

Adopted Budget 2024





ADAMS COUNTY
COLORADO

2024 Adopted Budget

2024 ADOPTED BUDGET

*For the fiscal year
beginning*

January 1, 2024

CREATING A CULTURE OF SERVICE EXCELLENCE

BOARD OF COUNTY COMMISSIONERS

Eva J. Henry | District 1

Charles "Chaz" Tedesco | District 2

Emma Pinter (Chair) | District 3

Steve O'Dorisio | District 4

Lynn Baca | District 5

COUNTY MANAGER

Noel Bernal

DEPUTY COUNTY MANAGERS

Alisha Reis | Senior Deputy County Manager of
Countywide Strategic Planning

Chris Kline | Deputy County Manager of
Organizational Effectiveness

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Adams County
Colorado**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

4 TABLE OF CONTENTS

7 BUDGET MESSAGE

13 ORGANIZATIONAL OVERVIEW

County Vision Statement.....14

County Mission Statement.....14

Core Values.....14

Strategic Plan Goals.....15

Organizational Chart.....17

Organizational Structure.....18

History of Adams County.....21

Demographics and Economic Indicators23

Adams County Map26

27 BUDGET DEVELOPMENT PROCESS AND FUND OVERVIEW

Budget Development Process.....28

Fund Overview40

43 FISCAL POLICIES

Revenue Policy44

Investment Policy.....45

Debt Policy48

Fund Balance Policy.....49

Capital Outlay/Infrastructure Policy52

54 COUNTY-WIDE BUDGET SUMMARY

2024 Revenue Summary56

2024 Expenditures by Function60

2024 Expenditure Summary.....61

Summary of Changes from Proposed to Adopted.....68

2024 Adopted Business Cases.....69

Capital Improvement Program.....73

Impacts on Future Operating Budgets75

2024 Adopted 5-Year Capital Improvement Plan77

98 CHANGE IN FUND BALANCE BY FUND

General Fund101

Social Services Fund.....102

Developmentally Disabled Fund.....103

Retirement Fund.....104

Road & Bridge Fund.....105

Capital Facilities Fund.....106

Open Space Sales Tax Fund.....107

Open Space Projects Fund.....108

Conservation Trust Fund.....109

Golf Course Fund.....110

Stormwater Utility Fund.....111

Colorado Air & Space Port Fund.....112

Fleet Management Fund.....113

Insurance Fund.....114

DIA Noise Mitigation & Coordinating Fund.....115

Waste Management Fund.....116

FLATROCK Facility Fund.....117

Public Health Fund.....118

Community Development Block Grant (CDBG), Head Start, Community Service Block Grant (CSBG), and
Workforce and Business Center Funds.....119

123	BOARD OF COUNTY COMMISSIONERS	175	COLORADO AIR & SPACE PORT
126	ASSESSOR'S OFFICE	179	COMMUNITY & ECONOMIC DEVELOPMENT
130	CLERK & RECORDER'S OFFICE	184	COMMUNITY SAFETY & WELL-BEING
134	CORONER'S OFFICE	188	FACILITIES AND FLEET MANAGEMENT
138	DISTRICT ATTORNEY'S OFFICE	192	HUMAN SERVICES
142	SHERIFF'S OFFICE	197	INFORMATION TECHNOLOGY & INNOVATION
147	SURVEYOR'S OFFICE	201	PARKS, OPEN SPACE & CULTURAL ARTS
150	TREASURER & PUBLIC TRUSTEE'S OFFICE	206	PEOPLE & CULTURE
156	COMMUNICATIONS	210	PUBLIC HEALTH DEPARTMENT
159	COUNTY MANAGER'S OFFICE	214	PUBLIC WORKS
163	COUNTY ATTORNEY'S OFFICE	218	OTHERS
167	RIVERDALE ANIMAL SHELTER & ADOPTION CENTER	220	GLOSSARY
171	BUDGET & FINANCE	233	RESOLUTIONS



ADAMS COUNTY
COLORADO

2024 Adopted Budget

BUDGET MESSAGE

December 5, 2023

Dear Board of County Commissioners and Adams County Residents:

As County Manager, I present you with Adams County's 2024 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 a challenging year with revenue uncertainties.

This budget, which is the county's financial plan from January 1, 2024 through December 31, 2024, 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 2024 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. These values are reflected in the county's 2024 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 \$542,735 for the sales period of July 1, 2021 through June 30, 2023 which is the most recent reappraisal period. This is an increase of 16.3% over the previous assessment period (July 1, 2019 through June 30, 2021). The average condominium/townhome price for the same sales period was \$322,795, which is a decrease of 1.3% 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 40% of the county's total taxable property values.

- ✓ Commercial – Per the Assessor's Office, commercial and industrial property values for 2023 increased 35% from 2021. Commercial/industrial values contain both real and personal property values. The real property side grew at a higher 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 37% of the county's total taxable property values.
- ✓ New Construction – Of the total net assessed value of \$12,485,253,675 (exclusive of tax incremental financing districts), \$90,082,290 is attributed to new construction. New construction represents 0.7% 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 Adams County GDP data. At both the state and metro area levels, GDP continues to increase at a higher rate in recent years.

Adams County Population vs. Jobs Growth				
Year	Population	% Change	Total Jobs	% Change
2017	503,782	NA	275,832	NA
2018	511,566	1.55%	286,942	4.03%
2019	516,674	1.00%	300,241	4.63%
2020	520,479	0.74%	300,303	0.02%
2021	523,592	0.60%	313,645	4.44%
2022	527,575	0.76%	329,269	4.98%

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

Colorado vs. Denver Metro Area Gross Domestic Product (GDP)				
Year	Colorado		Adams County	
	GDP (in millions)	% Change	GDP (in millions)	% Change
2017	\$350,209	NA	\$25,630	NA
2018	\$373,923	6.77%	\$27,592	7.66%
2019	\$397,702	6.36%	\$29,747	7.81%
2020	\$397,612	-0.02%	\$30,318	1.92%
2021	\$447,052	12.43%	\$34,149	12.64%
2022	\$491,289	9.90%	\$37,691	10.37%

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 3.4% in 2023 compared to 3.8% in 2022 for the first eleven months of each year. See table below for comparison of 2022 and 2023 unemployment rates by month.

Adams County Unemployment Rates 2022-2023												
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2022	4.7	4.7	4.3	3.7	3.6	3.7	4.0	3.8	3.7	3.0	3.0	2.8
2023	3.4	3.6	3.0	2.7	3.0	3.6	3.7	3.8	3.5	3.4	3.4	N/A

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

Sales Taxes

Through year-end 2023, sales taxes are expected to be slightly higher than what was collected in 2022. 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 2024 Adopted Budget. Parenthetical references behind each item detail funding source and whether the item is related to a Business Case or 5-Year CIP item (see the Business Case and 5-Year Capital Improvement Summaries beginning on page 69 of this document for more information).

1. Education and Economic Prosperity

- ✓ \$575,000 for the Adams County Scholarship in the County Manager's Office (General Fund, Business Case).
- ✓ \$1,500,000 for Head Start Facilities (Capital Facilities Fund, CIP).
- ✓ \$119,500 for small business development services through the Small Business Development Council and Chambers of Commerce (General Fund, Membership).
- ✓ \$500,000 for Development Standards Overhaul (General Fund, Business Case).

2. High Performing, Fiscally Sustainable Government

- ✓ \$188,412 for ITi Oblique Aerial Imagery - GIS (General Fund, Business Cases).
- ✓ \$5,600,000 for ITi infrastructure needs (General Fund, CIP).
- ✓ \$1,000,000 to establish a Sustainability Fund (General Fund, Business Cases).
- ✓ \$200,000 for Electric Vehicle Charging Stations (Capital Facilities Fund, CIP).

3. Quality of Life

- ✓ \$274,099 for increases to the Co-responder program with the Sheriff's Office (General Fund, Business Cases).
- ✓ \$6,500,000 for park improvements and open space projects (Open Space Projects Fund, CIP).
- ✓ \$135,000 for a Severe Weather Exposure Program (General Fund, Business Cases).
- ✓ \$1,043,719 for Art Projects throughout the county (General Fund, Business Cases).

4. Safe and Reliable Infrastructure

- ✓ \$5,503,000 for vehicle and equipment item replacement (Fleet Management Fund, CIP).
- ✓ \$15,000,000 for road and bridge projects (Road & Bridge Fund, CIP).
- ✓ \$3,000,000 for regional transportation projects (Road & Bridge Fund, Business Case).
- ✓ \$5,000,000 for programming an updated or replacement Detention Facility (Capital Facilities Fund, CIP).

5. Community Enrichment

- ✓ \$7,249,824 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 Festival Latino (General Fund, Business Case).
- ✓ \$3,000,000 to start design of a Multi-Use Arena at the Riverdale Regional Park (Capital Facilities Fund, CIP)

2024 Budget Highlights

The 2023 Adopted Budget is \$821.6 million for all funds. This includes an operating portion of \$729.0 million and a capital improvement portion of \$92.6 million. The budget is balanced for all funds. The 2023 General Fund budget is \$353.2 million. This includes an operating portion of \$320.7 million and a capital improvement portion of \$32.5 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 0.056 is included for 2024 for a total of 26.835 mills.

Adams county allocates our budget into five main functions that serve our community: General Government, Human Services, Infrastructure/Transportation, Cultural/Recreation, and Community Safety. The General Government function, which includes administration, finance, legal, and elections, received \$148.2 million/18% of the budget. This is a significant amount that reflects our commitment to providing efficient and transparent governance to our county. However, we also recognize the importance of investing in other areas that directly impact the well-being of our residents. That is why we have allocated more funds to Human Services, Infrastructure/Transportation, and Community Safety, which received \$188.4 million/23%, \$197.6 million/24%, and \$206.1 million/25% of the budget, respectively. These functions cover essential services such as health care, social assistance, roads, bridges, parks, libraries, sheriff, fire, and emergency management. Lastly, we have dedicated \$81.3 million/10% of the budget to Cultural/Recreation, which supports our county's rich and diverse culture and recreation opportunities.

2024 Budget Challenges

The county faced several challenges in preparing the 2024 budget, which can be categorized into four main areas: Property tax revenue limitations, Health Department funding, deferred maintenance on county facilities, and capital needs.

Property taxes are the primary source of revenue for the county, but they are subject to state level legislation that aims to provide relief to Colorado residents. In December 2023, a special session passed a law that reduced assessed valuations to lower residential property taxes, following the rejection of a more restrictive ballot measure in the 2023 election. The county expects further attempts to limit property taxes in 2024 and beyond, as property values continue to rise. This means that the county will have to be cautious in approving new or expanded programs that would increase the county's operating budget.

A major addition to the county's operating budget is the new Adams County Health Department, which was established in 2023 after separating from the Tri-County Health Department. The health department received just over \$10M in general fund support in its first year of operation and is projected to receive \$12.3 million in 2024. The county must balance the needs of the health department with the rest of the county's services and programs and anticipate the potential impact of continued growth in general fund support for the health department in future years.

The county has been facing funding and human capacity constraints that have resulted in many regular maintenance projects being deferred over the last couple of years. To address this issue, the Facilities & Fleet Department and the Capital Projects Committee have developed a comprehensive 5-year major maintenance and replacement plan, which is part of the overall 5-year capital improvement plan. The plan shows that the first two years (2024 and 2025) will require more resources to catch up on the backlog of maintenance, and then the planned maintenance will stabilize. The county will benefit from ongoing planning and identification of scheduled maintenance, as this will allow for better preparation and allocation of funds for large maintenance costs and avoid costly emergency repairs due to lack of maintenance.

The county also has a growing list of capital improvements, ranging from community enhancing projects such as the Multi-Use Arena to required services such as the county jail. These projects will require significant funding from outside sources, such as grants, bonds, or partnerships. The county will have to prioritize and strategize these capital needs and seek creative and flexible solutions to secure the necessary funding. The county also has to consider the trade-offs between the capital needs and the operational, maintenance, and revenue challenges that it faces.

The 2024 budget process presents many challenges for Adams County, as it must balance the needs and expectations of its residents with the limitations and uncertainties of its revenue sources. The county will have to use creativity and flexibility to ensure that it can continue to provide high-quality services and programs and be ready to adapt to changing circumstances.

Conclusion

I would like to personally thank the county's elected officials, department directors, budget team, and all others whose hard work and vision went into crafting the Adams County 2024 Adopted Budget. Through careful study of data and other evidence, we created this 2024 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 2024 and for years beyond to continue growing Adams County into its amazing potential.

We are Adams!

Noel Bernal

County Manager



ADAMS COUNTY
COLORADO

2024 Adopted Budget

ORGANIZATIONAL OVERVIEW

This section contains information on the following areas:

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

COUNTY VISION STATEMENT

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

COUNTY MISSION STATEMENT

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

CORE VALUES

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

STRATEGIC PLAN GOALS

Adams County’s strategic plan encompasses five primary goals that the Board of County Commissioners is committed to addressing over their terms in office that reflect our shared vision and core mission for Adams County:

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

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

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

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

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

Education & Economic Vitality – Key Focus Description

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

Strategic Objectives:

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

High Performing, Fiscally Responsible Government – Key Focus Description

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

Strategic Objectives:

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

Quality of Life – Key Focus Description

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

Strategic Objectives:

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

Safe & Reliable Infrastructure – Key Focus Description

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

Strategic Objectives:

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

Community Enrichment – Key Focus Description

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

Strategic Objectives:

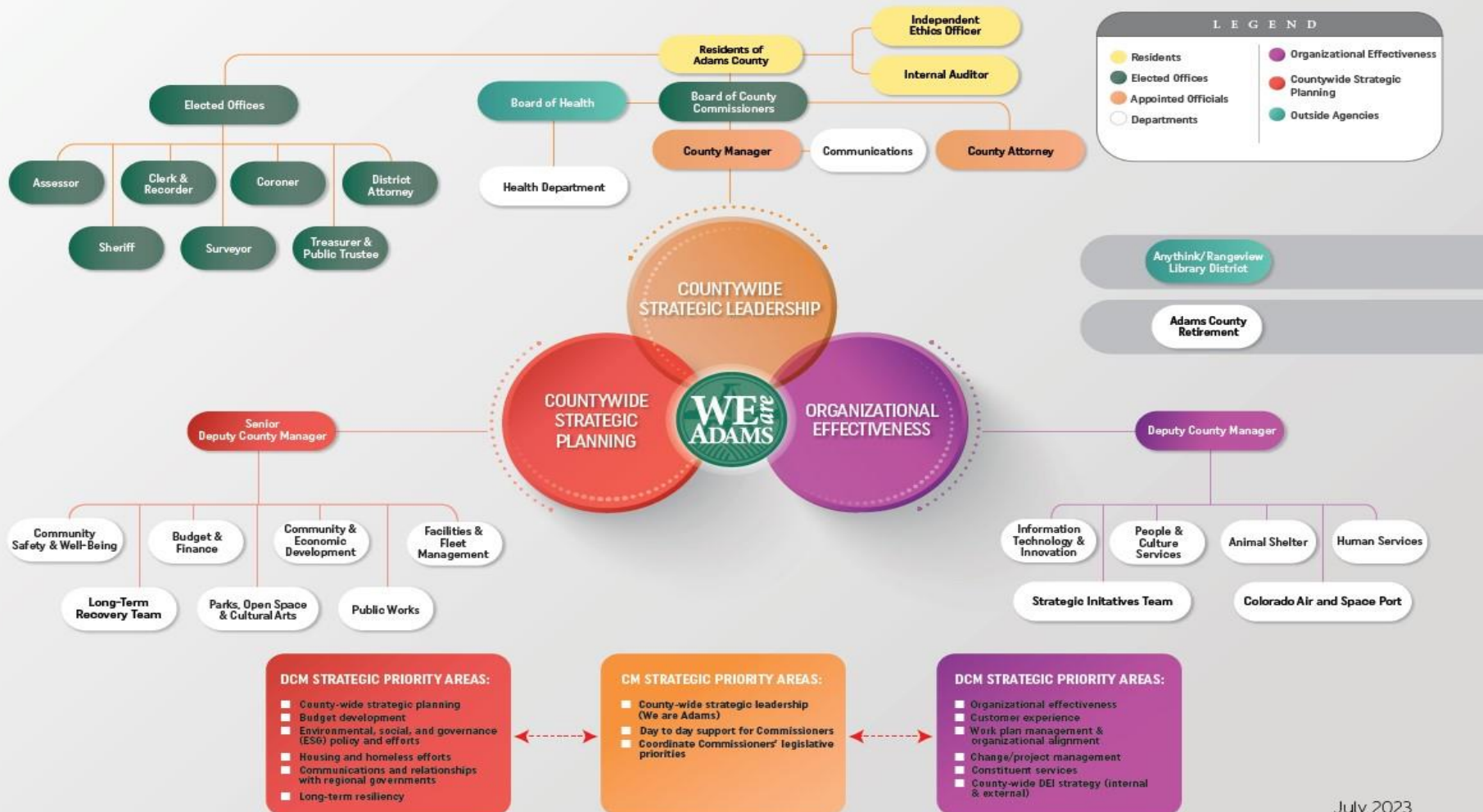
- ✓ Ensure widespread access to County resources and programs.
- ✓ Assist low-income Adams County residents in moving toward economic security.
- ✓ Ensure Adams County seniors, children, and youth are safe.

ORGANIZATIONAL CHART



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

ADAMS COUNTY ORGANIZATIONAL STRUCTURE



July 2023

ORGANIZATIONAL STRUCTURE

Elected Officials

All elected officials serve four-year terms.

Board of County Commissioners

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



Eva J. Henry
District 1



Charles "Chaz" Tedesco
District 2



Emma Pinter
District 3



Steve O'Dorisio
(Chair)
District 4



Lynn Baca
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.



Gene Claps

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 directly to the County Manager, the Senior Deputy County Manager of Countywide Strategic Planning, or the Deputy County Manager of Organizational Effectiveness.
- ✓ **County Attorney:** Provides legal services to the commissioners, elected officials, and County departments. Also oversees matters related to risk management and property & casualty insurance.
- ✓ **Board of Health:** On August 16, 2022, the Board of County Commissioners appointed five members to the new Adams County Board of Health via resolution. Its purpose is to serve as the governing body of the Adams County Health Department that will function as Adams County's public health agency.

County Functions Reporting Directly to the County Manager

- ✓ **Communications:** The purpose of the Communications Office is to be a full-service, in-house public relations agency that serves the internal and external communication needs of the County's departments and elected offices. If you've got information to share with the employees and/or the public, we're your bullhorn! Our team of communication professionals can help you assess your communication needs, identify goals, set objectives, develop and implement solutions, and measure results.

County Functions Reporting Directly to the Senior Deputy County Manager of Countywide Strategic Planning

- ✓ **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.
- ✓ **Long Term Recovery Team:** 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 Functions Reporting Directly to the Senior Deputy County Manager of Countywide Strategic Planning (Continued)

- ✓ **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), and Poverty & Homelessness Reduction.

County Functions Reporting Directly to the Deputy County Manager of Organizational Effectiveness

- ✓ **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.
- ✓ **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.
- ✓ **People & Culture Services:** Creates a work environment where people from every culture are respected, included, and valued. This process supports Adams County's mission of being "the most innovative and inclusive county in America."
- ✓ **Information Technology & Innovation:** Provides information systems, application development, and help desk and related services as well as telecommunications functions for the County.
- ✓ **Strategic Initiatives Team:** Exists to serve the Adams County community by enhancing performance and innovation through collaborative partnerships and practices to achieve county strategic priorities.

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

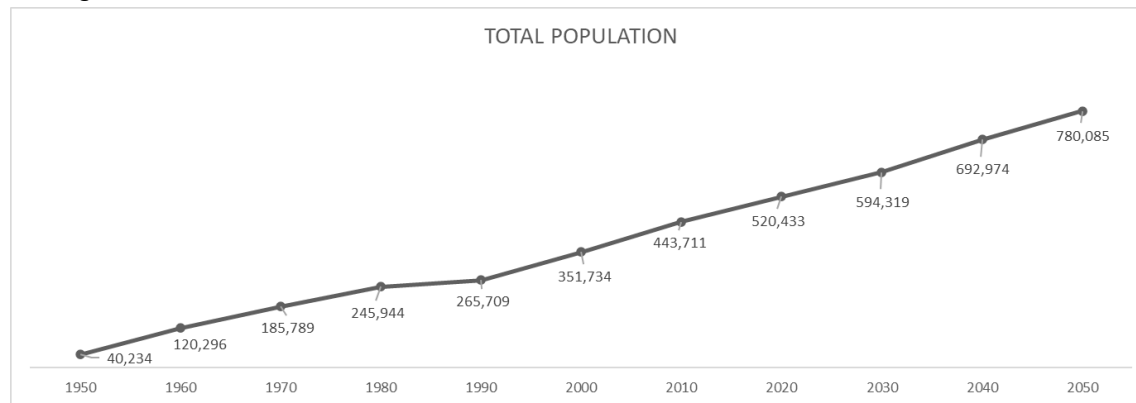
As agriculture became more specialized, the abundance of vegetable crops quickly led to the growth of a canning industry in the County. Several canneries operated factories here in the early 1900s. One of the most famous of these canneries was “Kuner.” A brand still selling in stores today, now owned 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 520,433 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

34.9

**Median Age*

\$86,297

**Median Household Income*

BRIGHTON | *County Seat*

Data Source: Adams County Public Works Department

*Data Source: US Census Bureau – 2023 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 | **196,741**

Average Household Size | **2.66**

Median Home Value | **\$542,735**

Data Source: CO State Demography Office – Population and Housing Time Series, 2022

Data Source: Adams County Assessor's Office, 2022

EDUCATIONAL ATTAINMENT

6.3%	Less than 9 th Grade
8.9%	9th to 12th Grade, No Diploma*
28.6%	High School Graduate
19.0%	Some College (No Degree)
8.4%	Associates Degree
19.5%	Bachelor's Degree
9.2%	Graduate or Professional Degree
84.8%	High School Graduate or Higher

Data Source: US Census Bureau – 2022 American Community Survey Data (population 25 years and over)

ETHNIC ORIGIN

48.5%

White

3.3%

*Black or African
American*

0.6%

*American Indian &
Alaska Native*

4.2%

Asian

0.1%

*Native Hawaiian &
Other Pacific*

2.1%

Other Race

41.2%

*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, 2021



LABOR FORCE

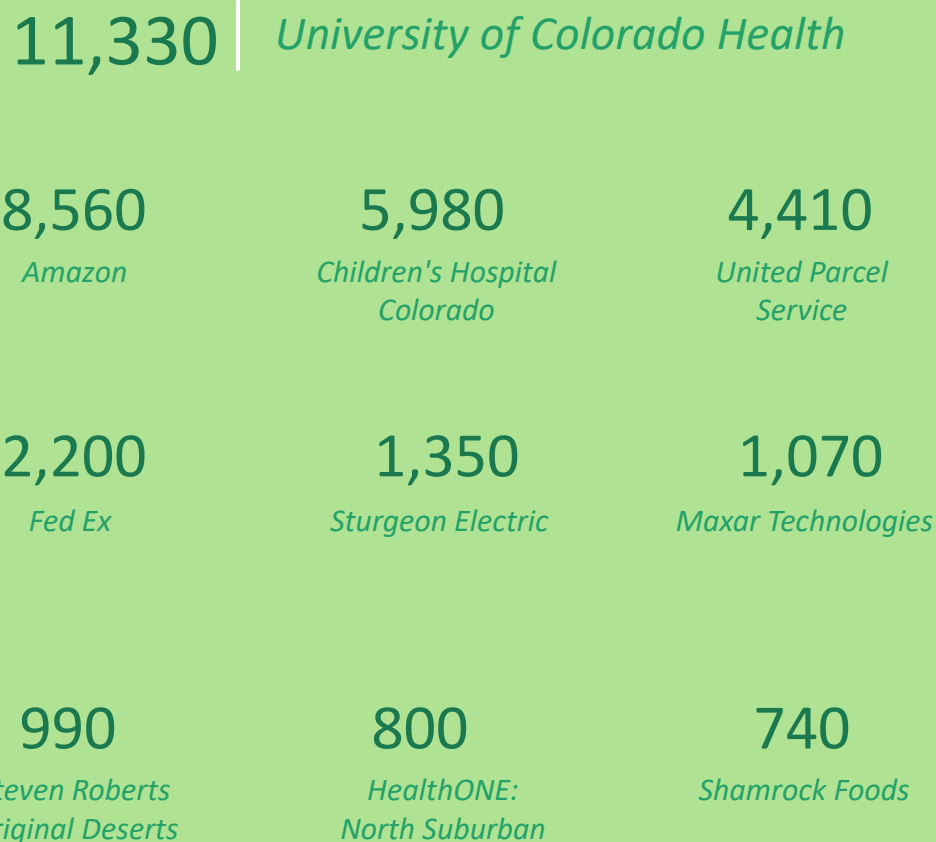
Labor Force | **285,604**

Employed | **275,979**

Unemployment Rate | **3.4%**

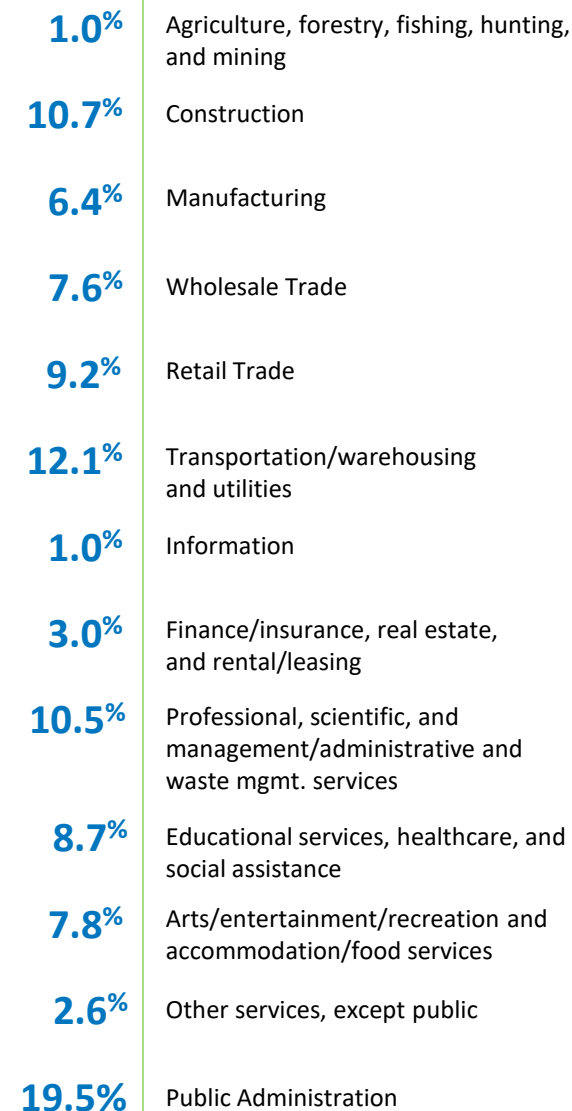
Data Source: Colorado Department of Labor and Employment, 2023.

