Finance Uses		2,405,850		2,090,852		6,542,422		6,100,000		(442,422)	(6.8%)
TOTAL EXPENDITURES	\$	20,172,119	\$	17,762,904	\$	30,875,951	\$	34,961,854	\$	4,085,903	13.2%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$	3,474,830	\$	10,156,955	\$	(4,644,279)	\$	(3,777,317)	\$	866,962	(18.7%)
ENDING FUND BALANCE	\$	57,033,642	\$	67,190,597	\$	62,546,318	\$	58,769,001	\$	(3,777,317)	(6.0%)

# CHANGE IN FUND BALANCE BY FUND

2023 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. A decrease in fund balance of \$494,800 is budgeted for 2023. 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 2023 is projected to be \$6.7 million.

Open Space Projects Fund	ACTUAL		ACTUAL		AMENDED		ADOPTED		\$	%
	2020		2021		2022		2023		Variance	Variance
<b>BEGINNING FUND BALANCE</b>	\$	5,662,258	\$	7,233,688	\$	8,509,167	\$	7,186,122	\$ 1,275,479	22.5%
<b>REVENUE</b>										
Intergovernmental	\$	-	\$	110,000	\$	-	\$	-	\$ -	
Investment Income		28,791		1,076		40,000		-	(40,000)	(100.0%)
Miscellaneous		85,440		85,122		75,000		-	(75,000)	(100.0%)
Other Finance Sources		2,405,850		2,063,572		6,542,422		6,100,000	(442,422)	(6.8%)
<b>TOTAL REVENUE</b>	\$	2,520,081	\$	2,259,770	\$	6,657,422	\$	6,100,000	\$ (557,422)	(8.4%)
<b>EXPENDITURES</b>										
O&M	\$	4,150	\$	10,443	\$	80,000	\$	5,000	\$ (75,000)	(93.8%)
Charges for Services		298,966		320,631		800,467		489,800	(310,667)	(38.8%)
Government Services		-		110,000		-		-	-	
Capital Projects and Equipment		645,535		543,218		7,100,000		6,100,000	(1,000,000)	(14.1%)
<b>TOTAL EXPENDITURES</b>	\$	948,651	\$	984,292	\$	7,980,467	\$	6,594,800	\$ (1,385,667)	(17.4%)
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$	1,571,430	\$	1,275,479	\$	(1,323,045)	\$	(494,800)	\$ 828,245	(62.6%)
<b>ENDING FUND BALANCE</b>	\$	7,233,688	\$	8,509,167	\$	7,186,122	\$	6,691,322	\$ (494,800)	(6.9%)

## 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 purchase land or construct, maintain, and improve park facilities and trail systems within the County. This fund is projected to end 2023 with a fund balance of \$2.5 million.

Conservation Trust	ACTUAL		ACTUAL		AMENDED		ADOPTED		\$	%
	2020		2021		2022		2023		Variance	Variance
<b>BEGINNING FUND BALANCE</b>	\$	2,165,220	\$	2,305,990	\$	2,433,345	\$	2,444,944	\$ 127,355	5.9%
<b>REVENUE</b>										
Intergovernmental	\$	754,097	\$	884,058	\$	725,000	\$	795,000	\$ 70,000	9.7%
Investment Income		14,210		959		20,000		-	(20,000)	(100.0%)
<b>TOTAL REVENUE</b>	\$	768,306	\$	885,017	\$	745,000	\$	795,000	\$ 50,000	6.7%
<b>EXPENDITURES</b>										
Salaries & Benefits	\$	586,544	\$	707,029	\$	652,501	\$	651,001	\$ (1,500)	(0.2%)
O&M		11,566		19,032		23,300		26,000	2,700	11.6%
Charges for Services		29,426		31,601		57,600		57,600	-	0.0%
Capital Projects and Equipment		-		-		-		-	-	
<b>TOTAL EXPENDITURES</b>	\$	627,536	\$	757,662	\$	733,401	\$	734,601	\$ 1,200	0.2%
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$	140,770	\$	127,355	\$	11,599	\$	60,399	\$ 48,800	420.7%
<b>ENDING FUND BALANCE</b>	\$	2,305,990	\$	2,433,345	\$	2,444,944	\$	2,505,343	\$ 60,399	2.5%

# CHANGE IN FUND BALANCE BY FUND

2023 Adopted Budget

## GOLF COURSE FUND

For 2023, the Golf Course Fund has a projected ending fund balance of \$8.0 million. This is a decrease compared to 2022 mainly due to increased capital costs.

Golf Course	ACTUAL 2020		ACTUAL 2021		AMENDED 2022		ADOPTED 2023		\$ Variance	% Variance	
BEGINNING FUND BALANCE	\$	4,846,574	\$	6,260,951	\$	8,082,058	\$	8,517,449	\$	1,821,107	37.6%
REVENUE											
Intergovernmental	\$	-	\$	-	\$	-	\$	-	\$	-	
Charges for Services		3,620,735		4,016,314		2,954,500		3,034,500		80,000	2.7%
Investment Income		26,347		3,432		37,500		-		(37,500)	(100.0%)
Miscellaneous		226,411		706,120		245,000		245,000		-	0.0%
G/L on Sale of Assets		5,450		8,750		-		-		-	
TOTAL REVENUE	\$	3,878,943	\$	4,734,616	\$	3,237,000	\$	3,279,500	\$	42,500	1.3%
EXPENDITURES											
O&M	\$	393,573	\$	466,780	\$	470,039	\$	473,039	\$	3,000	0.6%
Charges for Services		1,956,409		2,241,842		2,115,570		2,192,570		77,000	3.6%
Capital Projects and Equipment		-		-		216,000		1,130,000		914,000	423.1%
TOTAL EXPENDITURES	\$	2,349,981	\$	2,708,622	\$	2,801,609	\$	3,795,609	\$	994,000	35.5%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$	1,528,962	\$	2,025,994	\$	435,391	\$	(516,109)	\$	(951,500)	(218.5%)
ENDING FUND BALANCE	\$	6,375,536	\$	8,286,945	\$	8,517,449	\$	8,001,340	\$	(516,109)	(6.1%)

# CHANGE IN FUND BALANCE BY FUND

2023 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 2023 has been increased to \$1,100,000 for the Logan Court Drainage Improvement project. Ending fund balance is expected to be \$9.9 million in 2023.

Stormwater Utility	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	\$ 7,211,766	\$ 6,972,986	\$ 8,527,695	\$ 9,583,377	\$ 1,554,709	21.6%
<b>REVENUE</b>						
Charges for Services	\$ 2,371,490	\$ 2,390,549	\$ 2,322,000	\$ 2,322,000	\$ -	0.0%
Miscellaneous	(2,184)	1,216	-	-	-	
<b>TOTAL REVENUE</b>	\$ 2,369,306	\$ 2,391,765	\$ 2,322,000	\$ 2,322,000	\$ -	0.0%
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 356,594	\$ 343,753	\$ 426,086	\$ 405,842	\$ (20,244)	(4.8%)
O&M	2,374	3,298	8,450	6,950	(1,500)	(17.8%)
Charges for Services	351,685	389,247	531,782	527,030	(4,752)	(0.9%)
Debt	-	-	-	-	-	
Government Services	-	-	-	-	-	
Other Finance Uses	-	-	-	-	-	
Capital Projects and Equipment	-	-	300,000	1,100,000	800,000	266.7%
<b>TOTAL EXPENDITURES</b>	\$ 710,653	\$ 736,298	\$ 1,266,318	\$ 2,039,822	\$ 773,504	61.1%
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$ 1,658,653	\$ 1,655,467	\$ 1,055,682	\$ 282,178	\$ (773,504)	(73.3%)
<b>ENDING FUND BALANCE</b>	\$ 8,870,419	\$ 8,628,453	\$ 9,583,377	\$ 9,865,555	\$ 282,178	2.9%

# CHANGE IN FUND BALANCE BY FUND

2023 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 2023 adopted budget includes capital expenditures of \$3.8 million, which is a decrease from 2022. This funding will be used for the perimeter fencing project and the taxiway rehab project. The 2023 adopted budget has an ending fund balance of \$211,470.

Colorado Air & Space Port Fund	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	\$ 1,867,915	\$ 1,108,963	\$ 510,956	\$ 443,671	\$ (598,007)	(32.0%)
<b>REVENUE</b>						
Intergovernmental	\$ 387,077	\$ 391,029	\$ 4,559,700	\$ 622,777	\$ (3,936,923)	(86.3%)
Charges for Services	2,595,720	3,273,412	3,411,514	3,577,648	166,134	4.9%
Miscellaneous	23,519	(11,727)	-	-	-	
Other Finance Sources	400,000	400,000	8,123,497	3,550,000	(4,573,497)	(56.3%)
<b>TOTAL REVENUE</b>	\$ 3,406,315	\$ 4,052,715	\$ 16,094,711	\$ 7,750,425	\$ (8,344,286)	(51.8%)
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 1,465,240	\$ 1,456,639	\$ 1,697,148	\$ 1,713,417	\$ 16,269	1.0%
O&M	804,812	1,360,387	1,179,807	1,435,700	255,893	21.7%
Charges for Services	1,347,857	1,140,011	1,075,761	995,509	(80,252)	(7.5%)
Debt	-	-	-	-	-	
Government Services	-	-	-	-	-	
Other Finance Uses	-	-	-	-	-	
Capital Projects and Equipment	-	-	12,209,280	3,838,000	(8,371,280)	(68.6%)
<b>TOTAL EXPENDITURES</b>	\$ 3,617,909	\$ 3,957,037	\$ 16,161,996	\$ 7,982,626	\$ (8,179,370)	(50.6%)
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$ (211,594)	\$ 95,678	\$ (67,285)	\$ (232,201)	\$ (164,916)	245.1%
<b>ENDING FUND BALANCE</b>	\$ 1,656,321	\$ 1,204,641	\$ 443,671	\$ 211,470	\$ (232,201)	(52.3%)

# CHANGE IN FUND BALANCE BY FUND

2023 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 2023 ending fund balance is projected to be \$8.4 million.

Fleet Mgmt	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	\$ 7,304,393	\$ 6,476,354	\$ 8,033,517	\$ 8,481,635	\$ 1,557,163	21.3%
<b>REVENUE</b>						
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Miscellaneous	7,617,518	8,560,119	8,249,216	8,249,216	-	0.0%
G/L on Sale of Assets	401,316	461,487	450,000	450,000	-	0.0%
Other Finance Sources	1,074,472	341,790	2,472,000	875,000	(1,597,000)	(64.6%)
<b>TOTAL REVENUE</b>	\$ 9,093,305	\$ 9,363,395	\$ 11,171,216	\$ 9,574,216	\$ (1,597,000)	(14.3%)
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 1,738,970	\$ 1,760,425	\$ 2,096,142	\$ 2,135,256	\$ 39,114	1.9%
O&M	1,909,665	2,451,230	2,901,444	3,119,944	218,500	7.5%
Charges for Services	436,509	418,885	508,913	532,830	23,917	4.7%
Debt	-	-	-	-	-	
Government Services	-	-	-	-	-	
Other Finance Uses	-	-	-	-	-	
Capital Projects and Equipment	-	-	5,216,599	3,912,200	(1,304,399)	(25.0%)
<b>TOTAL EXPENDITURES</b>	\$ 4,085,145	\$ 4,630,539	\$ 10,723,098	\$ 9,700,230	\$ (1,022,868)	(9.5%)
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$ 5,008,161	\$ 4,732,857	\$ 448,118	\$ (126,014)	\$ (574,132)	(128.1%)
<b>ENDING FUND BALANCE</b>	\$ 12,312,554	\$ 11,209,211	\$ 8,481,635	\$ 8,355,621	\$ (126,014)	(1.5%)

# CHANGE IN FUND BALANCE BY FUND

2023 Adopted Budget

## 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 estimated ending fund balance for 2023 is \$9.1 million.

Insurance Fund	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	\$ 8,463,452	\$ 8,976,929	\$ 9,082,406	\$ 9,082,406	\$ 105,477	1.2%
<b>REVENUE</b>						
Charges for Services	\$ 23,178,947	\$ 26,293,254	\$ 28,959,383	\$ 30,989,707	\$ 2,030,324	7.0%
Miscellaneous	63,728	44,524	-	-	-	
<b>TOTAL REVENUE</b>	\$ 23,242,675	\$ 26,337,778	\$ 28,959,383	\$ 30,989,707	\$ 2,030,324	7.0%
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 934,825	\$ 981,578	\$ 1,094,848	\$ 1,270,772	\$ 175,924	16.1%
O&M	136,836	126,376	305,086	319,139	14,053	4.6%
Charges for Services	22,120,925	26,712,262	27,559,449	29,399,796	1,840,347	6.7%
<b>TOTAL EXPENDITURES</b>	\$ 23,192,586	\$ 27,820,216	\$ 28,959,383	\$ 30,989,707	\$ 2,030,324	7.0%
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$ 50,089	\$ (1,482,438)	\$ -	\$ -	\$ -	
<b>ENDING FUND BALANCE</b>	\$ 8,513,541	\$ 7,494,491	\$ 9,082,406	\$ 9,082,406	\$ -	0.0%



**DIA NOISE MITIGATION & COORDINATING FUND**

This fund is intended to help mitigate noise impacts from DIA on County residents. The expenditure budget of \$45,000 in the 2023 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 \$295,538.

Noise Mitigation Fund	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	\$ 370,575	\$ 375,798	\$ 376,538	\$ 339,538	\$ 740	0.2%
<b>REVENUE</b>						
Investment Income	\$ 5,223	\$ 740	\$ 8,000	\$ 1,000	\$ (7,000)	(87.5%)
<b>TOTAL REVENUE</b>	\$ 5,223	\$ 740	\$ 8,000	\$ 1,000	\$ (7,000)	(87.5%)
<b>EXPENDITURES</b>						
Charges for Services	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ -	0.0%
Other Finance Uses	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ -	0.0%
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$ 5,223	\$ 740	\$ (37,000)	\$ (44,000)	\$ (7,000)	18.9%
<b>ENDING FUND BALANCE</b>	\$ 375,798	\$ 376,538	\$ 339,538	\$ 295,538	\$ (44,000)	(13.0%)

# CHANGE IN FUND BALANCE BY FUND

2023 Adopted Budget

## WASTE MANAGEMENT FUND

The 2023 budget includes both revenue and expenditures related to mitigating possible future environmental problems associated with solid and hazardous waste disposal activities in the County. The 2023 ending fund balance is projected to be \$4.6 million.

Waste Management	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	\$ 4,081,254	\$ 4,028,568	\$ 4,248,355	\$ 4,402,100	\$ 219,787	5.4%
<b><u>REVENUE</u></b>						
Charges for Services	\$ 605,081	\$ 615,977	\$ 677,610	\$ 595,828	\$ (81,782)	(12.1%)
Other Finance Sources	4,200,000	-	-	-	-	
<b>TOTAL REVENUE</b>	\$ 4,805,081	\$ 615,977	\$ 677,610	\$ 595,828	\$ (81,782)	(12.1%)
<b><u>EXPENDITURES</u></b>						
O&M	\$ 141	\$ 291	\$ 1,000	\$ 1,000	\$ -	0.0%
Charges for Services	4,857,626	395,899	522,865	375,255	(147,610)	(28.2%)
<b>TOTAL EXPENDITURES</b>	\$ 4,857,767	\$ 396,190	\$ 523,865	\$ 376,255	\$ (147,610)	(28.2%)
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$ (52,686)	\$ 219,787	\$ 153,745	\$ 219,573	\$ 65,828	42.8%
<b>ENDING FUND BALANCE</b>	\$ 4,028,568	\$ 4,248,355	\$ 4,402,100	\$ 4,621,673	\$ 219,573	5.0%

# CHANGE IN FUND BALANCE BY FUND

2023 Adopted Budget

## 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 2023 is projected to be \$2.5 million.

Flatrock	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>	\$ 858,854	\$ 1,224,596	\$ 1,794,971	\$ 2,190,068	\$ 570,375	66.4%
<b>REVENUE</b>						
Charges for Services	\$ 595,009	\$ 790,654	\$ 899,550	\$ 646,200	\$ (253,350)	(28.2%)
Miscellaneous	13,154	23,946	21,210	20,873	(337)	(1.6%)
<b>TOTAL REVENUE</b>	\$ 608,163	\$ 814,600	\$ 920,760	\$ 667,073	\$ (253,687)	(27.6%)
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 108,976	\$ 106,401	\$ 133,375	\$ 141,775	\$ 8,400	6.3%
O&M	27,962	22,674	67,500	80,500	13,000	19.3%
Charges for Services	95,634	101,650	324,788	154,788	(170,000)	(52.3%)
Capital Projects and Equipment	9,848	13,500	-	-	-	
<b>TOTAL EXPENDITURES</b>	\$ 242,420	\$ 244,225	\$ 525,663	\$ 377,063	\$ (148,600)	(28.3%)
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	\$ 365,742	\$ 570,375	\$ 395,097	\$ 290,010	\$ (105,087)	(26.6%)
<b>ENDING FUND BALANCE</b>	\$ 1,224,596	\$ 1,794,971	\$ 2,190,068	\$ 2,480,078	\$ 290,010	13.2%

# CHANGE IN FUND BALANCE BY FUND

2023 Adopted Budget

## PUBLIC HEALTH FUND

This newly created fund in 2022 was created to track the revenue and expenditures of the newly created Public Health Department. Grant revenue as well as an interfund transfer from the General Fund account for most of the revenue in 2023. The ending fund balance for 2023 is projected to be \$905,208.

Public Health	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
<b>BEGINNING FUND BALANCE</b>			\$ -	\$ -	\$ -	
<b><u>REVENUE</u></b>						
Intergovernmental			\$ -	\$ 15,205,921	\$ 15,205,921	
Miscellaneous			-	2,645,896	2,645,896	
Other Finance Sources			2,152,500	10,000,000	7,847,500	364.6%
<b>TOTAL REVENUE</b>			\$ 2,152,500	\$ 27,851,817	\$ 25,699,317	1,193.9%
<b><u>EXPENDITURES</u></b>						
Salaries & Benefits			\$ 1,033,500	\$ 23,508,475	\$ 22,474,975	2,174.6%
O&M			834,000	830,475	(3,525)	(0.4%)
Charges for Services			285,000	2,607,659	2,322,659	815.0%
Capital Projects and Equipment			-	-	-	
<b>TOTAL EXPENDITURES</b>			\$ 2,152,500	\$ 26,946,609	\$ 24,794,109	1,151.9%
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>			\$ -	\$ 905,208	\$ 905,208	
<b>ENDING FUND BALANCE</b>			\$ -	\$ 905,208	\$ 905,208	

## 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 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 2,311,259	\$ 1,185,033	\$ 683,927	\$ 502,058	\$ (501,106)	(21.7%)
<b>REVENUE</b>						
Intergovernmental	\$ 1,122,464	\$ 2,084,163	\$ 6,585,078	\$ 6,585,078	\$ -	0.0%
Investment Income	1,425	357	-	-	-	
Miscellaneous	209,367	183,713	350,000	350,000	-	0.0%
<b>TOTAL REVENUE</b>	<b>\$ 1,333,256</b>	<b>\$ 2,268,234</b>	<b>\$ 6,935,078</b>	<b>\$ 6,935,078</b>	<b>\$ -</b>	<b>0.0%</b>
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 260,628	\$ 273,184	\$ 330,797	\$ 333,799	\$ 3,002	0.9%
O&M	12,647	13,890	46,500	46,500	-	0.0%
Charges for Services	52,250	28,056	215,992	215,992	-	0.0%
Government Services	1,651,043	2,454,210	6,523,658	6,338,787	(184,871)	(2.8%)
Other Finance Uses	482,915	-	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,459,482</b>	<b>\$ 2,769,340</b>	<b>\$ 7,116,947</b>	<b>\$ 6,935,078</b>	<b>\$ (181,869)</b>	<b>(2.6%)</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ (1,126,226)</b>	<b>\$ (501,106)</b>	<b>\$ (181,869)</b>	<b>\$ -</b>	<b>\$ 181,869</b>	<b>(100.0%)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,185,033</b>	<b>\$ 683,927</b>	<b>\$ 502,058</b>	<b>\$ 502,058</b>	<b>\$ -</b>	<b>0.0%</b>

# CHANGE IN FUND BALANCE BY FUND

2023 Adopted Budget

Headstart Fund	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 18,649	\$ 18,649	\$ 18,649	\$ 18,649	\$ (0)	(0.0%)
<b>REVENUE</b>						
Intergovernmental	\$ 5,228,507	\$ 5,323,385	\$ 5,390,135	\$ 4,989,503	\$ (400,632)	(7.4%)
Miscellaneous	7,944	90,883	-	508,000	508,000	
Other Finance Sources	50,000	50,000	50,000	50,000	-	0.0%
<b>TOTAL REVENUE</b>	<b>\$ 5,286,451</b>	<b>\$ 5,464,268</b>	<b>\$ 5,440,135</b>	<b>\$ 5,547,503</b>	<b>\$ 107,368</b>	<b>2.0%</b>
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 4,347,876	\$ 4,509,770	\$ 4,343,749	\$ 4,492,129	\$ 148,380	3.4%
O&M	475,139	397,532	235,283	379,259	143,976	61.2%
Charges for Services	463,437	556,967	861,103	676,115	(184,988)	(21.5%)
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,286,451</b>	<b>\$ 5,464,268</b>	<b>\$ 5,440,135</b>	<b>\$ 5,547,503</b>	<b>\$ 107,368</b>	<b>2.0%</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 18,649</b>	<b>\$ 18,649</b>	<b>\$ 18,649</b>	<b>\$ 18,649</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Community Services Block Grant Fund</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>AMENDED 2022</b>	<b>ADOPTED 2023</b>	<b>\$ Variance</b>	<b>% Variance</b>
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 6,417	\$ -	
<b>REVENUE</b>						
Intergovernmental	\$ 709,783	\$ 788,959	\$ 710,000	\$ 545,000	\$ (165,000)	(23.2%)
<b>TOTAL REVENUE</b>	<b>\$ 709,783</b>	<b>\$ 788,959</b>	<b>\$ 710,000</b>	<b>\$ 545,000</b>	<b>\$ (165,000)</b>	<b>(23.2%)</b>
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 144,094	\$ 137,546	\$ 175,146	\$ 169,720	\$ (5,426)	(3.1%)
O&M	279	465	6,500	1,000	(5,500)	(84.6%)
Charges for Services	60,811	450	43,500	2,000	(41,500)	(95.4%)
Government Services	504,599	650,498	478,437	372,280	(106,157)	(22.2%)
<b>TOTAL EXPENDITURES</b>	<b>\$ 709,783</b>	<b>\$ 788,959</b>	<b>\$ 703,583</b>	<b>\$ 545,000</b>	<b>\$ (158,583)</b>	<b>(22.5%)</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,417</b>	<b>\$ -</b>	<b>\$ (6,417)</b>	<b>(100.0%)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,417</b>	<b>\$ 6,417</b>	<b>\$ -</b>	<b>0.0%</b>

# CHANGE IN FUND BALANCE BY FUND

2023 Adopted Budget

Workforce & Business Center Fund	ACTUAL 2020	ACTUAL 2021	AMENDED 2022	ADOPTED 2023	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 270,137	\$ 258,383	\$ 267,242	\$ 267,242	\$ 8,858	3.3%
<b>REVENUE</b>						
Intergovernmental	\$ 4,191,872	\$ 4,805,900	\$ 5,822,210	\$ 6,711,598	\$ 889,388	15.3%
<b>TOTAL REVENUE</b>	<b>\$ 4,191,872</b>	<b>\$ 4,805,900</b>	<b>\$ 5,822,210</b>	<b>\$ 6,711,598</b>	<b>\$ 889,388</b>	<b>15.3%</b>
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 3,339,545	\$ 3,796,539	\$ 3,158,634	\$ 4,464,942	\$ 1,306,308	41.4%
O&M	113,739	121,172	227,713	221,870	(5,843)	(2.6%)
Charges for Services	750,341	879,330	1,487,887	2,024,786	536,899	36.1%
Government Services	-	-	947,976	-	(947,976)	(100.0%)
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,203,625</b>	<b>\$ 4,797,042</b>	<b>\$ 5,822,210</b>	<b>\$ 6,711,598</b>	<b>\$ 889,388</b>	<b>15.3%</b>
<b>NET EXCESS / (DEFICIENCY) OF FUNDS</b>	<b>\$ (11,754)</b>	<b>\$ 8,858</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 258,383</b>	<b>\$ 267,242</b>	<b>\$ 267,242</b>	<b>\$ 267,242</b>	<b>\$ -</b>	<b>0.0%</b>



ADAMS COUNTY  
COLORADO

2023 Adopted Budget

# DEPARTMENT PAGES





ADAMS COUNTY  
COLORADO

2023 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 AND  
ECONOMIC PROSPERITY

HIGH PERFORMING, FISCALLY  
SUSTAINABLE GOVERNMENT

QUALITY OF  
LIFE

SAFE AND RELIABLE  
INFRASTRUCTURE

COMMUNITY  
ENRICHMENT

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
Board of County Commissioners	5.00	5.00	5.00
<b>TOTAL FTEs</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

## GOALS

- ✓ *Education and Economic Prosperity:* Adams County promotes the education and economic prosperity 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 and 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	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	(800)	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ (800)</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 940,213	\$ 1,012,764	\$ 1,046,866	\$ 1,059,018
<b>TOTAL EXPENDITURES</b>	<b>\$ 940,213</b>	<b>\$ 1,012,764</b>	<b>\$ 1,046,866</b>	<b>\$ 1,059,018</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
BOCC Div	\$ 940,213	\$ 1,012,764	\$ 1,046,866	\$ 1,059,018
<b>TOTAL EXPENDITURES</b>	<b>\$ 940,213</b>	<b>\$ 1,012,764</b>	<b>\$ 1,046,866</b>	<b>\$ 1,059,018</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 777,869	\$ 795,847	\$ 795,428	\$ 803,229
Operations & Maintenance	120,834	168,199	213,000	213,000
Charges for Services	41,510	28,718	38,438	42,789
Debt	-	-	-	-
Governmental Services	-	20,000	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 940,213</b>	<b>\$ 1,012,764</b>	<b>\$ 1,046,866</b>	<b>\$ 1,059,018</b>



2023 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	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
<b>County Assessor</b>			
Assessor GIS	7.00	7.00	7.00
County Assessor	41.00	43.00	45.00
<b>TOTAL FTEs</b>	<b>48.00</b>	<b>50.00</b>	<b>52.00</b>

## CURRENT YEAR OBJECTIVES

- ✓ Complete the bi-annual re-appraisal of all real property in Adams County.
- ✓ Addition and support of all new accounts in 2023.
- ✓ Onboarding and training of 2.0 Administrative FTEs adopted with the 2023 budget

## BUDGET SUMMARY

REVENUES BY CATEGORY	2020 ACTUAL		2021 ACTUAL		2022 AMENDED BUDGET		2023 ADOPTED BUDGET	
Charges for Services	50,402		5,508		10,000		-	
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>50,402</b>	<b>\$</b>	<b>5,508</b>	<b>\$</b>	<b>10,000</b>	<b>\$</b>	<b>-</b>
EXPENDITURES BY FUND	2020 ACTUAL		2021 ACTUAL		2022 AMENDED BUDGET		2023 ADOPTED BUDGET	
General Fund	\$	4,983,386	\$	5,009,986	\$	5,730,438	\$	6,146,059
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>4,983,386</b>	<b>\$</b>	<b>5,009,986</b>	<b>\$</b>	<b>5,730,438</b>	<b>\$</b>	<b>6,146,059</b>
EXPENDITURES BY DIVISION	2020 ACTUAL		2021 ACTUAL		2022 AMENDED BUDGET		2023 ADOPTED BUDGET	
Assessor GIS	\$	602,262	\$	588,657	\$	599,047	\$	747,317
County Assessor Div		4,381,123		4,421,329		5,131,391		5,398,742
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>4,983,386</b>	<b>\$</b>	<b>5,009,986</b>	<b>\$</b>	<b>5,730,438</b>	<b>\$</b>	<b>6,146,059</b>
EXPENDITURES BY CATEGORY	2020 ACTUAL		2021 ACTUAL		2022 AMENDED BUDGET		2023 ADOPTED BUDGET	
Personnel	\$	4,542,629	\$	4,507,065	\$	5,145,516	\$	5,544,532
Operations & Maintenance		89,800		102,794		134,600		134,600
Charges for Services		350,956		400,128		450,322		466,927
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>4,983,386</b>	<b>\$</b>	<b>5,009,986</b>	<b>\$</b>	<b>5,730,438</b>	<b>\$</b>	<b>6,146,059</b>

## 2023 BUDGET HIGHLIGHTS

✓ *\$117,600* for 2.0 FTEs, Real Estate Technician I x 2

## 2022 ACCOMPLISHMENTS

**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	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 OBJECTIVE
<b>COUNTY ASSESSOR</b>				
Number of Accounts Assessed	190,856	196,692	199,265	202,000
Number of Taxable Accounts Assessed	185,495	191,254	193,709	195,000
Taxpayers Appeals	954	5,990	3,450	8,000
Taxable Accounts Assessed/Appeals	194	32	56	24
Oil & Gas Production Wells	838	807	796	800
County Board of Equalization Cases	522	955	288	900
Accounts Assessed/FTE	3,978	4,097	3,985	3,885



2023 Adopted Budget

## CLERK & RECORDER'S OFFICE

### PURPOSE STATEMENT

*The Clerk and Recorder's Office exists to support and educate our community through prioritizing trust, inclusion, accuracy, and continuous improvement.*

### 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	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
<b>County Clerk &amp; Recorder</b>			
Administration	7.00	7.00	7.00
Elections	15.00	15.00	15.00
Motor Vehicle	79.00	79.00	79.00
Recording	8.50	9.50	9.50
<b>TOTAL FTEs</b>	<b>109.50</b>	<b>110.50</b>	<b>110.50</b>

## CURRENT YEAR OBJECTIVES

- ✓ Conduct the 2023 Coordinated Election.
- ✓ 90% of documents through eRecording
- ✓ Implement a virtual interviewing platform to expedite our hiring process in the Motor Vehicle department.

## BUDGET SUMMARY

REVENUES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	13,608	19,096	16,545	16,545
Intergovernmental	-	-	-	-
Charges for Services	13,698,388	15,582,466	14,308,673	13,276,239
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	133,357	153,805	115,000	115,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 13,845,353</b>	<b>\$ 15,755,367</b>	<b>\$ 14,440,218</b>	<b>\$ 13,407,784</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 13,040,558	\$ 9,768,138	\$ 12,473,676	\$ 12,015,187
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,040,558</b>	<b>\$ 9,768,138</b>	<b>\$ 12,473,676</b>	<b>\$ 12,015,187</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
CLK Administration	\$ 771,018	\$ 922,951	\$ 980,401	\$ 996,744
CLK Elections	5,283,145	2,008,299	3,803,177	2,432,975
CLK Motor Vehicle	6,145,583	6,135,883	6,698,052	7,494,717
CLK Recording	840,811	701,006	992,046	1,090,751
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,040,558</b>	<b>\$ 9,768,138</b>	<b>\$ 12,473,676</b>	<b>\$ 12,015,187</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 8,956,525	\$ 8,098,508	\$ 10,047,566	\$ 9,824,958
Operations & Maintenance	906,755	404,333	584,753	526,249
Charges for Services	2,250,887	1,265,298	1,841,357	1,663,980
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	926,391	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,040,558</b>	<b>\$ 9,768,138</b>	<b>\$ 12,473,676</b>	<b>\$ 12,015,187</b>

## 2023 BUDGET HIGHLIGHTS

- ✓ Motor Vehicle Implement VidCruiter interviews via video to help reduce time to hire.
- ✓ Conduct the 2023 Coordinated Election
- ✓ Recording Continuation of historic book preservation

## 2022 ACCOMPLISHMENTS

**MOTOR VEHICLE** | ESTABLISHED NEW NON-BIASED HIRING GUIDELINES, WHICH NOW SERVES AS THE TEMPLATE FOR THE DEI TEAM

**ELECTIONS** | CONDUCTED THE 2022 PRIMARY AND GENERAL ELECTION

**RECORDING** | RECORDED ALERT OPTION IMPLEMENTED TO DETER FRAUDULENT RECORDINGS

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 OBJECTIVE
<b>RECORDING</b>				
Documents & Marriage Licenses Recorded	141,406	152,234	100,000	100
Marriage Licenses Issued	1,858			
Walk-In Recording Customers Served	12,700	13,500	17,000	1,700
Passports Accepted	217	862	1,300	1,400
<b>ELECTIONS</b>				
Total Registered Voters	317,059	321,445	341,216	360,196
Total Active Voters	287,934	286,833	302,825	317,966
Total In-Active Voters	29,125	34,612	38,391	42,230
<b>MOTOR VEHICLE</b>				
Motor Vehicle Transaction Statistics	628,302	629,045	665,282	680,000
Customers Served	339,330	465,338	563,989	570,000
Telephone Calls Answered	185,262	113,042	132,000	140,000
Online Vehicle Registration Renewals	186,025	156,734	189,961	190,000
MV Kiosks	50,152	52,944	64,000	66,000
Mail-In renewals	45,095	27,465	33,288	33,000



2023 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 governed by Colorado Revised Statute 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 UNIT

INVESTIGATIVE UNIT

CLERICAL UNIT

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

DEPARTMENTAL DIVISIONS	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
County Coroner	17.00	20.00	21.00
<b>TOTAL FTEs</b>	<b>17.00</b>	<b>20.00</b>	<b>21.00</b>

**CURRENT YEAR OBJECTIVES**

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- ✓ 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	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	414,192	353,685	400,000	533,747
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 414,192</b>	<b>\$ 353,685</b>	<b>\$ 400,000</b>	<b>\$ 533,747</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 3,151,338	\$ 3,604,503	\$ 3,664,309	\$ 4,150,321
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,151,338</b>	<b>\$ 3,604,503</b>	<b>\$ 3,664,309</b>	<b>\$ 4,150,321</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
County Coroner Div	\$ 3,151,338	\$ 3,604,503	\$ 3,664,309	\$ 4,150,321
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,151,338</b>	<b>\$ 3,604,503</b>	<b>\$ 3,664,309</b>	<b>\$ 4,150,321</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 1,574,134	\$ 1,721,166	\$ 2,034,836	\$ 2,280,645
Operations & Maintenance	202,247	169,266	191,195	211,195
Charges for Services	1,356,635	1,714,071	1,438,278	1,553,481
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	18,323	-	-	105,000
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,151,338</b>	<b>\$ 3,604,503</b>	<b>\$ 3,664,309</b>	<b>\$ 4,150,321</b>

## 2023 BUDGET HIGHLIGHTS

- ✓ **\$100,000** for projected increases in death related services. Such as toxicology testing; histology services; specialized contract/consultation services, specialized forensic testing, etc.
- ✓ **\$20,000** for fitness equipment to be placed in newly created fitness space.
- ✓ **\$62,000** to install new fume hood which would help ventilate toxic chemicals and minimize staff exposure to noxious and carcinogenic chemicals.
- ✓ **\$43,000** to replace industrial autopsy washer and dryer units.
- ✓ **\$125,192** for Investigative Supervisor (1.0 FTE)

## 2022 ACCOMPLISHMENTS

**BEGAN** | CORONER FACILITY EXPANSION AND RENOVATION PROJECT WHILE REMAINING FULLY OPERATIONAL.

**COMPLETED** | THE CONSTRUCTION OF AN APPROXIMATE 1,000 SQUARE FOOT COOL STORAGE SPACE FOR REMAINS.

**SUCCESSFULLY** | IMPLEMENTED AN INTERNAL CAREER PROGRESSION PLAN FOR STAFF.

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED
<b>CORONER'S OFFICE</b>				
Number of Reported Deaths	4,872	5,009	5,200	5,400
Number of Autopsies	640	730	700	720



2023 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.

**Community Justice Planning** - 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.

### DISTRICT ATTORNEY'S OFFICE

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



## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
<b>County District Attorney</b>			
District Attorney's Office	188.50	202.00	212.00
Diversion Program	15.00	16.00	16.00
<b>TOTAL FTEs</b>	<b>203.50</b>	<b>218.00</b>	<b>228.00</b>

## CURRENT YEAR OBJECTIVES

Our objectives for the next year are consistent with our 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	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	1,258,537	1,749,011	3,933,884	2,031,453
Charges for Services	2,603,177	2,658,799	3,167,615	3,969,176
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	14,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 3,861,714</b>	<b>\$ 4,407,810</b>	<b>\$ 7,101,499</b>	<b>\$ 6,014,629</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 22,040,680	\$ 23,871,547	\$ 30,509,150	\$ 31,576,012
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,040,680</b>	<b>\$ 23,871,547</b>	<b>\$ 30,509,150</b>	<b>\$ 31,576,012</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
District Attorney's Office	\$ 20,326,910	\$ 21,646,127	\$ 28,082,517	\$ 28,980,336
Victim Compensation	435,991	738,295	700,000	700,000
Diversion Program	1,277,779	1,487,125	1,726,633	1,895,676
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,040,680</b>	<b>\$ 23,871,547</b>	<b>\$ 30,509,150</b>	<b>\$ 31,576,012</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 20,511,065	\$ 21,392,484	\$ 25,083,001	\$ 28,817,980
Operations & Maintenance	319,083	617,596	702,105	635,833
Charges for Services	738,315	940,188	1,138,417	1,154,099
Debt	-	-	-	-
Governmental Services	463,330	762,570	2,815,600	823,100
Capital	8,887	158,709	770,027	145,000
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,040,680</b>	<b>\$ 23,871,547</b>	<b>\$ 30,509,150</b>	<b>\$ 31,576,012</b>

## 2023 BUDGET HIGHLIGHTS

- ✓ **\$167,000** to cover the ongoing costs for O365 Licenses and Amazon Web Storage.
- ✓ **\$113,100** for expenses associated with Federal grant award.
- ✓ **\$15,000** to appropriate additional diversion revenue received in 2023 for the provision of services to diversion clients.
- ✓ **\$14,000** for expenditures associated with hosting the 2023 Diversion Conference. These costs will be offset by participant registration fees.
- ✓ **\$145,000** for Scaled Storage Solution for District Attorney's Office.
- ✓ **\$700,967** for the following 2023 Authorized Positions: (2) Lead Legal Assistants; (1) Legal Assistant; (1) Data Analyst; (1) Paralegal; (1) Investigator II; and (1) Crime Victim Compensation Technician.

## 2022 ACCOMPLISHMENTS

**SOUGHT JUSTICE** | IN COUNTLESS FELONY AND MISDEMEANOR CASES

**RAISED AWARENESS** | ABOUT THE DANGERS OF FENTANYL, CHANGED FENTANYL LAWS AND PROSECUTED HISTORIC NUMBER OF FENTANYL-RELATED CASES

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

**ENGAGED THE COMMUNITY** | IN CREATIVE AND EFFECTIVE NEW WAYS

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 OBJECTIVE
<b>DISTRICT ATTORNEY'S OFFICE</b>				
Felony Filings	5,427	4,526	4,693	5,096
Misdemeanor Filings	15,274	12,879	16,452	16,906
Traffic Cases	13,326	10,468	10,893	11,096
Juvenile Filings	486	327	372	390
Domestic Violence Filings	1,348	1,268	1,256	1,256
DWAI/DUI	1,903	1,568	1,631	1,696



ADAMS COUNTY  
COLORADO

2023 Adopted Budget

## SHERIFF'S OFFICE

### PURPOSE STATEMENT

*The Sheriff's Office acts on behalf of and alongside the community to create partnerships with residents by responding to stated and anticipated needs and thorough enforcement of county, state and federal laws.*

### SHERIFF'S OFFICE

OFFICE OF THE  
SHERIFF

PROFESSIONAL  
STANDARDS

JAIL

DETECTIVE

PATROL

TRAINING

## PRIMARY SERVICES

*The Office of the Sheriff* is responsible for the duties of the Sheriff, Undersheriff and Human Resources.

*The Professional Standards Division* 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. This division is also responsible for policy and procedure development and maintenance.

*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 Training Division* is responsible for the Adams County Sheriff's Academy, Internal Training and the FLATROCK Regional Training Center.

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
<b>County Sheriff</b>			
Administrative Services	29.00	31.00	31.00
ITi Public Safety	-	-	9.00
Corrections	321.00	326.00	326.00
Detectives	48.00	48.00	48.00
Flatrock Facility	1.00	1.00	1.00
Patrol	166.50	195.50	195.50
Professional Standards	12.00	13.00	13.00
<b>TOTAL FTEs</b>	<b>577.50</b>	<b>614.50</b>	<b>623.50</b>

## CURRENT YEAR OBJECTIVES

*Office of the Sheriff*

- ✓ Enhanced Community Partnerships and Trust
- ✓ Modern and Professional Public Safety
- ✓ Professional and Unified Agency
- ✓ Quality Employee Development
- ✓ Attract and retain qualified paid and volunteer staff

*Professional Standards Division*

- ✓ High Performing, Fiscally Sustainable Agency
- ✓ Continue to modernize and automate processes
- ✓ Provide timely and efficient services related to Concealed Handgun Permit regulations for residents

*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

*Training 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	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	1,319,575	1,655,153	423,190	845,000
Charges for Services	5,169,948	5,375,023	5,380,979	4,036,984
Fines & Forfeitures	334,857	281,135	260,000	260,000
Investment Income	-	-	-	-
Miscellaneous	51,355	69,683	67,970	92,333
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 6,875,735</b>	<b>\$ 7,380,993</b>	<b>\$ 6,132,139</b>	<b>\$ 5,234,317</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 81,266,680	\$ 94,937,760	\$ 102,396,525	\$ 106,897,655
FLATROCK Facility Fund	242,420	244,225	525,663	377,063
<b>TOTAL EXPENDITURES</b>	<b>\$ 81,509,100</b>	<b>\$ 95,181,985</b>	<b>\$ 102,922,188</b>	<b>\$ 107,274,718</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
SO-Administrative Services	\$ 5,763,194	\$ 6,656,160	\$ 10,001,605	\$ 7,925,208
SO-Corrections	37,403,542	48,178,090	52,725,090	54,414,967
SO-Detectives	8,016,802	7,608,862	6,850,515	7,453,251
SO-Flatrock Facility	242,420	244,225	525,663	377,063
SO-Patrol	23,234,335	24,829,616	27,329,602	30,908,656
SO-Professional Standards	4,826,354	5,644,122	2,986,219	3,353,948
ITi Public Safety	2,022,453	2,020,910	2,503,494	2,841,625
<b>TOTAL EXPENDITURES</b>	<b>\$ 81,509,100</b>	<b>\$ 95,181,985</b>	<b>\$ 102,922,188</b>	<b>\$ 107,274,718</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 58,584,401	\$ 70,836,935	\$ 71,513,986	\$ 79,321,915
Operations & Maintenance	3,272,604	3,241,668	5,882,588	3,247,860
Charges for Services	17,801,619	19,567,947	21,578,171	23,173,881
Debt	-	-	-	-
Governmental Services	372,586	565,156	-	-
Capital	1,477,890	970,278	3,947,443	1,531,062
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 81,509,100</b>	<b>\$ 95,181,985</b>	<b>\$ 102,922,188</b>	<b>\$ 107,274,718</b>

## 2023 BUDGET HIGHLIGHTS

- ✓ **\$389,052** for Remote Operated Bomb Robot.
- ✓ **\$150,000** for Portable Drug ID Device.
- ✓ **\$160,268** for Co-Responder Program.
- ✓ **\$13,500** for Victim Services Therapy Dog.