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

Federal Heights	Arvada	Northglenn
Lochbuie	Aurora	Thornton
Brighton	Bennett	Westminster
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
 Date: 1/19/2016

Adams County, Colorado

The map shows Adams County, Colorado, with its cities and surrounding areas. The cities are color-coded: Federal Heights (red), Arvada (blue), Northglenn (orange), Lochbuie (light blue), Aurora (yellow), Thornton (green), Westminster (purple), Brighton (dark orange), Bennett (light green), and Commerce City (brown). The map also shows major highways (I-70, I-25, I-76, I-470, I-85, I-225, I-270, I-275, I-276, I-277, I-278, I-279, I-280, I-281, I-282, I-283, I-284, I-285, I-286, I-287, I-288, I-289, I-290, I-291, I-292, I-293, I-294, I-295, I-296, I-297, I-298, I-299, I-300, I-301, I-302, I-303, I-304, I-305, I-306, I-307, I-308, I-309, I-310, I-311, I-312, I-313, I-314, I-315, I-316, I-317, I-318, I-319, I-320, I-321, I-322, I-323, I-324, I-325, I-326, I-327, I-328, I-329, I-330, I-331, I-332, I-333, I-334, I-335, I-336, I-337, I-338, I-339, I-340, I-341, I-342, I-343, I-344, I-345, I-346, I-347, I-348, I-349, I-350, I-351, I-352, I-353, I-354, I-355, I-356, I-357, I-358, I-359, I-360, I-361, I-362, I-363, I-364, I-365, I-366, I-367, I-368, I-369, I-370, I-371, I-372, I-373, I-374, I-375, I-376, I-377, I-378, I-379, I-380, I-381, I-382, I-383, I-384, I-385, I-386, I-387, I-388, I-389, I-390, I-391, I-392, I-393, I-394, I-395, I-396, I-397, I-398, I-399, I-400, I-401, I-402, I-403, I-404, I-405, I-406, I-407, I-408, I-409, I-410, I-411, I-412, I-413, I-414, I-415, I-416, I-417, I-418, I-419, I-420, I-421, I-422, I-423, I-424, I-425, I-426, I-427, I-428, I-429, I-430, I-431, I-432, I-433, I-434, I-435, I-436, I-437, I-438, I-439, I-440, I-441, I-442, I-443, I-444, I-445, I-446, I-447, I-448, I-449, I-450, I-451, I-452, I-453, I-454, I-455, I-456, I-457, I-458, I-459, I-460, I-461, I-462, I-463, I-464, I-465, I-466, I-467, I-468, I-469, I-470, I-471, I-472, I-473, I-474, I-475, I-476, I-477, I-478, I-479, I-480, I-481, I-482, I-483, I-484, I-485, I-486, I-487, I-488, I-489, I-490, I-491, I-492, I-493, I-494, I-495, I-496, I-497, I-498, I-499, I-500, I-501, I-502, I-503, I-504, I-505, I-506, I-507, I-508, I-509, I-510, I-511, I-512, I-513, I-514, I-515, I-516, I-517, I-518, I-519, I-520, I-521, I-522, I-523, I-524, I-525, I-526, I-527, I-528, I-529, I-530, I-531, I-532, I-533, I-534, I-535, I-536, I-537, I-538, I-539, I-540, I-541, I-542, I-543, I-544, I-545, I-546, I-547, I-548, I-549, I-550, I-551, I-552, I-553, I-554, I-555, I-556, I-557, I-558, I-559, I-560, I-561, I-562, I-563, I-564, I-565, I-566, I-567, I-568, I-569, I-570, I-571, I-572, I-573, I-574, I-575, I-576, I-577, I-578, I-579, I-580, I-581, I-582, I-583, I-584, I-585, I-586, I-587, I-588, I-589, I-590, I-591, I-592, I-593, I-594, I-595, I-596, I-597, I-598, I-599, I-600, I-601, I-602, I-603, I-604, I-605, I-606, I-607, I-608, I-609, I-610, I-611, I-612, I-613, I-614, I-615, I-616, I-617, I-618, I-619, I-620, I-621, I-622, I-623, I-624, I-625, I-626, I-627, I-628, I-629, I-630, I-631, I-632, I-633, I-634, I-635, I-636, I-637, I-638, I-639, I-640, I-641, I-642, I-643, I-644, I-645, I-646, I-647, I-648, I-649, I-650, I-651, I-652, I-653, I-654, I-655, I-656, I-657, I-658, I-659, I-660, I-661, I-662, I-663, I-664, I-665, I-666, I-667, I-668, I-669, I-670, I-671, I-672, I-673, I-674, I-675, I-676, I-677, I-678, I-679, I-680, I-681, I-682, I-683, I-684, I-685, I-686, I-687, I-688, I-689, I-690, I-691, I-692, I-693, I-694, I-695, I-696, I-697, I-698, I-699, I-700, I-701, I-702, I-703, I-704, I-705, I-706, I-707, I-708, I-709, I-710, I-711, I-712, I-713, I-714, I-715, I-716, I-717, I-718, I-719, I-720, I-721, I-722, I-723, I-724, I-725, I-726, I-727, I-728, I-729, I-730, I-731, I-732, I-733, I-734, I-735, I-736, I-737, I-738, I-739, I-740, I-741, I-742, I-743, I-744, I-745, I-746, I-747, I-748, I-749, I-750, I-751, I-752, I-753, I-754, I-755, I-756, I-757, I-758, I-759, I-760, I-761, I-762, I-763, I-764, I-765, I-766, I-767, I-768, I-769, I-770, I-771, I-772, I-773, I-774, I-775, I-776, I-777, I-778, I-779, I-780, I-781, I-782, I-783, I-784, I-785, I-786, I-787, I-788, I-789, I-790, I-791, I-792, I-793, I-794, I-795, I-796, I-797, I-798, I-799, I-800, I-801, I-802, I-803, I-804, I-805, I-806, I-807, I-808, I-809, I-810, I-811, I-812, I-813, I-814, I-815, I-816, I-817, I-818, I-819, I-820, I-821, I-822, I-823, I-824, I-825, I-826, I-827, I-828, I-829, I-830, I-831, I-832, I-833, I-834, I-835, I-836, I-837, I-838, I-839, I-840, I-841, I-842, I-843, I-844, I-845, I-846, I-847, I-848, I-849, I-850, I-851, I-852, I-853, I-854, I-855, I-856, I-857, I-858, I-859, I-860, I-861, I-862, I-863, I-864, I-865, I-866, I-867, I-868, I-869, I



ADAMS COUNTY
COLORADO

2024 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 2023 by reaffirming the County's vision, mission, values and developing strategic goals and objectives for the budget year. The 2024 Budget Calendar followed by key highlights is detailed to the right.

Date/Timeline	Activities
January 2023	CIP Portal open for new project submission.
February 2023	CIP Roundtable/open house events.
April 2023	Strategic Planning Workshop.
April 2023	Development of financial and fund balance policies, as needed.
April 2023	Development of budget policy statement, mission, values, principles, goals, and objectives for 2024 Budget Development Process.
April 30, 2023	Deadline to submit CIP requests to CIP Portal.
May 2023	Update 5-year revenue and expenditure forecast.
May 2023	Revise 5-year CIP projections.
May 2023	Prepare Budget Entry materials.
May 2023	CIP Request vetting by Subject Matter Experts.
May 15, 2023	Budget Module is open for 7 weeks.
May 15, 2023	Budget entry packet distributed to Elected Officials and Departments.
May-June 2023	Departments present about Capital Projects to CIP Committee.
June 2023	CIP Requests scored by CIP Committee Members.
July 3, 2023	Capital and Operating Budgets due to Budget Office.
July 26, 2023	Capital Improvement Plan recommendation report complete.
August 3, 2023	FTE Discussion at August Senior Leadership Meeting.
August 7-18, 2023	Department and Elected Official Proposed Budget meetings with Budget Team.
August 25, 2023	Assessor to certify preliminary assessed valuations.
September 2023	Review of Budget Requests and FTE Requests with Budget Team.
September 2023	Director Recommendations for Budget Requests and new FTEs.
September 2023	10 County Budget Conference.
October 10, 2023	Presentation of County Manager's 2024 Proposed Budget at Public Hearing.
October 17, 2023	Review of 2024 Proposed Budget with BoCC and Budget Team.
October 24, 2023	Elected Officials Meetings with BoCC, if requested; and Review of 2024 Proposed Budget with BoCC and Budget Team.
October 31, 2023	Review of 2024 Proposed Budget with BoCC and Budget Team.
November 7, 2023	Review of 2024 Proposed Budget with BoCC and Budget Team.
November 28, 2023	Public posting of 2024 Budget for public comment and review.
December 5, 2023	Adoption and appropriation of 2024 Budget.
December 5, 2023	Adoption of 2024 Fee Schedules.
December 5, 2023	2024 Certification of Mill Levies.
January 3, 2024*	Assessor to certify final Assessed Valuations.
January 31, 2024	Deadline for filing certified budget with the state Division of Local Government.

* Temporary Change from December 10 due to SB 23B-001

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 2024 base budget, business case, and 5-year capital improvement proposals. Initial meetings were held with department directors and elected officials and follow-up meetings were held with the County Manager. These efforts resulted in the County Manager's Preliminary Budget proposed to the BoCC in October. Follow-up study sessions were scheduled with the BoCC to review the preliminary budget.

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

Mill levies must be certified by December 15th and the County's budget must be adopted on or prior to this date. On or before December 22nd, the BoCC must levy taxes and formally certify levies for all tax districts in the county to the County Assessor and the State's Department of Property Taxation. For this year only, due to the special legislative session regarding property taxes, these two dates were moved to January 10th and January 17th.

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.

2024 Budget Approach

The 2024 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 2024 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 2024 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 are integral to fiscal sustainability and include the following:

- ✓ Updating and implementing the comprehensive transportation plan, which identifies future roadway requirements and financing mechanisms to support the plan. The Transportation Master plan was adopted in 2022 along with the Parks, Open Space and Trails Plan in what is called the Advancing Adams Comprehensive Plan. 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 as well as the 0.25% sales tax for Open Space.
- ✓ Developing the County-wide 5-Year CIP, which addresses capital infrastructure and project needs within all applicable departments. Many projects are included in this year's budget to help achieve strategic goals, such as substantial capital investments in the Detention Facility to meet the goal of Safe & Reliable Infrastructure. See the Budget Message section and the full CIP project list in the County-Wide Budget Summary).
- ✓ 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. Fiscal sustainability is a goal of the Commissioners and long-range financial planning will help ensure Adams County is able to react to anticipated financial challenges.

Projected revenues for our four major funds (General Fund, Road & Bridge Fund, Social Services Fund, and Open Space Sales Tax Fund) include growth in property tax revenue of 24% in 2024, 1% in 2025, 3% in 2026, and 1% in 2027. Property values have increased rapidly in Colorado and other parts of the Country. This issue has driven the Colorado State Legislature to create a property tax task force. The outcome is unknown, but the County will monitor closely and pivot as needed. Sales taxes in Road & Bridge and Open Space are currently forecasted at 3% per year based on recent trends and projected inflation, etc.

Projected expenditures across all four 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 are forecasted based on recent history and currently anticipated requests. Projections for the four major funds are included on the following pages.

BUDGET DEVELOPMENT PROCESS & FUND OVERVIEW

2024 Adopted Budget

<i>General Fund</i>	<i>ACTUAL</i> <i>2021</i>	<i>ACTUAL</i> <i>2022</i>	<i>AMENDED</i> <i>2023</i>	<i>ADOPTED</i> <i>2024</i>	<i>PROJECTED</i> <i>2025</i>	<i>PROJECTED</i> <i>2026</i>	<i>PROJECTED</i> <i>2027</i>
BEGINNING FUND BALANCE	\$ 154,886,940	\$ 155,238,421	\$ 163,514,488	\$ 106,658,089	\$ 92,427,632	\$ 79,218,834	\$ 73,401,064
REVENUE							
Property Tax	\$ 192,347,424	\$ 211,105,712	\$ 222,638,919	\$ 276,718,243	\$ 285,385,764	\$ 293,947,337	\$ 296,886,810
Sales Tax	960,022	734,465	900,000	675,000	675,000	675,000	675,000
Other Taxes	-	-	-	-	-	-	-
SUBTOTAL TAXES	193,307,446	211,840,177	223,538,919	277,393,243	286,060,764	294,622,337	297,561,810
Licenses and Permits	3,305,581	2,836,243	2,687,825	2,885,825	2,914,683	2,943,830	2,973,268
Intergovernmental	32,118,419	47,364,710	85,668,422	14,967,504	14,967,504	14,967,504	14,967,504
Charges for Services	35,196,564	32,288,189	32,267,504	31,365,133	31,365,133	31,365,133	31,365,133
Investment Income	(2,433,103)	(1,641,959)	2,970,000	5,220,000	2,610,000	2,610,000	2,610,000
Miscellaneous	7,995,506	10,103,313	7,903,631	7,115,024	7,115,024	7,115,024	7,115,024
G/L on Sale of Assets	-	-	-	-	-	-	-
Other Finance Sources	-	11,815	-	-	-	-	-
TOTAL REVENUE	\$ 269,490,413	\$ 302,802,488	\$ 355,036,301	\$ 338,946,729	\$ 345,033,108	\$ 353,623,828	\$ 356,592,739
EXPENDITURES							
Salaries & Benefits	\$ 154,249,546	\$ 166,786,186	\$ 186,358,603	\$ 199,413,304	\$ 211,398,045	\$ 224,163,289	\$ 237,764,377
O&M	10,508,050	10,617,691	82,630,864	12,922,901	12,922,901	12,922,901	12,922,901
Charges for Services	61,119,479	65,591,696	75,679,750	85,702,205	85,702,205	85,702,205	85,702,205
Debt	-	-	-	-	-	-	-
Government Services	29,233,393	34,690,333	7,753,484	5,295,095	5,295,095	5,295,095	5,295,095
Other Finance Uses	7,944,038	2,463,842	23,639,377	17,318,168	14,400,000	14,400,000	14,400,000
Business Cases (ongoing)					3,000,000	3,000,000	3,000,000
Business Cases (one time)							
SUBTOTAL OPERATING	263,054,506	280,149,748	376,062,078	320,651,673	332,718,246	345,483,490	359,084,578
Capital Projects and Equipment	6,084,426	14,376,674	35,830,622	32,525,513	25,523,660	13,958,107	16,165,099
TOTAL EXPENDITURES	\$ 269,138,932	\$ 294,526,421	\$ 411,892,700	\$ 353,177,186	\$ 358,241,906	\$ 359,441,597	\$ 375,249,677
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 351,481	\$ 8,276,067	\$ (56,856,399)	\$ (14,230,457)	\$ (13,208,798)	\$ (5,817,770)	\$ (18,656,937)
ENDING FUND BALANCE	\$ 155,238,421	\$ 163,514,488	\$ 106,658,089	\$ 92,427,632	\$ 79,218,834	\$ 73,401,064	\$ 54,744,127

BUDGET DEVELOPMENT PROCESS & FUND OVERVIEW

2024 Adopted Budget

<i>Road & Bridge</i>	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027
BEGINNING FUND BALANCE	\$ 86,681,272	\$ 83,858,648	\$ 66,408,516	\$ 37,184,739	\$ 26,518,559	\$ 16,549,563	\$ 8,248,826
REVENUE							
Property Tax	\$ 10,975,094	\$ 11,944,285	\$ 12,670,428	\$ 15,838,927	\$ 15,997,316	\$ 16,477,236	\$ 16,642,008
Sales Tax	22,306,027	25,802,903	24,915,630	26,903,354	27,710,455	28,541,768	29,398,021
Other Taxes	19,301,299	19,262,655	16,000,000	18,000,000	19,080,000	20,224,800	21,438,288
SUBTOTAL TAXES	52,582,420	57,009,843	53,586,058	60,742,281	62,787,771	65,243,804	67,478,317
Licenses and Permits	221,037	175,120	210,000	210,000	210,000	210,000	210,000
Intergovernmental	9,272,472	11,348,766	10,471,858	10,273,375	10,273,375	10,273,375	10,273,375
Charges for Services	2,984,554	2,277,179	2,315,000	2,035,000	2,035,000	2,035,000	2,035,000
Investment Income	5,056	64,040	50,000	50,000	50,000	50,000	50,000
Miscellaneous	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	\$27,280	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$ 65,103,259	\$ 70,874,948	\$ 66,634,916	\$ 73,312,656	\$ 75,358,146	\$ 77,814,179	\$ 80,048,692
EXPENDITURES							
Salaries & Benefits	\$ 8,973,405	\$ 9,836,453	\$ 11,486,144	\$ 11,976,335	\$ 12,714,640	\$ 13,502,415	\$ 14,343,262
O&M	3,150,135	3,657,908	3,847,204	3,839,404	3,839,404	3,839,404	3,839,404
Charges for Services	17,069,198	16,691,304	21,375,249	21,775,119	21,775,119	21,775,119	21,775,119
Debt	-	-	-	-	-	-	-
Government Services	25,740,563	27,105,100	27,798,779	30,997,978	30,997,978	30,997,978	30,997,978
Other Finance Uses	21,819	28,027	1,041,000	390,000	-	-	-
Business Cases (ongoing)					1,000,000	1,000,000	1,000,000
Business Cases (one time)							
SUBTOTAL OPERATING	54,955,120	57,318,792	65,548,376	68,978,836	70,327,141	71,114,916	71,955,763
Capital Projects and Equipment	12,970,764	31,006,288	30,310,317	15,000,000	15,000,000	15,000,000	15,000,000
TOTAL EXPENDITURES	\$ 67,925,883	\$ 88,325,080	\$ 95,858,693	\$ 83,978,836	\$ 85,327,141	\$ 86,114,916	\$ 86,955,763
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (2,822,624)	\$ (17,450,132)	\$ (29,223,777)	\$ (10,666,180)	\$ (9,968,995)	\$ (8,300,737)	\$ (6,907,071)
ENDING FUND BALANCE	\$ 83,858,648	\$ 66,408,516	\$ 37,184,739	\$ 26,518,559	\$ 16,549,563	\$ 8,248,826	\$ 1,341,756

<i>Social Services</i>	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027
BEGINNING FUND BALANCE	\$ 10,954,226	\$ 11,792,113	\$ 9,522,771	\$ 9,242,771	\$ 10,344,318	\$ 10,547,562	\$ 10,668,649
REVENUE							
Property Tax	\$ 19,020,264	\$ 20,758,633	\$ 21,958,827	\$ 27,450,079	\$ 27,724,580	\$ 28,556,317	\$ 28,841,880
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL TAXES	\$19,020,264	\$20,758,633	\$21,958,827	\$27,450,079	\$27,724,580	\$28,556,317	\$28,841,880
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	106,308,911	118,760,821	128,077,177	144,833,882	144,833,882	149,433,882	154,533,882
Charges for Services	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	4,000,000	4,000,000	4,500,000
G/L on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Finance Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$ 125,329,176	\$ 139,519,454	\$ 150,036,004	\$ 172,283,961	\$ 176,558,462	\$ 181,990,199	\$ 187,875,762
EXPENDITURES							
Salaries & Benefits	\$ 54,862,937	\$ 61,659,124	\$ 71,517,052	\$ 85,133,638	\$ 90,306,442	\$ 95,820,336	\$ 101,699,798
O&M	1,710,588	2,114,269	2,177,100	2,931,300	2,931,300	2,931,300	2,931,300
Charges for Services	67,893,768	78,015,403	76,621,852	83,117,476	83,117,476	83,117,476	83,117,476
Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Government Services	-	-	-	-	-	-	-
Other Finance Uses	-	-	-	-	-	-	-
Business Cases (ongoing)							
Business Cases (one time)							
SUBTOTAL OPERATING	\$124,467,293	\$141,788,796	\$150,316,004	\$171,182,414	\$176,355,218	\$181,869,112	\$187,748,574
Capital Projects and Equipment	23,996	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 124,491,289	\$ 141,788,796	\$ 150,316,004	\$ 171,182,414	\$ 176,355,218	\$ 181,869,112	\$ 187,748,574
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 837,886	\$ (2,269,341)	\$ (280,000)	\$ 1,101,547	\$ 203,244	\$ 121,087	\$ 127,189
ENDING FUND BALANCE	\$ 11,792,113	\$ 9,522,771	\$ 9,242,771	\$ 10,344,318	\$ 10,547,562	\$ 10,668,649	\$ 10,795,838