## 2022 ACCOMPLISHMENTS

**98,910** | CITIZEN CALLS FOR SERVICE AND OFFICER INITIATED EVENTS

**16,858** | INMATES BOOKED INTO THE DETENTION FACILITY

**BODY CAMERAS** | ALL CERTIFIED STAFF OUTFITTED WITH BODY CAMERAS

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED
<b>OFFICE OF THE SHERIFF</b>				
Internal Affairs investigations	31	36	19	30
<b>JAIL DIVISION</b>				
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	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED
<b>DETECTIVE DIVISION</b>				
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
<b>PATROL DIVISION</b>				
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
<b>ADMINISTRATIVE SERVICES</b>				
Employment applications/hired	3,938/92	3,629/101	3,455/108	3,800/110
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





2023 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	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
County Surveyor	1.00	1.00	1.00
<b>TOTAL FTEs</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## BUDGET SUMMARY

REVENUES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 9,118	\$ 9,147	\$ 9,187	\$ 9,225
Social Services Fund	-	-	-	-
Head Start Fund	-	-	-	-
Community Services Block Grant Fund	-	-	-	-
Workforce & Business Center Fund	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,118</b>	<b>\$ 9,147</b>	<b>\$ 9,187</b>	<b>\$ 9,225</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
County Surveyor Div	\$ 9,118	\$ 9,147	\$ 9,187	\$ 9,225
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,118</b>	<b>\$ 9,147</b>	<b>\$ 9,187</b>	<b>\$ 9,225</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 9,118	\$ 9,147	\$ 9,187	\$ 9,225
Operations & Maintenance	-	-	-	-
Charges for Services	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,118</b>	<b>\$ 9,147</b>	<b>\$ 9,187</b>	<b>\$ 9,225</b>

## 2023 BUDGET HIGHLIGHTS

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

## 2022 ACCOMPLISHMENTS

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

## PERFORMANCE MEASURES

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



2023 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.



2023 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	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
<b>County Treasurer</b>			
County Treasurer Div	14.00	14.00	16.00
Public Trustee Div	4.00	4.00	4.00
<b>TOTAL FTEs</b>	<b>18.00</b>	<b>18.00</b>	<b>20.00</b>

## 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	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	8,640	14,450	12,000	12,280
Intergovernmental	-	-	-	-
Charges for Services	6,257,927	6,326,408	6,310,250	7,052,125
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	267,141	330,998	155,000	155,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 6,533,708</b>	<b>\$ 6,671,856</b>	<b>\$ 6,477,250</b>	<b>\$ 7,219,405</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 1,513,771	\$ 1,616,367	\$ 2,277,418	\$ 2,639,940
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,513,771</b>	<b>\$ 1,616,367</b>	<b>\$ 2,277,418</b>	<b>\$ 2,639,940</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
County Treasurer Div	\$ 1,306,408	\$ 1,384,766	\$ 1,861,970	\$ 2,207,680
Public Trustee Div	207,363	231,602	415,448	432,260
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,513,771</b>	<b>\$ 1,616,367</b>	<b>\$ 2,277,418</b>	<b>\$ 2,639,940</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 1,273,128	\$ 1,240,627	\$ 1,652,769	\$ 2,125,933
Operations & Maintenance	147,591	63,088	47,960	48,260
Charges for Services	93,051	312,652	476,689	465,747
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	100,000	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,513,771</b>	<b>\$ 1,616,367</b>	<b>\$ 2,277,418</b>	<b>\$ 2,639,940</b>

## 2023 BUDGET HIGHLIGHTS

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

## 2022 ACCOMPLISHMENTS

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

## PERFORMANCE MEASURES

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- ✓ There are no performance measures to report for the Treasurer and Public Trustee's Office.





2023 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	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
Communications	10.00	10.00	13.00
<b>TOTAL FTEs</b>	<b>10.00</b>	<b>10.00</b>	<b>13.00</b>

## 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	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 1,016,083	\$ 1,165,622	\$ 1,822,696	\$ 1,906,919
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,016,083</b>	<b>\$ 1,165,622</b>	<b>\$ 1,822,696</b>	<b>\$ 1,906,919</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Communications Div	\$ 1,016,083	\$ 1,165,622	\$ 1,822,696	\$ 1,906,919
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,016,083</b>	<b>\$ 1,165,622</b>	<b>\$ 1,822,696</b>	<b>\$ 1,906,919</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 926,872	\$ 993,859	\$ 1,290,282	\$ 1,456,240
Operations & Maintenance	29,062	35,326	52,800	48,800
Charges for Services	60,149	136,436	479,614	401,879
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,016,083</b>	<b>\$ 1,165,622</b>	<b>\$ 1,822,696</b>	<b>\$ 1,906,919</b>

## 2023 BUDGET HIGHLIGHTS

- ✓ **\$150,000** to complete an ADA compliance website audit for all websites (both internal and external).
- ✓ **\$18,600** for Health Department website maintenance.

## 2022 ACCOMPLISHMENTS

**UPDATED** | SEVEN ADAMS COUNTY WEBSITES TO DRUPAL 9 WORKING WITH OUR WEBSITE VENDOR FRUITION.

**HIRED** | ONE SENIOR GRAPHIC DESIGNER, ONE COMMUNICATIONS SPECIALIST, AND ONE GRAPHIC DESIGNER.

**LAUNCHED** | A NEW HEALTH DEPARTMENT WEBSITE AND SOCIAL MEDIA CHANNELS TO BEGAN PROMOTIONS AROUND PROGRAMS AND SERVICES.

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 OBJECTIVE
<b>COMMUNICATIONS</b>				
Project requests		491	632	650
Videos		116	161	170
Facebook followers		16,060	54,719	58,000
Twitter followers		5,286	6,864	7,200
Instagram followers		2,858	8,172	9,000
Digital Newsletter subscribers		939	2,536	2,700
News stories/releases		101	110	120
Website visits		1,068,939	5,470,002	6,000,000
YouTube followers		1,133	1,460	1,500
YouTube video views		65,350	65,900	68,000



2023 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, People & Total Rewards Excellence, Public Health and Performance 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	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
<b>County Manager Department</b>			
County Manager	11.00	15.00	16.00
Legislative & Government Affairs	1.00	2.00	3.00
<b>TOTAL FTEs</b>	<b>12.00</b>	<b>17.00</b>	<b>19.00</b>

## CURRENT YEAR PRIORITIES

- ✓ Adams County to be an Employer of Choice
  - ✓ We are Adams Leadership Development Program
  - ✓ Medical Plan Exploratory Committee
  - ✓ Comprehensive Compensation Plan Analysis
- ✓ Public Health Department
- ✓ Baldrige Performance Excellence
- ✓ Long-Term Recovery
  - ✓ ARPA 2<sup>nd</sup> Tranche Strategy
- ✓ Riverdale Regional Park Implementation
- ✓ Workload Study Implementation

## 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	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	16,945	5,322	20,000	20,000
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 16,945</b>	<b>\$ 5,322</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 2,132,392	\$ 2,581,148	\$ 3,044,684	\$ 3,289,380
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,132,392</b>	<b>\$ 2,581,148</b>	<b>\$ 3,044,684</b>	<b>\$ 3,289,380</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
County Manager Div	\$ 1,721,859	\$ 2,106,215	\$ 2,438,594	\$ 2,537,461
Intergov/Legislative	410,534	474,933	606,090	751,919
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,132,392</b>	<b>\$ 2,581,148</b>	<b>\$ 3,044,684</b>	<b>\$ 3,289,380</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 1,690,565	\$ 1,970,720	\$ 2,577,209	\$ 2,781,009
Operations & Maintenance	87,099	153,418	107,238	137,238
Charges for Services	354,728	457,011	360,237	371,133
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,132,392</b>	<b>\$ 2,581,148</b>	<b>\$ 3,044,684</b>	<b>\$ 3,289,380</b>

## 2023 BUDGET HIGHLIGHTS

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- ✓ **\$20.3 million** for transportation infrastructure and road maintenance projects including gravel road resurfacing
- ✓ **\$6.0 million** in new and replacement fleet needs throughout the county, including public safety, highway, and Colorado Air and Space Port equipment.
- ✓ **\$32.9 million** in facility projects, including continuing construction on the Fleet and Public Works building
- ✓ **\$8.6 million** in Parks, Open Space & Cultural Arts projects, including acquisitions to enhance an already robust system
- ✓ **\$10.9 million** in increased allocations in several areas to help most vulnerable residents, including but not limited to homelessness programs, investments in the Head Start program, and the Adams County Scholarship Fund for qualified students.
- ✓ **\$26.9 million** for the creation of the new Public Health Department with \$17.8 million in grant revenue.

## PERFORMANCE MEASURES

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- ✓ See Performance Measures contained within all operating departments.

## 2022 ACCOMPLISHMENTS

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**SIGNED LETTER OF INTENT** | WITH DENEVER ZOO FOR PROGRAMMING AT RIVERDALE REGIONAL PARK

**58 STUDENT SCHOLARSHIPS AWARDED** | FOR STATE COLLEGES/UNIVERSITIES THROUGH ADAMS COUNTY SCHOLARSHIP FUND

**HOSTED** | THE NATIONAL ASSOCIATION OF COUNTIES (NACo) 2022 SUMMER ANNUAL CONFERENCE AT THE GAYLORD OF THE ROCKIES.

**AWARDED** | \$35 MILLION IN AMERICAN RESCUE PLAN ACT FUNDING TO OVER 65 ORGANIZATIONS IN RESPONSE TO THE COVID-19 RESPONSE AND RECOVERY IN THE COMMUNITY

**HOSTED** | THE VERY FIRST PRIDE EVENT ON JUNE 18 AT THE RIVERDALE REGIONAL PARK

**RATIFIED** | THE ADVANCING ADAMS PLAN THAT COMPOSED OF THE COMPREHENSIVE, TRANSPORTATION AND PARKS, OPEN SPACE & TRAILS MASTER PLANS.

**COMPLETION** | OF PHASE 1 ON THE NEW PUBLIC WORKS AND FLEET BUILDING IN COMMERCE CITY

**LAUNCHED** | ADAMS COUNTY SOLAR CO-OP WITH NORTHGLENN, WESTMINSTER AND SOLAR UNITED NEIGHBORS THAT BRINGS SOLAR PANELS TO QUALIFIED RESIDENTIAL HOMES AND BUSINESSES.

**NEW** | OF PHASE ONE ON THE NEW PUBLIC WORKS AND FLEET BUILDING IN COMMERCE CITY





2023 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  
ENFORCEMENT

RISK  
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 includes 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	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
<b>County Attorney Department</b>			
SS Dependency/Neglect	12.00	12.00	1.00
Social Services IV-D	4.00	4.00	1.00
County Attorney	18.00	19.00	20.00
Risk Management	3.00	4.00	4.00
<b>TOTAL FTEs</b>	<b>37.00</b>	<b>39.00</b>	<b>26.00</b>

## CURRENT YEAR OBJECTIVES

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

## BUDGET SUMMARY

REVENUES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	7,334,387	9,454,796	9,028,245	9,186,705
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	64,020	44,523	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 7,398,407</b>	<b>\$ 9,499,320</b>	<b>\$ 9,028,245</b>	<b>\$ 9,186,705</b>
EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 5,082,245	\$ 5,332,076	\$ 5,743,509	\$ 4,148,855
Insurance Fund	6,575,147	9,727,352	6,679,981	8,676,825
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,657,392</b>	<b>\$ 15,059,428</b>	<b>\$ 12,423,490</b>	<b>\$ 12,825,680</b>
EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
CA-SS Dependency/Neglect	\$ 1,720,510	\$ 1,800,145	\$ 1,762,262	\$ 300,312
CA-Social Services IV-D	485,988	529,052	586,002	209,568
County Attorney Div	2,875,747	3,002,879	3,395,245	3,638,975
Risk Management	6,575,147	9,727,352	6,679,981	8,676,825
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,657,392</b>	<b>\$ 15,059,428</b>	<b>\$ 12,423,490</b>	<b>\$ 12,825,680</b>
EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 5,065,677	\$ 5,439,152	\$ 5,700,073	\$ 4,250,988
Operations & Maintenance	103,694	120,081	214,512	224,056
Charges for Services	6,488,021	9,500,195	6,508,905	8,350,636
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,657,392</b>	<b>\$ 15,059,428</b>	<b>\$ 12,423,490</b>	<b>\$ 12,825,680</b>

2023 BUDGET HIGHLIGHTS

- ✓ \$20,000 for Samba Safety Software which allows the county to monitor and assess driver risk for its employees.
- ✓ \$1,615,000 to cover increases for General Liability Insurance Premiums as well as Auto Damage and Liability Claims.

2022 ACCOMPLISHMENTS

1,115 | CHILD SUPPORT ENFORCEMENT CASES  
CLOSED

126 | ZONING VIOLATION CASES CLOSED

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 OBJECTIVE
COUNTY ATTORNEY’S OFFICE				
Number of CORA Requests	32	301	285	300
Number of Administrative Hearings	22	12	9	10
Number of Child Support Enforcement Cases Filed	1,328	978	1,115	1,100
Number of Zoning Violation Cases Closed	122	84	126	200
Number of Mental Health Filings	121	71	45	50
Number of Adult Protective Services Hearings	12	9	10	12
Number of Dependency & Neglect Filings	362	336	230	300



2023 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*
- *Pet 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.*
- *Temporary sheltering of companion animals for Adam County residents experiencing a crisis.*
- *Designated companion animal emergency evacuation site for Adams County.*

### RIVERDALE ANIMAL SHELTER

ADMINISTRATION

ANIMAL CARE  
OPERATIONS

COMMUNITY OUTREACH -  
VOLUNTEER

CLINIC

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

DEPARTMENTAL DIVISIONS	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
Animal Shelter Department	30.00	32.00	35.00
<b>TOTAL FTEs</b>	<b>30.00</b>	<b>32.00</b>	<b>35.00</b>

**CURRENT YEAR OBJECTIVES**

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- ✓ Continuous efforts to maintain or increase overall adoptions.
- ✓ Continuous efforts to Increase reclaims of lost pets.
- ✓ Continuous efforts to maintain or decrease length of stay.
- ✓ Continuous efforts to maintain or increase overall save (live release) rate.
- ✓ Continuous efforts to expand volunteer (including foster) base and volunteer service hours.
- ✓ Expand cat SNR (shelter-neuter-return) efforts.
- ✓ Expand pet needs-based community outreach efforts for underserved Adams County residents.
- ✓ Expand services for temporary sheltering of pets for residents experiencing crisis or emergencies.
- ✓ Increase number of employees with bilingual (Spanish-English) fluency who serve the public.
- ✓ Continuous improvement in customer care excellence and service delivery to residents, to include cultural competency.

## BUDGET SUMMARY

REVENUES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	664,137	890,323	1,016,757	1,030,155
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	59,528	76,451	17,300	18,300
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 723,666</b>	<b>\$ 966,774</b>	<b>\$ 1,034,057</b>	<b>\$ 1,048,455</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 2,344,260	\$ 2,524,971	\$ 2,906,639	\$ 3,470,568
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,344,260</b>	<b>\$ 2,524,971</b>	<b>\$ 2,906,639</b>	<b>\$ 3,470,568</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Animal Shelter	\$ 2,344,260	\$ 2,524,971	\$ 2,906,639	\$ 3,470,568
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,344,260</b>	<b>\$ 2,524,971</b>	<b>\$ 2,906,639</b>	<b>\$ 3,470,568</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 1,997,050	\$ 2,187,638	\$ 2,467,740	\$ 3,027,789
Operations & Maintenance	295,525	277,314	298,625	298,625
Charges for Services	51,685	60,019	140,274	144,154
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,344,260</b>	<b>\$ 2,524,971</b>	<b>\$ 2,906,639</b>	<b>\$ 3,470,568</b>

2023 BUDGET HIGHLIGHTS

- ✓ 2.0 New FTEs—1 Customer Care Representative and 1 Veterinary Technician
- ✓ RAS barn design started

2022 ACCOMPLISHMENTS

- 3,500+ | ANIMALS ADOPTED
- 1,800+ | LOST PETS RETURNED TO FAMILIES
- 6,500+ | ANIMALS VACCINATED
- 3,100+ | ANIMALS SPAYED/NUETERED
- 7,000+ | ANIMALS SHELTERED

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 OBJECTIVE
ANIMAL SHELTER & ADOPTION CENTER				
Adoptions	2,154	3,272	3,550	3,650
Reclaims	1,462	1,771	1,800	1,900
Animals Vaccinated	4,773	5,761	6,500	6,800
Save Rate	91.70%	90.32%	90.00%	91.00%
Length of Stay	6.47	7.07	12.9	9
Total Number of Volunteers	332	298	279	350
Volunteer Service Hours	14,884	23,500	27,500	33,500
Donations	\$59,528	\$76,450	\$37,501	\$55,000





2023 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.

**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	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
<b>Budget &amp; Finance</b>			
Budget Analysis	7.00	8.00	8.00
Finance	7.00	6.00	7.00
General Accounting	17.00	18.00	21.00
Purchasing	10.00	12.00	13.00
<b>TOTAL FTEs</b>	<b>41.00</b>	<b>44.00</b>	<b>49.00</b>

## CURRENT YEAR OBJECTIVES

- ✓ Automate Accounts Payable process.
- ✓ Update County-wide Purchasing Policies.
- ✓ Implement UKG Analytics and Reporting.

## BUDGET SUMMARY

REVENUES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	5,223	740	8,000	1,000
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 5,223</b>	<b>\$ 740</b>	<b>\$ 8,000</b>	<b>\$ 1,000</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 4,227,729	\$ 4,343,408	\$ 5,533,684	\$ 6,344,566
DIA Noise Mitigation and Coordinating Fund	-	-	45,000	45,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,227,729</b>	<b>\$ 4,343,408</b>	<b>\$ 5,578,684</b>	<b>\$ 6,389,566</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Budget Office	\$ 996,073	\$ 1,095,172	\$ 1,297,663	\$ 1,369,102
DIA Noise Mitigation	-	-	45,000	45,000
Finance General Accounting	1,464,248	1,400,853	1,738,266	2,086,534
Finance Div	786,812	757,036	1,098,586	1,294,362
Finance Purchasing	980,595	1,090,347	1,399,169	1,594,568
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,227,729</b>	<b>\$ 4,343,408</b>	<b>\$ 5,578,684</b>	<b>\$ 6,389,566</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 4,025,063	\$ 4,170,742	\$ 5,233,692	\$ 6,024,055
Operations & Maintenance	33,841	46,147	112,955	113,907
Charges for Services	168,824	126,518	232,037	251,604
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,227,729</b>	<b>\$ 4,343,408</b>	<b>\$ 5,578,684</b>	<b>\$ 6,389,566</b>

## 2023 BUDGET HIGHLIGHTS

- ✓ Additional audit services will be performed to help monitor reconciliations and services between the Treasurer's Office and the Budget & Finance Department.

## 2022 ACCOMPLISHMENTS

**PAYROLL** | MOVED FROM MONTHLY TO BI-WEEKLY PAY JAN 2022.

**ADOPTED 2023 BUDGET** | WHILE THE BUDGET DIVISION WORKED REMOTELY A PORTION OF THE YEAR DUE TO THE COVID-19 PANDEMIC.

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

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 OBJECTIVE
<b>BUDGET &amp; PERFORMANCE MEASUREMENT</b>				
Number of district mill levies certified by Adams County	365	346	455	500
Annual Business Case requests reviewed	158	181	192	200
Annual Capital Improvement Plan requests reviewed	101	143	157	180
Budget submitted in a timely manner	Yes	Yes	Yes	Yes
<b>GENERAL ACCOUNTING</b>				
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	27,655	29,105	31,372	30,000
Total purchasing card spend	\$10.4M	\$10.5M	\$12.8M	\$10.5M
Number of accounts payable checks	12,287	11,923	13,525	12,000
Total accounts payable check spend	\$138.1M	\$140.6M	\$182.0M	\$142.0M
Number of ACH transactions	1,033	1,200	1,323	1,200
Total ACH spend	\$194.8M	\$201.3M	\$139.2M	\$200M
<b>PAYROLL</b>				
Number of payroll direct deposit	27,169	27,381	59,912	60,000
Number of regular paper payroll checks	1,083	1,088	1,231	1,000
Number of payroll paychecks	28,252	28,469	61,143	61,000
<b>PURCHASING</b>				
Number of formal solicitations posted (RMEPs)	111	135	132	135
Number of Public Hearing Agenda Items	128	119	123	125
Number of Public Hearing Agenda Items that were accurate	128	119	122	125
P-Card Rebate	\$148,579	\$159,643	\$177,720	\$180,000



ADAMS COUNTY  
COLORADO

2023 Adopted Budget

## COLORADO AIR & SPACE PORT

### PURPOSE STATEMENT

*To provide and accelerate world-class aviation and aerospace services  
for our community and business partners*

### PRIMARY SERVICES

#### *Colorado Air & Space Port*

Perform as an economic engine for Adams County and surrounding areas, providing jobs, economic impact, and top level aviation and aerospace services for a growing market.

Serve local, regional, national and international aviation and aerospace industries.

Provide its tenants, users, business community and travelers a “Best in Class” 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	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
Airport Operations Department	19.00	18.00	18.00
<b>TOTAL FTEs</b>	<b>19.00</b>	<b>18.00</b>	<b>18.00</b>

## CURRENT YEAR OBJECTIVES

- ✓ Using a FAA grant, design hangar area taxiway improvements
- ✓ Design Taxiway Romeo-3 Improvements
- ✓ Complete construction of security and wildlife fencing project
- ✓ Strategic business and land development process
- ✓ Establish new leasing policy with templates
- ✓ FBO Hanger design and repair updates
- ✓ Obtain new leased FBO fuel trucks
- ✓ Research need for new FBO software
- ✓ New maintenance and operations work order system
- ✓ Complete Fog Seal and Re-painting of Runway 17/35
- ✓ Establish plan to integrate equipment into FFM System
- ✓ Continue to replace old and aging CASP equipment

## BUDGET SUMMARY

REVENUES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	387,077	391,029	4,559,700	622,777
Charges for Services	2,595,720	3,273,412	3,411,514	3,577,648
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	23,519	(11,727)	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	400,000	400,000	8,123,497	3,550,000
<b>TOTAL REVENUE</b>	<b>\$ 3,406,315</b>	<b>\$ 4,052,715</b>	<b>\$ 16,094,711</b>	<b>\$ 7,750,425</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Colorado Air & Space Port Fund	4,614,325	4,926,700	16,161,996	7,982,626
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,614,325</b>	<b>\$ 4,926,700</b>	<b>\$ 16,161,996</b>	<b>\$ 7,982,626</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
CASP Operations	\$ 4,499,604	\$ 4,783,900	\$ 15,979,496	\$ 7,813,326
Water & Wastewater Treatment	114,721	142,800	182,500	169,300
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,614,325</b>	<b>\$ 4,926,700</b>	<b>\$ 16,161,996</b>	<b>\$ 7,982,626</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 1,465,240	\$ 1,456,639	\$ 1,697,148	\$ 1,713,417
Operations & Maintenance	804,812	1,360,387	1,179,807	1,435,700
Charges for Services	2,344,273	2,109,674	1,138,746	995,509
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	12,146,295	3,838,000
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,614,325</b>	<b>\$ 4,926,700</b>	<b>\$ 16,161,996</b>	<b>\$ 7,982,626</b>

## 2023 BUDGET HIGHLIGHTS

- ✓ *\$540,000 for multi-year Snow and Ice Removal Contract*
- ✓ *331,500 (FAA Grant) to design hangar area taxiway improvements*
- ✓ *\$400,000 to design an extension of Taxiway R3*
- ✓ *\$75,000 for Operations/Maintenance Truck*
- ✓ *\$50,000 FBO Performance and Management Audit*
- ✓ *\$50,000 Airport lease policy and consulting assistance*
- ✓ *\$30,000 Launch site license renewal*
- ✓ *\$900,000 Self-propelled snow blower*
- ✓ *\$900,000 Self-propelled rotary runway broom*
- ✓ *\$32,000 Hangar ROI / feasibility study*

## 2022 ACCOMPLISHMENTS

- COMPLETED | SPACEPORT MASTER PLAN
- COMPLETED | DEPARTMENTAL RESTRUCTURING
- COMPLETED | TAXIWAY LIGHTING PROJECT
- COMPLETED | SELECTED NEW FUEL PROVIDER
- SUPPORTED | PRIVATE DEVELOPMENT OF TWO NEW HANGAR COMPLEXES
- COMPLETED | NEW LEASE WITH MAXAR

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 OBJECTIVE
COLORADO AIR & SPACE PORT				
Takeoffs/Landings	97,131	108,952	110,000	111,000
Fuel Sales in Gallons	331,705	371,208.30	413,500.00	435,000
Fuel Sales Revenue	\$1,166,753	\$1,581,302	\$1,785,619	\$1,900,000
Ground Lease Revenue	\$550,000	\$201,283	\$517,685	\$543,261



ADAMS COUNTY  
COLORADO

2023 Adopted Budget

# COMMUNITY & ECONOMIC DEVELOPMENT

## PURPOSE STATEMENT

*We serve the public with integrity and respect to improve quality of life by facilitating responsible development and partnerships.*

## COMMUNITY & ECONOMIC DEVELOPMENT

ECONOMIC  
DEVELOPMENT

PLANNING &amp; DEVELOPMENT

HOUSING POLICY &  
COMMUNITY  
INVESTMENTSENVIRONMENTAL  
PROGRAMS

BUILDING SAFETY

PERMITTING &  
LICENSING

## 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 Policy & Community Investments** 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.

**Permitting & Licensing** 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	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
<b>Community &amp; Economic Development Department</b>			
Building Safety	22.00	25.00	10.00
Community & Economic Development	3.00	6.00	6.00
Housing Policy & Community Investment	3.00	3.00	6.00
Economic Development	6.00	6.00	4.00
Planning & Development	2.00	2.00	17.00
Permits & Licensing	9.00	11.00	9.00
Environmental Programs	6.00	6.00	8.00
<b>TOTAL FTEs</b>	<b>51.00</b>	<b>59.00</b>	<b>60.00</b>

## CURRENT YEAR OBJECTIVES

- ✓ Initiate a countywide Water Inventory & Analysis
- ✓ Conduct expansive stakeholder engagement for the Development Standards and Regulations update
- ✓ Complete migration to 2021 Building and Energy Codes and adopt new Fire Code
- ✓ Complete a priority subarea or corridor plan as selected by the Board
- ✓ Implement a development marketing and communications strategy with website updates and other materials
- ✓ Conclude nexus and feasibility studies related to affordable housing
- ✓ Complete a Housing Needs Assessment to guide the 2024 update to the Balanced Housing Plan
- ✓ Recertify Intergovernmental Agreements for CDBG and HOME programs
- ✓ Formalize and implement an Economic Development Strategic Plan
- ✓ Adopt and implement new Economic Development Incentive Policy
- ✓ Launch Waste Diversion Improvement Program
- ✓ Implement short-term rental/vacation rental licensing
- ✓ Lead regional partnership for marketing booth at ICSC national conference

## BUDGET SUMMARY

REVENUES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Licenses & Permits	\$ 3,675,366	\$ 3,272,035	\$ 2,629,000	\$ 2,659,000
Intergovernmental	1,134,767	2,084,163	6,585,078	6,585,078
Charges for Services	1,124,192	1,567,868	1,152,199	987,217
Investment Income	1,425	357	-	-
Miscellaneous	217,730	186,721	369,000	353,000
Other Finance Sources	4,200,000	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 10,353,481</b>	<b>\$ 7,111,144</b>	<b>\$ 10,735,277</b>	<b>\$ 10,584,295</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 6,893,044	\$ 8,145,370	\$ 10,130,875	\$ 10,615,812
Waste Management Fund	4,857,767	396,190	523,865	376,255
Community Development Block Grant Fund	2,459,482	2,769,340	7,116,947	6,935,078
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,210,294</b>	<b>\$ 11,310,900</b>	<b>\$ 17,771,687</b>	<b>\$ 17,927,145</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Community & Economic Dev	\$ 446,795	\$ 616,556	\$ 1,058,692	\$ 953,395
Housing Policy & Comm Invest	2,459,482	2,769,340	7,121,847	7,457,083
Building Safety	964,156	1,006,340	1,284,224	1,338,018
Economic Development	1,006,720	1,391,053	1,575,243	1,412,868
Economic Incentives	388,409	357,183	1,141,568	1,141,568
Environmental Programs	535,126	824,385	713,646	922,690
Human Services Grants	722,629	800,000	800,000	800,000
Planning & Development	1,904,985	2,148,379	2,344,873	2,476,595
Permits & Licensing	693,876	766,517	957,092	798,036
Waste Management	4,857,767	396,190	523,865	376,255
West Nile Mosquito Mitigation	230,349	234,956	250,637	250,637
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,210,294</b>	<b>\$ 11,310,900</b>	<b>\$ 17,771,687</b>	<b>\$ 17,927,145</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 4,622,723	\$ 5,456,595	\$ 6,539,866	\$ 7,181,105
Operations & Maintenance	115,292	91,534	154,313	157,032
Charges for Services	5,758,972	1,383,339	1,812,282	1,508,653
Governmental Services	3,224,801	4,293,894	9,265,226	9,080,355
Capital	5,591	85,538	-	-
Other Finance Uses	482,915	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,210,294</b>	<b>\$ 11,310,900</b>	<b>\$ 17,771,687</b>	<b>\$ 17,927,145</b>

## 2023 BUDGET HIGHLIGHTS

- ✓ **\$175,000** for County Water Analysis
- ✓ **\$100,000** for Sub-area & Corridor Plans
- ✓ **\$126,440** for Business Operations Manager (1.0 FTE)
- ✓ **\$98,960** for Regulatory Compliance Specialist (1.0 FTE)

## 2022 ACCOMPLISHMENTS

**INVESTED** | \$2.8 MILLION IN CDBG & HOME FUNDS AND AN ADDITIONAL \$9.69 MILLION IN OTHER GRANT FUNDS INTO THE COMMUNITY

**EXPANDED** | AIR QUALITY PROGRAMS AND POLICES INCLUDING THE LOVE MY AIR PROGRAM, SUNCOR REFINERY REVIEWS, AND HIRING AN AIR QUALITY PROGRAMS & POLICIES SPECIALIST

**COMPLETED** | ADVANCING ADAMS COMPREHENSIVE PLAN AND SQUARE LAKE SUBAREA PLAN

**INSPECTED** | 11,800 BUILDING PERMITS, 685 OIL & GAS WELLS, AND 61 ENVIRONMENTAL PERMITS

**IMPLEMENTED** | BUSINESS REGISTRATION PROGRAM AND ENROLLED 129 BUSINESSES

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 OBJECTIVE
<b>ECONOMIC DEVELOPMENT</b>				
Active incentive agreements	3	2	6	8
Total value of incentives budgeted	\$850,141	\$907,305	\$1,736,770	\$1,662,029*
<i>* Incentives are paid on the preceding taxable year, so in 2023 would be incentive rebates based on TY 2022</i>				
Total value of incentives paid out	\$388,409	\$357,183	\$995,183*	N/A
<i>* One incentive is still being processed in 2022, so full possible value of that incentive is shown added here, but actual value may be lower than shown.</i>				
Business registration	N/A	N/A	129	350
<b>PLANNING &amp; DEVELOPMENT</b>				
Conceptual Review meetings conducted	72	99	90	100
Land-use cases taken to Public Hearings	58	59	55	60
Total revenue collected (Development Services)	\$468,360	\$842,770	\$445,033	\$456,700

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 OBJECTIVE
<b>HOUSING POLICY &amp; COMMUNITY INVESTMENTS</b>				
Amount of annual grant funding invested in the community (CDBG and HOME combined)	\$2,052,000	\$1,893,028	\$2,800,000	\$3,000,000
Additional grant funding invested in the community (beyond CDBG and HOME)	N/A	\$14,500,880	\$9,690,716	\$800,000
Investment ratio for funds (year-to-year) timeliness	1.69	1.69	1.74	1.50
<b>ENVIRONMENTAL PROGRAMS</b>				
Waste diversions events delivered	6	6	7	7
Amount of waste diverted (lbs) from landfills	175,217 lbs	329,836 lbs *	204,287 lbs	250,000 lbs
Oil & gas wells inspected	456	559	685*	700
Environmental inspections performed	41	67*	61	60
<b>BUILDING SAFETY</b>				
Building permits issued	3,729	3,975	3,600	3,500
Total inspections conducted	12,423	13,575	11,800	12,000
Inspection conducted per inspector	1,869	2,615	2,000	2,000
Average staff review time (days)	17	11	5	5
Total revenue collected (Building Safety)	\$5,129,145	\$4,503,215	\$4,503,215	\$3,200,000
<b>PERMITS &amp; LICENSING</b>				
Customer Satisfaction Rating (%); number of satisfaction responses collected	84%; 317	81%; 247	84%; 257	90%; 500
Customers serviced at the CED Front Counter	1,107	1,504	1,604	1,600
Liquor licenses	93	92	84	90
Marijuana license (Cultivation)	3	3	3	3
Marijuana license (Manufacturing)	3	3	3	3
Marijuana license (Retail Store)	5	5	6	6
Marijuana license (Hospitality)	-	0	1	2



2023 Requested 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 [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

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	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
<b>Community Safety &amp; Well Being Department</b>			
Comm Safety & Wellbeing Admin	3.00	5.00	6.00
Community Corrections Planning	3.50	2.50	2.50
Emergency Management	3.00	3.00	3.00
Neighborhood Services Admin.	13.00	14.00	15.00
Poverty Reduction & Homelessness	4.00	5.00	4.00
<b>TOTAL FTEs</b>	<b>26.50</b>	<b>29.50</b>	<b>30.50</b>

## CURRENT YEAR OBJECTIVES

- ✓ **Strengthen Neighborhoods** by increasing total annual graffiti removal by 10%.
- ✓ **Strengthen Neighborhoods** through the expansion of the Adams County Tool Shed to municipalities throughout Adams County.
- ✓ **Elevate People** via the expansion of mobile mental health resources to reduce the number of days between requests and referrals for vulnerable county residents.
- ✓ **Elevate People** by increasing the number of no-cost transportation for people experiencing unsheltered homelessness and fleeing domestic violence by 100 rides.
- ✓ **Improve Systems** by completing a shared data warehouse centered on people experiencing homelessness that will be linked with our municipal partners.
- ✓ **Improve Systems** by identifying the total number of people experiencing homelessness in Adams County, as well as highlighting “familiar faces” of county programming.

## BUDGET SUMMARY

REVENUES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	8,803,428	5,725,362	8,697,504	9,744,253
Charges for Services	1,320	5,934	-	-
Fines & Forfeitures	9,442	2,775	-	-
Investment Income	-	-	-	-
Miscellaneous	85,066	5,530	18,000	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 8,899,256</b>	<b>\$ 5,739,600</b>	<b>\$ 8,715,504</b>	<b>\$ 9,744,253</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 10,426,882	\$ 9,978,506	\$ 13,899,023	\$ 15,234,082
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,426,882</b>	<b>\$ 9,978,506</b>	<b>\$ 13,899,023</b>	<b>\$ 15,234,082</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Community Corrections Planning	\$ 6,756,918	\$ 5,916,852	\$ 8,725,274	\$ 9,815,574
Comm Safety & Wellbeing Admin	710,137	529,325	784,345	907,866
Emergency Management	535,358	723,669	483,051	514,362
ITi Security	1,092,816	1,174,316	1,721,699	1,844,615
Poverty Reduction	1,331,654	1,634,344	2,184,654	2,151,665
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,426,882</b>	<b>\$ 9,978,506</b>	<b>\$ 13,899,023</b>	<b>\$ 15,234,082</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 2,589,457	\$ 2,635,715	\$ 3,084,021	\$ 3,337,715
Operations & Maintenance	120,040	200,114	255,978	306,078
Charges for Services	7,461,449	6,900,529	10,559,024	11,575,289
Debt	-	-	-	-
Governmental Services	179,932	-	-	-
Capital	76,005	242,148	-	15,000
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,426,882</b>	<b>\$ 9,978,506</b>	<b>\$ 13,899,023</b>	<b>\$ 15,234,082</b>



## 2023 BUDGET HIGHLIGHTS

- ✓ **\$32,000** for a neighborhood outreach program that seeks to provide opportunities for communities to connect and build advocacy to align on neighborhood issues. (This amount includes a one-time cost of \$15,000 for an equipment trailer.)
- ✓ **\$50,000** to fund a transportation program that meets the needs of people experiencing homelessness and other residents in difficult circumstances. These services may include rides to shelters and food pantries as well as rides for those fleeing domestic violence, facing eviction, etc.
- ✓ **\$15,000** to fund a software upgrade for an application associated with the Severe Weather Activation Plan.
- ✓ **\$20,000** for technical assistance to begin building a portal that will allow Adams County to share critical data regarding people experiencing homelessness with our municipal partners.
- ✓ **\$28,000** to provide ongoing neighborhood resources for the Graffiti Removal Program.
- ✓ **\$1,567,970** allocation from the State for FY22-23 to fund the Community Corrections' program services and facility payments.
- ✓ **\$94,422** for Administrative Coordinator (1.0 FTE).

## 2022 ACCOMPLISHMENTS

**INAUGURATED** | THE COUNTY'S FIRST RESIDENTIAL PARKING PROGRAM.

**REDUCED** | VETERAN HOMELESSNESS BY 85%.

**DEPLOYED** | THE COUNTY'S FIRST SMART BENCH.

**REDUCED** | THE TOTAL NUMBER OF RESIDENT GRAFFITI COMPLAINTS BY 82%.

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 OBJECTIVE
<b>COMMUNITY SAFETY &amp; WELL-BEING</b>				
Code Compliance Cases Closed	851	1,128	1,325	1,400
*Code Compliance Days to Close <i>*replaced by Voluntary Compliance</i>	28	26	23	*
Voluntary Compliance	-	-	83%	85%
Severe Weather Activation Plan Vouchers Distributed	457	1,356	2,280	3,000
Nights of Unsheltered Homelessness Averted	1,711	6,869	8,245	8,500
Adams County Day Works Participants	30	69	66	-
Animal Management Officer time to complete Calls For Service	22 minutes	22 minutes	21 minutes	21 minutes
Graffiti removed	232	1,880	2,110	2,500
Percentage of proactive graffiti removal	97%	97%	99%	99%
Continuity of Operations (COOP) Plans	2	10	17	15
Community Corrections Performance Reviews	21	27	33	38



2023 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.*

### FACILITIES & FLEET MANAGEMENT

FACILITY OPERATIONS  
MANAGEMENT

PLANNING, DESIGN &  
CONSTRUCTION

REAL PROPERTY  
MANAGEMENT

FLEET  
MANAGEMENT

BUSINESS SERVICES

### PRIMARY SERVICES

#### Facility Operations Management Division

- Building Maintenance and Construction Services
- Preventative and Corrective Maintenance
- Energy Management
- Snow Removal
- 24/7 Emergency Facility Response
- Janitorial and Floor Care Services
- Conference Center Services
- Courier & Dock Services

#### Facility Planning, Design & Construction Division

- Strategic Planning Services
- Design & Construction Management
- Sustainability
- Countywide Capital Improvement Projects

#### Real Property Management Division

- Strategic Advisement on Real Property Transactions
- Real Property acquisition
- Commercial Lease Administration
- Oil and Gas Lease Administration
- Aviation Lease Administration
- Land Management

#### Fleet Management Division

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

#### Business Services Division

- Budget Development and Management
- Access Control
- Work Order Management System Administration
- Conference Center Coordination
- Purchase Order Processing
- Courier and Doc Services

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
<b>Fleet &amp; Facilities Department</b>			
Facilities	75.00	80.00	94.00
Fleet Management	16.00	18.00	18.00
<b>TOTAL FTEs</b>	<b>91.00</b>	<b>98.00</b>	<b>112.00</b>

## CURRENT YEAR OBJECTIVES

*Facility Operations Management*

- ✓ Advancement and completion of planned Business Case projects throughout the county facilities, inclusive of, but not limited to, roof replacements, storage mezzanines, HVAC upgrades, landscape repairs and improvements, and window/glazing replacements.
- ✓ Operate and maintain facilities to ensure a safe, clean, functioning facility that is reliable and cost effective.
- ✓ 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	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ 27,954,514	\$ 33,459,042	\$ 35,478,006	\$ 37,373,445
Investment Income	134,033	16,364	175,000	25,000
Miscellaneous	11,762,534	8,928,159	8,249,216	8,249,216
Gain/(Loss) on Sale of Assets	401,316	461,487	450,000	450,000
Other Finance Sources	2,143,928	7,515,857	8,551,000	1,947,000
<b>TOTAL REVENUE</b>	<b>\$ 42,396,325</b>	<b>\$ 50,380,908</b>	<b>\$ 52,903,222</b>	<b>\$ 48,044,661</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 21,082,251	\$ 21,185,865	\$ 33,381,539	\$ 30,656,050
Capital Facilities Fund	36,575,174	37,677,283	55,768,974	43,573,801
Fleet Management Fund	8,309,472	9,281,592	10,723,098	9,700,230
<b>TOTAL EXPENDITURES</b>	<b>\$ 65,966,898</b>	<b>\$ 68,144,740</b>	<b>\$ 99,873,611</b>	<b>\$ 83,930,081</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Facilities	\$ 57,657,426	\$ 58,863,148	\$ 89,150,513	\$ 74,229,851
Fleet	8,309,472	9,281,592	10,723,098	9,700,230
<b>TOTAL EXPENDITURES</b>	<b>\$ 65,966,898</b>	<b>\$ 68,144,740</b>	<b>\$ 99,873,611</b>	<b>\$ 83,930,081</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 7,145,860	\$ 7,417,705	\$ 9,349,995	\$ 11,124,707
Operations & Maintenance	3,227,867	3,596,093	4,646,086	4,373,886
Charges for Services	15,245,578	16,180,305	14,510,285	13,648,163
Debt	15,167,624	15,015,028	15,019,336	15,012,030
Capital	25,179,969	25,935,610	56,347,909	39,771,295
<b>TOTAL EXPENDITURES</b>	<b>\$ 65,966,898</b>	<b>\$ 68,144,740</b>	<b>\$ 99,873,611</b>	<b>\$ 83,930,081</b>