BUDGET DEVELOPMENT PROCESS & FUND OVERVIEW

2024 Adopted Budget

<i>Open Space Sales Tax Fund</i>	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027
BEGINNING FUND BALANCE	\$ 57,037,669	\$ 67,194,624	\$ 82,425,122	\$ 78,647,805	\$ 76,239,547	\$ 74,835,873	\$ 74,466,766
REVENUE							
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax	\$ 27,882,533	\$ 32,253,629	\$ 31,144,537	\$ 33,629,193	\$ 34,638,069	\$ 35,677,211	\$ 36,747,527
Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL TAXES	\$27,882,533	\$32,253,629	\$31,144,537	\$33,629,193	\$34,638,069	\$35,677,211	\$36,747,527
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Investment Income	37,327	1,046,519	40,000	100,000	100,000	100,000	100,000
Miscellaneous	-	-	-	-	-	-	-
G/L on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Finance Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$ 27,919,859	\$ 33,300,148	\$ 31,184,537	\$ 33,729,193	\$ 34,738,069	\$ 35,777,211	\$ 36,847,527
EXPENDITURES							
Salaries & Benefits	\$ 67,798	\$ 75,032	\$ 76,124	\$ 85,460	\$ 89,751	\$ 94,327	\$ 99,209
O&M	3,610	4,633	8,950	8,950	8,950	8,950	8,950
Charges for Services	32,782	11,928	86,432	86,432	86,432	86,432	86,432
Debt	-	-	-	-	-	-	-
Government Services	15,567,863	16,026,519	28,690,348	30,979,212	30,979,212	30,979,212	30,979,212
Other Finance Uses	2,090,852	1,951,538	6,100,000	4,977,397	4,977,397	4,977,397	4,977,397
Business Cases (ongoing)							
Business Cases (one time)							
SUBTOTAL OPERATING	\$17,762,904	\$18,069,650	\$34,961,854	\$36,137,451	\$36,141,742	\$36,146,318	\$36,151,200
Capital Projects and Equipment	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 17,762,904	\$ 18,069,650	\$ 34,961,854	\$ 36,137,451	\$ 36,141,742	\$ 36,146,318	\$ 36,151,200
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 10,156,955	\$ 15,230,498	\$ (3,777,317)	\$ (2,408,258)	\$ (1,403,674)	\$ (369,107)	\$ 696,327
ENDING FUND BALANCE	\$ 67,194,624	\$ 82,425,122	\$ 78,647,805	\$ 76,239,547	\$ 74,835,873	\$ 74,466,766	\$ 75,163,093

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 January 17, 2024, the BoCC must levy taxes and formally certify the levies to the County Assessor and the State Department of Property Taxation (usually this deadline is December 22nd, but it was temporarily changed for this year). 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
General Fund																							
Special Revenue Funds																							
Community Development Block Grant Fund																							
Community Services Block Grant Fund																							
Workforce & Business Center Fund																							
Head Start Fund																							
Conservation Trust Fund																							
Open Space Sales Tax Fund																							
Open Space Projects Fund																							
Social Services Fund																							
Retirement Fund																							
DIA Noise Mitigation and Coordinating Fund																							
Developmentally Disabled Fund																							
Road & Bridge Fund																							
Waste Management Fund																							
Flatrock Facility Fund																							
Public Health Department Fund																							
Enterprise Funds																							
Golf Course Fund																							
Stormwater Utility Fund																							
Colorado Air and Space Port Fund																							
Capital Project Funds																							
Capital Facilities Fund																							
Internal Service Funds																							
Fleet Management Fund																							
Insurance Fund																							



ADAMS COUNTY
COLORADO

2024 Adopted Budget

FISCAL POLICIES

This section contains information on the following areas:

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

**Adams County is currently in compliance with each of the fiscal policies outlined below. The adopted budget also meets the Colorado legal requirement for a balanced budget (where current operating expenditures do not exceed current operating revenues plus unreserved and available fund balance for each fund).*

REVENUE POLICY

- ✓ The County will aggressively pursue revenue-raising strategies which will help to reduce dependence on property tax revenues.
- ✓ In the case of funds supported by property tax revenues (general, road & bridge, social services, and developmentally disabled), the objective will be to maximize all non-property tax revenue sources (intergovernmental, grant, user fees, and other taxes) so that County residents will be burdened with no more than the minimum amount of property taxes required to support County services.
- ✓ Property tax revenue will be budgeted at a level equal to forecasted net collections, which considers delinquencies and non-payments.
- ✓ The County will maintain a diversified and stable revenue base; to the extent it has the legal authority to do so, to provide protection against short-term fluctuations in any one major revenue source.
- ✓ Increased effort will be given to analyze the County's fee structure. Specifically, fees will be evaluated as a means of having users appropriately charged for those "fee for service" types of activities (golf course fees, building permit and inspection fees, and animal sheltering fees) and as a way of further diversifying County revenue.
- ✓ The County will follow an aggressive policy of collecting all due and payable revenues.
- ✓ All revenue projections will be realistically calculated and budgeted.
- ✓ Grant funding is encouraged as a means of financing a project or a one-time expenditure. However, the County discourages the use of intergovernmental grant assistance for routine ongoing operational programs which will require additional local funds to continue providing part or all of the service once the grant assistance is no longer available.
- ✓ Programs funded by intergovernmental grant assistance shall generally be reduced or eliminated when such revenue sources are reduced or eliminated. However, offices and departments may request continuation of the program with county funding as part of their annual budget submission.

- ✓ Prior to receipt of all grants, an analysis must be performed to define all requirements, which must be adhered to by the County, including funding match requirements. Approval by the Board of County Commissioners (BoCC) is necessary prior to application and acceptance of all grants.
- ✓ Revenues from sources with a specific ending date shall not be projected beyond that date.
- ✓ Revenue assumptions regarding federal and state entitlement grants will continue at the most recent level of funding unless there is evidence to the contrary.
- ✓ User charges for internal services funds will be established at levels that fully support the cost of providing the services, including the cost of capital equipment replacement.
- ✓ Indirect costs will be recovered from all grants, contracts, and reimbursements where allowable, appropriate, and when there will be no significant reductions in program service levels.
- ✓ The County will periodically review and adjust charges for services, to the extent it has legal authority to do so, to ensure such rates are equitable and cover the total cost of service, or a percentage of the total cost deemed appropriate by the County.
- ✓ Since fiscal years for grant programs in the various grant funds do not coincide with the County's fiscal year, grant fund revenue budgets will be established based on the estimated grant amounts to be received in the County's calendar year.
- ✓ Interest earned will be deposited into the general fund unless otherwise required by law or policy.

INVESTMENT POLICY

Purpose & Scope

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

Investment Objectives

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

Authorized Investments

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

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

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

Eligible Securities Dealers

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

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

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

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

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

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

Competitive Bidding

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

Safekeeping

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

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

Investment Advisory Committee

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

Authorizations & Conflicts of Interest

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

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

Reports

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

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

DEBT POLICY

- ✓ Debt will not be used to finance current operating expenses.
- ✓ The debt period shall not exceed the anticipated useful life of the project or improvement.
- ✓ The County will confine long-term borrowing to major capital purchases or projects that cannot be financed from current operating revenues.
- ✓ The BoCC is authorized to execute lease agreements on behalf of the County.
- ✓ General obligation debt shall not exceed the statutory 3.0% of the assessed valuation of County property (per CRS 30-26-301). Based on the 2023 net assessed value of \$12,485,253,675 this would equate to a \$374,557,610 limitation on indebtedness for 2024. 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

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 Taxpayer's 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 \$53,452,634 for 2024. This amount is two months of the Operating Expenditures budgeted in the General Fund for 2024. 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 2025 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 2024, Assigned Fund Balance for General Fund capital includes \$8,422,808 (which is 33% of the anticipated General Fund Capital Expenditure budget for 2025).

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

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

2024 Adopted Budget

COUNTY-WIDE BUDGET SUMMARY

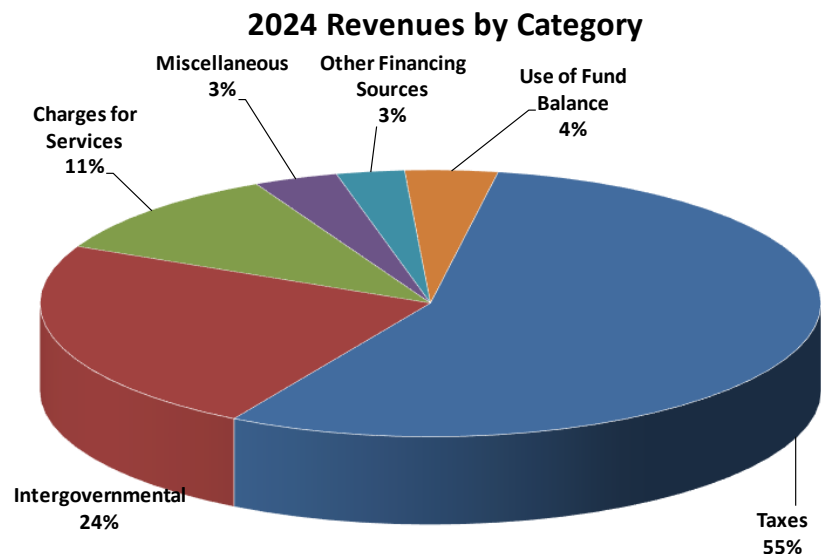
This section contains information on the following:

1. *2024 County-wide Revenue Summary*
2. *County-wide Expenditures by Function*
3. *2024 County-wide Expenditure Summary*
4. *Summary of Changes From Proposed to Adopted Budget*
5. *2024 Adopted Business Cases*
6. *Impacts on Future Operating Budgets*
7. *2024 Adopted 5-Year Capital Improvement Plan*

The County-wide Budget Summary provides information regarding revenues, expenditures, and fund balance for the 2024 adopted budget (all 22 funds combined). The table below summarizes the County-wide 2024 adopted budget. The 2024 adopted budget of \$821,592,281 is balanced with a planned net spend down of \$31,551,871, leaving a budgeted ending fund balance of \$253,416,075. Compared to the 2023 amended budget, 2024 total County revenues are budgeted to increase by 2.9% and expenditures are budgeted to decrease by 8.1%.

All Funds Summary	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 380,166,320	\$ 397,865,159	\$ 411,814,425	\$ 284,967,946	\$ 17,698,839	5.0%
REVENUE						
Property Tax	\$ 227,163,433	\$ 249,069,306	\$ 262,833,416	\$ 326,964,193	\$ 64,130,777	24.4%
Sales Tax	84,607,623	97,495,352	94,333,612	101,562,579	7,228,967	7.7%
Other Taxes	19,301,299	19,262,655	16,000,000	18,000,000	2,000,000	12.5%
Licenses and Permits	3,526,618	3,011,363	2,897,825	3,095,825	198,000	6.8%
Intergovernmental	162,087,296	199,075,945	261,430,048	204,345,902	(57,084,146)	(21.8%)
Charges for Services	75,561,279	74,246,932	75,748,387	87,359,995	11,611,608	15.3%
Investment Income	(2,367,793)	(81,459)	3,086,000	5,472,500	2,386,500	77.3%
Miscellaneous	17,890,685	19,276,635	19,924,616	19,603,851	(320,765)	(1.6%)
G/L on Sale of Assets	470,237	191,774	450,000	450,000	-	0.0%
Other Finance Sources	10,056,708	4,783,792	30,780,377	23,185,565	(7,594,812)	(24.7%)
TOTAL REVENUE	\$ 598,297,386	\$ 666,332,294	\$ 767,484,281	\$ 790,040,410	\$ 22,556,129	2.9%
EXPENDITURES						
Salaries & Benefits	\$ 232,226,550	\$ 254,960,966	\$ 309,754,159	\$ 337,248,747	\$ 27,494,588	8.9%
O&M	20,499,810	23,969,818	95,815,510	29,568,933	(66,246,577)	(69.1%)
Charges for Services	182,156,595	197,814,533	219,397,476	248,834,998	29,437,522	13.4%
Debt	15,015,028	15,019,336	15,012,030	13,946,791	(1,065,239)	(7.1%)
Government Services	76,057,039	81,985,036	73,074,190	76,219,306	3,145,116	4.3%
Other Finance Uses	10,056,708	4,443,407	30,780,377	23,185,565	(7,594,812)	(24.7%)
Capital Projects and Equipment	42,023,252	67,817,390	150,597,018	92,587,941	(58,009,077)	(38.5%)
TOTAL EXPENDITURES	\$ 578,034,983	\$ 646,010,486	\$ 894,430,760	\$ 821,592,281	\$ (72,838,479)	(8.1%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 20,262,402	\$ 20,321,808	\$ (126,946,479)	\$ (31,551,871)	\$ 95,394,608	(75.1%)
ENDING FUND BALANCE	\$ 400,428,722	\$ 418,186,968	\$ 284,867,946	\$ 253,416,075	\$ (31,451,871)	(11.0%)

2024 REVENUE SUMMARY



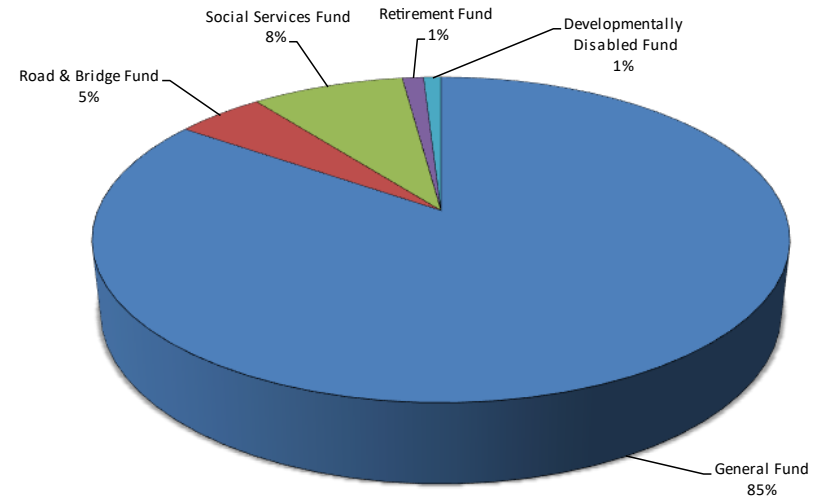
County-wide revenues for all funds, not including transfers, are budgeted at \$766,854,845 for 2024. This represents an increase of \$30,150,941 or 4.1%, compared to the 2023 amended revenue budget of \$736,703,904. Property and Sales Taxes are the primary drivers for increased revenues in 2024. New construction and continuing increases in property values are the main drivers in the expected rise in property tax of \$64,130,777 or 24.4%. On the left are the 2024 Revenues by Category graph and associated table summarizing the major categories of County-wide revenues expected in 2024, along with variances to 2023. Following the table and graph is more detailed information regarding each major revenue source.

Revenue Type	2023 Amended Budget	2024 Adopted Budget	Increase / (Decrease)	Percent Change
Property Tax	\$ 262,833,416	\$ 326,964,193	\$ 64,130,777	24.4%
Sales Tax	94,333,612	101,562,579	7,228,967	7.7%
Highway Users Tax	9,751,858	10,273,375	521,517	5.3%
Specific Ownership Tax	16,000,000	18,000,000	2,000,000	12.5%
Subtotal Taxes	\$ 382,918,886	\$ 456,800,147	\$ 73,881,261	19.3%
Licenses & Permits	\$ 2,897,825	\$ 3,095,825	\$ 198,000	6.8%
Intergovernmental	251,678,190	194,072,527	(57,605,663)	(22.9%)
Charges for Services	75,688,387	87,299,995	11,611,608	15.3%
Fines & Forfeitures	280,000	280,000	0	0.0%
Investment Income	2,866,000	5,252,500	2,386,500	83.3%
Miscellaneous	20,374,616	20,053,851	(320,765)	(1.6%)
Total Revenues	\$ 736,703,904	\$ 766,854,845	\$ 30,150,941	4.1%
Transfers In	\$ 30,780,377	\$ 23,185,565	\$ (7,594,812)	(24.7%)
Total Revenues Including Transfers	\$ 767,484,281	\$ 790,040,410	\$ 22,556,129	2.9%

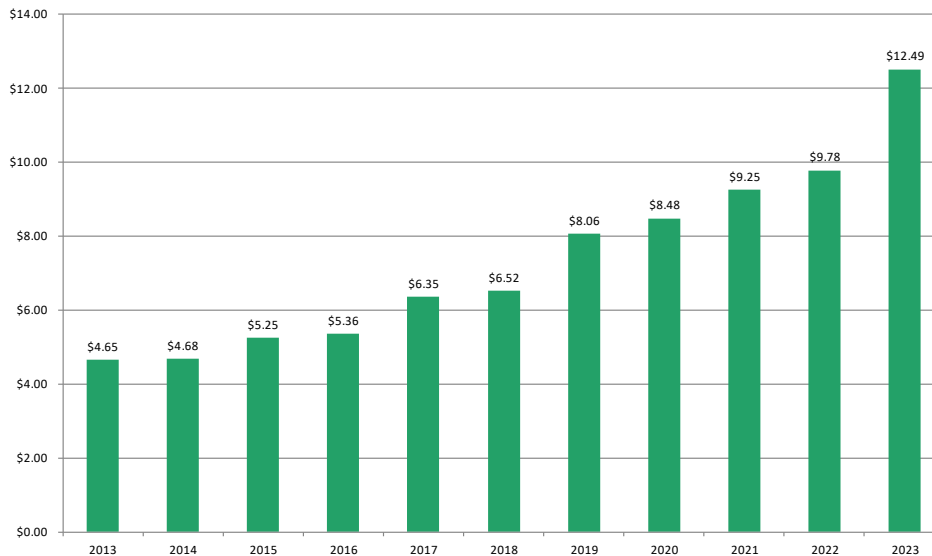
Property Tax

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 \$64,130,777, or 24.4%, in 2024. The base mill levy for 2024 includes 22.711 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 0.056 mills is included in the General Fund as allowed by state statute, for a total 2024 mill levy of 26.835. 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.

2024 Property Tax Distributed by Fund



Net Assessed Value (in Billions)



2023 Preliminary Assessed Valuation for Taxes Collected in 2024

Based upon the certification of values issued by the County Assessor's Office dated December 11, 2023, the 2023 assessed valuation for taxes collected in 2024, net of the tax increment finance (TIF) districts located within Adams County, totals \$12,485,253,675, an increase of \$2,705,302,295, or 27.7%, over the 2022 net assessed valuation of \$9,779,951,380. The Net Assessed Value graph on the left shows a history of the County's net assessed valuation for 2013 through 2023.

Sales Tax

Sales taxes collected within the County are projected to increase slightly in 2024 compared to 2023. 2023 sales taxes are forecasted at approximately \$98,196,274 for the year, which is over the \$93,333,612 budgeted. Based on trends, 2024 is budgeted approximately 2% higher than 2023 at just over \$100,000,000.

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 collections in 2024 are expected to decrease by \$225,000, or 25% compared to the 2023 amended budget. The expected amount of marijuana sales tax in 2024 is \$675,000. The expected decrease is based on revenue trends and other government reports of decreased sales statewide.

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 5.3% from \$9,751,858 in the 2023 amended budget to \$10,273,375 in 2024. This revenue 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 expected to increase by \$2,000,000, or 12.5% over the 2023 amended budget and is based on recent trends.

Licenses & Permits

This revenue category is comprised of fees for issuing ambulance, liquor, marriage, and childcare licenses and fees for issuing building, sign, and other development related permits. Licensing and permitting revenue is expected to increase by \$198,000, or 6.8%, and is based on department forecasts and recent trends.

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 \$57,605,663, or 22.9%, compared to the 2023 amended budget largely because federal funding from the American Rescue Plan is included in the 2023 amended budget, but is not included in the 2024 adopted budget.

Charges for Services

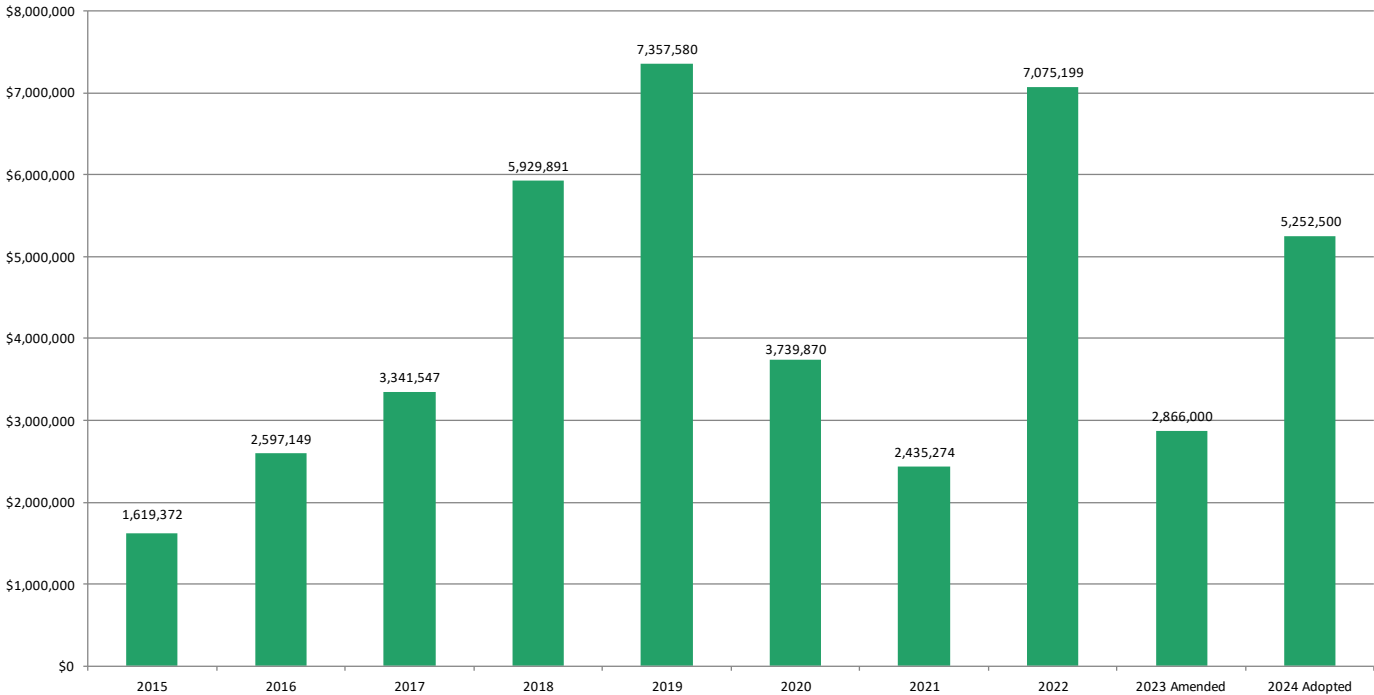
This revenue category is comprised of revenue generated from services the County provides to residents and other entities. Services that are charged for include: motor vehicle registrations, document recording, golf, insurance, Bennett Police Services, Sheriff Academy, the County Fair, Broomfield Coroner and District Attorney services. Charges for Services are expected to increase by \$11,611,608, or 15.3%, in 2024 primarily because of increases in insurance premiums, health department fees, and fuel sales at the Colorado Air & Space Port. These increases are offset by forecasted reductions in real estate recording fees, and oil & gas traffic impact fees.

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 2024.

Investment Income

This revenue category is comprised of interest earned on cash deposits and other investments. Investment income budget was increased by \$2,386,500, or 83.3% in 2024 compared to the 2023 budget due to the amount of deposits currently held by the County and interest rates remaining high. The chart on the right shows investment income for the county from 2015 through 2024. 2023 interest income is projected to come in well over the budgeted amount of \$2,866,000.