## 2023 BUDGET HIGHLIGHTS

- ✓ **\$6,750,000** For continued construction of the Fleet and Public Works Facilities
- ✓ **\$4,500,000** For continued construction of the South Parks Maintenance Facility
- ✓ **\$5,000,000** For Head Start Facilities
- ✓ **\$650,000** To construct a barn at the Riverdale Animal Shelter
- ✓ **\$300,000** For Xeriscaping design at county facilities
- ✓ **\$250,000** For Electric Vehicle charging stations at county facilities

## 2022 ACCOMPLISHMENTS

**\$1.79** | AVERAGE ANNUAL ENERGY COST PER SQUARE FOOT OF COUNTY FACILITIES

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

**COMPLETED** | CONSTRUCTION OF THE NEW FLEET BUILDING

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 OBJECTIVE
<b>MAINTENANCE SERVICES</b>				
Inmate hours worked	367.25	0	0	0
Average annual energy cost per square foot of County facilities	\$1.56	\$1.60	\$1.79	\$1.75
Number of work orders issued	20,761	23,420	20,110	22,000
Number of work orders completed	19,923	22,277	19,364	22,000
Work order completion rate (goal of 95% or greater)	95.18	95.12	96.3	99%
Number of preventative maintenance work orders issued	5,902	5,184	4,857	5,500
Number of preventative maintenance work orders completed	4817	4,664	4,520	5,500
Total kWh of County facilities	16,455,865	18,680,001	17,339,439	17,000,000
Total gallons of water used in County facilities	62,260,000	64,360,545	69,451,000	65,000,000
Total therms of gas used in County facilities	527,292	655,491	592,144	575,000
<b>FACILITY PLANNING DIVISION</b>				
Total number of projects completed	9	7	7	10
Total cost associated to those projects	\$52,149,550	\$5,700,000	\$30,968,410	\$35,000,000
Projects currently Under Construction (Value)		\$12,200,000	\$21,638,609	\$25,000,000
Total number of projects designed for construction		13	6 / 14	15
<b>FLEET SERVICES</b>				
Percentage of County vehicles requiring unscheduled repairs	45%	45%	43%	42%
Fuel efficiency of light duty County vehicles (MPG)	15.48	15.73	16.2	16.5
Number of fuel gallons used	536,348	477,631	452,539	430,000



2023 Adopted Budget

## HUMAN SERVICES

### PURPOSE STATEMENT

*Create and provide support and services for individuals, families and businesses that meet and exceed their needs.*

### HUMAN SERVICES

COMMUNITY  
SUPPORT SERVICES

VETERANS  
SERVICES

WORKFORCE &  
BUSINESS CENTER

CHILDREN &  
FAMILY SERVICES

CHILD SUPPORT  
SERVICES

INVESTIGATION/  
RECOVERY

HEAD START

### PRIMARY SERVICES

*Community Support Services* to help Adams County residents move toward economic security and self-sufficiency by providing access to food, medical, childcare, energy and cash assistance programs and community resources.

*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.

*Child Support Services* assures that all children receive financial and medical support from each parent.

*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.

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
<b>Human Services Department</b>			
Child Support Services	59.00	59.00	67.00
Community Services Fund	2.00	2.00	2.00
Head Start Fund	73.25	73.25	73.25
Child Welfare	289.00	323.00	335.00
Investigation & Recovery	9.00	9.00	9.00
Information Technology	10.00	10.00	12.00
Self Sufficiency	263.00	278.00	294.00
Human Services	9.00	11.00	14.00
Human Services Administration	19.00	19.00	20.00
Veterans Service Office	2.00	2.00	2.00
Workforce & Business Center	52.00	52.00	52.00
<b>TOTAL FTEs</b>	<b>787.25</b>	<b>838.25</b>	<b>880.25</b>

## CURRENT YEAR OBJECTIVES

- ✓ Create a healthy organization where team members are seen, heard, appreciated, and empowered to grow
- ✓ Meet and exceed regulatory requirements in all program areas
- ✓ Transform our service delivery system to improve the experience of families, individuals, and business.
- ✓ Increase community voice in organizational planning and decision making.
- ✓ Implement and evaluate policies and processes with an equity lens, making sure they are culturally appropriate.

## BUDGET SUMMARY

REVENUES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ 17,970,410	\$ 19,020,264	\$ 20,891,761	\$ 21,958,827
Licenses & Permits	-	-	-	-
Intergovernmental	118,453,295	117,402,150	129,354,805	139,348,278
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	12,593	90,883	-	508,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	50,000	50,000	50,000	50,000
<b>TOTAL REVENUE</b>	<b>\$ 136,486,298</b>	<b>\$ 136,563,297</b>	<b>\$ 150,296,566</b>	<b>\$ 161,865,105</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 349,901	\$ 201,016	\$ 439,900	\$ 481,590
Social Services Fund	125,189,287	124,491,289	138,160,698	148,916,004
Head Start Fund	5,286,451	5,464,268	5,440,135	5,547,503
Community Services Block Grant Fund	709,783	788,959	703,583	545,000
Workforce & Business Center Fund	4,203,625	4,797,042	5,822,210	6,711,598
<b>TOTAL EXPENDITURES</b>	<b>\$ 135,739,049</b>	<b>\$ 135,742,574</b>	<b>\$ 150,566,526</b>	<b>\$ 162,201,695</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Community Transit	\$ 200,089	\$ 45,813	\$ 260,000	\$ 260,000
Community Services Fund	709,783	788,959	703,583	545,000
Child Support Services	5,123,422	5,288,956	5,552,432	5,829,568
Human Services Administration	1,553,086	1,548,679	1,206,796	3,517,916
HS Child Welfare	50,108,036	51,964,159	61,956,840	61,717,563
HS Investigation and Recovery	758,655	804,213	840,993	869,928
HS Self Sufficiency	63,728,950	60,029,004	63,424,640	70,914,155
Head Start Fund	5,286,451	5,464,268	5,440,135	5,547,503
Human Services Div	2,350,418	3,117,730	3,265,732	3,779,163
ITi HS	1,566,721	1,738,549	1,913,265	2,287,711
Veterans Service Office	149,813	155,202	179,900	221,590
Workforce and Business Center	4,203,625	4,797,042	5,822,210	6,711,598
<b>TOTAL EXPENDITURES</b>	<b>\$ 135,739,049</b>	<b>\$ 135,742,574</b>	<b>\$ 150,566,526</b>	<b>\$ 162,201,695</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 60,793,016	\$ 63,426,218	\$ 71,971,099	\$ 79,422,503
Operations & Maintenance	1,483,225	2,235,393	2,171,026	2,782,859
Charges for Services	72,958,208	69,378,425	74,997,988	79,588,053
Debt	-	-	-	-
Governmental Services	504,599	678,541	1,426,413	408,280
Capital	-	23,996	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 135,739,049</b>	<b>\$ 135,742,574</b>	<b>\$ 150,566,526</b>	<b>\$ 162,201,695</b>



## 2023 BUDGET HIGHLIGHTS

- ✓ **\$4,634,000** 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.
- ✓ **Increased Programing** to include Early Childhood Education and Aging and Adult services and internal Training & Development services to support our team members.

## 2022 ACCOMPLISHMENTS

**DECREASE** | IN CONGREGATE CARE NEEDS

**PARTNERSHIPS** | SNAP/MEDICAID/COLORADO WORKS OUTREACH

**STRATEGIC PLAN** | DRAFT INVOLVING ALL HUMAN SERVICES STAFF

**COMMUNITY EVENTS** | BACK TO SCHOOL BASH & NORTH POLE EVENT

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED
<b>CHILD SUPPORT SERVICES</b>				
Percentage of children with paternity established	93.80%	92.90%	96.80%	94.00%
Percentage of IV-D cases with an arrears payment in the month	49.80%	51.20%	59.80%	52.00%
Percentage of IV-D cases with support orders	90.80%	91.60%	90.10%	91.00%
Percentage of current support paid on Iv-D cases	62.70%	57.60%	59.00%	60.00%
Percentage of IV-D arrears cases with a payment on arrears (YTD)	64.30%	59.60%	60.00%	65.00%
<b>CHILDREN &amp; FAMILY SERVICES</b>				
Absence of A/N recurrence	91.30%	91.09%	88.20%	90.90%
Timely assessment closure	69.40%	66.20%	52.10%	80.00%
Timeliness of initial response	75.70%	83.80%	86.40%	86.50%
Decrease congregate care placement	9.30%	8.90%	5.40%	5.00%

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED
<b>COMMUNITY SUPPORT SERVICES</b>				
Colorado works application timeliness	97.50%	99.38%	98.79%	97.00%
Colorado Works redetermination timeliness	87.20%	96.46%	95.64%	95.00%
Colorado Works Accuracy Rate - Pass Rate from Internal Case Audits	92.60%	84.21%	91.87%	91.00%
Food assistance regular application timeliness	92.90%	97.04%	93.80%	94.00%
Food assistance expedited application timeliness	90.70%	96.16%	89.43%	85.00%
Food assistance redetermination timeliness	86.90%	94.55%	81.32%	60.00%
Food assistance Accuracy rate - Pass Rate from Internal Case Audits	93.20%	93.65%	95.30%	94.00%
Medical assistance application timeliness	92.20%	97.10%	97.80%	97.00%
Percentage Medical assistance redetermination timeliness	97.60%	98.30%	95.80%	97.00%
Adult financial application timeliness	95.10%	98.79%	97.33%	97.00%
Adult financial redetermination timeliness	83.70%	95.45%	96.64%	96.00%
Adult program accuracy rate - Pass Rate from Internal Case Audits	95.50%	91.35%	96.04%	95.00%
Adult Protection Timeliness of Monthly Contacts	97.90%	99.68%	99.80%	97.00%
<b>HEAD START</b>				
Three year old children will show progress in all developmental areas including physical, emotional, cognitive, language and mathematics spring TSG score.	95.20%	94.40%	91.60%	91.00%
Four year old children will show progress in all developmental areas including physical, emotional, cognitive, language and mathematics spring TSG scores.	93.40%	93.20%	93.10%	93.00%
Follow up on absences and offer support to families to reach 85% attendance in program	82.66%	83.00%	78.00%	84.00%
Maintain full enrollment every month	100.00%	61.00%	66.00%	88.00%
Receive/complete sensory treatments by the end of the program year (enrolled children)	84%	97.00%	98.00%	98.00%
Receive/complete dental treatment by the end of the program year (enrolled children)	59%	81.00%	85.00%	85.00%

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 PROJECTED
<b>INVESTIGATION &amp; RECOVERY</b>				
Total County Dollars Collected	\$251,316	\$288,235	\$385,135	\$450,000
Complete investigation within sixty days	100%	100%	100%	100%
Verified appropriate investigation documentation through random sampling	100%	100%	100%	100%
<b>WORKFORCE &amp; BUSINESS CENTER</b>				
Adult Program Employment Rate Q4	76.65%	67.32%	80.00%	70.00%
Adult Median Earnings	\$7,108	\$9,328	\$7,485	\$7,500
Adult Credential Rate	86.82%	79.21%	58.33%	82.00%
Adult Measurable Skills Gain	67.53%	64.32%	31.97%	63.50%
Dislocated Worker Program Employment Rate Q4	91.30%	71.19%	90.91%	78.00%
Dislocated Worker Median Earnings	\$11,872	\$11,545	\$8,800	\$11,000
Dislocated Worker Credential Rate	81.00%	94.44%	70.00%	70.00%
Dislocated Worker Measurable Skills Gain	67.07%	75.71%	58.62%	65.00%
Youth Program Employment Rate Q4	68.20%	68.60%	64.71%	69.00%
Youth Median Earnings	\$3,440	\$5,478	\$3,930	\$4,200
Youth Credential Rate	59.56%	45.28%	50.00%	56.50%
Youth Measurable Skills Gain	39.78%	37.50%	9.38%	50.00%
Wagner Peyser Employment Rate Q4	57.74%	59.28%	61.16%	58.00%
Wagner Peyser Median Earnings	\$6,470	\$7,070	\$6,140	\$6,200
Colorado Works Work Participation Rate	45.35%	49.49%	44.23%	45.00%
Cumulative Entered Employment Rate - TANF	36.96%	33.67%	35.04%	35.00%



2023 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	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
<b>Information Technology &amp; <i>innovation</i></b>			
Administration	4.00	4.00	4.00
Application Services	13.00	14.00	15.00
Business Solutions Group	5.00	5.00	5.00
GIS Services	3.00	3.00	3.00
Public Safety	9.00	9.00	-
Security	2.00	3.00	5.00
Technical Services	12.00	14.00	20.00
Telecommunications	4.00	4.00	5.00
<b>TOTAL FTEs</b>	<b>52.00</b>	<b>56.00</b>	<b>57.00</b>

## CURRENT YEAR OBJECTIVES

- ✓ Go-live with the Adams County Public Health Department software applications, computers and networks
- ✓ JDE Tools upgrade
- ✓ Firewall upgrade
- ✓ Entrust upgrade (for Single Sign-On)
- ✓ Fiber network expansion
- ✓ Government Center & Human Services Center Audio/Visual upgrades

## BUDGET SUMMARY

REVENUES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	45,670	32,116	50,000	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 45,670</b>	<b>\$ 32,116</b>	<b>\$ 50,000</b>	<b>\$ -</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 10,863,099	\$ 10,703,321	\$ 12,562,220	\$ 15,086,519
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,863,099</b>	<b>\$ 10,703,321</b>	<b>\$ 12,562,220</b>	<b>\$ 15,086,519</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
ITi Business Solutions Group	\$ 484,574	\$ 525,435	\$ 570,970	\$ 610,045
ITi Application Services	2,899,640	3,104,501	3,370,398	3,399,027
ITi GIS Services	759,538	907,694	890,803	914,464
ITi Technical Services	3,950,571	3,601,111	3,850,985	5,964,086
ITi Telecommunications	1,924,277	1,371,505	2,520,002	2,073,889
ITi Administration	719,678	695,788	693,098	735,350
ITi Security	124,821	497,286	665,964	1,389,658
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,863,099</b>	<b>\$ 10,703,321</b>	<b>\$ 12,562,220</b>	<b>\$ 15,086,519</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 5,116,170	\$ 5,542,027	\$ 6,459,270	\$ 7,921,185
Operations & Maintenance	1,923,869	1,406,418	1,257,755	1,494,225
Charges for Services	2,926,589	3,344,364	3,422,464	3,314,393
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	896,472	410,512	1,422,731	2,356,716
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,863,099</b>	<b>\$ 10,703,321</b>	<b>\$ 12,562,220</b>	<b>\$ 15,086,519</b>

## 2023 BUDGET HIGHLIGHTS

- ✓ **\$585,012** for One Time Business Cases
- ✓ **\$390,000** for Fiber Optic Network Expansion
- ✓ **\$1,966,716** for Other Capital Improvement needs
- ✓ **\$360,139** for 3.0 FTEs

## 2022 ACCOMPLISHMENTS

**CORONER SYSTEM UPGRADE** | UPGRADED THE CORONER MEDICAL EXAMINER DATABASE SYSTEM.

**CBOE UPGRADE** | UPGRADED THE COUNTY BOARD OF EQUALIZATION SYSTEM.

**WEBSITE UPGRADES** | UPGRADED ALL COUNTY WEBSITES TO NEW HOST AND LATEST PLATFORM VERSION.

**PUBLIC HEALTH DEPARTMENT** | BUILT AND CONFIGURED ADCO PUBLIC HEALTH DEPARTMENT'S SOFTWARE, HARDWARE AND NETWORKS

**PRIMEGOV** | IMPLEMENTED NEW APPLICATION FOR PUBLIC HEARING AGENDAS, VOTING AND PUBLICATION.

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 OBJECTIVE
<b>TECHNICAL SERVICES</b> Total calls and emails to the Help Desk (includes Human Services)	57,544	49,077	59,606	67,740



2023 Adopted Budget

## PARKS, OPEN SPACE & CULTURAL ARTS

### PURPOSE STATEMENT

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

### PARKS & OPEN SPACE

OPERATION & MAINTENANCE

BUSINESS SERVICES

SPECIAL EVENTS

PLANNING, DESIGN & CONSTRUCTION

CSU EXTENSION

GOLF COURSE

CULTURAL ARTS

### PRIMARY SERVICES

**Operations & Maintenance** The Operations & Maintenance Division oversees the day-to-day operations and maintenance for our parks, trails and open space system; weed and forestry operations; minor construction projects; and manages the Park Ranger Service.

**Business Services** The Business Services Division is responsible for the overall management and oversight of the department's business services and 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 for 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. This includes managing the County Fair, Stars & Stripes event, PRIDE event, and Concerts in the Park as well as hosting various events held at county facilities.

**Planning, Design & Construction** This Division is responsible for the planning, design and construction for all capital projects and master planning efforts for the department.

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

**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 County-owned Riverdale Golf Courses, comprised of two 18-hole courses - the Dunes and the Knolls.



## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
<b>Parks, Open Space, &amp; Cultural Affairs</b>			
Conservation Trust	7.00	7.00	7.00
CSU Extension	4.00	4.00	4.00
Special Events	8.00	10.00	10.00
Open Space & Grants Admin.	1.00	1.00	1.00
North Region Operations	19.00	23.00	25.00
Office of Cultural Affairs	1.00	2.00	2.00
Soil Conservation	1.00	1.00	1.00
Park Ranger Service	2.00	4.00	4.00
<b>TOTAL FTEs</b>	<b>43.00</b>	<b>52.00</b>	<b>54.00</b>

## CURRENT YEAR OBJECTIVES

- ✓ Begin implementation of the recently adopted Parks, Open Space & Trails (POST) Master Plan as part of the Advancing Adams effort with a focus on providing equitable access to all department events, programs, and facilities.
- ✓ Continue implementation of the Cultural Arts Master Plan *Artfully Adams*; develop Policies and Procedures for the Cultural Arts Program; and begin implementation of the County's expanded Percentage for the Arts Program.
- ✓ Complete planning and design efforts and where applicable begin/complete construction for current projects including the Multi-Purpose Arena and Veteran's Memorial at Riverdale Regional Park, The Bluffs Open Space, Willow Bay Open Space, City View Park, Baumgartner Nature Center, and the South Parks Maintenance Facility in conjunction with Facilities and Fleet Management staff where applicable.
- ✓ 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 including Stars & Stripes Event, PRIDE Event, and a Concert in the Park.
- ✓ Continue to upgrade, improve and enhance park furniture, fixtures, equipment, and wayfinding signage throughout the system.
- ✓ Continue to improve the appearance and functionality of the park, open space, and trail system including upgrades to the customer experience such as post and rail fencing, improvements to restrooms and trail connections, and enhancements to the curb appeal of the actively used facilities.
- ✓ Continue to implement the Trail Corridor Restoration Project that includes removing invasive species, cleaning up trash and debris along the South Platte River and Clear Creek, and plant native trees and shrubs that will improve the health of the riparian corridors in the county.
- ✓ Continue work to better utilize data in making planning decisions including gaining a better understanding of who is using the system and a thorough inventory of all furnishings in the park system.
- ✓ 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.

## BUDGET SUMMARY

REVENUES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ 23,292,321	\$ 27,882,533	\$ 26,231,672	\$ 31,144,537
Licenses & Permits	-	-	-	-
Intergovernmental	784,097	1,014,444	755,000	920,000
Charges for Services	3,717,162	5,477,170	5,008,809	5,076,309
Fines & Forfeitures	-	750	-	-
Investment Income	423,976	42,794	97,500	40,000
Miscellaneous	481,820	968,635	370,725	245,000
Gain/(Loss) on Sale of Assets	5,450	8,750	-	-
Other Finance Sources	2,405,850	2,063,572	6,542,422	6,100,000
<b>TOTAL REVENUE</b>	<b>\$ 31,110,676</b>	<b>\$ 37,458,648</b>	<b>\$ 39,006,128</b>	<b>\$ 43,525,846</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 7,257,950	\$ 8,814,152	\$ 23,326,554	\$ 10,429,800
Golf Course Fund	2,857,493	3,207,850	2,801,609	3,795,609
Conservation Trust Fund	627,536	757,662	733,401	734,601
Open Space Projects Fund	948,651	984,292	7,980,467	6,594,800
Open Space Sales Tax Fund	20,172,119	17,762,904	30,875,951	34,961,854
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,863,748</b>	<b>\$ 31,526,860</b>	<b>\$ 65,717,982</b>	<b>\$ 56,516,664</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Park Ranger Service	\$ 72,603	\$ 193,502	\$ 477,999	\$ 489,924
CSU Extension	514,179	528,564	736,346	786,269
Conservation Trust	627,536	757,662	733,401	734,601
Special Events	998,362	2,769,441	3,036,297	3,009,848
Golf Course	2,857,493	3,207,850	2,801,609	3,795,609
Office of Cultural Affairs	140,902	1,045,626	12,114,874	820,834
Open Space & Grants Admin.	20,172,119	17,762,904	30,875,951	34,961,854
South Region Operations	948,651	984,292	7,980,467	6,594,800
North Region Operations	5,531,903	4,277,019	6,961,038	5,322,925
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,863,748</b>	<b>\$ 31,526,860</b>	<b>\$ 65,717,982</b>	<b>\$ 56,516,664</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 4,397,349	\$ 4,751,986	\$ 5,784,860	\$ 6,092,789
Operations & Maintenance	1,007,257	1,167,656	1,447,419	1,306,093
Charges for Services	5,823,128	6,612,806	6,722,890	6,502,434
Debt	-	-	-	-
Governmental Services	17,519,830	15,677,863	24,164,616	28,690,348
Capital	710,334	1,225,697	21,055,775	7,825,000
Other Finance Uses	2,405,850	2,090,852	6,542,422	6,100,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,863,748</b>	<b>\$ 31,526,860</b>	<b>\$ 65,717,982</b>	<b>\$ 56,516,664</b>

## 2023 BUDGET HIGHLIGHTS

- ✓ \$300,000 County-wide Art Projects
- ✓ \$300,000 PRIDE Event
- ✓ \$300,000 Concert in the Park
- ✓ \$1,500,000 Open Space Acquisitions
- ✓ \$920,000 Indoor Driving Range Building
- ✓ \$750,000 Riverdale Bluffs Open Space Improvements
- ✓ \$250,000 Niver Creek Improvements
- ✓ \$2,000,000 Fairgrounds Enhancements
- ✓ \$1,500,000 Park, Trail, and OS Signage Improvements
- ✓ \$100,000 Install Trail Counters

## 2022 ACCOMPLISHMENTS

**EVENTS** | EXECUTED THE 1<sup>ST</sup> ANNUAL ADAMS COUNTY PRIDE EVENT, PLUS THE COUNTY FAIR AND STARS & STRIPES

**HENDERSON ROAD ROUNDABOUT** | COORDINATED INSTALLATION OF A SCULPTURE AND LANDSCAPING AT THE NEW ROUNDABOUT

**MASTER PLANS** | COMPLETED MASTER PLANS FOR CITY VIEW PARK, RIVERDALE BLUFFS, AND TRAIL WAYFINDING SIGNAGE

**INSTALLED** | "LOVE YOUR TRAILS" MURAL SERIES IN 16 LOCATIONS ALONG OUR TRAIL SYSTEM

**PARK RANGER SERVICE** | PROVIDED PARK RANGER SERVICES TO COMMERCE CITY THROUGH AN IGA, AS WELL AS OUR OWN PARKS, TRAILS, AND OPEN SPACE AREAS

**PLANNING** | COMPLETED AND ADOPTED THE POST (PARKS, OPEN SPACE, TRAILS) MASTER PLAN AS PART OF *ADVANCING ADAMS*

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 OBJECTIVE
<b>REGIONAL PARK</b>				
Gallons of water used at Regional Park	4,578,692	5,677,454	6,000,000	5,500,000
Total revenue generate through rentals	\$65,730	\$343,916	\$251,000	\$380,000
Number of total events held at the Regional Park and Fairgrounds	712	1,178	1,450	1,500
<b>OPEN SPACE &amp; GRANT ADMINISTRATION</b>				
Total open space sales tax collected	\$23.2M	\$27.9M	32.7M	\$31.1M
Total number of grant applications processed	32	38	55	46
Total awarded in open space grants	\$10.3M	\$19.9M	\$28.9M	\$31.1M
<b>FAIR &amp; SPECIAL EVENTS</b>				
Percentage of Adams County Fair funded by revenue	0.00%	85.00%	80.00%	80.00%
Adams County Fair attendees	0	105,000	98,000	100,000
Adams County Fair - cost per resident	\$0.00	\$0.31	\$0.39	\$0.37

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 OBJECTIVE
<b>CSU EXTENSION</b>				
Total number of clients served in Agriculture, Horticulture, Administration and Small Acreage Programs	14,508	14,110	13,598	14,000
Total number of volunteer hours donated by Adams County Master Gardeners and Community Collaborative Rain, Hail and Snow Network Volunteers	2,648	2,800	3,000	3,100
Percent of above average or excellent ratings from program evaluations	98%	96%	98%	98%
Total number of volunteer hours donated by 4-H and Family and Consumer Science volunteers	1,328	1,280	1,300	1,300
Total number of Life Skill Training hours performed by 4-H and Family and Consumer Science Staff	300	320	270	350
Total number of clients served in Family and Consumer Science and 4H Youth	21,293	22,150	20,000	22,000
<b>PARKS, TRAILS AND OPEN SPACE</b>				
Acres of open space maintained	2500	2500	2500	2500
Conservation easements monitored	11	32	32	40
Acres of open space preserved (Total, fee + CE)	8,950	8,950	8,950	9,000
Total trail miles maintained	55	58	58	58
Number of pedestrian bridges maintained	51	51	51	51
Acres of irrigated turf grass maintained	57	57	75.1	90.1
Miles of County roads inspected/treated for noxious weeds	1200	1000	1000	1200
<b>GOLF COURSE</b>				
Riverdale Golf Course – Gross revenues	\$3,847,171	\$4,722,128	\$4,400,000	\$3,278,800
Riverdale Golf Course – Expenditures (not incl. Capital)	\$2,381,961	\$2,543,488	\$2,700,000	\$2,553,109
Riverdale Golf Course - rounds of golf per year	87,742	89,134	85,000	88,000
<b>CULTURAL ARTS</b>				
SCFD Funded Projects	\$1.4M	\$1.8M	\$2.2M	\$2.6M
SCFD revenue, Visual Arts Commission		\$30,000	\$161,518	\$50,000



2023 Adopted Budget

# PEOPLE & CULTURE

## PURPOSE STATEMENT

*People and Culture will help ensure Adams County accomplishes its strategic priorities by enhancing the employee experience and creating a culture where all teammates thrive, making Adams County an Employer of Choice.*

## 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	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
<b>People &amp; Culture Department</b>			
People Services	18.00	19.00	19.00
Culture Services	9.00	10.50	11.50
Benefits & Insurance	5.00	6.00	6.00
<b>TOTAL FTEs</b>	<b>32.00</b>	<b>35.50</b>	<b>36.50</b>

## CURRENT YEAR OBJECTIVES

*People Services*

- ✓ Assist with the successful onboarding of Public Health Department
- ✓ Relaunch Partnering for Success
- ✓ Increase participation in the Culture in Action platform
- ✓ Develop a Total Rewards program and committee; build a comparison tool for AC and comparator organizations
- ✓ Implement a supervisor/manager FMLA/ADA/WC training program
- ✓ Implement HIPAA privacy/security training for health plans
- ✓ Update county department job descriptions and include standardization of physical requirements
- ✓ Implement structured compensation hiring guidelines for managers
- ✓ Implement new vendor for Health and Wellness Center
- ✓ Integrate the PDA into JDE to automatically transfer data into the system of record
- ✓ Widen pay ranges for Managers and Technical job family and revising the AdCo starting wage
- ✓ Revamp Employee/Team of the Season Program

*Workplace Excellence*

- ✓ Continue Quarterly Cultural Competency Surveys
- ✓ 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
- ✓ Conduct at least one Kaizen (LEAN) event per department
- ✓ Codify the County's main KPIs into ClearPoint (tracking system) and develop a best practice to keep information current based on agreed-upon milestones

*Recruiting*

- ✓ Continue monthly delivery of training through Impactful Hiring Series to ensure hiring managers utilize best practices for effective hiring
- ✓ Continue to explore and evaluate ways to increase diversity in our applicant pool, offers, acceptance and retention
- ✓ Expand candidate sourcing pipeline to increase candidate base
- ✓ Launch #jointeamadams branding which is embedded in all communications from the Recruitment Team and all external facing platforms
- ✓ Pursue RFP process for pre-employment background check vendor
- ✓ Evaluate current applicant tracking system (ATS) and assess need to engage in the RFP process

*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
- ✓ Increase number of employees completing Our Community Listens training
- ✓ Implement Our Community Serves

*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
- ✓ Establish vibrant cultural focused mentoring program that helps connect affinity groups, career connections, and coaching to increase larger number of internal applicants for internal promotions and leadership positions
- ✓ Increase BIPOC applications by focusing on recruitment and hiring practices to increase the hiring/diversity of positions
- ✓ Develop countywide DEI strategy supported by ELT/SLT and policies/procedures and connect departmental DEI strategies

## BUDGET SUMMARY

REVENUES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	17,967,810	18,980,686	22,279,402	22,312,882
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	(292)	1	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 17,967,519</b>	<b>\$ 18,980,686</b>	<b>\$ 22,279,402</b>	<b>\$ 22,312,882</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 3,906,708	\$ 4,060,783	\$ 5,641,329	\$ 5,782,146
Insurance Fund	16,617,439	18,092,864	22,279,402	22,312,882
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,524,147</b>	<b>\$ 22,153,647</b>	<b>\$ 27,920,731</b>	<b>\$ 28,095,028</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Benefits and Insurance	\$ 16,617,439	\$ 18,092,864	\$ 22,279,402	\$ 22,312,882
People Services	2,439,702	2,553,700	3,758,677	3,785,150
Culture Services	1,467,006	1,507,083	1,882,652	1,996,996
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,524,147</b>	<b>\$ 22,153,647</b>	<b>\$ 27,920,731</b>	<b>\$ 28,095,028</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 3,595,531	\$ 3,663,107	\$ 4,447,545	\$ 4,604,096
Operations & Maintenance	429,735	502,709	876,787	887,201
Charges for Services	16,498,881	17,987,831	22,596,399	22,603,731
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,524,147</b>	<b>\$ 22,153,647</b>	<b>\$ 27,920,731</b>	<b>\$ 28,095,028</b>

## 2023 BUDGET HIGHLIGHTS

- ✓ **\$196,000** to cover increased costs associated with Worker's Compensation Premiums, Claims and Administration Fees.
- ✓ **\$20,000** for software platform that ensures training and documentation requirements for HIPAA Privacy legislation are satisfied.

## 2022 ACCOMPLISHMENTS

**PEOPLE & TOTAL REWARDS EXCELLENCE DIVISION** | COMPLETED RFP PROCESS AND SELECTION FOR NEW HEALTH AND WELLNESS CENTER VENDOR. LAUNCHED VIRTUAL AND IN-PERSON TRAINING FOCUSED ON PARTNERING FOR SUCCESS. INCREASED COACHING BENCH PARTICIPATION. IMPLEMENTED CULTURAL COMPETENCY SURVEY ACTION PLANNING. RECEIVED AWARD FOR MOST SUCCESSFUL PROGRAM LAUNCH FOR CULTURE IN ACTION PROGRAM. LAUNCHED NEW EXIT INTERVIEW SURVEY AND PROCESS. IMPLEMENTED NEW COMPENSATION MARKET ANALYSIS STRATEGY FROM AVG TO 60TH PERCENTILE. POSTED, TRANSFERRED, HIRED AND ASSISTED IN COORDINATED TO ORIENT OVER 100+ PUBLIC HEALTH DEPARTMENT EMPLOYEES. COMPLETED 4TH ANNUAL PAY EQUITY STUDY WITH IMPROVED METHODOLOGY USING A MORE SENSITIVE APPROACH TO IDENTIFY PAY INEQUITIES. INCREASED THE ADAMS COUNTY STARTING WAGE TO \$16/HR.

**RECRUITING** | CONTINUED EFFORT TO INCREASE DIVERSITY IN OUR APPLICANT POOL | IMPROVED BRANDING BY UPDATING MARKETING MATERIALS AND INCREASED PRESENCE ON SOCIAL MEDIA | ENHANCED EMPLOYEE ORIENTATION | IMPLEMENTED MEASURES TO REDUCE BIAS IN THE HIRING PROCESS | DELIVERED MONTHLY SERIES RE BEST PRACTICES IN HIRING | ENGAGED IN CONTINUOUS IMPROVEMENT TO CREATE MORE EFFECTIVE AND EFFICIENT HIRING PROCESS

**LEARNING & DEVELOPMENT** | MAINTAINED HIGH LEVELS OF OPPORTUNITIES WITH MIX OF VIRTUAL AND LIVE | INCREASED EMPLOYEE VOLUNTEER OPPORTUNITIES | OVER 10% OF CMO STAFF ATTENDED OUR COMMUNITY LISTENS IN PARTNERSHIP WITH CHAPMAN FOUNDATION | PARTNERED WITH EXTERNAL AGENCIES IN BUILDING THE FOUNDATION FOR CARING COMMUNITIES

**WORKPLACE EXCELLENCE** | EXPANDED TALENT DASHBOARD | COMPLETED 2022 PAY EQUITY ANALYSIS AND 3rd YEAR CULTURAL COMPETENCY SURVEY | COMPLETED MULTIPLE CONTINUOUS IMPROVEMENT PROCESSES | MAKM TEAM ESTABLISHED AND COORDINATING DATA SYSTEMS AND KPIs ACROSS COUNTY

**DIVERSITY, EQUITY & INCLUSION** | DEVELOPMENT OF TWO NEW AFFINITY GROUPS. OFFICIAL PROUD MEMBERSHIP INCREASED BY 14 MEMBERS IN 2022 (representing 14+ departments/ elected offices). TWO NEW DEI COURSES DEVELOPED AND LAUNCHED (MICROAGGRESSION 201 & ALLYSHIP). 348 JOBS WERE SPECIFICALLY SENT TO TARGETED DIVERSE ORGANIZATIONS TO INCREASE PEOPLE OF COLOR APPLICATIONS.

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 OBJECTIVE
<b>PEOPLE &amp; CULTURE</b>				
Percentage of employees in benchmarked positions	69.74%	58.00%	58.00%	65.00%
Turnover rate: overall	11.67%	16.51%	17.67%	17.00%
Turnover rate: voluntary	10.01%	14.78%	16.20%	16.00%
Average time to fill a position in days	82 days	79 days	101 Days	80 Days
Learning and Development participation (total attendance)	1,539	1,288	1,379	1,700





2023 Adopted Budget

# PUBLIC HEALTH DEPARTMENT

## PURPOSE STATEMENT

*The purpose of Adams County Health Department is to improve health outcomes and close health equity gaps in the communities we serve. We accomplish this through strategic partnerships, research, education, and assuring accessibility for all*

## ADAMS COUNTY PUBLIC HEALTH DEPARTMENT

PUBLIC  
HEALTH

OPHEPR

HEALTH EQUITY &  
STRATEGIC INITIATIVESEPIDEMIOLOGY &  
DATA SCIENCENUTRITION &  
FAMILY HEALTHENVIRONMENTAL  
HEALTHPUBLIC HEALTH  
NURSING

## PRIMARY SERVICES

**Office of PH Emergency Preparedness & Response (OPHEPR):** This office is responsible for developing and maintaining the Public Health Emergency Operations Plan (PHEOP), acting as the Incident commander for public health threats, coordinating medical countermeasures/points of dispensing, and management of the local delivery of Strategic National Stockpile.

**Health Equity & Strategic Initiatives:** Serves as primary and expert resource for developing, establishing, and maintaining evidence-informed public health policy recommendations that support individual, community and environmental health efforts. This division also provides an Intentional focus on improving systems and institutions that create/perpetuate disadvantage, social exclusion, racism, injustice, or other forms of oppression.

**Epidemiology & Data Science:** The EDS division aims to eliminate disease and health disparities through innovative community involvement and use of data. Three Primary programs make up this division: Communicable Disease, Population Health, and PM/QI and Technology Project Management.

**Nutrition & Family Health:** The foremost activity within this division is the WIC program, which provides monthly nutrition education, breastfeeding support, referrals and food benefits through individual and group counseling sessions. This division also works to Increase early childhood development screening and referral and Medical home for children with special health care needs.

**Environmental Health:** The General Environmental Health Services division includes crosscutting Disease Prevention program activities programs included are: Animal Control; Body Art; Air Pollution; and Marijuana Infused Product Manufacturer, Child Care Inspections, and Food Protection. The following services are conducted: education, investigation, annual inspections, and work on regional air quality issues, including climate change.

**Public Health Nursing:** The Division of Nursing focuses on promoting good health for children and adults through linkages to health insurance and health care services; nurse case management; disease prevention; and clinical, preventive, and health education programs. The division is 5 core services that they provide: Nurse Home Visiting (NFP & NSP), Immunizations, Sexual Health, Harm Reduction, and Child Fatality Prevention.

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
Public Health Administration			11.75
Office of PH Emergency Preparedness & Response			4.00
Health Equity & Strategic Initiatives			23.00
Epidemiology & Data Science			11.00
Nutrition & Family Health			33.00
Environmental Health			32.00
Public Health Nursing			62.00
<b>TOTAL FTEs</b>	<b>0.00</b>	<b>0.00</b>	<b>176.75</b>

## CURRENT YEAR OBJECTIVES

- ✓ Priorities for 2023 include fundamental population health and health care services systems. The vision is to strengthen partnerships with communities, focus on improving the systems that undermine the health of populations, and effectively lead population health promotion, improvement, clinical services, and policy development.
- ✓ We will explore new opportunities for community-centered services, outreach to marginalized communities, participation in policy and advocacy, and innovative clinical health services.
- ✓ Increasing our alignment, connection and collaborative work across divisions/departments fostering innovative work pathways and outcomes.

## BUDGET SUMMARY

REVENUES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	15,205,921
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	2,645,896
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	2,152,500	10,000,000
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,152,500</b>	<b>\$ 27,851,817</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ -	\$ -	\$ 1,000,000	\$ -
Public Health Fund	-	-	2,152,500	26,946,609
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,152,500</b>	<b>\$ 26,946,609</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Epidemiology and Data Science	\$ -	\$ -	\$ -	\$ 4,290,944
Environmental Health	-	-	-	3,931,646
Health Equity & Strategic Init	-	-	-	2,880,261
Nutrition and Family Health	-	-	-	3,217,760
OPHEPR	-	-	-	487,365
Public Health Nursing	-	-	-	8,862,162
Public Health Div	-	-	3,152,500	3,276,471
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,152,500</b>	<b>\$ 26,946,609</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ -	\$ -	\$ 1,033,500	\$ 23,508,475
Operations & Maintenance	-	-	1,135,000	830,475
Charges for Services	-	-	984,000	2,607,659
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,152,500</b>	<b>\$ 26,946,609</b>

2023 BUDGET HIGHLIGHTS

The 2023 Adopted Budget includes the transition from the Tri-County Health Department to the Adams County Health Department. In 2021 the Board of County Commissioners voted unanimously to form a stand-alone health department to better serve the public health needs of Adams County residents. The Public Health Fund includes the addition of 176.75 new full-time employees, operating expenditures of \$26.9 million and in 2023 will be supported by grant funds and a planned \$10.0 million transfer from the General Fund

2022 ACCOMPLISHMENTS

- COMPLETED | 2022 ADAMS COUNTY COMMUNITY HEALTH ASSESSMENT
- FOUNDED | ADAMS COUNTY’S FIRST HEALTH DEPARTMENT
- ESTABLISHED | ADAMS COUNTY BOARD OF HEALTH

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 OBJECTIVE
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UNDER DEVELOPMENT BY DEPARTMENT



2023 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 Division* ensures transportation and storm water 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 Working Group* is composed of four divisions which include Maintenance District 1, Maintenance District 2, Maintenance District 3, and Operations Administration. These teams are 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

CAPITAL IMPROVEMENT  
PROGRAM

OPERATIONS WORKING  
GROUP

ADMINISTRATION

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
<b>Public Works Department</b>			
Engineering Services	11.00	13.00	14.00
Administration	4.00	4.00	5.00
Infrastructure Management	10.00	11.00	13.00
Regional Transportation	1.00	2.00	2.00
Stormwater - General Fund	3.00	3.00	3.00
Stormwater Utility	4.00	4.00	4.00
Operations	74.00	74.00	74.00
<b>TOTAL FTEs</b>	<b>107.00</b>	<b>111.00</b>	<b>115.00</b>

## CURRENT YEAR OBJECTIVES

- ✓ Neighborhood Improvement Projects – Design & ROW Acquisition
- ✓ 2023 Street Paving and Seal Programs
- ✓ 2023 Video Inspection and Stormwater Maintenance Program
- ✓ CO 811 One Call Locates Program
- ✓ Dahlia Street Improvements, SH 224 to I-76 – Construction
- ✓ Gravel Roads Program
- ✓ E. 58<sup>th</sup> Avenue Improvements; Washington to York Street – Construction
- ✓ Steele Street Improvements; E. 86<sup>th</sup> Avenue to E. 88<sup>th</sup> Avenue – ROW Acquisition and Construction
- ✓ York Street Improvements Phase II; E. 78<sup>th</sup> Avenue to E. 88<sup>th</sup> Avenue - Construction
- ✓ Pecos Street Improvements; 52<sup>nd</sup> Avenue to Cargill Drive – Construction
- ✓ E. 73<sup>rd</sup> Avenue Improvements; Washington to York Street – Design
- ✓ 88<sup>th</sup> Avenue Bridge Over Wolf Creek – Design & ROW Acquisition
- ✓ Calhoun-Byers Bridge – Construction