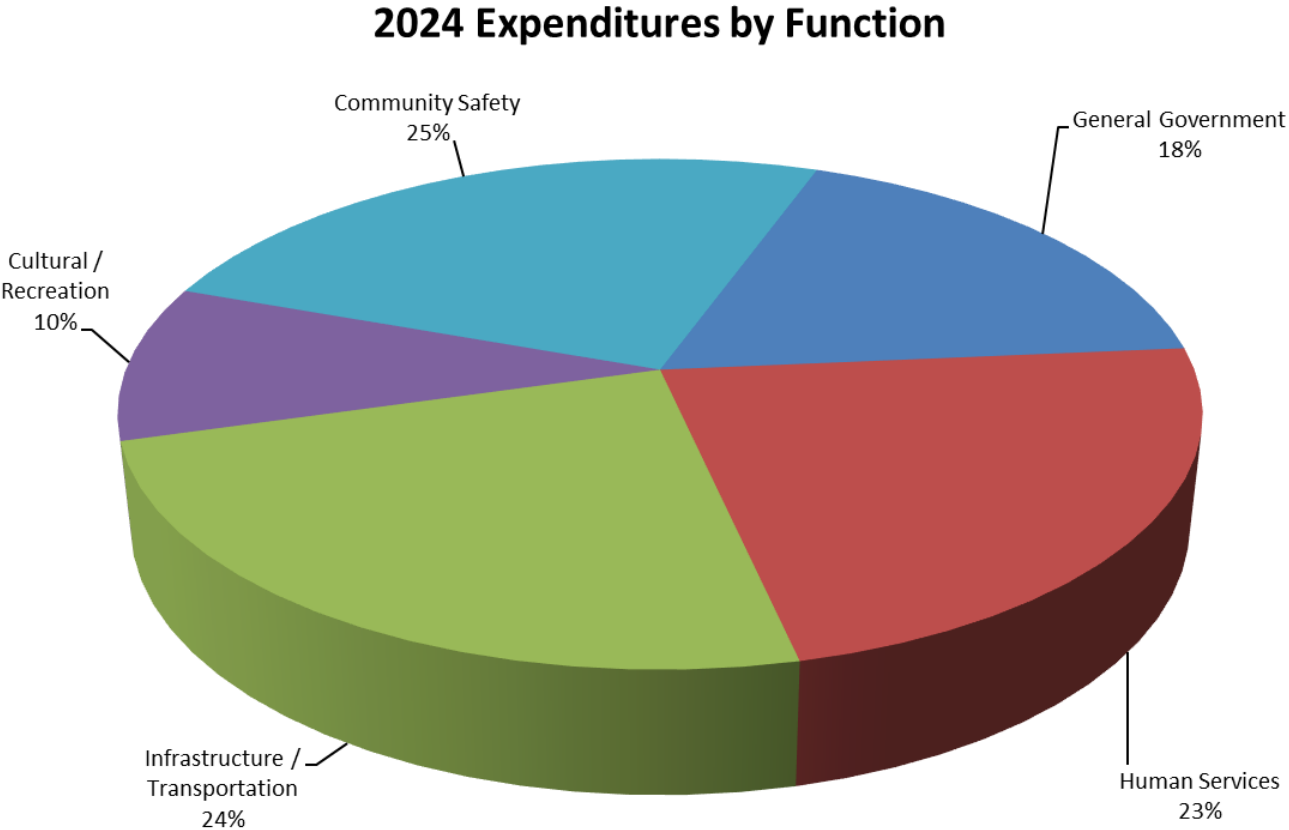
Miscellaneous

This revenue category is comprised of items which do not easily fit into one of the other defined revenue categories. Items included within this category are: insurance recovery of losses, bank charges, contributions and donations, rents received for use of County buildings, telecom reimbursements, gain/loss on sale of investments, and proceeds from sale of assets. Miscellaneous revenue is expected to decrease \$320,765, or 1.6%, in 2024 based on recent trends.

2024 EXPENDITURES BY FUNCTION

The 2024 adopted budget totals \$821,592,281 including interfund transfers (other financing uses), which is a decrease of \$72,838,479, or 8.1%, from the 2023 amended budget.

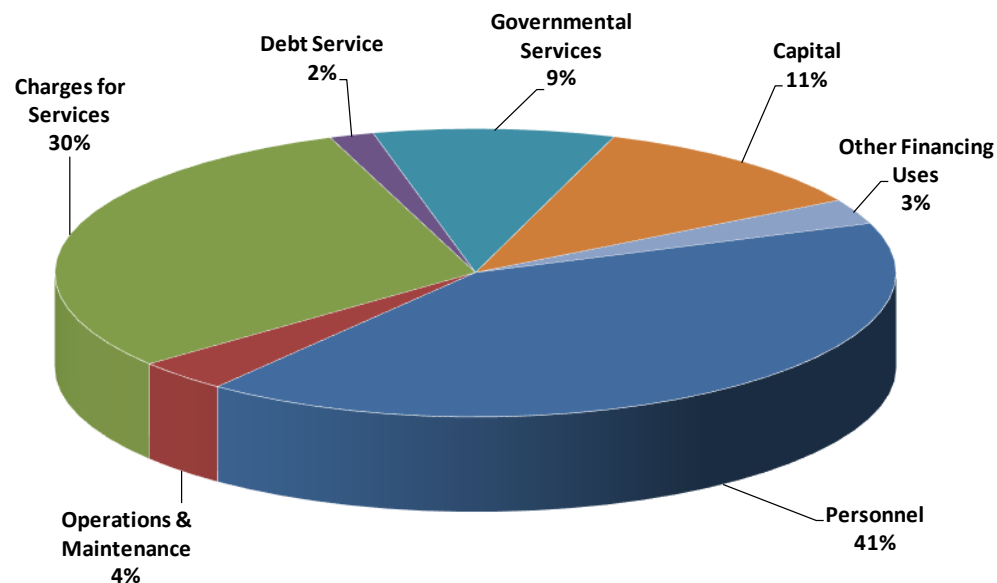
Adams County’s services, for budget purposes, are divided into five functional categories: General Government, Human Services, Infrastructure/Transportation, Cultural/Recreation, and Community Safety. These five functions are accounted for in 22 separate funds. Several County departments have budgets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



2024 EXPENDITURE SUMMARY

County-wide expenditures for all funds, not including transfers, are \$798,406,716 for 2024. This represents a decrease of \$65,243,667, or 7.6%, compared to the 2023 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 2024 along with variances from 2023. Following the table is more detailed information regarding each major expenditure category.

2024 Expenditures by Category



Expenditure Type	2023 Amended Budget	2024 Adopted Budget	Increase / (Decrease)	Percent Change
Personnel	\$ 309,754,159	\$ 337,248,747	\$ 27,494,588	8.9%
Operations & Maintenance	95,815,510	29,568,933	(66,246,577)	(69.1%)
Charges for Services	219,383,244	248,834,998	29,451,754	13.4%
Debt Service	15,012,030	13,946,791	(1,065,239)	(7.1%)
Governmental Services	73,074,190	76,219,306	3,145,116	4.3%
Capital	150,611,250	92,587,941	(58,023,309)	(38.5%)
Total Expenditures	\$ 863,650,383	\$ 798,406,716	\$ (65,243,667)	(7.6%)
Transfers Out	\$ 30,780,377	\$ 23,185,565	\$ (7,594,812)	(24.7%)
Total Expenditures Including Transfers	\$ 894,430,760	\$ 821,592,281	\$ (72,838,479)	(8.1%)

Personnel

This expenditure category provides for salaries and benefits of all Adams County employees. Personnel expenditures are expected to increase \$27,494,588 or 8.9%. This increase includes the proposed 2024 total compensation plan. As a service organization, Adams County's largest expenditure area is personnel, representing 41.0% of total expenditures for the 2024 adopted budget.

2024 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 – 1% | ✓ Management – 1% | |
| ✓ Certified – 4% | ✓ Non-Certified Officers – 4% | |

2024 Annual Employee Investment (AEI) – In 2024, 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 5% 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 2023, the County added 101.5 new full-time equivalent positions (FTEs). The 2023 adopted budget includes the associated expenditure increase related to these positions, which are summarized below:

✓ 1st Amendment to the 2023 Budget

Clerk & Recorder's Office – 0.5 FTE – Community Outreach Coordinator to assist with upcoming elections.
Human Services – 22.0 FTE – Approved to help with increased Need for public and Medicaid assistance.

✓ 2nd Amendment to the 2023 Budget

Sheriff's Office – 1.0 FTE – Benefits/LOA/ADA Specialist to Administer FAMLI Program.
Community Safety & Well-being – 4.0 FTE – 2 Code Compliance Officers, 1 Code Compliance Supervisor, and 1 Administrative Coordinator to manage increase in cases and pilot program.
Clerk & Recorder's Office – 1.0 FTE – New Recording Technician to assist with recording functions.
People & Culture – 1.0 FTE - Benefits/LOA/ADA Specialist to Administer FAMLI Program.
Public Health – 18.0 FTE – Additional positions approved for Newly launched health department to assist in programs.

✓ 3rd Amendment to the 2023 Budget

County Manager's Office – 1.0 FTE – Deputy County Manager Reclassified into 2 Management Analyst positions; increasing FTE count by 1.
Community Safety & Well-being – 1.0 FTE – 2 year grant funded position Approved for Homelessness Systems Coordinator.
District Attorney's Office – 1.0 FTE – Deputy District Attorney IV PFJ position approved to cover for military leave.
Sheriff's Office – 1.0 FTE – Technical Services Supervisor position for implementation and management of records management system.
Information Technology & innovation – 8.0 FTE – Additional positions approved for growing IT needs and demands.

✓ 4th Amendment to the 2023 Budget

Public Health – 1.0 FTE – Approved position due to increased allocation of STEPP funds through CDPHE.
Community Safety & Well-being – 3.0 FTE (PJF) – Grant funded positions Approved for Poverty Reduction Unit.
Human Services – 38.0 FTE – Additional FTE approved with grant funding for programs such as SNAP, TANF, and Medicaid.

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

The 2024 Adopted Budget includes an increase of 40.75 additional FTEs, which are listed below.

Department	Position Title	FTE	Total
Animal Shelter	Animal Care Technician	0.50	\$ 23,282
Animal Shelter	Veterinary Technician (PJF to RFT)	0.00	\$ -
Animal Shelter	Animal Care Technician	1.00	\$ 77,040
Animal Shelter	Animal Care Technician (PJF to RFT)	0.00	\$ -
Animal Shelter	Animal Care Technician (PJF to RFT)	0.00	\$ -
Animal Shelter	Animal Care Technician (PJF to RFT)	0.00	\$ -
Animal Shelter	Veterinary Technician (PJF to RFT)	0.00	\$ -
Animal Shelter	Veterinarian Part-Time	0.75	\$ 150,000
Animal Shelter	Animal Behavior Assist (PJF to RFT)	0.00	\$ -
Animal Shelter	Customer Care Tech (PJF to RFT)	0.00	\$ -
Assessor	Real Estate Tech I	1.00	\$ 77,799
Community & Economic Development	Development Policy Analyst	1.00	\$ 134,701
Communications	Videographer/Still Photographer	1.00	\$ 100,369
Sheriff	DNA Analyst	1.00	\$ 152,031
Sheriff	DNA Analyst	1.00	\$ 152,031
Sheriff	NIBRS	1.00	\$ 89,156
Sheriff	NIBRS	1.00	\$ 89,156
Community Safety & Wellbeing	Deputy Director of CSWB	1.00	\$ 193,435
Community Safety & Wellbeing	Animal Management Officer	1.00	\$ 87,997
Community Safety & Wellbeing	Comm Corr Specialist I	0.25	\$ 38,846
Community Safety & Wellbeing	Code Compliance Process Server	1.00	\$ 101,645
District Attorney	Deputy District Attorney IV	1.00	\$ 161,225
District Attorney	Deputy District Attorney IV	1.00	\$ 161,225
District Attorney	Senior Grants Compliance Anal	1.00	\$ 151,090
Fleet & Facilities	Mechanical Engineer	1.00	\$ 117,561
Fleet & Facilities	Sustainability Administrator	1.00	\$ 106,645
People & Culture	P&C Specialist	0.50	\$ 54,841
Parks & Open Space	Parks Maintenance Worker II	1.00	\$ 85,651
Parks & Open Space	Event Services Technician	1.00	\$ 74,854
Parks & Open Space	Event Services Technician	1.00	\$ 74,854
Parks & Open Space	Parks Maintenance Worker II	1.00	\$ 85,651
Parks & Open Space	Cultural Arts Coord.	1.00	\$ 101,647
Public Works	Traffic Engineer I-III	1.00	\$ 151,120
General Fund		24.00	\$ 2,793,853

Colorado Air & Space Port	Airport Admin. Specialist	1.00	\$ 81,366
Colorado Air & Space Port Fund		1.00	\$ 81,366

Fleet & Facilities	Fleet Apprentice Technician	1.00	\$ 74,358
Fleet & Facilities	Fleet Technician I	1.00	\$ 97,809
Fleet & Facilities	Fleet Apprentice Technician	1.00	\$ 74,358
Fleet Management Fund		3.00	\$ 246,525

Human Services	Assistant County Attorney	1.00	\$ 134,730
Human Services	Strategic Project Manager	1.00	\$ 128,115
Human Services	Internal HS Comms Specialist	1.00	\$ 100,369
Human Services	Contract Manager	1.00	\$ 87,282
Human Services	Change Manager	1.00	\$ 143,269
Human Services	Community Support Case Mgr	1.00	\$ 87,282
Human Services	Community Support Case Mgr	1.00	\$ 87,282
Human Services	Community Support Case Mgr	1.00	\$ 87,282
Human Services	Community Support Case Mgr	1.00	\$ 87,282
Human Services	Community Support Case Mgr	1.00	\$ 87,282
Human Services	Floating Admin Assistant	1.00	\$ 81,366
Human Services	Project Manager - Human Svcs	1.00	\$ 156,930
Social Services Fund		11.00	\$ 1,181,186

People & Culture	P&C Technician	0.75	\$ 71,451
Insurance Fund		0.75	\$ 71,451

Public Health	SUD & Violence Prev. Coord.	1.00	\$ 116,039
Public Health Department Fund		1.00	\$ 116,039

GRAND TOTAL - 2024 Authorized FTEs		40.75	\$ 4,409,055
---	--	--------------	---------------------

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

Following is a complete Position Summary Schedule, detailing FTEs authorized for 2022, 2023, and 2024.

FULL-TIME EQUIVALENT POSITIONS (FTEs)	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
Animal Shelter & Adoption Center	32.00	42.00	44.25
Board of County Commissioners	5.00	5.00	5.00
Adams County COVID Operations	40.50	3.50	3.50
Budget & Finance Department	44.00	49.00	49.00
Communications	10.00	12.00	13.00
Community & Economic Development	59.00	63.00	64.00
Community Safety & Wellbeing	29.50	35.75	39.00
County Assessor	50.00	52.00	53.00
County Attorney	39.00	24.00	24.00
County Clerk and Recorder	110.50	112.00	112.00
County Coroner	20.00	21.00	21.00
County Manager	17.00	26.00	26.00
County Sheriff	614.50	630.50	634.50
County Surveyor	1.00	1.00	1.00
County Treasurer	18.00	20.00	20.00
District Attorney	218.00	229.00	232.00
Fleet & Facilities Management	98.00	112.00	117.00
Colorado Air & Space Port	18.00	18.00	19.00
People & Culture	35.50	34.50	35.75
Human Services	838.25	957.75	968.75
IT & Innovation	56.00	65.00	65.00
Parks & Open Space	52.00	54.00	59.00
Public Health	-	196.75	197.75
Public Works	111.00	115.00	116.00
Retirement	2.00	2.00	2.00
TOTAL FTEs	2,518.75	2,880.75	2,921.50

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 \$66,246,577 or 69.1% compared to the 2023 amended budget. This decrease can mainly be attributed to American Rescue Plan funding being included in the 2023 Amended Budget.

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 \$29,451,754 or 13.4% compared to the 2023 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 increase by \$3,145,116 or 4.3% compared to the 2023 amended budget. This increase is primarily due to increases in Human Services expenditures.

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 \$58,023,309 or 38.5% compared to the 2023 amended budget. This decrease is driven by multi-year projects that are included in the 2023 budget but were not included in the 2024 adopted budget. Many of these projects will be carried forward on a supplemental appropriation to the 2024 budget. There are multiple building projects planned throughout the county, such as funding for Head Start facilities (\$1.5 million), the South Parks Maintenance Facility (\$7.0 million); the Detention Facility Programming (\$5.0 million); Design of the Riverdale Regional Park Multi-Use Arena (\$3.0 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 by \$1,065,239 or 7.1% due to the final payment of the 2014 COP being paid in 2023.

Debt Service continued

The two current COP leaseback agreements the County has are:

1. 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%.
2. 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.

Year	2015 COP			2020 COP			Total Payment
	Principal	Interest	Total Payment	Principal	Interest	Total Payment	
2015	-	-	-	-	-	-	-
2016	1,810,000.00	6,692,520.00	8,502,520.00	-	-	-	8,502,520.00
2017	1,685,000.00	6,967,600.00	8,652,600.00	-	-	-	8,652,600.00
2018	1,750,000.00	6,900,200.00	8,650,200.00	-	-	-	8,650,200.00
2019	6,100,000.00	6,830,200.00	12,930,200.00	-	-	-	12,930,200.00
2020	6,345,000.00	6,586,200.00	12,931,200.00	-	-	-	12,931,200.00
2021	6,660,000.00	6,268,950.00	12,928,950.00	870,000.00	142,011.19	1,012,011.19	13,940,961.19
2022	6,995,000.00	5,935,950.00	12,930,950.00	905,000.00	105,226.50	1,010,226.50	13,941,176.50
2023	7,345,000.00	5,586,200.00	12,931,200.00	915,000.00	94,095.00	1,009,095.00	13,940,295.00
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	\$163,480,000.00	\$107,242,720.00	\$270,722,720.00	\$ 9,425,000.00	\$ 676,507.69	\$ 10,101,507.69	\$280,824,227.69

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 \$37,908,852 is recommended for Business Cases in the 2024 adopted budget. This includes \$20,591,282 in one-time costs (expected for 2024 only) and \$17,317,570 in on-going costs (expected on an annual basis beginning in 2024 and for each year thereafter). Please see the 2024 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 2024-2028 planning horizon. A total of \$92,587,941 was approved for the 5-Year capital improvement plan in the 2024 adopted budget. Please see the 2024 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 2024 total \$23,185,565. See the 2024 Budget Transfers Schedule below for a summary of interfund transfers planned for 2024.

2024 Budgeted Transfers		
In - Colorado Air & Space Port Fund	\$ 3,869,139	As needed to balance fund-at year-end
Out: General Fund	\$ 3,869,139	
In - Head Start Fund	\$ 625,000	Head Start operation subsidy from
Out: General Fund	\$ 625,000	the General Fund
In - Open Space Projects Fund	\$ 4,977,397	30% of voter approved sales tax, plus
Out: Open Space Sales Tax Fund	\$ 4,977,397	additional for planned projects
In - Fleet Fund	\$ 390,000	Purchases of new vehicles for
Out: Road & Bridge Fund Fund	\$ 390,000	Road & Bridge Fund functions
In - Fleet Fund	\$ 514,539	Purchases of new vehicles for
Out: General Fund	\$ 514,539	General Fund functions
In - Public Health Department Fund	\$ 12,309,490	For 2024 Public Health Department
Out: General Fund	\$ 12,309,490	operations.
In - Fleet Fund	\$ 500,000	Establish fleet operations at the
Out: Colorado Air & Space Port Fund	\$ 500,000	Space Port
County-wide Total Transfers	\$ 23,185,565	

SUMMARY OF CHANGES FROM PROPOSED TO ADOPTED BUDGET

General Fund

- ✓ Balance Drainage Maintenance Cost Center to approved amount of \$1.5M - \$2,046 expenditure increase
- ✓ Remove transfer to Public Health Fund due to Health Department CIP requests being removed from the budget - \$4,215,000 expenditure decrease
- ✓ Increase transfer to Colorado Air & Space Port Fund to bolster CASP ending fund balance - \$100,000 expenditure increase

Road & Bridge Fund

- ✓ Add amount for regional project commitments and contributions - \$3,000,000 expenditure increase

Public Health Fund

- ✓ CIP requests removed pending further discussion and direction from the Board of County Commissioners - \$4,215,000 expenditure decrease
- ✓ Transfer from General Fund to cover CIP requests removed - \$4,215,000 revenue decrease
- ✓ Miscellaneous revenues increased to balance the fund - \$43,143 revenue increase

Colorado Air & Space Port Fund

- ✓ Transfer from General Fund increased to ensure sufficient CASP ending fund balance - \$100,000 revenue increase

2024 ADOPTED BUSINESS CASES

Department - Division	Description	One-Time	On-Going	Total	Revenue Offset
ANS - Admin & Customer Care	Security Services	\$ -	\$ 28,000	\$ 28,000	\$ -
ANS - Admin & Customer Care	Retail Inventory	-	10,000	10,000	10,000
ANS - Animal Care	Donations Used for Operations	20,000	-	20,000	-
ANS - Health Care	Increase in Operations	-	50,000	50,000	-
ANS - Health Care	Donations Used for Operations	20,000	-	20,000	-
GF- Admin/Org Support	Adams County Scholarship Fund	575,000	-	575,000	-
CLK Recording	Preservation of Original Books	100,000	-	100,000	-
CLK Elections	2024 Elections	4,383,221	-	4,383,221	-
CLK Motor Vehicle	Security Services	-	312,552	312,552	-
PLN- Development Review	Development Standards Overhaul	500,000	-	500,000	-
County Manager	Firefly Worldwide	-	208,520	208,520	-
County Manager	Zencity	-	152,000	152,000	-
County Manager	Strategic Planning Support	-	30,000	30,000	-
County Coroner	Medical Services	-	200,000	200,000	-
SHF- MIS Unit	Maintenance Contract Increases	-	280,000	280,000	-
SHF- Admin Services Division	Recruitment Marketing	-	48,000	48,000	-
SHF- Admin Services Division	NMTF Contribution Increase	-	27,640	27,640	-
SHF- Admin Services Division	New Body Camera Contract	-	1,596,000	1,596,000	-
SHF- Patrol Division	Increase in Co_Responder prog	-	68,099	68,099	-
SHF- Patrol Division	Mobil Field Force Gear	130,081	-	130,081	-
SHF- Patrol Division	2.5 Additional Co-Responders	-	206,000	206,000	-
SHF- Detention Facility	Laundry Contract Increase	-	33,082	33,082	-
SHF- Detention Facility	Food Services Increase	-	222,627	222,627	-
SHF- Detention Facility	Inmate Medical Expenses	-	322,615	322,615	-
SHF- Detention Facility	MAT Program Expansion	-	789,727	789,727	-
SHF- Justice Center	Courthouse Security Services	-	480,288	480,288	-
Poverty Reduction	Severe Weather Exposure Prog	16,000	119,000	135,000	-
Poverty Reduction	ACCRES and Race Equity	30,000	-	30,000	-
Comm Safety & Wellbeing Admin	Regional Alignment Data Share	-	20,000	20,000	-
Code Compliance	Regional Graffiti	-	16,000	16,000	5,000
Code Compliance	Neighborhood Outreach/Education	40,000	35,000	75,000	-

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

Department - Division	Description	One-Time	On-Going	Total	Revenue Offset
CC Facility Payment	Facility Payment Increase	\$ -	\$ 24,170	\$ 24,170	\$ 24,170
CC Program Services	Comm Corr Program Services	-	53,426	53,426	53,426
District Attorney	Digital Cloud-based Storage	-	256,857	256,857	-
District Attorney	Increase Security Costs	-	130,000	130,000	-
District Attorney	DA Mental Health Services	-	80,000	80,000	-
District Attorney	Upgrade & Enhancement of Wi-Fi	104,045	-	104,045	-
District Attorney	Laptop/Monitor Replacement	244,930	-	244,930	-
DA- Diversion Project	Increase to Operating	-	10,000	10,000	10,000
FO - ADA	ADA Building Repairs	-	137,500	137,500	-
FO - Administration	Establish Sustainability Fund	1,000,000	-	1,000,000	-
People Services	ER Case Management	-	75,000	75,000	-
IT Security	Maintenance Increase	-	400,000	400,000	-
IT GIS	Oblique Aerial Imagery 2024	188,412	-	188,412	-
IT GIS	DRAPP Aerial Ortho Imagery	66,800	-	66,800	-
IT Help Desk & Servers	GC Datacenter Maintenance	90,500	-	90,500	-
IT Application Support	Accela SaaS Licensing Increase	-	200,000	200,000	-
IT Application Support	Accela SaaS Implementation	125,000	-	125,000	-
IT Application Support	GoAnywhere Infrastructure	-	48,000	48,000	-
PKS- Fair	County Fair	400,000	-	400,000	-
PKS- Fair	Equipment Rental Increase	-	155,000	155,000	-
PKS- Special Events	Special Events - Pride	-	300,000	300,000	-
PKS- Special Events	Hispanic Heritage Festival	-	300,000	300,000	-
Office of Cultural Affairs	Operating Supplies	-	10,000	10,000	-
Office of Cultural Affairs	Other Professional Services	-	60,000	60,000	-
Office of Cultural Affairs	% for the Arts Program	62,719	-	62,719	-
PKS - Weed & Pest	Open Space O&M	-	20,000	20,000	-
PKS - Park Rangers	Parks Ranger Program	-	36,000	36,000	-
PKS- Regional Complex	Regional Park Operations	-	37,500	37,500	-
PW - Regional Transportation	Functional Classification Plan	150,000	-	150,000	-
Total - General Fund		\$ 8,246,708	\$ 7,588,603	\$ 15,835,311	\$ 102,596
Facility Planning & Operations	% for the Arts Program	\$ 521,000	\$ -	\$ 521,000	\$ -
Total - Capital Facilities Fund		\$ 521,000	\$ -	\$ 521,000	\$ -