## BUDGET SUMMARY

REVENUES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ 46,018,496	\$ 52,582,420	\$ 49,040,060	\$ 53,586,058
Licenses & Permits	225,168	221,037	250,000	210,000
Intergovernmental	8,755,039	9,272,472	9,099,698	9,751,858
Charges for Services	6,129,422	5,357,596	4,988,000	4,617,000
Fines & Forfeitures	17,507	17,507	20,000	20,000
Investment Income	48,090	5,056	4,000	50,000
Miscellaneous	(58,251)	11,656	2,000	2,000
Other Finance Sources	-	27,280	-	-
<b>TOTAL REVENUE</b>	<b>\$ 61,135,472</b>	<b>\$ 67,495,024</b>	<b>\$ 63,403,758</b>	<b>\$ 68,236,916</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 863,149	\$ 1,396,059	\$ 1,815,959	\$ 2,034,932
Stormwater Utility Fund	710,653	763,831	1,266,318	2,039,822
Road & Bridge Fund	57,734,887	67,925,883	90,121,692	78,707,376
<b>TOTAL EXPENDITURES</b>	<b>\$ 59,308,689</b>	<b>\$ 70,085,773</b>	<b>\$ 93,203,969</b>	<b>\$ 82,782,130</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
ADA Transition Implementation	\$ 73,500	\$ 286,143	\$ 1,000,000	\$ 1,000,000
Regional Transportation	122,849	120,075	294,843	466,059
Stormwater - General Fund	737,770	1,275,984	1,521,116	1,568,873
Stormwater Utility	710,653	763,831	1,266,318	2,039,822
Engineering Services	1,848,773	1,995,991	2,390,704	2,556,248
PW - Admin	23,321,867	26,433,483	25,120,458	28,339,976
Infrastructure Management	17,265,938	23,101,280	43,369,252	28,391,807
PW - Operations	15,227,340	16,108,986	18,241,278	18,419,345
<b>TOTAL EXPENDITURES</b>	<b>\$ 59,308,689</b>	<b>\$ 70,085,773</b>	<b>\$ 93,203,969</b>	<b>\$ 82,782,130</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 9,529,953	\$ 9,702,861	\$ 11,441,241	\$ 12,524,811
Operations & Maintenance	3,377,078	3,155,900	3,889,654	3,864,454
Charges for Services	14,858,100	18,493,866	20,566,478	22,494,086
Governmental Services	22,884,159	25,740,563	24,584,295	27,798,779
Capital	8,314,422	12,970,764	31,746,301	16,100,000
Other Finance Uses	344,977	21,819	976,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 59,308,689</b>	<b>\$ 70,085,773</b>	<b>\$ 93,203,969</b>	<b>\$ 82,782,130</b>

## 2023 BUDGET HIGHLIGHTS

- ✓ **\$15,000,000** for Road & Bridge capital improvements
- ✓ **\$3,000,000** for regional project contributions
- ✓ **\$1,100,000** for Logan Court Drainage Improvements
- ✓ **\$1,200,000** additional funds for the Street Paving Program

## 2022 ACCOMPLISHMENTS

- COMPLETED** | YORK STREET IMPROVEMENTS; SH 224 TO E. 78<sup>TH</sup> AVE.
- COMPLETED** | 124<sup>TH</sup> AVE. AND PARK BLVD. ROUNDABOUT
- COMPLETED** | TRAFFIC SIGNAL CABINET UPGRADE PROJECT
- COMPLETED** | DRAINAGE IMPROVEMENTS PROJECT AT 152<sup>ND</sup> AVE. & IMBODEN RD.
- 71 MILES** | GRAVEL ROADS RESURFACED
- 157 MILES** | GRAVEL ROAD RECLAMATION
- 226 MILES** | GRAVEL ROAD DUST ABATEMENT

## PERFORMANCE MEASURES

PERFORMANCE MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 OBJECTIVE
<b>INFRASTRUCTURE MANAGEMENT</b>				
Roadway lane miles resurfaced (includes slurry seal, chip seal, overlay, mill and overlay, portion and full reconstruction)	60	100	100	100
Linear feet of concrete installed (curb/gutter/sidewalk)	20,000	16,500	16,949	10,000
ADA ramps installed	70	100	40	70
Pavement quality rating (excellent, good, fair, poor)	Good	Good	Fair	Good
<b>STORMWATER MANAGEMENT</b>				
Number of education events regarding stormwater issues	1	4	17	10
Number of stormwater quality permits issued	17	14	18	20
Percentage of projected stormwater fee revenue collected	93%	92%	83%	90%
Number of illicit discharge inspections	82	69	56	60
Number of enforcement actions for construction violations	9	9	10	10
<b>TRANSPORTATION OPERATIONS</b>				
Percentage of priority 1 snow routes receiving snow & ice control within 24 hours of each category 3 Event (4-6 inches)	100%	100%	100%	100%
Percentage of potholes addressed within 1 week of request	95%	98%	91%	94%
Number of potholes filled	5,257	4,336	3,264	4,285
Percent of primary gravel roads treated (cumulative)	32%	39%	28%	33%
Pounds of trash/debris removed during neighborhood cleanups (lbs.)	0	503,440	216,200	239,880



ADAMS COUNTY  
COLORADO

2023 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.

## OTHERS

ADMINISTRATIVE/  
ORGANIZATIONAL SUPPORTDEVELOPMENTALLY  
DISABLED FUNDADAMS COUNTY  
RETIREMENT PLAN

## FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED
Adams County COVID Operations	21.00	40.50	38.50
Retirement Administration Department	2.00	2.00	2.00
<b>TOTAL FTEs</b>	<b>23.00</b>	<b>42.50</b>	<b>40.50</b>

## BUDGET SUMMARY

REVENUES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Taxes	\$ 187,491,517	\$ 198,128,096	\$ 218,960,658	\$ 229,104,161
Intergovernmental	90,926,353	22,788,190	44,742,125	575,000
Charges for Services	556,612	180,414	-	-
Fines & Forfeitures	500	2,088	-	-
Investment Income	6,667,410	(2,665,366)	1,500,000	2,750,000
Miscellaneous	6,392,062	7,003,250	6,876,312	6,382,055
Other Finance Sources	9,907,915	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 301,942,369</b>	<b>\$ 225,436,673</b>	<b>\$ 272,079,095</b>	<b>\$ 238,811,216</b>

EXPENDITURES BY FUND	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
General Fund	\$ 116,204,837	\$ 44,890,897	\$ 72,362,989	\$ 24,646,123
Retirement Fund	2,503,636	2,650,959	2,911,679	3,060,396
Developmentally Disabled Fund	1,651,252	2,333,043	2,162,217	2,120,512
<b>TOTAL EXPENDITURES</b>	<b>\$ 120,359,725</b>	<b>\$ 49,874,898</b>	<b>\$ 77,436,885</b>	<b>\$ 29,827,031</b>

EXPENDITURES BY DIVISION	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Admin Org.	\$ 116,207,719	\$ 44,891,095	\$ 72,144,221	\$ 24,411,390
Developmentally Disabled	1,651,252	2,333,043	2,162,217	2,120,512
Retirement Admin	2,500,754	2,650,760	3,130,447	3,295,129
<b>TOTAL EXPENDITURES</b>	<b>\$ 120,359,725</b>	<b>\$ 49,874,898</b>	<b>\$ 77,436,885</b>	<b>\$ 29,827,031</b>

EXPENDITURES BY CATEGORY	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
Personnel	\$ 13,098,875	\$ 4,809,808	\$ 529,802	\$ 2,052,279
Operations & Maintenance	4,567,020	1,384,374	41,156,783	342,500
Charges for Services	7,972,278	11,403,752	8,049,320	8,156,740
Governmental Services	76,846,524	24,332,926	9,799,983	3,728,512
Capital	2,096,077	-	-	-
Other Finance Uses	15,778,951	7,944,038	17,900,997	15,547,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 120,359,725</b>	<b>\$ 49,874,898</b>	<b>\$ 77,436,885</b>	<b>\$ 29,827,031</b>



ADAMS COUNTY  
COLORADO

2023 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

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Balanced Budget	A budget where current operating expenditures do not exceed current operating revenues plus unreserved and available fund balance for each individual fund subject to appropriation. Per state statute, the county is required to adopt a balanced budget each year.
Base Budget	An estimate of funding to continue existing programs at current levels of service prepared by each department or office during the budget development process.
Basis of Accounting	A term used to refer to when revenues, expenditures, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements.
Benchmarking	Comparing desired performance and results against a relative standard.
Board of County Commissioners (BoCC)	In Adams County, the board is composed of a five-member group of publicly elected officials. They are the main policy makers and financial stewards of the county.
Bond	An instrument used to obtain long-term financing for capital projects. A bond is a promise to repay borrowed money (principal amount) at a future specified date (maturity date) plus interest.
Bond Rating	A grade given to bonds that indicates their credit quality; the credit worthiness of the county as evaluated by independent agencies.
Bonded Debt	The portion of indebtedness represented by outstanding bonds.

Budget	An annual policy document, financial plan, operations guide, and communications device, containing estimated revenues and expenditures. The budget, once adopted by the Board of County Commissioners, is the legal basis for expenditures in the budget year.
Budget Calendar	A timetable showing when particular tasks must be completed in order for the Board of County Commissioners to adopt the annual budget before the beginning of the next fiscal year.
Budget Development Process	The annual cycle in which the county prepares the annual budget for adoption.
Budget Message	The County Manger's written overview of the budget addressed to the Board of County Commissioners. The budget message contains an explanation of principal budget items, significant changes from the previous fiscal year, summaries of major issues impacting the budget, and challenges facing the county.
Budgetary Basis	The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: generally accepted accounting principles (GAAP), cash, or modified accrual.
Budgetary Control	The control or management of a government in accordance with an approved budget to monitor and control expenditures within the limitations of approved appropriations and available revenues.
Business Case	A request for additional operating budget needs beyond an existing base budget.

## C

Capital Budget	A plan of proposed capital expenditures for buildings, drainage, parks, streets, trails, etc. and their funding sources. The capital budget is enacted as part of the county's annual budget and is based on the first year of the Capital Improvement Plan (CIP). Remaining project balances are carried over into future years, if needed, until project completion.
Capital Expenditures	Expenditures resulting in the acquisition of or addition to the county's fixed asset inventory.
Capital Improvement Plan (CIP)	An annually updated schedule of capital project expenditures, containing estimated project costs, funding sources, and anticipated timelines, for a five-year period. The first year of the CIP services as the basis for the annual capital budget.
Capital Lease	An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time.
Capital Outlay	Those purchases of \$5,000 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.

<b>Charges for Services Expenditures</b>	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).
<b>Charges for Services Revenue</b>	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.
<b>Chart of Accounts</b>	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.
<b>Colorado Local Government Budget Law</b>	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.
<b>Colorado Revised Statutes (CRS)</b>	A body of laws governing conduct within the State of Colorado.
<b>Committed Fund Balance</b>	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.
<b>Community Development Block Grant (CDBG)</b>	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.
<b>Community Services Block Grant (CSBG)</b>	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.
<b>Comprehensive Annual Financial Report (CAFR)</b>	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).
<b>Conservation Trust</b>	State of Colorado lottery funds remitted to the County for parks and recreation use.
<b>Consumer Price Index (CPI)</b>	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.
<b>Contingency</b>	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.
<b>F</b>	
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 \$5,000) 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. Currently, the rate is set at 6.95%.
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 are 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 are 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

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Performance Measure	Specific information which, alone or in combination with other data, permits the systematic assessment of how well services are being delivered. Efficiency and effectiveness indicators are performance measures.
Personnel Expenditures	One of six major categories of expenditures used in the Adams County budgetary system. Personnel expenditures include all direct (salaries and wages) and indirect (fringe benefits) costs for full-time, part-time, and temporary employees of the county.
Preliminary Budget	The recommended county budget annually submitted by the County Manager to the Board of County Commissioners by October 15th.
Program	Specific (or like group) activities or organizational units directed at attaining specific purposes or objectives.
Program Based Budget	A budget wherein expenditures are based primarily on programs of work and secondarily on character and object.
Property Tax	An annual tax levied on all real and personal property, based on assessed valuation and the mill levy, in compliance with state and local statutes. An Adams County resident's total property taxes paid are comprised of county, municipal, school district, and other special district portions.
Proposed Budget	A budget recommended by the County Manager to the Board of County Commissioners.
Public Hearing	A meeting to which Adams County residents are invited for purposes of providing input and comments.

**Public Improvement District (PID)**

A taxing unit created by the County for the purpose of constructing, installing, acquiring, operating or maintaining any public improvement or for the purpose of providing any service so long as the County is authorized to perform such service. The PID is initiated by a petition which identifies the name of the proposed district and a general description of the boundaries. The Board of County Commissioners, as the governing body of the County, is the ex officio Board of Directors of the district.

**R****Reimbursement**

Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm or corporation.

**Requested Budget**

A budget submitted by each department or agency which identifies needs or desires for the following year.

**Resolution**

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

**Restricted Fund Balance**

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

**Revenue**

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

**Revenue Bond**

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

**S****Sales Tax**

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

**Special District**

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

**Special Revenue Fund (SRF)**

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

**Specific Ownership Taxes**

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

**Statutory Property Tax Revenue Limit**

Found in Section 29-1-301 of the Colorado Revised Statutes. Property tax increases are limited to 5.5% from one tax year to the next. An adjustment for a growth factor is allowed for new construction. The exemptions to this restriction are payment of bonds, payment of other contractual obligations approved by voters, and capital expenditures allowed by "Truth in Taxation" legislation. Adams County was exempted from the 5.5% exemption as of January 1st, 2003.

**Structurally Balanced Budget**

A structurally balanced budget is one in which current ongoing expenditures do not exceed current ongoing revenues.

**Supplemental Appropriation**

Whenever a government receives unanticipated revenues, or revenues not assured at the time of the adoption of the budget, other than property tax revenue from the current year's mill levy and recurring expenditures which can be funded with fund balance, a supplemental appropriation must be enacted to authorize expenditure of those additional revenues.

**T****TABOR Reserve**

Term applied to a restriction which is required by the TABOR Amendment. Starting in 1995 this reserve is 3% of "Fiscal Year Spending" excluding bonded debt service. This reserve is for use in declared emergencies only.

**Taxes**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

**Taxpayer Bill of Rights (TABOR)**

An amendment to the Colorado Constitution that establishes limits on revenue growth for State political subdivisions.

**Transfers**

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

**U****Unassigned Fund Balance**

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

**Unincorporated Adams County**

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

**V****Vacancy Savings**

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

**W****Working Capital**

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



ADAMS COUNTY  
COLORADO

2023 Adopted Budget

# RESOLUTIONS



## BUDGET RESOLUTIONS

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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 COLORADORESOLUTION 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 2023 AND ENDING  
ON THE LAST DAY OF DECEMBER 2023

## Resolution 2022-615

WHEREAS, the Board of County Commissioners of Adams County ("Board") has appointed Noel Bernal, County Manager, to prepare and submit a proposed budget to said Board at the proper time; and,

WHEREAS, Noel Bernal, County Manager, has submitted a proposed budget to the Board on October 11, 2022, 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 2023 and, hereby incorporated into and made part of this resolution.

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

Henry	Aye
Tedesco	Excused
Pinter	Excused
O'Dorisio	Aye
Baca	Aye

Commissioners

STATE OF COLORADO )  
County of Adams )

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 22<sup>nd</sup> day of November A.D. 2022.

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"

2023 Annual Budget for the Calendar Year Beginning on the First Day of  
January 2023 and Ending on the Last Day of December 2023

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

General Fund	\$298,620,759
Capital Facilities Fund	43,573,801
Golf Course Fund	3,795,609
Fleet Management Fund	9,700,230
Stormwater Utility Fund	2,039,822
Road & Bridge Fund	78,707,376
Social Services Fund	148,916,004
Retirement Fund	3,060,396
Insurance Fund	30,989,707
Developmentally Disabled Fund	2,120,512
Conservation Trust Fund	734,601
Waste Management Fund	376,255
Open Space Projects Fund	6,594,800
Open Space Sales Tax Fund	34,961,854
DIA Noise Mitigation & Coordinating Fund	45,000
Community Development Block Grant Fund	6,935,078
Head Start Fund	5,547,503
Community Services Block Grant Fund	545,000
Workforce & Business Center Fund	6,711,598
Colorado Air & Space Port Fund	7,982,626
Public Health Department Fund	26,946,609
FlatRock Facility Fund	377,063
<b>TOTAL ADOPTED EXPENDITURES</b>	<b>\$719,282,203</b>

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

From Unappropriated Fund Balance	\$ 16,944,190
From Sources other than General Property Tax	59,037,650
From General Property Tax Levy	222,638,919
Transfers In	-
<b>TOTAL GENERAL FUND</b>	<b>\$ 298,620,759</b>

**CAPITAL FACILITIES FUND**

From Unappropriated Fund Balance	\$ 5,103,356
From Sources other than General Property Tax	37,398,445
From General Property Tax Levy	-
Transfers In	1,072,000
<b>TOTAL CAPITAL FACILITIES FUND</b>	<b>\$ 43,573,801</b>

**GOLF COURSE FUND**

From Unappropriated Fund Balance	\$ 516,109
From Sources other than General Property Tax	3,279,500
From General Property Tax Levy	-
Transfers In	-
<b>TOTAL GOLF COURSE FUND</b>	<b>\$ 3,795,609</b>

**FLEET MANAGEMENT FUND**

From Unappropriated Fund Balance	\$ 126,014
From Sources other than General Property Tax	8,699,216
From General Property Tax Levy	-
Transfers In	875,000
<b>TOTAL FLEET MANAGEMENT FUND</b>	<b>\$ 9,700,230</b>

**STORMWATER UTILITY FUND**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	2,039,822
From General Property Tax Levy	-
Transfers In	-
<b>TOTAL STORMWATER UTILITY FUND</b>	<b>\$ 2,039,822</b>

**ROAD & BRIDGE FUND**

From Unappropriated Fund Balance	\$ 12,792,460
From Sources other than General Property Tax	53,244,488
From General Property Tax Levy	12,670,428
Transfers In	-
<b>TOTAL ROAD &amp; BRIDGE FUND</b>	<b>\$ 78,707,376</b>

**SOCIAL SERVICES FUND**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	126,957,177
From General Property Tax Levy	21,958,827
Transfers In	-
<b>TOTAL SOCIAL SERVICES FUND</b>	<b>\$ 148,916,004</b>

**RETIREMENT FUND**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	-
From General Property Tax Levy	3,060,396
Transfers In	-
<b>TOTAL RETIREMENT FUND</b>	<b>\$ 3,060,396</b>

**INSURANCE FUND**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	30,989,707
From General Property Tax Levy	-
Transfers In	-
<b>TOTAL INSURANCE FUND</b>	<b>\$ 30,989,707</b>

**DEVELOPMENTALLY DISABLED FUND**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	-
From General Property Tax Levy	2,120,512
Transfers In	-
<b>TOTAL DEVELOPMENTALLY DISABLED FUND</b>	<b>\$ 2,120,512</b>

**CONSERVATION TRUST FUND**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	734,601
From General Property Tax Levy	-
Transfers In	-
<b>TOTAL CONSERVATION TRUST FUND</b>	<b>\$ 734,601</b>

**WASTE MANAGEMENT FUND**

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

**OPEN SPACE PROJECTS FUND**

From Unappropriated Fund Balance	\$ 494,800
From Sources other than General Property Tax	-
From General Property Tax Levy	-
Transfers In	6,100,000
<b>TOTAL OPEN SPACE PROJECTS FUND</b>	<b>\$ 6,594,800</b>

**OPEN SPACE SALES TAX FUND**

From Unappropriated Fund Balance	\$ 3,777,317
From Sources other than General Property Tax	31,184,537
From General Property Tax Levy	-
Transfers In	-
<b>TOTAL OPEN SPACE SALES TAX FUND</b>	<b>\$ 34,961,854</b>

**DIA NOISE MITIGATION & COORDINATING FUND**

From Unappropriated Fund Balance	\$ 44,000
From Sources other than General Property Tax	1,000
From General Property Tax Levy	-
Transfers In	-
<b>TOTAL DIA NOISE MITIGATION &amp; COORDINATING FUND:</b>	<b>\$ 45,000</b>

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	6,935,078
From General Property Tax Levy	-
Transfers In	-
<b>TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b>	<b>\$ 6,935,078</b>

**HEAD START FUND**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	5,497,503
From General Property Tax Levy	-
Transfers In	50,000
<b>TOTAL HEAD START FUND</b>	<b>\$ 5,547,503</b>

**COMMUNITY SERVICES BLOCK GRANT FUND**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	545,000
From General Property Tax Levy	-
Transfers In	-
<b>TOTAL COMMUNITY SERVICES BLOCK GRANT FUND</b>	<b>\$ 545,000</b>

**WORKFORCE & BUSINESS CENTER FUND**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	6,711,598
From General Property Tax Levy	-
Transfers In	-
<b>TOTAL WORKFORCE &amp; BUSINESS CENTER FUND</b>	<b>\$ 6,711,598</b>

**COLORADO AIR & SPACE PORT FUND**

From Unappropriated Fund Balance	\$ 232,201
From Sources other than General Property Tax	4,200,425
From General Property Tax Levy	-
Transfers In	3,550,000
<b>TOTAL COLORADO AIR &amp; SPACE PORT FUND</b>	<b>\$ 7,982,626</b>

**PUBLIC HEALTH DEPARTMENT FUND**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	16,946,609
From General Property Tax Levy	-
Transfers In	10,000,000
<b>TOTAL PUBLIC HEALTH DEPARTMENT FUND</b>	<b>\$ 26,946,609</b>

**FLATROCK FACILITY FUND**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	377,063
From General Property Tax Levy	-
Transfers In	-
<b>TOTAL FLATROCK FACILITY FUND</b>	<b>\$ 377,063</b>



## APPROPRIATION OF THE BUDGET

BOARD OF COUNTY COMMISSIONERS FOR  
ADAMS COUNTY, STATE OF COLORADO

RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE COUNTY OF ADAMS, STATE OF COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023 AND ENDING ON THE LAST DAY OF DECEMBER 2023

## Resolution 2022-616

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 22<sup>nd</sup> day of November, 2022; and,

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

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

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

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

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

STATE OF COLORADO )  
County of Adams )

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 22<sup>nd</sup> day of November A.D. 2022.

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"

2023 Annual Budget for the Calendar Year Beginning on the First Day of January 2023 and Ending on the Last Day of December 2023

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

<b>GENERAL FUND</b>	
Current Operating Expenses	\$ 270,023,657
Capital Outlay	13,050,102
Transfers Out	15,547,000
<b>TOTAL GENERAL FUND</b>	<b>\$ 298,620,759</b>

<b>CAPITAL FACILITIES FUND</b>	
Current Operating Expenses	\$ 16,017,030
Capital Outlay	27,556,771
Transfers Out	-
<b>TOTAL CAPITAL FACILITIES FUND</b>	<b>\$ 43,573,801</b>

<b>GOLF COURSE FUND</b>	
Current Operating Expenses	\$ 2,665,609
Capital Outlay	1,130,000
Transfers Out	-
<b>TOTAL GOLF COURSE FUND</b>	<b>\$ 3,795,609</b>

<b>FLEET MANAGEMENT FUND</b>	
Current Operating Expenses	\$ 5,788,030
Capital Outlay	3,912,200
Transfers Out	-
<b>TOTAL FLEET MANAGEMENT FUND</b>	<b>\$ 9,700,230</b>

<b>STORMWATER UTILITY FUND</b>	
Current Operating Expenses	\$ 939,822
Capital Outlay	1,100,000
Transfers Out	-
<b>TOTAL STORMWATER UTILITY FUND</b>	<b>\$ 2,039,822</b>

<b>ROAD &amp; BRIDGE FUND</b>	
Current Operating Expenses	\$ 63,707,376
Capital Outlay	15,000,000
Transfers Out	-
<b>TOTAL ROAD &amp; BRIDGE FUND</b>	<b>\$ 78,707,376</b>
<b>SOCIAL SERVICES FUND</b>	
Current Operating Expenses	\$ 148,916,004
Capital Outlay	-
Transfers Out	-
<b>TOTAL SOCIAL SERVICES FUND</b>	<b>\$ 148,916,004</b>
<b>RETIREMENT FUND</b>	
Current Operating Expenses	\$ 3,060,396
Capital Outlay	-
Transfers Out	-
<b>TOTAL RETIREMENT FUND</b>	<b>\$ 3,060,396</b>
<b>INSURANCE FUND</b>	
Current Operating Expenses	\$ 30,989,707
Capital Outlay	-
Transfers Out	-
<b>TOTAL INSURANCE FUND</b>	<b>\$ 30,989,707</b>
<b>DEVELOPMENTALLY DISABLED FUND</b>	
Current Operating Expenses	\$ 2,120,512
Capital Outlay	-
Transfers Out	-
<b>TOTAL DEVELOPMENTALLY DISABLED FUND</b>	<b>\$ 2,120,512</b>
<b>CONSERVATION TRUST FUND</b>	
Current Operating Expenses	\$ 734,601
Capital Outlay	-
Transfers Out	-
<b>TOTAL CONSERVATION TRUST FUND</b>	<b>\$ 734,601</b>
<b>WASTE MANAGEMENT FUND</b>	
Current Operating Expenses	\$ 376,255
Capital Outlay	-
Transfers Out	-
<b>TOTAL WASTE MANAGEMENT FUND</b>	<b>\$ 376,255</b>

<b>OPEN SPACE PROJECTS FUND</b>	
Current Operating Expenses	\$ 494,800
Capital Outlay	6,100,000
Transfers Out	-
<b>TOTAL OPEN SPACE PROJECTS FUND</b>	<b>\$ 6,594,800</b>
<b>OPEN SPACE SALES TAX FUND</b>	
Current Operating Expenses	\$ 28,861,854
Capital Outlay	-
Transfers Out	6,100,000
<b>TOTAL OPEN SPACE SALES TAX FUND</b>	<b>\$ 34,961,854</b>
<b>DIA NOISE MITIGATION &amp; COORDINATING FUND</b>	
Current Operating Expenses	\$ 45,000
Capital Outlay	-
Transfers Out	-
<b>TOTAL DIA NOISE MITIGATION &amp; COORDINATING FUND</b>	<b>\$ 45,000</b>
<b>COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b>	
Current Operating Expenses	\$ 6,935,078
Capital Outlay	-
Transfers Out	-
<b>TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b>	<b>\$ 6,935,078</b>
<b>HEAD START FUND</b>	
Current Operating Expenses	\$ 5,547,503
Capital Outlay	-
Transfers Out	-
<b>TOTAL HEAD START FUND</b>	<b>\$ 5,547,503</b>
<b>COMMUNITY SERVICES BLOCK GRANT FUND</b>	
Current Operating Expenses	\$ 545,000
Capital Outlay	-
Transfers Out	-
<b>TOTAL COMMUNITY SERVICES BLOCK GRANT FUND</b>	<b>\$ 545,000</b>
<b>WORKFORCE &amp; BUSINESS CENTER FUND</b>	
Current Operating Expenses	\$ 6,711,598
Capital Outlay	-
Transfers Out	-
<b>TOTAL WORKFORCE &amp; BUSINESS CENTER FUND</b>	<b>\$ 6,711,598</b>

**COLORADO AIR & SPACE PORT FUND**

Current Operating Expenses	\$ 4,144,626
Capital Outlay	3,838,000
Transfers Out	-
<b>TOTAL COLORADO AIR &amp; SPACE PORT FUND</b>	<b>\$ 7,982,626</b>

**PUBLIC HEALTH DEPARTMENT FUND**

Current Operating Expenses	\$ 26,946,609
Capital Outlay	-
Transfers Out	-
<b>TOTAL PUBLIC HEALTH DEPARTMENT FUND</b>	<b>\$ 26,946,609</b>

**FLATROCK FACILITY FUND**

Current Operating Expenses	\$ 377,063
Capital Outlay	-
Transfers Out	-
<b>TOTAL FLATROCK FACILITY FUND</b>	<b>\$ 377,063</b>



## ADOPTION OF THE FEE SCHEDULE

BOARD OF COUNTY COMMISSIONERS FOR  
ADAMS COUNTY, STATE OF COLORADORESOLUTION APPROVING ADAMS COUNTY 2023 FEE SCHEDULE FOR THE  
CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023 AND ENDING  
ON THE LAST DAY OF DECEMBER 2023

Resolution 2022-617

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 2023 Fee Schedule as defined in the attached Exhibit "A" is hereby approved.

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

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

STATE OF COLORADO )  
County of Adams )

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 22<sup>nd</sup> day of November A.D. 2022.

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

Josh Zygielbaum:



By:

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

Deputy

## EXHIBIT "A"

## Section 1. Building, Electrical, Plumbing, and Mechanical Permit Fees

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

For fees \$100,001 and over see below

## Total Valuation

## Fee

\$100,001 to \$500,000

\$1,027 for the first \$100,000; plus \$7.00 for each additional \$1,000 or fraction thereof, to and including \$500,000, plus 65% of permit fee for plan review

\$500,001 to 1,000,000

\$3,827 for the first \$500,000; plus \$5.00 for each additional \$1,000 or fraction thereof, to and including \$1,000,000, plus 65% of permit fee for plan review

\$1,000,001 to 3,000,000

\$6,327 for the first \$1,000,000; plus \$3.00 for each additional \$1,000 or fraction thereof, to and including \$3,000,000, plus 65% of permit fee for plan review

\$3,000,001 and over

\$18,327 for the first \$3,000,000; plus \$1.00 for each additional \$1,000 or fraction thereof, plus 65% of permit fee for plan review



## OTHER FEES

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

Re-inspection fees = \$100<sup>2</sup>

Inspection for which no fee is specifically indicated = \$100 per hour<sup>3</sup>

Additional plan review required by changes, additions or revisions to plans = \$100 per hour<sup>3</sup>

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

(IBC) 109.4 and (IRC)R108.6 Double building permit fee shall be charged for work commencing before permit issuance

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

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

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

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

<sup>3</sup> (IRC)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.

<sup>4</sup> (IBC) 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

<sup>5</sup> Re-inspection fee may apply under the following conditions;

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

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

## Section 2. Stormwater Fees

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

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

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

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

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

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

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

**Minimum Fee:** All developed properties with at least 500 sq ft and up to 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*
Rotella 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
4H Horse Arena	\$250.00
Sale Barn	\$600.00
North Parking Lot	\$850.00
South Dome Parking Lot	\$350.00
Arena, swine barn	\$120.00
Stalls (each)	\$15.00
Show rate	\$15.00
Multi-Day rate	\$15.00
Rough stock pens	\$55.00
Concession area, outdoor arena	\$175.00
Vendor's Permit (1 day permit)	\$50.00
Camper hook-up, complete	\$20.00
Overnight vehicle permit (without Event)	n/a
Overnight vehicle permit (with Event)	\$10.00
Unpaved South Parking Lot (Office Bldg)	\$350.00
Parking Lot South of Sale Barn	\$150.00
Additional Chairs (based on availability from other bldgs)	n/a
Conference Room	\$100.00
Labor per man hour	\$50.00
Facility Admission Surcharge	Call for pricing
Bar Fees (low end for drinks, high end for kegs of beer)	\$5 - \$300

## EQUIPMENT (hourly rate/operator not included)

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

## CANCELLATIONS

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

## Section 4. Golf Course Fees

Dunes Weekday Resident Rate	\$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	
Brantner Gulch A	32	Classroom seating / Projector/Screen	\$100	\$200	
Brantner Gulch C	24	Classroom seating / Projector/Screen	\$100	\$200	
Clear Creek F	26	U shape seating/Projector/Screen	\$100	\$200	
Clear Creek E	20	U shape seating/Projector/Screen	\$100	\$200	
Platte River B/C	96	Classroom seating	\$400	\$800	
Platte River C/D	48	Classroom seating	\$400	\$800	
Platte River B/C/D	144	Classroom seating	\$600	\$1,200	
Platte River A/B/C/D	200	Classroom seating	\$800	\$1,600	

Kitchen	Microwave/Coffee maker/Fridge	\$30	\$50
	50% off on Non-Profit		

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

<p>Damage Deposit \$300 Refundable after Event review</p>
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## Section 6. Animal Shelter Fees

<b>DOGS</b>	
Over 6 months old	\$100-300
6 months old and younger	\$200-400

<b>CATS</b>	
Over 6 months old	\$25-75
6 months old and younger	\$50-115

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

<b>Adoption Hold Fee</b>	
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.

<b>Dog License Fees (Unincorporated Adams County only)</b>	
If pet is spayed or neutered	Fee waived
If pet is not spayed neutered	\$25

<b>End of Life Service Fees:</b>	
Humane Euthanasia Fee	
Cats and Dogs	\$50
For cats and dogs of senior citizens 60+	\$30
Small Animals	\$10-25

**Cremation Fee (communal)**

Dogs and Cats	\$35
Small Animal	\$10

**Impound and Daily Care Fees**

Daily Care Fee (strays and bite quarantine)	\$15 per day
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**Reclaim Medical Fee (Flat)**

Urgent, Overnight, Emergency Care (Flat)	\$100
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**Cat Reclaim/Impound Fee\***

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

**Dog Reclaim/Impound Fee\***

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

**Rabies Vaccination Fee (for reclaim)**

Rabies Vaccination Deposit	\$15
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Microchip Fee	\$25
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FIV/FELV Test (at adoption)	\$25
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**Animal Surrender Fees:**

Cats and Dogs	\$50
Litters with or without mother	\$65-175
Small Animals/Small Farm Animals	\$5-50

Out of Jurisdiction Fee (In addition to posted surrender fees)	\$25
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**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
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Community Cat (Spay, Neuter) Fee	\$30
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**Section 7. Sheriff's Fees****Concealed Handgun Permit**

New - \$100
Renewal - \$50, + \$13 if >180 days after expiration date
Lost / Destroyed Permit Replacement - \$15

**FLATROCK Training Center****Range 1**

\$300.00 for 4 hours
\$600.00 for 8 hours

**Range 2**

\$300.00 for 4 hours
\$600.00 for 8 hours

**Highway Course**

\$300.00 for 4 hours
\$600.00 all 8 hours

**Force Option Simulator**

\$125.00 for 4 hours
\$250.00 for 8 hours

**Force on Force Inflatable Wall**

\$200.00 for 4 hours
\$400.00 for 8 hours

**Defensive Tactics Room**

\$250.00 for 4 hours
\$500.00 for 8 hours

**Classroom**

\$150.00 for 4 hours
\$300.00 for 8 hours

**Skills Pad**

\$300.00 for 4 hours
\$600.00 for 8 hours

**Physical Agility Course**

\$100.00 for 4 hours
\$200.00 for 8 hours

**Auxiliary Building**

\$150.00 for 4 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 Non-Residential Oil & Gas	\$400 \$600 \$1,100	NA NA NA
Temporary Use Permit	General Inert Fill	\$1,100 \$600	\$200 \$100
Special Use Permit	Residential Non-Residential	\$600 \$800	\$100 \$140
Conditional Use Permit	Residential  Non-Residential  Minor Amendments	\$1,100 +400 per additional request  \$1,100 +600 per additional request  \$600	\$200 + \$60 per additional request  \$200 + \$100 per additional request  \$100
Administrative Review Permit	Telecommunications Towers  Other	\$1,000  \$500	\$200  \$100
Rezoning (Zoning Map Amendment)		\$1,600	\$300
Comprehensive Plan Amendment		\$1,600	\$300
Development Code Text Amendment		\$1,100	\$200
Subdivision Plat	Exemption Plat  Preliminary Plat Final Plat and SIA Plat Correction (Residential)  Plat Correction (Non-residential)  Waiver from Subdivision Design	\$750 +\$50 per additional lot (max of \$800)  \$1,400 \$1,600 \$500+ \$50 per additional lot \$850+ \$100 per additional lot \$500	\$130 + \$10 per additional lot (max of \$160)  \$260 \$300 \$100 + \$10 per additional lot \$150 + \$20 per additional lot \$100
Subdivision Improvements Agreement (SIA)	Initial Review Amendments to Approved SIA	\$500 \$500	\$100 \$100
Development Agreement (DA)	Initial Review Amendments to Approved DA	\$600 \$600	\$100 \$100
Request for Release of Collateral		\$175	\$35

Planned Unit Development	Overall Development Plan Preliminary Development Plan Final Development Plan Minor Amendments	\$2,300 \$2,300 \$2,300 \$1,200	\$440 \$440 \$440 \$220
Special District	Application 3 <sup>rd</sup> Party Financial Review	\$500 \$7,500 maximum	NA NA
Change in Use Permit (Zoning)		\$200	NA
Planning Building Permit Review	Residential Non-Residential	\$40 \$130	\$8 \$26
Appeal of Administrative Decision		\$700	\$100
Areas and Activities of State Interest (AASI)	Initial Review  Amendments	\$5,000+mailing cost  \$2,000+mailing cost	\$1,000  \$400
Certificate of Designation	Application  Major Amendment Minor	\$4,420+ \$0.10 per cubic yard/year to a max of \$8,000  \$2,100 \$1,100	\$864 + \$0.02 per cubic yard/year to a max of \$1,600  \$400 \$200
Landscape	Inspection Review of Collateral	\$100 \$150	N/A N/A
Variances	Residential  Non-Residential	\$500 + \$100 for each additional request \$700 + \$100 for each additional request	\$100 + \$20 for each additional request \$140 + \$20 for each additional request
Zoning Verification Letter	General "Plus"	\$150 \$300	N/A N/A
Environmental Programs Permits & Inspections			
Biosolids Permit		\$400	\$60
Oil and Gas Facility Permit	Application Amendment	\$2,700 \$2,100	\$520 \$400
Oil and Gas Facility Inspection Fee		\$358.09 per inspection per well	
Landfill Inspections		\$150	\$30
Gravel Mine Inspections		\$150	\$30
Right-of-Way Permits			
Access Permit	Single Lot Access Work without a Permit	\$70 Double Fees	
Oversized Load Permit	One-Time Move Per Vehicle Per Route Annual Move Full Fleet Per Route Oil & Gas Moving Work without a Permit	\$100 \$500 \$500 Double Fees	N/A N/A N/A



Utility Permit	Permit fee Potholes/Utility locates Trenching- Gravel/Unimproved Trenching- Paved/Improved Boring Above Ground Utilities Work without a permit	\$70 \$20 per pothole \$0.20 (per linear foot) \$0.40 (per linear foot) \$0.20 (per linear foot) \$0.20 (per linear foot) Double fees	N/A N/A N/A N/A N/A N/A
Infrastructure Permit	Permit fee Gravel or unimproved surface Paved or improved surface Underground utilities (paved) Underground utilities (gravel) Work without a Permit	\$70 \$0.15 (per linear foot) \$0.30 (per linear foot) \$0.20 (per linear foot) \$0.40 (per linear foot) Double fees	N/A N/A N/A N/A N/A
Right-of-Way Occupation	Permit fee Work without a permit	\$70 Double fees	N/A N/A
Memorial Sign Program	Sign fee	\$100	N/A
Roadway Vacation		\$600	\$120
Miscellaneous	Permit Reinstatement Permit Renewal Permit Transfer Request for off-hours inspection	\$100 \$100 \$100 Overtime hourly rate (3 hour minimum)	N/A N/A N/A N/A
<b>Site Development Permits</b>			
Floodplain Use Permit	Residential Non-Residential	\$200 \$500	\$40 \$100
Stormwater Quality Permit	Permit fee Renewal fee Transfer fee Failure to obtain a permit	\$300/year \$100/year \$100 Double permit fees	N/A N/A N/A
Clearing and Grading Permit	Permit fee Import of inert fill (Not applicable when Special or Conditional Use permit fees are applied)	\$70 \$100	N/A N/A
<b>Development Engineering Reviews</b>			
Traffic Impact Study	Level 1 Level 2 Level 3	\$200 \$400 \$600	\$40 \$80 \$120
Street Construction	Review fee (see street construction permit fees)	\$100	\$20
Storm Drainage Plan Only	Level 1- Storm Drainage Plan	\$100	\$20
Storm Drainage Study Only	Storm drainage study with no drainage infrastructure required	\$300	\$60
Storm Drainage Study and Plans	<5 acres 5-25 acres >25 acres	\$1,000 \$2,500 \$7,500	\$200 \$500 \$1,500

<b>Resubmittal Fee:</b> the above engineering fees are for the initial first three reviews. A new fee of 20% of the initial fee shall be required for the next three set of reviews.			
<b>Miscellaneous Fees</b>			
Conservation Plan Permit		\$150	\$30
Land Survey Plat Deposit		\$10/per page	N/A
Seismic Study		\$40 +\$20 per vibration spot	\$8 + \$4 per vibration spot
<b>Marijuana Licensing Fees</b>			
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

## Policy Regarding Fee Waiver Requests:

A request for a fee waiver may be submitted to the Director of Community and Economic Development under certain circumstances. To be eligible for consideration of a fee waiver, one or more of the following criteria must be satisfied:

- The request for fee waiver is submitted by an applicant that is a governmental entity or quasi-governmental entity that provides a similar fee waiver process to other governmental entities or quasi-governmental entities, including Adams County;
- The health, safety, or general welfare of the public is protected and promoted by granting the fee waiver; or,
- The fee waiver corrects an error by the County in the administration of the Development Standards and Regulations.

The Director of Community and Economic Development shall evaluate and refer the fee waiver request to the Adams County Executive Leadership Team, which shall provide authorization to the Director to administer the fee waiver upon request.

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		
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 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 2023 AND ENDING  
ON THE LAST DAY OF DECEMBER 2023

Resolution 2022-618

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 26.967 mills, which includes an abatement levy of 0.188 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, 2023:

General Fund	22.843
Road & Bridge Fund	1.300
Social Services Fund	2.253
Retirement Fund	0.314
Developmentally Disabled Fund	0.257
Total 2023 Mill Levy	26.967

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 2023.

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 2023 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 2023 a copy of which is hereby and herewith made a part hereof by reference, be and hereby is adopted and that a levy against the valuation of all taxable properties existing on the assessment date within the respective various taxing districts be and hereby is made and the same is certified to the County Assessor.

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

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

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

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

STATE OF COLORADO )  
County of Adams )

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 22<sup>nd</sup> day of November A.D. 2022.

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





ADAMS COUNTY  
COLORADO