Department - Division	Description	One-Time	On-Going	Total	Revenue Offset
Golf Course- Pro Shop	Minor Equipment Increase	\$ -	\$ 20,000	\$ 20,000	\$ -
Golf Course- Pro Shop	Wage Increases	-	14,748	14,748	-
Golf Course- Pro Shop	Insurance Increase	-	10,000	10,000	-
Golf Course- Pro Shop	Prof. Svc Increase	-	40,000	40,000	-
Golf Course- Pro Shop	Software Upgrade	-	20,000	20,000	-
FO - Club House Maintenance	Increase in Base Budget	-	33,000	33,000	-
Golf Course- Maintenance	Salaries/Contract Employment	-	22,392	22,392	-
Total - Golf Course Fund (Enterprise)		\$ -	\$ 160,140	\$ 160,140	\$ -
Fleet - Admin	Upgrade to Faster WEB Software	\$ 50,000	\$ -	\$ 50,000	\$ -
Fleet - Commerce City	Parts Budget Increase	-	150,000	150,000	-
Fleet - Commerce City	Increase Reimbursement	-	15,000	15,000	-
Fleet - Commerce City	Vehicle Repair Budget Increase	-	50,000	50,000	-
Fleet - Strasburg	Parts Budget Increase	-	100,000	100,000	-
Fleet - Strasburg	Vehicle Repair Budget Increase	-	60,000	60,000	-
Fleet - Strasburg	Increase Reimbursement	-	10,000	10,000	-
Fleet - CASP	CASP Fleet Operation	-	533,500	533,500	-
Fleet - CASP	CASP Fleet Maint. Equipment	500,000	-	500,000	-
Total - Fleet Management Fund (Internal Service)		\$ 550,000	\$ 918,500	\$ 1,468,500	\$ -
PW - Admin/Org	2024 Commit & Contribute	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -
PW - Operations & Maintenance	Traffic Signal Maintenance	-	350,000	350,000	-
PW - Operations & Maintenance	Homeless Encampments	-	100,000	100,000	-
PW - Operations & Maintenance	Training and Education	-	50,000	50,000	-
PW - Constr & Inspec	Training and Education	-	20,000	20,000	-
PW - Operations & Maintenance	% for the Arts Program	300,000	-	300,000	-
Total - Road & Bridge Fund		\$ 3,300,000	\$ 520,000	\$ 3,820,000	\$ -
Social Services Non-Recurring	Increase for the 2024 budget	\$ 7,249,824	\$ -	\$ 7,249,824	\$ -
Social Services Non-Recurring	Aging and Adult Svcs Program	-	1,000,000	1,000,000	-
Total - Social Services Fund		\$ 7,249,824	\$ 1,000,000	\$ 8,249,824	\$ -

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

Department - Division	Description	One-Time	On-Going	Total	Revenue Offset
CA- Risk Management	Risk Management Cost Increases	\$ -	\$ 75,000	\$ 75,000	\$ -
Insurance- Property/Casualty	Insurance/Claims increases	-	1,360,000	1,360,000	-
Insurance- Workers Comp	Work Comp Increase	-	489,000	489,000	-
Insurance -Benefits & Wellness	Consultant Service (benefits)	-	18,000	18,000	-
Insurance -Benefits & Wellness	Benefit Enrollment Module	-	115,000	115,000	-
Consolidated UHC Active/COBRA	UHC EE Medical Plans	-	1,933,615	1,933,615	-
Dental Active - COBRA	Dental Plan - Active-COBRA	-	740,694	740,694	-
Retiree Dental	Retiree Dental Plan	-	265,172	265,172	-
Total - Insurance Fund (Internal Service)		\$ -	\$ 4,996,481	\$ 4,996,481	\$ -
Developmentally Disabled	Contract Adjustment	\$ -	\$ 190,846	\$ 190,846	\$ -
Total - Developmentally Disabled Fund		\$ -	\$ 190,846	\$ 190,846	\$ -
Open Space Projects	Small Parks Const. Projects	\$ 250,000	\$ -	\$ 250,000	\$ -
Open Space Projects	Park Enhancements	200,000	-	200,000	-
Open Space Projects	% for the Arts Program	160,000	-	160,000	-
Total - Open Space Projects Fund		\$ 610,000	\$ -	\$ 610,000	\$ -
HS PY04-05 Training	Head Start 2024 Requests	\$ -	\$ 327,000	\$ 327,000	\$ -
HS PY04-05 Training	Head Start Salary/Benefits	-	248,000	248,000	-
Total - Head Start Fund		\$ -	\$ 575,000	\$ 575,000	\$ -
CASP FBO	Fuel Farm Tank Cleaning	\$ 42,000	\$ -	\$ 42,000	\$ -
CASP FBO	Fuel Farm Leak Detection	40,000	-	40,000	-
CASP FBO	Jet A	-	804,000	804,000	804,000
CASP FBO	X1FBO System	-	14,000	14,000	-
CASP FBO	100LL	-	550,000	550,000	550,000
CASP Administration	CASP 40TH Anniversary Event	20,000	-	20,000	-
CASP Administration	Lease Management Software	11,750	-	11,750	-
Total - Colorado Air & Space Port Fund		\$ 113,750	\$ 1,368,000	\$ 1,481,750	\$ 1,354,000
GRAND TOTAL		\$ 20,591,282	\$ 17,317,570	\$ 37,908,852	\$ 1,456,596

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 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.

Major Maintenance and Replacement Plan

For the 2024 budget, the Committee prioritized the development of a Major Maintenance and Replacement Plan (MMRP) that identifies facilities, equipment and other major capital assets that require maintenance, repair or replacement within the next five years. The MMRP also evaluates the current condition and expected lifespan of those assets and estimates the costs of the maintenance activities. The MMRP aims to ensure that the county's facilities and equipment are well-maintained and safe, and that the maintenance budget is adequate and realistic. The proposed MMRP for 2024-2028 encompasses a substantial number of projects, reflecting the backlog of deferred maintenance on county facilities over the years. Consequently, the funding requirements for 2024 and 2025 are higher than usual. The committee projects that the major facilities maintenance expenditure will decrease and stabilize from 2026 onwards. The MMRP is primarily funded by the CIP, with some areas being funded by business cases or within a department's base budget. The MMRP details, including funding source for each identified project can be found in the following pages.

2024-2028 Adopted Capital Improvement Plan Summary

The 2024 adopted budget includes \$92,587,941 of capital improvements. Over the five-year period starting 2024 and ending 2028, the County plans to spend a total of \$1,015,925,580 on capital projects and major maintenance and replacements, which includes the amount adopted in the 2024 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:

Type	2024	Projected				Total
		2025	2026	2027	2028	
Facility	52,908,030	148,165,000	158,030,000	164,350,000	334,000,000	857,453,030
Public Infrastructure	24,294,000	19,100,000	18,250,000	19,950,000	19,450,000	101,044,000
Vehicle/Fleet Equipment	7,315,928	7,750,200	7,897,912	9,175,667	7,139,500	39,279,207
Technology	5,023,451	165,623	50,123	50,123	1,106,123	6,395,443
Equipment	3,046,532	1,618,037	1,387,984	3,199,976	2,501,371	11,753,900
Total	\$ 92,587,941	\$ 176,798,860	\$ 185,616,019	\$ 196,725,766	\$ 364,196,994	\$ 1,015,925,580

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.

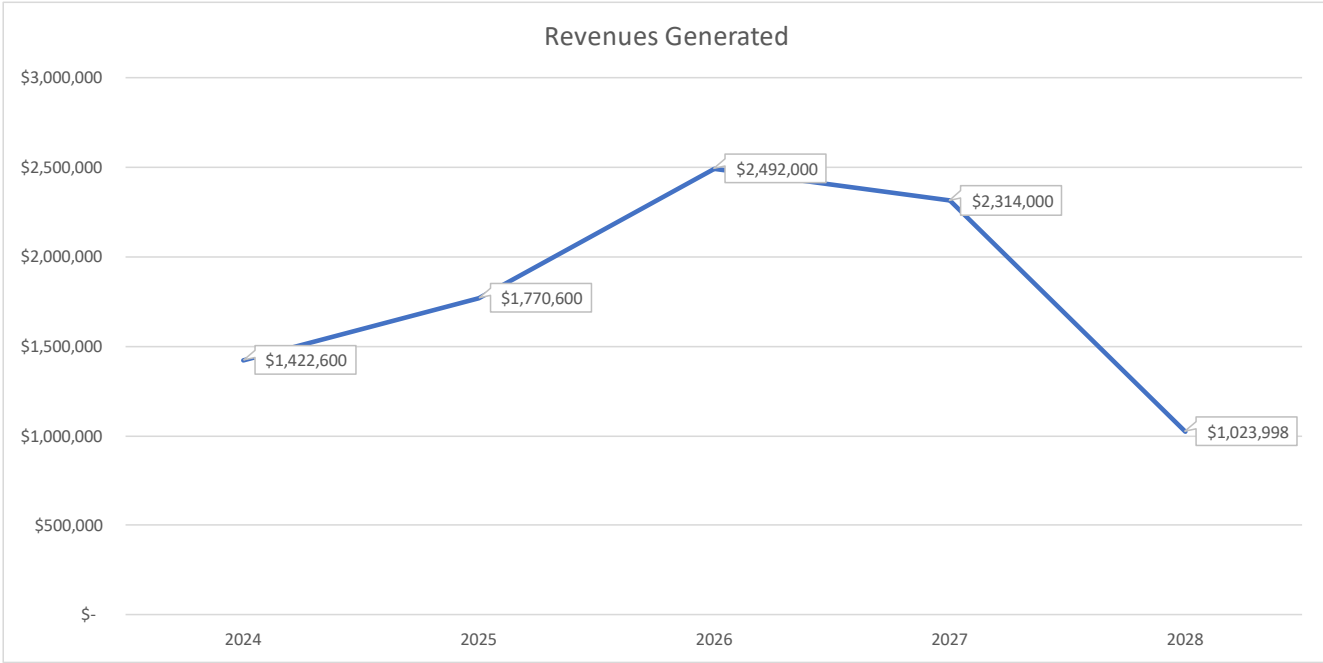


Revenues Generated

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.



2024 ADOPTED 5-YEAR CAPITAL IMPROVEMENT PLAN

Department - Division	Description	2024	Projected ¹				Total
			2025	2026	2027	2028	
CLK Elections	Dominion Voting Scanners	\$ 95,500	\$ -	\$ -	\$ -	\$ -	\$ 95,500
CLK Elections	Agilis Ballot Sorter/Stacker	31,750	-	-	-	-	31,750
<i>Sheriff Training</i>	<i>Replacement Plan - Sheriff Training²</i>	-	500,000	50,000	-	-	550,000
<i>SHF - Training Academy</i>	<i>Replacement Plan - Sheriff Academy²</i>	-	-	50,000	-	-	50,000
<i>SHF- MIS Unit</i>	<i>Replacement Plan - Sheriff IT²</i>	1,176,873	625,037	612,984	686,609	780,908	3,882,411
SHF- MIS Unit	Detective Interactive Displays	24,592	-	-	-	-	24,592
SHF- MIS Unit	Cadet Technology	126,470	-	-	-	-	126,470
SHF- MIS Unit	JC Weapons Detection System	244,205	-	-	-	-	244,205
SHF- MIS Unit	GC Data Center Redundancy	178,624	-	-	-	-	178,624
SHF- MIS Unit	Conference Room Technology	50,123	50,123	50,123	50,123	50,123	250,615
SHF- MIS Unit	Door Access Security/Surveillance	170,100	-	-	-	-	170,100
<i>SHF- Admin Services Division</i>	<i>Replacement Plan - Sheriff Admin²</i>	-	-	-	1,938,367	472,203	2,410,570
SHF- Admin Services Division	Inventory Tracking System	12,642	-	-	-	-	12,642
<i>SHF- Detective Division</i>	<i>Replacement Plan - Sheriff Detectives²</i>	-	-	-	90,000	-	90,000
<i>SHF- Patrol Division</i>	<i>Replacement Plan - Sheriff Patrol²</i>	-	-	50,000	-	-	50,000
SHF- Patrol Division	Replacement K9	15,000	-	-	-	-	15,000
SHF- Records/Warrants Section	Records Department Furniture	124,335	-	-	-	-	124,335
<i>SHF- Detention Facility</i>	<i>Replacement Plan - Sheriff Jail²</i>	-	-	-	-	243,260	243,260
SHF- Detention Facility	Tray Washer Replacement	212,369	-	-	-	-	212,369
<i>FO - Community Corrections</i>	<i>Replacement Plan - Community Corrections²</i>	50,000	50,000	100,000	50,000	300,000	550,000
<i>FO - Other Facilities</i>	<i>Replacement Plan - Other Facilities²</i>	50,000	-	-	-	-	50,000
<i>FO - Justice Center</i>	<i>Replacement Plan - Justice Center²</i>	3,995,000	7,250,000	750,000	750,000	1,500,000	14,245,000
FO - Justice Center	Road Salt & Equipment Storage	485,930	-	-	-	-	485,930
<i>FO - West Services Center</i>	<i>Replacement Plan - West Service Center²</i>	60,000	-	180,000	400,000	500,000	1,140,000
<i>FO - Adams County Svc Center</i>	<i>Replacement Plan - Sheriff's Substation²</i>	445,000	395,000	100,000	400,000	-	1,340,000
FO - Adams County Svc Center	Interior Signage Replacement	100,000	-	-	-	-	100,000
FO - Adams County Svc Center	Generator Upgrade Design	75,000	500,000	-	-	-	575,000
<i>FO - Government Center</i>	<i>Replacement Plan - Government Center²</i>	1,600,000	2,250,000	-	-	-	3,850,000
<i>FO - Human Services Center</i>	<i>Replacement Plan - Human Services Center²</i>	100,000	75,000	-	1,500,000	-	1,675,000
FO - Human Services Center	Café Exhaust Sys Replacement	650,000	-	-	-	-	650,000
<i>FO - Whittier</i>	<i>Replacement Plan - Whittier²</i>	550,000	-	-	-	-	550,000
<i>FO - Parks Facilities</i>	<i>Replacement Plan - Parks Facilities²</i>	605,000	1,895,000	2,000,000	300,000	-	4,800,000
<i>FO - Coroner's Office</i>	<i>Replacement Plan - Coroner's Office²</i>	2,500,000	-	-	-	-	2,500,000
FO - Coroner's Office	Locker Room Upgrades	-	300,000	-	-	-	300,000
FO - Coroner's Office	Community Incident Command Ctr	175,000	-	-	-	-	175,000
FO - Coroner's Office	Post Occupancy Funding	250,000	-	-	-	-	250,000

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

Department - Division	Description	2024	Projected ¹				Total
			2025	2026	2027	2028	
FO - District Attorney Bldg.	Replacement Plan - DA Building ²	647,000	-	-	-	-	647,000
FO - Riverdale Animal Shelter	Replacement Plan - Animal Shelter ²	50,000	500,000	-	-	-	550,000
FO - Detention Center	Detention Facility Maintenance	10,000,000	10,000,000	10,000,000	10,000,000	5,000,000	45,000,000
FO - Detention Center	Replacement Man Lifts x 2	75,000	-	-	-	-	75,000
IT Help Desk & Servers	Replacement Plan Iti ²	1,056,000	115,500	-	-	1,056,000	2,227,500
IT Help Desk & Servers	Web Filtering for Remote Wrkrs	50,000	-	-	-	-	50,000
IT Help Desk & Servers	Infrastructure Storage	3,000,000	-	-	-	-	3,000,000
IT Help Desk & Servers	Virtual Desktop Infrastructure	250,000	-	-	-	-	250,000
IT Help Desk & Servers	GC-Tier 1 Disaster Recovery	150,000	-	-	-	-	150,000
IT Network/Telecom	CASP Fiber Optic Expansion	1,094,000	-	-	-	-	1,094,000
PKS - Weed & Pest	Replacement Plan - Parks Weed & Pest ²	-	-	15,000	-	-	15,000
PKS- Grounds Maintenance	Replacement Plan - Parks Grounds Maintenance ²	-	18,000	-	-	-	18,000
Office of Cultural Affairs	Veterans Memorial Amphitheater	2,000,000	1,000,000	-	-	-	3,000,000
Total - General Fund		\$ 32,525,513	\$ 25,523,660	\$ 13,958,107	\$ 16,165,099	\$ 9,902,494	\$ 98,074,873
General Capital Improvements	EV Charging Stations	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
General Capital Improvements	RRP Multi-Use Arena ³	3,000,000	7,000,000	37,000,000	42,000,000	20,000,000	109,000,000
General Capital Improvements	Detention Facility Replacement ³	5,000,000	100,000,000	100,000,000	100,000,000	307,000,000	612,000,000
General Capital Improvements	South Parks Maintenance Shop	7,000,000	3,000,000	-	-	-	10,000,000
General Capital Improvements	Head Start Facilities	1,500,000	5,000,000	5,000,000	7,000,000	-	18,500,000
General Capital Improvements	West Service Center Renovation	1,500,000	1,500,000	500,000	-	-	3,500,000
General Capital Improvements	South Platte Crossing - Reno	2,900,000	-	-	-	-	2,900,000
General Capital Improvements	Service Center Renovation	500,000	3,500,000	2,000,000	2,000,000	-	8,000,000
General Capital Improvements	DA Building Renovation	2,000,000	2,000,000	-	-	-	4,000,000
General Capital Improvements	GC - Space Utilization & TI	2,000,000	2,000,000	500,000	-	-	4,500,000
Animal Shelter Construction	Riverdale Animal Shelter Barn	650,000	-	-	-	-	650,000
Total - Capital Facilities Fund		\$ 26,250,000	\$ 124,200,000	\$ 145,200,000	\$ 151,200,000	\$ 327,200,000	\$ 774,050,000
FO - Club House Maintenance	Replacement Plan - Club House ²	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Golf Course- CIP	Replacement Plan - Equipment/Landscape ²	1,096,500	425,000	410,000	435,000	705,000	3,071,500
Total - Golf Course Fund		\$ 1,171,500	\$ 425,000	\$ 410,000	\$ 435,000	\$ 705,000	\$ 3,146,500
Fleet - Replacements	Coroner Replacements ²	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Fleet - Replacements	District Attorney Replacements ²	45,000	-	-	-	-	45,000
Fleet - Replacements	Building Safety Replacements ²	50,000	-	-	-	-	50,000
Fleet - Replacements	Nbhd Services Replacements ²	62,000	-	-	-	-	62,000
Fleet - Replacements	Pks Reg Complex Replacements ²	62,000	-	-	-	-	62,000
Fleet - Replacements	PW Const Insp Replacements ²	150,000	-	-	-	-	150,000

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

Department - Division	Description	2024	Projected ¹				Total
			2025	2026	2027	2028	
Fleet - Replacements	PW Highway Replacements ²	2,660,000	-	-	-	-	2,660,000
Fleet - Replacements	SHF Civil Replacements ²	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Fleet - Replacements	SHF Detectives Replacements ²	245,000	-	-	-	-	245,000
Fleet - Replacements	SHF Jail Replacements ²	380,000	-	-	-	-	380,000
Fleet - Replacements	SHF Patrol Replacements ²	1,075,000	-	-	-	-	1,075,000
Fleet - Replacements	FFM Jail Maint Replacements ²	65,000	-	-	-	-	65,000
Fleet - Replacements	Future Year Replacements ²	-	3,872,000	7,099,000	8,663,000	7,139,500	26,773,500
Fleet - Replacements	Replacement Plan - New to Fleet Fund ²	539,000	256,000	40,000	-	-	835,000
Fleet - Sheriff's Office	NEW Bearcat	430,000	-	-	-	-	430,000
Fleet - Sheriff's Office	NEW Traffic Trailers	37,944	-	-	-	-	37,944
Fleet - Sheriff's Office	NEW Surveillance Trailer	46,595	-	-	-	-	46,595
Fleet - Public Works	NEW D1 & D2 Tandem Plow Trucks	-	2,700,000	-	-	-	2,700,000
Fleet - Public Works	NEW District 2 Mower	190,000	-	-	-	-	190,000
Fleet - Public Works	NEW John Deere Backhoe	200,000	-	-	-	-	200,000
Total - Fleet Fund		\$ 6,407,539	\$ 6,828,000	\$ 7,139,000	\$ 8,663,000	\$ 7,139,500	\$ 36,177,039

Active Road & Bridge Projects ⁴			
Description	Project Budget	Description	Project Budget
Roadway Capacity & Safety Improvements		Neighborhood Improvements	
Welby Rd Ext. (Steele St)	\$ 13,500,000	Goat Hill: Irving St, Hooker	\$ 15,000,000
York St Hwy 224 to 78th Av TIF	\$ 15,600,000	Berkley Gardens Neighborhood	\$ 20,000,000
58th Ave Washgtn to York - TIF	\$ 35,000,000	Goat Hill East of Federal	\$ 17,000,000
Dahlia St Asph SW SH 224 I-76	\$ 10,000,000	Goat Hill South	\$ 18,000,000
York St 78th to 88th - TIF	\$ 31,500,000	Guardian Angels Nbhd Imprvmnts	\$ 22,000,000
York St 58th to Hwy 224 - TIF	\$ 50,000,000	Intersection Improvements	
Pecos St 52nd/58th Ave - TIF	\$ 15,000,000	Park Ave Roundabout	\$ 2,500,000
Dahlia St Hwy 224 to 70th Ave	\$ 15,400,000	DRCOG Traffic Signal Upgrade	\$ 2,500,000
62nd Ave; Huron to Washington	\$ 24,000,000	E 128th & Riverdale Roundabout	\$ 4,000,000
E 73rd Ave: Race to Washington	\$ 12,500,000	Bridges	
Zuni St and 70th Ave	\$ 17,000,000	Calhoun-Byers Road Bridge	\$ 11,000,000
W 70 Ave: Pecos St to Kidder D	\$ 20,000,000	88th Ave Bridge at Wolf Creek	\$ 5,000,000
Imboden Rd - 120th to 144th	\$ 10,000,000	Tennyson St - 53rd to 58th	\$ 34,000,000
E 78th - Washington to Steele	\$ 23,000,000	Explorador Calle Bridge	\$ 4,000,000
Brighton Road & 84th Ave	\$ 21,000,000		

PW - Capital Improvement Plan	Road & Bridge CIP ⁴	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 75,000,000
Total Road & Bridge Fund		\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 75,000,000

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

Department - Division	Description	2024	Projected ¹				Total
			2025	2026	2027	2028	
Open Space Projects	S Platte River Coaltn Projects	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
Open Space Projects	RRP Irrigation Infrastructure	100,000	-	-	-	-	100,000
Open Space Projects	Willow Bay OS Master Plan	-	-	-	1,000,000	2,000,000	3,000,000
Open Space Projects	Niver Creek Improvements	2,000,000	500,000	-	-	-	2,500,000
Open Space Projects	Park, Trail & Open Space Signs	1,500,000	1,500,000	250,000	-	-	3,250,000
Open Space Projects	Riverdale Bluffs Open Space	2,750,000	-	-	-	-	2,750,000
Open Space Projects	Destination/Inclusive Playgrnd	-	-	200,000	1,000,000	-	1,200,000
Open Space Projects	Hazeltine Trailhead	150,000	-	-	-	-	150,000
Open Space Projects	Elaine T Valente OS Imprvments	-	150,000	550,000	-	-	700,000
Open Space Projects	Lowell Ponds Park Development	-	-	300,000	1,000,000	500,000	1,800,000
Open Space Projects	Open Space Acquisitions	1,250,000	1,500,000	1,500,000	1,500,000	1,500,000	7,250,000
Total - Open Space Projects Fund		\$ 8,000,000	\$ 3,900,000	\$ 3,050,000	\$ 4,750,000	\$ 4,250,000	\$ 23,950,000
CASP Administration	Replacement Plan - Admin ²	\$ 104,389	\$ 408,200	\$ 620,912	\$ 66,667	\$ -	\$ 1,200,168
CASP Administration	CASP Office Renovation	1,000,000	-	-	-	-	1,000,000
CASP Administration	CASP Administration Vehicle	67,000	67,000	69,000	-	-	203,000
CASP FBO	Replacement Plan - FBO ²	137,000	155,000	-	75,000	-	367,000
CASP Operations/Maintenance	Replacement Plan - Operations/Maintenance ²	600,000	292,000	69,000	371,000	-	1,332,000
CASP Operations/Maintenance	CASP North Office HVAC	200,000	-	-	-	-	200,000
Total - Colorado Air & Space Port Fund		\$ 2,108,389	\$ 922,200	\$ 758,912	\$ 512,667	\$ -	\$ 4,302,168
Sheriff Flatrock	Replacement Plan - FLATROCK ²	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Sheriff Flatrock	Active Shooter Training Venue	1,000,000	-	-	-	-	1,000,000
Sheriff Flatrock	P2P Upgrade to 1GB	125,000	-	-	-	-	125,000
Total - FLATROCK Fund		\$ 1,125,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 1,225,000
GRAND TOTAL		\$ 92,587,941	\$ 176,798,860	\$ 185,616,019	\$ 196,725,766	\$ 364,196,994	\$ 1,015,925,580

¹Projected expenditures in 2025-2028 are based on the best information available at the time of budget development. As multi-year projects progress, these amounts are subject to change.

²The Replacement and Major Maintenance Plan was developed along with the Capital Improvement Plan. Details for the Replacement and Major Maintenance are in a separate summary.

³Current funds for the Detention Facility and Multi-Use Arena are intended for programming and design. Construction for both projects takes place in 2025 or later, and will likely be financed through voter-approved bonds or certificates of participation.

⁴Active Road & Bridge Projects are funded annually through the Road & Bridge CIP. These are multi-year projects with different phases, and require different levels of funding in each phase. Each project has an individual budget approved by the Board of County Commissioners.

MAJOR MAINTENANCE AND REPLACEMENT PLAN DETAIL

	2024 Request	2025	Projected			2028	Total	Funding Source
			2026	2027				
Colorado Air & Space Port								
Equipment								
Oxygen Cart	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	CIP	
Manual Pump 60 Gallon Waste Water Lavatory Cart	12,000	-	-	-	-	12,000	CIP	
Equipment Total	\$ 37,000	\$ -	\$ -	\$ -	\$ -	\$ 37,000		
Fleet Vehicle/Equipment								
22' Large Plow Vehicle	\$ 500,000	\$ 225,000	\$ -	\$ -	\$ -	\$ 725,000	CIP	
1993 Large Mowing Tractor	100,000	-	-	-	-	100,000	CIP	
Tug / Baggage Tractor	100,000	-	-	-	-	100,000	CIP	
Ground Power Unit	-	80,000	-	-	-	80,000	CIP	
General Use FBO Truck #1	-	75,000	-	-	-	75,000	CIP	
Maintenance Vehicle	-	67,000	69,000	71,000	-	207,000	CIP	
Procure a Nine Passenger Shuttle Van	-	-	75,000	-	-	75,000	CIP	
2002 Street Sweeper	-	-	-	300,000	-	300,000	CIP	
General Use FBO Truck #2	-	-	-	75,000	-	75,000	CIP	
Fleet Vehicle/Equipment Total	\$ 700,000	\$ 447,000	\$ 144,000	\$ 446,000	\$ -	\$ 1,737,000		
Public Infrastructure								
Fog Seal West Ramp and Taxiway-A	\$ 55,556	\$ -	\$ -	\$ -	\$ -	\$ 55,556	CIP	
Design and first phase of construction: Taxiway Improvement Project	48,833	-	-	-	-	48,833	CIP	
Extend Taxiway Romeo-3 (Construction)	-	383,200	-	-	-	383,200	CIP	
Design 17/35 Rehab Project	-	25,000	-	-	-	25,000	CIP	
Construction 17/35 Rehab Project	-	-	314,222	-	-	314,222	CIP	
Runway 17/35 Drainage Improvements	-	-	199,250	-	-	199,250	CIP	
Construction of Second Phase: Taxiway Improvement Project	-	-	32,440	-	-	32,440	CIP	
Fog Seal and Paint Runway 8-26	-	-	-	66,667	-	66,667	CIP	
Public Infrastructure Total	\$ 104,389	\$ 408,200	\$ 545,912	\$ 66,667	\$ -	\$ 1,125,168		
Colorado Air & Space Port Total	\$ 841,389	\$ 855,200	\$ 689,912	\$ 512,667	\$ -	\$ 2,899,168		
District Attorney								
Technology								
Laptops & Monitors	\$ 244,930	\$ -	\$ -	\$ 269,423	\$ -	\$ 514,353	Business Case	
Wi-Fi Infrastructure	104,045	-	-	-	116,530	220,576	Business Case	
District Attorney Total	\$ 348,975	\$ -	\$ -	\$ 269,423	\$ 116,530	\$ 734,929		

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

	2024 Request	2025	Projected					
			2026	2027	2028	Total	Funding Source	
Facilities & Fleet Management								
Adams County Opportunity Center								
Equipment								
Washer and Dryer Replacement	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	CIP	
Steam Oven and Dishwasher Replacement	-	-	-	50,000	-	50,000	CIP	
Equipment Total	\$ -	\$ -	\$ 100,000	\$ 50,000	\$ -	\$ 150,000		
Mechanical/Electrical/Plumbing								
Boiler Replacement	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	CIP	
Mechanical/Electrical/Plumbing Total	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000		
General Contractor								
Locker Replacement	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 100,000	CIP	
General Contractor Total	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 100,000		
Adams County Opportunity Center Total	\$ 50,000	\$ 50,000	\$ 100,000	\$ 50,000	\$ 300,000	\$ 550,000		
Adams County Service Center								
Mechanical/Electrical/Plumbing								
Make-Up Air Unit Replacement (Sustainability)	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000	CIP	
AHU 2 Replacement	-	150,000	-	-	-	150,000	CIP	
AHU 1 Replacement (Sustainability)	-	150,000	-	-	-	150,000	CIP	
HVAC Controllor Replacements	-	95,000	-	-	-	95,000	CIP	
AHU 6 Replacement	-	-	100,000	-	-	100,000	CIP	
RTU 3 Replacement	-	-	-	400,000	-	400,000	CIP	
Mechanical/Electrical/Plumbing Total	\$ 225,000	\$ 395,000	\$ 100,000	\$ 400,000	\$ -	\$ 1,120,000		
General Contractor								
Gates and Openers Replacement	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000	CIP	
General Contractor Total	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000		
Adams County Service Center Total	\$ 445,000	\$ 395,000	\$ 100,000	\$ 400,000	\$ -	\$ 1,340,000		
Animal Shelter								
Design/Engineering								
Return Air Filter Design	\$ 50,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 550,000	CIP	
Animal Shelter Total	\$ 50,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 550,000		

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

	2024 Request	2025	Projected				Total	Funding Source
			2026	2027	2028			
Coroner/Probation Facility								
General Contractor								
Roof Replacement	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	CIP	
Window Replacement	500,000	-	-	-	-	500,000	CIP	
Coroner/Probation Facility Total	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000		
District Attorney Bldg.								
Exterior								
Building Power Washing and Sealing	\$ 647,000	\$ -	\$ -	\$ -	\$ -	\$ 647,000	CIP	
District Attorney Bldg. Total	\$ 647,000	\$ -	\$ -	\$ -	\$ -	\$ 647,000		
Government Center								
Mechanical/Electrical/Plumbing								
Cooling Tower For Data Room	\$ 40,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 790,000	CIP	
Mechanical/Electrical/Plumbing Total	\$ 40,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 790,000		
General Contractor								
Conference Center Entrance Bridges	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 3,000,000	CIP	
General Contractor Total	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 3,000,000		
Concrete								
Concrete Repair and Replacement	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000	CIP	
Concrete Total	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000		
Government Center Total	\$ 1,600,000	\$ 2,250,000	\$ -	\$ -	\$ -	\$ 3,850,000		
Human Services Center								
Mechanical/Electrical/Plumbing								
Solar Hot Water System Upgrade (Sustainability)	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000	CIP	
Mechanical/Electrical/Plumbing Total	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000		
General Contractor								
Mechanical Room Glass Walls Replacement	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	CIP	
General Contractor Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000		
Exterior								
Rear Emergency Access Road Replacement	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	CIP	
Exterior Total	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000		
Human Services Center Total	\$ 100,000	\$ 75,000	\$ -	\$ 1,500,000	\$ -	\$ 1,675,000		

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

	2024 Request	2025	Projected					
			2026	2027	2028	Total	Funding Source	
Justice Center								
Mechanical/Electrical/Plumbing								
Elevator Upgrade	\$ 2,000,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 3,500,000	CIP	
Justice Center Water Saving Fixtures (Sustainability)	195,000	-	-	-	-	195,000	CIP	
RTU 1 Replacement	-	750,000	-	-	-	750,000	CIP	
RTU 2 Replacement	-	-	750,000	-	-	750,000	CIP	
RTU 3 Replacement	-	-	-	750,000	-	750,000	CIP	
Mechanical/Electrical/Plumbing Total	\$ 2,195,000	\$ 2,250,000	\$ 750,000	\$ 750,000	\$ -	\$ 5,945,000		
General Contractor								
Phase 2 Roof Replacement	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	CIP	
General Contractor Total	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000		
Concrete								
Concrete Repair & Replacement	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	CIP	
Sidewalk ADA Grade Compliance	200,000	5,000,000	-	-	-	5,200,000	CIP	
Concrete Total	\$ 700,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 5,700,000		
Exterior								
Power Washing and Sealing Building Exterior	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	CIP	
Exterior Total	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000		
Justice Center Total	\$ 3,995,000	\$ 7,250,000	\$ 750,000	\$ 750,000	\$ 1,500,000	\$ 14,245,000		
Parks - Admin								
Mechanical/Electrical/Plumbing								
Boiler System	\$ 30,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 230,000	CIP	
Mechanical/Electrical/Plumbing Total	\$ 30,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 230,000		
General Contractor								
Window Replacement	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000	CIP	
General Contractor Total	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000		
Parks - Admin Total	\$ 30,000	\$ 200,000	\$ 300,000	\$ -	\$ -	\$ 530,000		
Parks - Al-Lessar								
General Contractor								
Restroom Remodel	\$ 50,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,050,000	CIP	
Parks - Al-Lessar Total	\$ 50,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,050,000		

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

	2024 Request	Projected					Total	Funding Source
		2025	2026	2027	2028			
Parks - Campus								
General Contractor								
Barns	\$ 75,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ 475,000	CIP	
Parks - Campus Total	\$ 75,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ 475,000		
Parks - Dome								
Mechanical/Electrical/Plumbing								
HVAC Controls VFDS Upgrade	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	CIP	
Boiler System	-	50,000	300,000	-	-	350,000	CIP	
Heat Pump Replacement	-	-	500,000	-	-	500,000	CIP	
Cooling Tower Replacement and Controls	-	-	-	300,000	-	300,000	CIP	
Mechanical/Electrical/Plumbing Total	\$ 200,000	\$ 50,000	\$ 800,000	\$ 300,000	\$ -	\$ 1,350,000		
General Contractor								
Hallway Floor	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	CIP	
Roof Cap To Prevent Leaks	50,000	150,000	-	-	-	200,000	CIP	
Restroom Remodel	-	45,000	400,000	-	-	445,000	CIP	
General Contractor Total	\$ 125,000	\$ 195,000	\$ 400,000	\$ -	\$ -	\$ 720,000		
Parks - Dome Total	\$ 325,000	\$ 245,000	\$ 1,200,000	\$ 300,000	\$ -	\$ 2,070,000		
Parks - Ex Hall								
General Contractor								
Restroom Remodel	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	CIP	
Parks - Ex Hall Total	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000		
Parks - North Maintenance Shop								
General Contractor								
Office/Breakroom Heating/Cooling System Upgrade	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	CIP	
Exterior Metal Replacement	-	250,000	-	-	-	250,000	CIP	
Parks - North Maintenance Shop Total	\$ 50,000	\$ 250,000	\$ -	\$ -	\$ -	\$ 300,000		
Salt Dome/ Dhalia								
Design/Engineering								
Yard Stormwater Drainage Improvements Design	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	CIP	
Salt Dome/ Dhalia Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000		
Strasburg/Whittier								
General Contractor								
Roof Replacement	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000	CIP	
Strasburg/Whittier Total	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000		

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

	2024 Request	2025	Projected			2028	Total	Funding Source
			2026	2027				
Western Service Center								
Other								
Signage Replacement	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ 70,000	CIP	
Other Total	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ 70,000		
Mechanical/Electrical/Plumbing								
HVAC Controller Replacements	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ 110,000	CIP	
RTUs 1 & 2 Replacement (Sustainability)	-	-	-	-	500,000	500,000	CIP	
Mechanical/Electrical/Plumbing Total	\$ -	\$ -	\$ 110,000	\$ -	\$ 500,000	\$ 610,000		
Design/Engineering								
Engineering Services for Ground Water Issues	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000	CIP	
Design/Engineering Total	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000		
Western Service Center Total	\$ 60,000	\$ -	\$ 180,000	\$ -	\$ 500,000	\$ 740,000		
Major Maintenance Subtotal								
	\$ 10,652,000	\$ 12,415,000	\$ 2,830,000	\$ 3,000,000	\$ 2,300,000	\$ 31,197,000		
Sustainability								
Maintenance								
Service Center LED Lighting Upgrade - Interior & Exterior	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000	BC	
DA Building LED Lighting Upgrade	170,000	-	-	-	-	170,000	BC	
DA Building Parking Lot Light Upgrade	90,000	-	-	-	-	90,000	BC	
Justice Center LED Lighting Upgrade	240,000	-	-	-	-	240,000	BC	
Justice Center Parking Lot LED Upgrade	140,000	-	-	-	-	140,000	BC	
Parks Al Lessar LED/Event Lighting Upgrade	40,000	-	-	-	-	40,000	BC	
Parks Exhibit Hall LED/Event Lighting Upgrade	50,000	-	-	-	-	50,000	BC	
Parks Dome LED/Event Lighting Upgrade	-	-	300,000	-	-	300,000	BC	
WSC Interior Lighting Replacement	-	-	-	400,000	-	400,000	BC	
All Facilities Total	\$ 1,000,000	\$ -	\$ 300,000	\$ 400,000	\$ -	\$ 1,700,000		
All Facilities								
Maintenance								
Painting & Caulking Repairs (County-Wide)	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 2,750,000	Base Budget	
Carpet/Flooring Repairs (County-Wide)	550,000	550,000	550,000	550,000	550,000	2,750,000	Base Budget	
Parking Lots & Landscaping Repairs (County-Wide)	550,000	550,000	550,000	550,000	550,000	2,750,000	Base Budget	
Furniture Repairs and Replacements (County-Wide)	350,000	350,000	350,000	350,000	350,000	1,750,000	Base Budget	
All Facilities Total	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 10,000,000		

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

	2024 Request	2025	Projected				2028	Total	Funding Source
			2026	2027					
FLEET - ANIMAL SHELTER									
Fleet Vehicle/Equipment									
2009 GMC SIERRA	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000	CIP		
FLEET - ANIMAL SHELTER Total	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000			
FLEET - ASSESSOR									
Fleet Vehicle/Equipment									
2014 FORD FUSION	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	CIP		
2015 CHEVROLET Impala	-	-	-	-	40,000	40,000	CIP		
FLEET - ASSESSOR Total	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000			
FLEET - CED ANIMAL MANAGEMENT									
Fleet Vehicle/Equipment									
2020 RAM 1500	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000	CIP		
2022 RAM 1500	-	-	-	-	130,000	130,000	CIP		
FLEET - CED ANIMAL MANAGEMENT Total	\$ -	\$ -	\$ -	\$ 65,000	\$ 130,000	\$ 195,000			
FLEET - CED BUILDING SAFETY									
Fleet Vehicle/Equipment									
2020 RAM 1500	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	CIP		
2017 FORD F150 XL	50,000	-	-	100,000	-	150,000	CIP		
2018 FORD F150	-	-	-	50,000	-	50,000	CIP		
FLEET - CED BUILDING SAFETY Total	\$ 50,000	\$ -	\$ -	\$ 200,000	\$ -	\$ 250,000			
FLEET - CORONER									
Fleet Vehicle/Equipment									
2017 MERCEDES-BENZ SPRINTER M2CA4X	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	CIP		
2016 FORD F250 XL	100,000	-	-	-	-	100,000	CIP		
FLEET - CORONER Total	\$ 100,000	\$ -	\$ -	\$ -	\$ 125,000	\$ 225,000			
FLEET - COUNTY CLERK MOTOR VEHICLE									
Fleet Vehicle/Equipment									
2017 FORD TRANSIT	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	CIP		
FLEET - COUNTY CLERK MOTOR VEHICLE Total	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000			
FLEET - CSWB NEIGHBORHOOD SERVICES / CODE									
Fleet Vehicle/Equipment									
2015 FORD F250	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ 62,000	CIP		
2015 HOTSY HWW 5.1	-	25,000	-	-	-	25,000	CIP		
2015 CHEVROLET Impala	-	-	-	50,000	-	50,000	CIP		
FLEET - CSWB NEIGHBORHOOD SERVICES / CODE Total	\$ 62,000	\$ 25,000	\$ -	\$ 50,000	\$ -	\$ 137,000			

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

	2024 Request	2025	Projected			2028	Total	Funding Source
			2026	2027				
FLEET - DISTRICT ATTORNEY								
Fleet Vehicle/Equipment								
2019 CHEVROLET Impala	\$ -	\$ -	\$ 72,000	\$ -	\$ 108,000	\$ 180,000	CIP	
2018 CHEVROLET Impala	-	-	36,000	-	-	36,000	CIP	
2017 FORD FUSION	45,000	-	-	-	-	45,000	CIP	
2014 FORD FUSION	-	36,000	36,000	-	-	72,000	CIP	
2020 CHEVROLET Malibu	-	-	-	36,000	-	36,000	CIP	
2018 FORD FUSION	-	-	-	-	45,000	45,000	CIP	
FLEET - DISTRICT ATTORNEY Total	\$ 45,000	\$ 36,000	\$ 144,000	\$ 36,000	\$ 153,000	\$ 414,000		
FLEET - FAC MAN (HONNEN/DEV BLDG)								
Fleet Vehicle/Equipment								
2017 LOAD TRAIL LT8318032	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000	CIP	
FLEET - FAC MAN (HONNEN/DEV BLDG) Total	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000		
FLEET - FAC MAN (JUSTICE CENTER)								
Fleet Vehicle/Equipment								
Tractor Replacement	\$ 49,000	\$ -	\$ -	\$ -	\$ -	\$ 49,000	CIP	
2018 CHEVROLET Silverado 2500	-	-	-	-	55,000	55,000	CIP	
2016 FORD F250 XL	-	-	-	-	55,000	55,000	CIP	
FLEET - FAC MAN (JUSTICE CENTER) Total	\$ 49,000	\$ -	\$ -	\$ -	\$ 110,000	\$ 159,000		
FLEET - FAC MAN (SHERIFFS)								
Fleet Vehicle/Equipment								
2017 CHEVROLET EXPRESS	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000	CIP	
2017 MULTIQUEIP DIS185SSI4F	-	-	-	-	25,000	25,000	CIP	
FLEET - FAC MAN (SHERIFFS) Total	\$ 65,000	\$ -	\$ -	\$ -	\$ 25,000	\$ 90,000		
FLEET - FAC MAN (WSC)								
Fleet Vehicle/Equipment								
Tractor Replacement	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ 32,000	CIP	
FLEET - FAC MAN (WSC) Total	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ 32,000		
FLEET - FACILITY OPERATIONS COURIER								
Fleet Vehicle/Equipment								
2020 RAM PROMASTER VAN	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	CIP	
FLEET - FACILITY OPERATIONS COURIER Total	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000		

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

	2024 Request	2025	Projected			2028	Total	Funding Source
			2026	2027				
FLEET - FLEET OPNS & MAINT								
Fleet Vehicle/Equipment								
2018 FORD F150 XL	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	CIP	
FLEET - FLEET OPNS & MAINT Total	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000		
FLEET - HUMAN SERVICES								
Fleet Vehicle/Equipment								
2016 FORD TAURUS	\$ -	\$ 36,000	\$ -	\$ -	\$ -	\$ 36,000	CIP	
2016 DODGE CARAVAN	-	-	-	-	40,000	40,000	CIP	
FLEET - HUMAN SERVICES Total	\$ -	\$ 36,000	\$ -	\$ -	\$ 40,000	\$ 76,000		
FLEET - PARKS REGIONAL UTILITIES								
Fleet Vehicle/Equipment								
2013 GMC SIERRA	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ 62,000	CIP	
2017 JOHN DEERE 344K	-	-	-	250,000	-	250,000	CIP	
2017 JOHN DEERE 410G	-	-	-	-	200,000	200,000	CIP	
2017 JOHN DEERE 6130M	-	-	-	-	150,000	150,000	CIP	
2016 BOBCAT S800	-	-	100,000	-	-	100,000	CIP	
2015 FORD F450	-	-	-	-	75,000	75,000	CIP	
FLEET - PARKS REGIONAL UTILITIES Total	\$ 62,000	\$ -	\$ 100,000	\$ 250,000	\$ 425,000	\$ 837,000		
FLEET - PARKS SOUTH PARKS								
Fleet Vehicle/Equipment								
2016 CHEVROLET COLORADO WT	\$ -	\$ 36,000	\$ -	\$ -	\$ -	\$ 36,000	CIP	
2021 JOHN DEERE XUV 835M	-	-	35,000	35,000	-	70,000	CIP	
2020 JOHN DEERE MOWER	-	-	-	55,000	-	55,000	CIP	
2021 SCHULTE INDUST MOWER	-	-	-	50,000	-	50,000	CIP	
2020 CHEVROLET Silverado 2500	-	-	-	-	55,000	55,000	CIP	
2021 JOHN DEERE TERRAIN	-	-	-	-	55,000	55,000	CIP	
2022 JOHN DEERE MOWER	-	-	-	-	35,000	35,000	CIP	
FLEET - PARKS SOUTH PARKS Total	\$ -	\$ 36,000	\$ 35,000	\$ 140,000	\$ 145,000	\$ 356,000		
FLEET - PARKS WEED AND PEST CONTROL								
Fleet Vehicle/Equipment								
2015 FORD F250	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ 110,000	CIP	
FLEET - PARKS WEED AND PEST CONTROL Total	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ 110,000		

	2024 Request	2025	Projected			2028	Total	Funding Source
			2026	2027				
FLEET - POSCA								
Fleet Vehicle/Equipment								
Front End Loader Repl.	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000	CIP	
Wood Chipper Repl.	90,000	-	-	-	-	90,000	CIP	
Z-Trak Repl.	60,000	-	-	-	-	60,000	CIP	
Polaris Sprayer Rig Repl.	33,000	-	-	-	-	33,000	CIP	
Tractor Repl.	-	75,000	-	-	-	75,000	CIP	
Gator Utility Vehicle Repl.	-	66,000	-	-	-	66,000	CIP	
Enclosed Cab Terrain Mower Repl.	-	65,000	-	-	-	65,000	CIP	
Scissor Lift Repl.	-	50,000	-	-	-	50,000	CIP	
Sprayer Repl.	-	-	40,000	-	-	40,000	CIP	
FLEET - POSCA Total	\$ 458,000	\$ 256,000	\$ 40,000	\$ -	\$ -	\$ 754,000		
FLEET - PUBLIC WORKS ENG CONST INSP								
Fleet Vehicle/Equipment								
2017 FORD F150 SUPERCREW	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 100,000	CIP	
2017 FORD F150 XL	50,000	-	-	-	-	50,000	CIP	
2018 FORD F150	50,000	-	-	-	-	50,000	CIP	
2014 FORD F150	-	-	-	50,000	-	50,000	CIP	
2019 DODGE Durango	-	-	-	50,000	-	50,000	CIP	
2018 LOAD TRAIL FLT	-	-	-	-	6,500	6,500	CIP	
FLEET - PUBLIC WORKS ENG CONST INSP Total	\$ 150,000	\$ -	\$ -	\$ 100,000	\$ 56,500	\$ 306,500		
FLEET - PUBLIC WORKS HWY								
Fleet Vehicle/Equipment								
2014 JOHN DEERE 772G	\$ 920,000	\$ -	\$ -	\$ -	\$ -	\$ 920,000	CIP	
2016 JOHN DEERE 772G	920,000	-	-	-	-	920,000	CIP	
2017 JOHN DEERE 772G	460,000	1,900,000	-	-	-	2,360,000	CIP	
2006 ING. RAND DD-90	200,000	-	-	-	-	200,000	CIP	
2019 SCHULTE INDUST 10' MOWER XH 10	110,000	-	-	-	-	110,000	CIP	
2016 FORD F150	50,000	-	100,000	-	-	150,000	CIP	
2020 RAM 1500	-	50,000	-	-	-	50,000	CIP	
2019 DODGE RAM	-	50,000	55,000	-	-	105,000	CIP	
2016 MACK GRANITE GU813	-	-	1,625,000	2,600,000	-	4,225,000	CIP	
2018 SCHWARZE M6 TE	-	-	650,000	-	-	650,000	CIP	
2018 JOHN DEERE 772G	-	-	475,000	-	-	475,000	CIP	
2016 FREIGHTLINER M2	-	-	300,000	-	-	300,000	CIP	
2012 FREIGHTLINER CASCADIA	-	-	250,000	-	-	250,000	CIP	
2020 CHEVROLET 2500	-	-	58,000	-	-	58,000	CIP	
2021 CHEVROLET Silverado 2500	-	-	58,000	-	-	58,000	CIP	

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

	2024 Request	2025	Projected			Total	Funding Source
			2026	2027	2028		
2019 DODGE RAM 1500	-	-	50,000	-	-	50,000	CIP
2019 JOHN DEERE 772G	-	-	-	1,425,000	-	1,425,000	CIP
2020 JOHN DEERE 772G	-	-	-	475,000	-	475,000	CIP
2017 JOHN DEERE 644K	-	-	-	375,000	-	375,000	CIP
2016 FORD F450 XL	-	-	-	175,000	-	175,000	CIP
2021 JOHN DEERE 772GP	-	-	-	-	1,900,000	1,900,000	CIP
2017 MACK GRANITE GU813	-	-	-	-	975,000	975,000	CIP
2020 BOBCAT T76 WIDE TRACK	-	-	-	-	250,000	250,000	CIP
2012 FREIGHTLINER M2	-	-	-	-	200,000	200,000	CIP
2017 TRAILKING OLB36-96	-	-	-	-	125,000	125,000	CIP
2017 FORD F150 XL	-	-	-	-	50,000	50,000	CIP
2019 DODGE Durango	-	-	-	-	50,000	50,000	CIP
FLEET - PUBLIC WORKS HWY Total	\$ 2,660,000	\$ 2,000,000	\$ 3,621,000	\$ 5,050,000	\$ 3,550,000	\$ 16,881,000	
FLEET - SHERIFF ADMINISTRATION							
Fleet Vehicle/Equipment							
2020 CHEVROLET TAHOE PATROL	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ 70,000	CIP
2017 FORD INTERCEPTOR UTI	-	-	-	60,000	-	60,000	CIP
2018 FORD INTERCEPTOR UTI	-	-	-	-	60,000	60,000	CIP
2015 CHEVROLET Impala	-	-	60,000	-	-	60,000	CIP
2022 CHEVROLET TAHOE PATROL	-	-	-	70,000	-	70,000	CIP
FLEET - SHERIFF ADMINISTRATION Total	\$ -	\$ -	\$ 130,000	\$ 130,000	\$ 60,000	\$ 320,000	
FLEET - SHERIFF ADMINISTRATION ACADEMY							
Fleet Vehicle/Equipment							
2016 CHEVROLET Impala	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000	CIP
2016 DODGE Durango	-	-	-	60,000	-	60,000	CIP
FLEET - SHERIFF ADMINISTRATION ACADEMY Total	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ 120,000	
FLEET - SHERIFF CIVIL							
Fleet Vehicle/Equipment							
2020 FORD INTERCEPTOR UTI	\$ -	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ 140,000	CIP
2016 FORD INTERCEPTOR UTI	70,000	-	-	-	-	70,000	CIP
2021 FORD INTERCEPTOR UTI	-	-	70,000	-	-	70,000	CIP
2021 DODGE Durango	-	-	-	140,000	-	140,000	CIP
2022 DODGE Durango	-	-	-	-	70,000	70,000	CIP
FLEET - SHERIFF CIVIL Total	\$ 70,000	\$ 70,000	\$ 140,000	\$ 140,000	\$ 70,000	\$ 490,000	

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

	2024 Request	Projected				2028	Total	Funding Source
		2025	2026	2027				
FLEET - SHERIFF DETECTIVES								
Fleet Vehicle/Equipment								
2020 FORD INTERCEPTOR UTI	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 130,000	CIP	
2021 CHEVROLET TAHOE PATROL	-	-	-	130,000	-	130,000	CIP	
2016 CHEVROLET Impala	180,000	120,000	65,000	65,000	130,000	560,000	CIP	
2016 CHEVROLET SUBURBAN	65,000	-	-	-	-	65,000	CIP	
2014 CHEVROLET Impala	-	60,000	-	-	-	60,000	CIP	
2018 FORD INTERCEPTOR UTI	-	-	-	-	65,000	65,000	CIP	
2015 CHEVROLET Impala	-	60,000	-	-	-	60,000	CIP	
2016 FORD F150 XL	-	55,000	-	-	-	55,000	CIP	
2017 CHEVROLET Impala	-	-	65,000	65,000	-	130,000	CIP	
2016 FORD INTERCEPTOR UTI	-	-	-	-	65,000	65,000	CIP	
2018 FORD TRANSIT	-	-	-	-	125,000	125,000	CIP	
2017 FORD TRANSIT	-	-	-	-	125,000	125,000	CIP	
2021 DODGE Durango	-	-	-	-	65,000	65,000	CIP	
FLEET - SHERIFF DETECTIVES Total	\$ 245,000	\$ 295,000	\$ 130,000	\$ 325,000	\$ 640,000	\$ 1,635,000		
FLEET - SHERIFF JAIL								
Fleet Vehicle/Equipment								
2021 CHEVROLET TAHOE PATROL	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000	CIP	
2017 FORD INTERCEPTOR UTI	-	65,000	-	-	-	65,000	CIP	
2018 CHEVROLET EXPRESS	210,000	-	-	-	65,000	275,000	CIP	
2022 CHEVROLET TAHOE PATROL	-	-	-	-	75,000	75,000	CIP	
2023 CHEVROLET TAHOE PATROL	-	-	-	-	75,000	75,000	CIP	
2019 FORD EXPEDITION MAX	170,000	-	-	-	-	170,000	CIP	
2019 CHEVROLET EXPRESS	-	130,000	-	65,000	-	195,000	CIP	
FLEET - SHERIFF JAIL Total	\$ 380,000	\$ 195,000	\$ -	\$ 65,000	\$ 280,000	\$ 920,000		
FLEET - SHERIFF PATROL								
Fleet Vehicle/Equipment								
2020 CHEVROLET TAHOE PATROL	\$ 525,000	\$ 420,000	\$ 210,000	\$ 630,000	\$ 420,000	\$ 2,205,000	CIP	
2020 FORD INTERCEPTOR UTI	290,000	70,000	140,000	280,000	135,000	915,000	CIP	
2021 CHEVROLET TAHOE PATROL	150,000	215,000	210,000	435,000	140,000	1,150,000	CIP	
2017 FORD INTERCEPTOR UTI	65,000	-	-	-	-	65,000	CIP	
2010 FORD FUSION	45,000	-	-	-	-	45,000	CIP	
2019 CHEVROLET TAHOE	-	225,000	-	-	-	225,000	CIP	
2018 HARLEY DAVIDSON H-D FLHTP	-	84,000	42,000	-	-	126,000	CIP	
2018 FORD INTERCEPTOR UTI	-	65,000	200,000	-	130,000	395,000	CIP	
2018 FORD F150	-	50,000	-	-	-	50,000	CIP	
2022 CHEVROLET TAHOE PATROL	-	-	910,000	140,000	-	1,050,000	CIP	
2019 FORD INTERCEPTOR UTI	-	-	210,000	-	-	210,000	CIP	

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

	2024 Request	2025	Projected			Total	Funding Source
	2026	2027	2028				
2023 CHEVROLET TAHOE PATROL	-	-	350,000	560,000	70,000	980,000	CIP
2017 DODGE CARAVAN	-	-	50,000	-	-	50,000	CIP
2021 CHEVROLET TAHOE	-	-	70,000	-	-	70,000	CIP
2020 FORD F150	-	-	70,000	-	-	70,000	CIP
2020 FORD INPTR HYB UTILI	-	-	70,000	-	70,000	140,000	CIP
2016 FORD INTERCEPTOR UTI	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ 65,000	CIP
2020 TOYOTA CAMRY HYBRID	-	-	50,000	-	-	50,000	CIP
2020 HARLEY DAVIDSON H-D FLHTP	-	-	42,000	-	-	42,000	CIP
2018 FORD EXPEDITION XL	-	-	-	-	70,000	70,000	CIP
FLEET - SHERIFF PATROL Total	\$ 1,075,000	\$ 1,129,000	\$ 2,689,000	\$ 2,045,000	\$ 1,035,000	\$ 7,973,000	
Fleet Subtotal	\$ 5,503,000	\$ 4,128,000	\$ 7,139,000	\$ 8,663,000	\$ 7,139,500	\$ 32,572,500	
Facilities & Fleet Management Total	\$ 19,155,000	\$ 18,543,000	\$ 12,269,000	\$ 14,063,000	\$ 11,439,500	\$ 75,469,500	
Information Technology & innovation							
Computer Replacements							
Laptops, Desktops, Monitors							
Various	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	Base Budget
Workforce and Business Center	63,000	5,000	5,000	5,000	64,000	142,000	Base Budget
Public Works	51,000	10,000	10,000	10,000	52,000	133,000	Base Budget
Head Start	39,200	10,000	10,000	10,000	40,000	109,200	Base Budget
Human Services	32,000	32,000	32,000	32,000	33,000	161,000	Base Budget
Fleet	13,000	3,000	3,000	3,000	14,000	36,000	Base Budget
Colorado Air and Space Port	3,000	3,000	3,000	3,000	4,000	16,000	Base Budget
Computer Replacements Total	\$ 451,200	\$ 313,000	\$ 313,000	\$ 313,000	\$ 457,000	\$ 1,847,200	
Datacenter - GC							
Chassis							
Cisco Chassis 5108	\$ 14,000	\$ -	\$ -	\$ -	\$ 14,000	\$ 28,000	CIP
Chassis Total	\$ 14,000	\$ -	\$ -	\$ -	\$ 14,000	\$ 28,000	
Servers							
GCvHOST78	\$ 77,000	\$ -	\$ -	\$ -	\$ 77,000	\$ 154,000	CIP
GCvHOST79	77,000	-	-	-	77,000	154,000	CIP
GCvHOST80	77,000	-	-	-	77,000	154,000	CIP
GCvHOST84	77,000	-	-	-	77,000	154,000	CIP
GCvHOST180	56,000	-	-	-	56,000	112,000	CIP
GCvHOST181	28,000	-	-	-	28,000	56,000	CIP
GCvHOST73	28,500	-	-	-	28,500	57,000	CIP
GCvHOST74	28,500	-	-	-	28,500	57,000	CIP

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

	2024 Request	Projected				Total	Funding Source
		2025	2026	2027	2028		
GCvHOST75	28,500	-	-	-	28,500	57,000	CIP
GCvHOST76	28,500	-	-	-	28,500	57,000	CIP
GCvHOST77	28,500	-	-	-	28,500	57,000	CIP
GCvHOST90	28,500	-	-	-	28,500	57,000	CIP
GCvHOST91	28,500	-	-	-	28,500	57,000	CIP
GCvHOST92	28,500	-	-	-	28,500	57,000	CIP
GCvHOST81	-	38,500	-	-	-	38,500	CIP
GCvHOST82	-	38,500	-	-	-	38,500	CIP
GCvHOST83	-	38,500	-	-	-	38,500	CIP
Servers Total	\$ 620,000	\$ 115,500	\$ -	\$ -	\$ 620,000	\$ 1,355,500	
Switch							
Cisco Fabric Interconnect 6454	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000	\$ 60,000	CIP
Switch Total	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000	\$ 60,000	
Datacenter - GC Total	\$ 664,000	\$ 115,500	\$ -	\$ -	\$ 664,000	\$ 1,443,500	
Datacenter - HSC							
Servers							
2 DMZ hosts	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 100,000	CIP
HSCvHOST70	38,500	-	-	-	38,500	77,000	CIP
HSCvHOST71	38,500	-	-	-	38,500	77,000	CIP
HSCvHOST72	38,500	-	-	-	38,500	77,000	CIP
HSCvHOST73	38,500	-	-	-	38,500	77,000	CIP
Servers Total	\$ 204,000	\$ -	\$ -	\$ -	\$ 204,000	\$ 408,000	
Switch							
FC Switch	\$ 17,000	\$ -	\$ -	\$ -	\$ 17,000	\$ 34,000	CIP
Switch Total	\$ 17,000	\$ -	\$ -	\$ -	\$ 17,000	\$ 34,000	
Datacenter - HSC Total	\$ 221,000	\$ -	\$ -	\$ -	\$ 221,000	\$ 442,000	
Datacenter - Jeffco							
Servers							
JCvHOST70	\$ 38,500	\$ -	\$ -	\$ -	\$ 38,500	\$ 77,000	CIP
JCvHOST71	38,500	-	-	-	38,500	77,000	CIP
JCvHOST72	38,500	-	-	-	38,500	77,000	CIP
JCvHOST73	38,500	-	-	-	38,500	77,000	CIP
Servers Total	\$ 154,000	\$ -	\$ -	\$ -	\$ 154,000	\$ 308,000	

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

		2024 Request	2025	Projected			2028	Total	Funding Source				
		2026	2027										
Switch													
FC Switch	\$	17,000	\$	-	\$	-	\$	17,000	\$	34,000	CIP		
Switch Total	\$	17,000	\$	-	\$	-	\$	17,000	\$	34,000			
Datacenter - Jeffco Total	\$	171,000	\$	-	\$	-	\$	171,000	\$	342,000			
Information Technology & innovation Total													
	\$	1,507,200	\$	428,500	\$	313,000	\$	313,000	\$	1,513,000	\$	4,074,700	
Parks, Open Space, & Cultural Arts													
PKS - Weed & Pest													
Equipment													
ATV Replacement	\$	-	\$	-	\$	15,000	\$	-	\$	-	\$	15,000	CIP
PKS - Weed & Pest Total	\$	-	\$	-	\$	15,000	\$	-	\$	-	\$	15,000	
PKS- Grounds Maintenance													
Equipment													
Stand-Up Mower	\$	-	\$	18,000	\$	-	\$	-	\$	-	\$	18,000	CIP
PKS- Grounds Maintenance Total	\$	-	\$	18,000	\$	-	\$	-	\$	-	\$	18,000	
Golf Course													
Water													
Crawlspace Iron Piping	\$	75,000	\$	-	\$	-	\$	-	\$	-	\$	75,000	CIP
Golf Course Total	\$	75,000	\$	-	\$	-	\$	-	\$	-	\$	75,000	
Golf Course- CIP													
Equipment													
Tractor for Range Picker with Cage	\$	36,500	\$	-	\$	-	\$	-	\$	-	\$	36,500	CIP
Utility Carts		65,000		-		-		-		-		65,000	CIP
Weidenmann Deep Tine Aerator		70,000		-		-		-		-		70,000	CIP
Equipment Rotation		-		205,000		210,000		215,000		220,000		850,000	CIP
Equipment Total	\$	171,500	\$	205,000	\$	210,000	\$	215,000	\$	220,000	\$	1,021,500	
Facility													
Pile Retaining Wall 15 Fairway	\$	725,000	\$	-	\$	-	\$	-	\$	-	\$	725,000	CIP
Clubhouse Renovation Design		200,000		-		-		-		-		200,000	CIP
Maintenance. Storage Area Addition		-		120,000		-		-		-		120,000	CIP
Tie Wall Repair		-		100,000		-		-		-		100,000	CIP

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

	2024 Request	2025	Projected				
			2026	2027	2028	Total	Funding Source
Cart Path Improvements	-	-	120,000	120,000	-	240,000	CIP
Level Tees	-	-	80,000	-	-	80,000	CIP
Bunker Renovation	-	-	-	100,000	110,000	210,000	CIP
Clubhouse Lake Retaining Wall	-	-	-	-	375,000	375,000	CIP
Facility Total	\$ 925,000	\$ 220,000	\$ 200,000	\$ 220,000	\$ 485,000	\$ 2,050,000	
Golf Course- CIP Total	\$ 1,096,500	\$ 425,000	\$ 410,000	\$ 435,000	\$ 705,000	\$ 3,071,500	
Parks, Open Space, & Cultural Arts Total	\$ 1,171,500	\$ 443,000	\$ 425,000	\$ 435,000	\$ 705,000	\$ 3,179,500	
Public Works							
Stormwater Maintenance							
Public Infrastructure							
Stormwater Drainage Maintenance	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 7,500,000	Base Budget
Stormwater Maintenance Total	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 7,500,000	
Streets Program							
Public Infrastructure							
Repaving, Pavement Seal, Concrete Repair	\$ 10,450,000	\$ 10,450,000	\$ 10,450,000	\$ 10,450,000	\$ 10,450,000	\$ 52,250,000	Base Budget
Streets Program Total	\$ 10,450,000	\$ 10,450,000	\$ 10,450,000	\$ 10,450,000	\$ 10,450,000	\$ 52,250,000	
Public Works Total	\$ 11,950,000	\$ 11,950,000	\$ 11,950,000	\$ 11,950,000	\$ 11,950,000	\$ 59,750,000	
Sheriff's Office							
Sheriff's Office - Detectives							
Technology							
Interview Room Recording System	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ 90,000	CIP
Sheriff's Office - Detectives Total	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ 90,000	
Sheriff's Office - Flatrock							
Technology							
Force Option Simulator System	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	CIP
Sheriff's Office - Flatrock Total	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	

COUNTY-WIDE BUDGET SUMMARY

2024 Adopted Budget

	2024 Request	2025	Projected			2028	Total	Funding Source
			2026	2027				
Sheriff's Office - Jail Division								
Equipment								
All Jail Washer and Dryer	\$ -	\$ -	\$ -	\$ -	\$ 243,260	\$ 243,260	CIP	
Sheriff's Office - Jail Division Total	\$ -	\$ -	\$ -	\$ -	\$ 243,260	\$ 243,260		
Sheriff's Office - Patrol								
Equipment								
Explosive Ordinance Suit	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	CIP	
Sheriff's Office - Patrol Total	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000		
Sheriff's Office - Professional Standards								
Technology								
Endpoint Equipment	\$ 885,117	\$ 571,929	\$ 530,376	\$ 520,643	\$ 542,656	\$ 3,050,722	CIP	
Server and Infrastructure Systems	207,030	48,378	82,608	165,966	223,292	727,273	CIP	
DataWorks Plus Fingerprint System	84,726	4,730	-	-	14,960	104,416	CIP	
Technology Total	\$ 1,176,873	\$ 625,037	\$ 612,984	\$ 686,609	\$ 780,908	\$ 3,882,411		
Equipment								
Rifles	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	CIP	
Zebra Mats	-	-	50,000	-	-	50,000	CIP	
Classroom Furniture & Fixtures	-	-	50,000	-	-	50,000	CIP	
Body-worn and In-car Cameras	-	-	-	1,938,367	472,203	2,410,570	CIP	
Equipment Total	\$ -	\$ 500,000	\$ 100,000	\$ 1,938,367	\$ 472,203	\$ 3,010,570		
Sheriff's Office - Professional Standards Total	\$ 1,176,873	\$ 1,125,037	\$ 712,984	\$ 2,624,976	\$ 1,253,111	\$ 6,892,981		
Sheriff's Office Total	\$ 1,176,873	\$ 1,125,037	\$ 862,984	\$ 2,714,976	\$ 1,496,371	\$ 7,376,241		
Grand Total								
	\$ 36,150,937	\$ 33,344,737	\$ 26,509,896	\$ 30,258,066	\$ 27,220,401	\$ 153,484,038		



ADAMS COUNTY
COLORADO

2024 Adopted Budget

CHANGE IN FUND BALANCE BY FUND

This section contains information on the following areas:

1. *General Fund*
2. *Social Services Fund*
3. *Developmentally Disabled Fund*
4. *Retirement Fund*
5. *Road & Bridge Fund*
6. *Capital Facilities Fund*
7. *Open Space Sales Tax Fund*
8. *Open Space Projects Fund*
9. *Conservation Trust Fund*
10. *Golf Course Fund*
11. *Stormwater Utility Fund*
12. *Colorado Air & Space Port Fund*
13. *Fleet Management Fund*
14. *Insurance Fund*
15. *DIA Noise Mitigation and Coordinating Fund*
16. *Waste Management Fund*
17. *FLATROCK facility Fund*
18. *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

2024 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 2024 adopted expenditures decreasing by \$72.8 million, or 8.1%, compared to the 2023 amended budget. An increase in salary & benefits expenditures is offset mainly by decreases in operations & maintenance and capital expenditures. Adopted Revenues are expected to increase by \$22.6 million, or 2.9%, compared to 2023 mainly due to an increase in property tax revenue which is offset by a decreases in Intergovernmental revenue. The use of fund balance adopted for 2024 is \$31.6 million, a decrease of \$95.4 million compared to 2023. The consolidated ending fund balance is expected to be \$253.4 million across all 22 funds.

All Funds Summary	ACTUAL		ACTUAL		AMENDED		ADOPTED		\$	%	
	2021		2022		2023		2024		Variance	Variance	
BEGINNING FUND BALANCE	\$	380,166,320	\$	397,865,159	\$	411,814,425	\$	284,967,946	\$	17,698,839	5.0%
REVENUE											
Property Tax	\$	227,163,433	\$	249,069,306	\$	262,833,416	\$	326,964,193	\$	64,130,777	24.4%
Sales Tax		84,607,623		97,495,352		94,333,612		101,562,579		7,228,967	7.7%
Other Taxes		19,301,299		19,262,655		16,000,000		18,000,000		2,000,000	12.5%
Licenses and Permits		3,526,618		3,011,363		2,897,825		3,095,825		198,000	6.8%
Intergovernmental		162,087,296		199,075,945		261,430,048		204,345,902		(57,084,146)	(21.8%)
Charges for Services		75,561,279		74,246,932		75,748,387		87,359,995		11,611,608	15.3%
Investment Income		(2,367,793)		(81,459)		3,086,000		5,472,500		2,386,500	77.3%
Miscellaneous		17,890,685		19,276,635		19,924,616		19,603,851		(320,765)	(1.6%)
G/L on Sale of Assets		470,237		191,774		450,000		450,000		-	0.0%
Other Finance Sources		10,056,708		4,783,792		30,780,377		23,185,565		(7,594,812)	(24.7%)
TOTAL REVENUE	\$	598,297,386	\$	666,332,294	\$	767,484,281	\$	790,040,410	\$	22,556,129	2.9%
EXPENDITURES											
Salaries & Benefits	\$	232,226,550	\$	254,960,966	\$	309,754,159	\$	337,248,747	\$	27,494,588	8.9%
O&M		20,499,810		23,969,818		95,815,510		29,568,933		(66,246,577)	(69.1%)
Charges for Services		182,156,595		197,814,533		219,383,244		248,834,998		29,451,754	13.4%
Debt		15,015,028		15,019,336		15,012,030		13,946,791		(1,065,239)	(7.1%)
Government Services		76,057,039		81,985,036		73,074,190		76,219,306		3,145,116	4.3%
Other Finance Uses		10,056,708		4,443,407		30,780,377		23,185,565		(7,594,812)	(24.7%)
Capital Projects and Equipment		42,023,252		67,817,390		150,611,250		92,587,941		(58,023,309)	(38.5%)
TOTAL EXPENDITURES	\$	578,034,983	\$	646,010,486	\$	894,430,760	\$	821,592,281	\$	(72,838,479)	(8.1%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$	20,262,402	\$	20,321,808	\$	(126,946,479)	\$	(31,551,871)	\$	95,394,608	(75.1%)
ENDING FUND BALANCE	\$	400,428,722	\$	418,186,968	\$	284,867,946	\$	253,416,075	\$	(31,451,871)	(11.0%)

CHANGE IN FUND BALANCE BY FUND

2024 Adopted Budget

GENERAL FUND

The 2024 adopted budget includes a decrease in General Fund balance of \$14.2 million. Property tax revenue is budgeted to increase by \$54.1 million, or 24.3%, due to 2023 being an assessment year. Intergovernmental revenues are budgeted to decrease \$70.7 million compared to the 2023 amended budget mainly due to decreased American Recovery Act revenue being received in 2023. Salaries and Benefits expenditures are budgeted to increase in 2024 by \$13.1 million due to the additional FTEs added throughout 2023, new FTEs approved for 2024, job family market adjustments and annual employee investment increases. Operations & Maintenance expenditures are budgeted to decrease by \$69.7 million due to ARPA fund expenditures budgeted in 2023. Ending fund balance is projected to be \$92.4 million.

General Fund	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 154,886,940	\$ 155,238,421	\$ 163,514,488	\$ 106,658,089	\$ 351,481	0.3%
REVENUE						
Property Tax	\$ 192,347,424	\$ 211,105,712	\$ 222,638,919	\$ 276,718,243	\$ 54,079,324	24.3%
Sales Tax	960,022	734,465	900,000	675,000	(225,000)	(25.0%)
Licenses and Permits	3,305,581	2,836,243	2,687,825	2,885,825	198,000	7.4%
Intergovernmental	32,118,419	47,364,710	85,668,422	14,967,504	(70,700,918)	(82.5%)
Charges for Services	35,196,564	32,288,189	32,267,504	31,365,133	(902,371)	(2.8%)
Investment Income	(2,433,103)	(1,641,959)	2,970,000	5,220,000	2,250,000	75.8%
Miscellaneous	7,995,506	10,103,313	7,903,631	7,115,024	(788,607)	(10.0%)
Other Finance Sources	-	11,815	-	-	-	
TOTAL REVENUE	\$ 269,490,413	\$ 302,802,488	\$ 355,036,301	\$ 338,946,729	\$ (16,089,572)	(4.5%)
EXPENDITURES						
Salaries & Benefits	\$ 154,249,546	\$ 166,786,186	\$ 186,358,603	\$ 199,413,304	\$ 13,054,701	7.0%
O&M	10,508,050	10,617,691	82,630,864	12,922,901	(69,707,963)	(84.4%)
Charges for Services	61,119,479	65,591,696	75,679,750	85,702,205	10,022,455	13.2%
Government Services	29,233,393	34,690,333	7,753,484	5,295,095	(2,458,389)	(31.7%)
Other Finance Uses	7,944,038	2,463,842	23,639,377	17,318,168	(6,321,209)	(26.7%)
Capital Projects and Equipment	6,084,426	14,376,674	35,830,622	32,525,513	(3,305,109)	(9.2%)
TOTAL EXPENDITURES	\$ 269,138,932	\$ 294,526,421	\$ 411,892,700	\$ 353,177,186	\$ (58,715,514)	(14.3%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 351,481	\$ 8,276,067	\$ (56,856,399)	\$ (14,230,457)	\$ 42,625,942	(75.0%)
ENDING FUND BALANCE	\$ 155,238,421	\$ 163,514,488	\$ 106,658,089	\$ 92,427,632	\$ (14,230,457)	(13.3%)

SOCIAL SERVICES FUND

In addition to increased property tax revenue compared to 2023, the Social Services Fund is budgeting additional revenue from state and federal programs in 2024. 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 \$10.3 million.

Social Services	ACTUAL		ACTUAL		AMENDED		ADOPTED		\$	%
	2021		2022		2023		2024		Variance	Variance
BEGINNING FUND BALANCE	\$	10,954,226	\$	11,792,113	\$	9,522,771	\$	9,242,771	\$ 837,886	8.2%
REVENUE										
Property Tax	\$	19,020,264	\$	20,758,633	\$	21,958,827	\$	27,450,079	\$ 5,491,252	25.0%
Intergovernmental		106,308,911		118,760,821		128,077,177		144,833,882	16,756,705	13.1%
Miscellaneous		-		-		-		-	-	
TOTAL REVENUE	\$	125,329,176	\$	139,519,454	\$	150,036,004	\$	172,283,961	\$ 22,247,957	14.8%
EXPENDITURES										
Salaries & Benefits	\$	54,862,937	\$	61,659,124	\$	71,517,052	\$	85,133,638	\$ 13,616,586	19.0%
O&M		1,710,588		2,114,269		2,177,100		2,931,300	754,200	34.6%
Charges for Services		67,893,768		78,015,403		76,621,852		83,117,476	6,495,624	8.5%
TOTAL EXPENDITURES	\$	124,491,289	\$	141,788,796	\$	150,316,004	\$	171,182,414	\$ 20,866,410	13.9%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$	837,886	\$	(2,269,341)	\$	(280,000)	\$	1,101,547	\$ 1,381,547	(493.4%)
ENDING FUND BALANCE	\$	11,792,113	\$	9,522,771	\$	9,242,771	\$	10,344,318	\$ 1,101,547	11.9%

DEVELOPMENTALLY DISABLED FUND

In 2024, \$2.3 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 \$772,976. The 2024 adopted budget shows a year-end fund balance of \$2.1 million.

Developmentally Disabled Fund	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 905,766	\$ 742,415	\$ 954,328	\$ 1,294,827	\$ (163,352)	(32.2%)
REVENUE						
Property Tax	\$ 2,169,691	\$ 2,367,911	\$ 2,504,846	\$ 3,131,234	\$ 626,388	25.0%
TOTAL REVENUE	\$ 2,169,691	\$ 2,367,911	\$ 2,504,846	\$ 3,131,234	\$ 626,388	25.0%
EXPENDITURES						
Charges for Services	\$ 32,531	\$ 35,486	\$ 43,835	\$ 46,900	\$ 3,065	7.0%
Government Services	2,300,512	2,120,512	2,120,512	2,311,358	190,846	9.0%
TOTAL EXPENDITURES	\$ 2,333,043	\$ 2,155,998	\$ 2,164,347	\$ 2,358,258	\$ 193,911	9.0%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (163,352)	\$ 211,913	\$ 340,499	\$ 772,976	\$ 432,477	127.0%
ENDING FUND BALANCE	\$ 742,415	\$ 954,328	\$ 1,294,827	\$ 2,067,803	\$ 772,976	59.7%

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		ACTUAL		AMENDED		ADOPTED		\$	%	
	2021		2022		2023		2024		Variance	Variance	
BEGINNING FUND BALANCE	\$	-	\$	-	\$	-	\$	-	\$	-	
REVENUE											
Property Tax	\$	2,650,959	\$	2,892,765	\$	3,060,396	\$	3,825,710	\$	765,314	25.0%
Other Finance Sources		-		-		-		-		-	
TOTAL REVENUE	\$	2,650,959	\$	2,892,765	\$	3,060,396	\$	3,825,710	\$	765,314	25.0%
EXPENDITURES											
Charges for Services	\$	2,650,959	\$	2,892,765	\$	3,060,396	\$	3,825,710	\$	765,314	25.0%
TOTAL EXPENDITURES	\$	2,650,959	\$	2,892,765	\$	3,060,396	\$	3,825,710	\$	765,314	25.0%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$	-	\$	-	\$	-	\$	-	\$	-	
ENDING FUND BALANCE	\$	-	\$	-	\$	-	\$	-	\$	-	

CHANGE IN FUND BALANCE BY FUND

2024 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 2024 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 2024 adopted budget includes an ending fund balance of \$26.5 million.

Road & Bridge	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 86,681,272	\$ 83,858,648	\$ 66,408,516	\$ 37,184,739	\$ (2,822,624)	(3.3%)
REVENUE						
Property Tax	\$ 10,975,094	\$ 11,944,285	\$ 12,670,428	\$ 15,838,927	\$ 3,168,499	25.0%
Sales Tax	22,306,027	25,802,903	24,915,630	26,903,354	1,987,724	8.0%
Other Taxes	19,301,299	19,262,655	16,000,000	18,000,000	2,000,000	12.5%
Licenses and Permits	221,037	175,120	210,000	210,000	-	0.0%
Intergovernmental	9,272,472	11,348,766	10,471,858	10,273,375	(198,483)	(1.9%)
Charges for Services	2,984,554	2,277,179	2,315,000	2,035,000	(280,000)	(12.1%)
Investment Income	5,056	64,040	50,000	50,000	-	0.0%
Miscellaneous	10,440	-	2,000	2,000	-	0.0%
TOTAL REVENUE	\$ 65,103,259	\$ 70,874,948	\$ 66,634,916	\$ 73,312,656	\$ 6,677,740	10.0%
EXPENDITURES						
Salaries & Benefits	\$ 8,973,405	\$ 9,836,453	\$ 11,486,144	\$ 11,976,335	\$ 490,191	4.3%
O&M	3,150,135	3,657,908	3,847,204	3,839,404	(7,800)	(0.2%)
Charges for Services	17,069,198	16,691,304	21,375,249	21,775,119	399,870	1.9%
Government Services	25,740,563	27,105,100	27,798,779	30,997,978	3,199,199	11.5%
Other Finance Uses	21,819	28,027	1,041,000	390,000	(651,000)	(62.5%)
Capital Projects and Equipment	12,970,764	31,006,288	30,310,317	15,000,000	(15,310,317)	(50.5%)
TOTAL EXPENDITURES	\$ 67,925,883	\$ 88,325,080	\$ 95,858,693	\$ 83,978,836	\$ (11,879,857)	(12.4%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (2,822,624)	\$ (17,450,132)	\$ (29,223,777)	\$ (10,666,180)	\$ 18,557,597	(63.5%)
ENDING FUND BALANCE	\$ 83,858,648	\$ 66,408,516	\$ 37,184,739	\$ 26,518,559	\$ (10,666,180)	(28.7%)

CHANGE IN FUND BALANCE BY FUND

2024 Adopted Budget

CAPITAL FACILITIES FUND

The 0.3% sales tax approved for the construction of capital facilities is deposited into this fund. Revenues in 2024 are budgeted to have a net increase of \$2.0 million due to anticipated increases in sales tax collections offset by decreased Other Finance Sources revenue. The decrease in Other Finance Sources is due to the 2014 COP leaseback agreement being paid off in 2023. Capital expenditures in this fund for 2024 are decreasing to \$20.0 million mainly due to costs associated with the Fleet & Public Works building and the South Parks Maintenance Shop projects in 2022. The use of fund balance in 2024 is budgeted at \$1.3 million leaving a \$4.1 million ending fund balance.

Capital Facilities	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 23,155,853	\$ 26,328,863	\$ 29,407,376	\$ 5,370,656	\$ 3,173,010	11.9%
REVENUE						
Sales Tax	\$ 33,459,042	\$ 38,704,354	\$ 37,373,445	\$ 40,355,032	\$ 2,981,587	8.0%
Investment Income	16,364	305,054	25,000	100,000	75,000	300.0%
Miscellaneous	200,822	-	-	-	-	
Other Finance Sources	7,174,067	1,078,160	1,072,000	-	(1,072,000)	(100.0%)
TOTAL REVENUE	\$ 40,850,294	\$ 40,087,568	\$ 38,470,445	\$ 40,455,032	\$ 1,984,587	5.2%
EXPENDITURES						
O&M	\$ 133,858	\$ 92,372	\$ -	\$ -	\$ -	
Charges for Services	141,050	247,937	1,455,000	1,521,000	66,000	4.5%
Debt	15,015,028	15,019,336	15,012,030	13,946,791	(1,065,239)	(7.1%)
Capital Projects and Equipment	22,387,348	21,649,409	46,040,135	26,250,000	(19,790,135)	(43.0%)
TOTAL EXPENDITURES	\$ 37,677,283	\$ 37,009,055	\$ 62,507,165	\$ 41,717,791	\$ (20,789,374)	(33.3%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 3,173,010	\$ 3,078,513	\$ (24,036,720)	\$ (1,262,759)	\$ 22,773,961	(94.7%)
ENDING FUND BALANCE	\$ 26,328,863	\$ 29,407,376	\$ 5,370,656	\$ 4,107,897	\$ (1,262,759)	(23.5%)

OPEN SPACE SALES TAX FUND

This fund receives sales tax revenues and provides for revenue share back to municipalities within Adams County. Appropriations may be budgeted higher than planned revenue due to the timing of grants, which are applied for and awarded when projects start, but not paid out until projects are complete. The remaining fund balance at the end of 2024 is projected to be \$76.2 million.

Open Space Sales Tax Fund	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 57,037,669	\$ 67,194,624	\$ 82,425,122	\$ 78,647,805	\$ 10,156,955	19.0%
REVENUE						
Sales Tax	\$ 27,882,533	\$ 32,253,629	\$ 31,144,537	\$ 33,629,193	\$ 2,484,656	8.0%
Investment Income	37,327	1,046,519	40,000	100,000	60,000	150.0%
TOTAL REVENUE	\$ 27,919,859	\$ 33,300,148	\$ 31,184,537	\$ 33,729,193	\$ 2,544,656	8.2%
EXPENDITURES						
Salaries & Benefits	\$ 67,798	\$ 75,032	\$ 76,124	\$ 85,460	\$ 9,336	12.3%
O&M	3,610	4,633	8,950	8,950	-	0.0%
Charges for Services	32,782	11,928	86,432	86,432	-	0.0%
Government Services	15,567,863	16,026,519	28,690,348	30,979,212	2,288,864	8.0%
Other Finance Uses	2,090,852	1,951,538	6,100,000	4,977,397	(1,122,603)	(18.4%)
TOTAL EXPENDITURES	\$ 17,762,904	\$ 18,069,650	\$ 34,961,854	\$ 36,137,451	\$ 1,175,597	3.4%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 10,156,955	\$ 15,230,498	\$ (3,777,317)	\$ (2,408,258)	\$ 1,369,059	(36.2%)
ENDING FUND BALANCE	\$ 67,194,624	\$ 82,425,122	\$ 78,647,805	\$ 76,239,547	\$ (2,408,258)	(3.1%)

CHANGE IN FUND BALANCE BY FUND

2024 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. Capital Projects and Equipment expenditures are budgeted to decrease by \$2.9 million mainly due 2023 budgeted expenses for the Riverdale Bluffs Open Space and the Fairground Enhancements projects. A decrease in fund balance of \$3.7 million is budgeted for 2024. Fund balance at the end of 2024 is projected to be \$200,811.

Open Space Projects Fund	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 7,233,688	\$ 8,509,167	\$ 9,846,905	\$ 3,928,214	\$ 1,275,479	22.5%
REVENUE						
Intergovernmental	\$ 110,000	\$ -	\$ -	\$ -	\$ -	
Investment Income	1,076	28,435	-	-	-	
Miscellaneous	85,122	58,868	-	-	-	
Other Finance Sources	2,063,572	1,951,538	6,100,000	4,977,397	(1,122,603)	(18.4%)
TOTAL REVENUE	\$ 2,259,770	\$ 2,038,841	\$ 6,100,000	\$ 4,977,397	\$ (1,122,603)	(18.4%)
EXPENDITURES						
O&M	\$ 10,443	\$ 35,920	\$ 44,080	\$ 455,000	\$ 410,920	932.2%
Charges for Services	320,631	469,752	1,064,611	249,800	(814,811)	(76.5%)
Government Services	110,000	-	-	-	-	
Capital Projects and Equipment	543,218	195,432	10,910,000	8,000,000	(2,910,000)	(26.7%)
TOTAL EXPENDITURES	\$ 984,292	\$ 701,104	\$ 12,018,691	\$ 8,704,800	\$ (3,313,891)	(27.6%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 1,275,479	\$ 1,337,738	\$ (5,918,691)	\$ (3,727,403)	\$ 2,191,288	(37.0%)
ENDING FUND BALANCE	\$ 8,509,167	\$ 9,846,905	\$ 3,928,214	\$ 200,811	\$ (3,727,403)	(94.9%)

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 2024 with a fund balance of \$3.0 million.

Conservation Trust	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 2,305,990	\$ 2,433,345	\$ 2,782,217	\$ 2,842,616	\$ 127,355	5.9%
REVENUE						
Intergovernmental	\$ 884,058	\$ 954,266	\$ 795,000	\$ 925,000	\$ 130,000	16.4%
Investment Income	959	21,118	-	-	-	
TOTAL REVENUE	\$ 885,017	\$ 975,384	\$ 795,000	\$ 925,000	\$ 130,000	16.4%
EXPENDITURES						
Salaries & Benefits	\$ 707,029	\$ 566,605	\$ 651,001	\$ 667,918	\$ 16,917	2.6%
O&M	19,032	24,246	26,000	23,300	(2,700)	(10.4%)
Charges for Services	31,601	35,660	57,600	57,600	-	0.0%
TOTAL EXPENDITURES	\$ 757,662	\$ 626,512	\$ 734,601	\$ 748,818	\$ 14,217	1.9%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 127,355	\$ 348,872	\$ 60,399	\$ 176,182	\$ 115,783	191.7%
ENDING FUND BALANCE	\$ 2,433,345	\$ 2,782,217	\$ 2,842,616	\$ 3,018,798	\$ 176,182	6.2%

CHANGE IN FUND BALANCE BY FUND

2024 Adopted Budget

GOLF COURSE FUND

This fund provides for the operations of the two County owned 18-hole golf courses. Capital costs for 2024 are \$5.9 million lower than 2023 due to the irrigation system project budgeted in 2023. For 2024, the Golf Course Fund has a projected ending fund balance of \$3.2 million.

Golf Course	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 6,260,951	\$ 8,082,058	\$ 10,180,517	\$ 3,739,408	\$ 1,821,107	37.6%
REVENUE						
Intergovernmental	\$ -	\$ 118,482	\$ -	\$ -	\$ -	
Charges for Services	4,016,314	4,134,765	3,034,500	3,144,500	110,000	3.6%
Investment Income	3,432	87,092	-	-	-	
Miscellaneous	706,120	754,504	245,000	265,000	20,000	8.2%
G/L on Sale of Assets	8,750	(4,402)	-	-	-	
TOTAL REVENUE	\$ 4,734,616	\$ 5,090,441	\$ 3,279,500	\$ 3,409,500	\$ 130,000	4.0%
EXPENDITURES						
O&M	\$ 466,780	\$ 522,228	\$ 473,039	\$ 513,039	\$ 40,000	8.5%
Charges for Services	2,241,842	2,343,844	2,192,570	2,312,710	120,140	5.5%
Capital Projects and Equipment	-	-	7,055,000	1,171,500	(5,883,500)	(83.4%)
TOTAL EXPENDITURES	\$ 2,708,622	\$ 2,866,072	\$ 9,720,609	\$ 3,997,249	\$ (5,723,360)	(58.9%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 2,025,994	\$ 2,224,369	\$ (6,441,109)	\$ (587,749)	\$ 5,853,360	(90.9%)
ENDING FUND BALANCE	\$ 8,286,945	\$ 10,306,427	\$ 3,739,408	\$ 3,151,659	\$ (587,749)	(15.7%)

CHANGE IN FUND BALANCE BY FUND

2024 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 2024 has decreased by \$1,100,000 for the Logan Court Drainage Improvement project budgeted in 2023. Ending fund balance is expected to be \$11.8 million in 2024.

Stormwater Utility	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 6,972,986	\$ 8,527,695	\$ 10,130,109	\$ 10,412,287	\$ 1,554,709	21.6%
REVENUE						
Charges for Services	\$ 2,390,549	\$ 2,437,881	\$ 2,322,000	\$ 2,372,000	\$ 50,000	2.2%
Miscellaneous	1,216	(732)	-	-	-	
TOTAL REVENUE	\$ 2,391,765	\$ 2,437,149	\$ 2,322,000	\$ 2,372,000	\$ 50,000	2.2%
EXPENDITURES						
Salaries & Benefits	\$ 343,753	\$ 389,823	\$ 405,842	\$ 429,675	\$ 23,833	5.9%
O&M	3,298	5,784	6,950	6,950	-	0.0%
Charges for Services	389,247	368,806	527,030	521,270	(5,760)	(1.1%)
Capital Projects and Equipment	-	-	1,100,000	-	(1,100,000)	(100.0%)
TOTAL EXPENDITURES	\$ 736,298	\$ 764,413	\$ 2,039,822	\$ 957,895	\$ (1,081,927)	(53.0%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 1,655,467	\$ 1,672,736	\$ 282,178	\$ 1,414,105	\$ 1,131,927	401.1%
ENDING FUND BALANCE	\$ 8,628,453	\$ 10,200,431	\$ 10,412,287	\$ 11,826,392	\$ 1,414,105	13.6%

CHANGE IN FUND BALANCE BY FUND

2024 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. Other Finance Sources revenue is budgeted to decrease in 2024 due to a lower amount being transferred from the General Fund to cover capital projects budgeted in 2023. Capital Projects budget is decreasing by \$10.0M in 2024 compared to 2023. The 2024 adopted budget has an ending fund balance of \$300,069.

Colorado Air & Space Port Fund	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 1,108,963	\$ 510,956	\$ 539,854	\$ 407,653	\$ (598,007)	(32.0%)
REVENUE						
Intergovernmental	\$ 391,029	\$ 3,567,436	\$ 1,267,187	\$ -	\$ (1,267,187)	(100.0%)
Charges for Services	3,273,412	4,111,768	3,577,648	4,637,189	1,059,541	29.6%
Miscellaneous	(11,727)	12,567	-	-	-	
Other Finance Sources	400,000	400,000	10,975,965	3,869,139	(7,106,826)	(64.7%)
TOTAL REVENUE	\$ 4,052,715	\$ 8,100,272	\$ 15,820,800	\$ 8,506,328	\$ (7,314,472)	(46.2%)
EXPENDITURES						
Salaries & Benefits	\$ 1,456,639	\$ 1,577,883	\$ 1,713,417	\$ 1,868,464	\$ 155,047	9.0%
O&M	1,360,387	1,974,242	1,435,700	2,617,900	1,182,200	82.3%
Charges for Services	1,140,011	796,435	936,277	1,519,159	582,882	62.3%
Other Finance Uses	-	-	-	500,000	500,000	
Capital Projects and Equipment	-	-	11,967,607	2,108,389	(9,859,218)	(82.4%)
TOTAL EXPENDITURES	\$ 3,957,037	\$ 4,348,560	\$ 16,053,001	\$ 8,613,912	\$ (7,439,089)	(46.3%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 95,678	\$ 3,751,712	\$ (232,201)	\$ (107,584)	\$ 124,617	(53.7%)
ENDING FUND BALANCE	\$ 1,204,641	\$ 4,262,668	\$ 307,653	\$ 300,069	\$ (7,584)	(2.5%)

CHANGE IN FUND BALANCE BY FUND

2024 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 2024 ending fund balance is projected to be \$5.6 million.

Fleet Mgmt	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 6,594,059	\$ 8,174,767	\$ 8,619,150	\$ 7,331,645	\$ 1,580,708	21.3%
REVENUE						
Miscellaneous	\$ 8,560,119	\$ 7,862,762	\$ 8,249,216	\$ 10,407,060	\$ 2,157,844	26.2%
G/L on Sale of Assets	461,487	187,675	450,000	450,000	-	0.0%
Other Finance Sources	341,790	618,753	2,309,639	1,404,539	(905,100)	(39.2%)
TOTAL REVENUE	\$ 9,363,395	\$ 8,669,190	\$ 11,008,855	\$ 12,261,599	\$ 1,252,744	11.4%
EXPENDITURES						
Salaries & Benefits	\$ 1,760,425	\$ 1,813,017	\$ 2,135,256	\$ 2,480,848	\$ 345,592	16.2%
O&M	2,451,230	3,266,298	3,119,944	4,432,344	1,312,400	42.1%
Charges for Services	418,885	413,534	532,830	691,510	158,680	29.8%
Capital Projects and Equipment	-	-	6,508,330	6,407,539	(100,791)	(1.5%)
TOTAL EXPENDITURES	\$ 4,630,539	\$ 5,492,848	\$ 12,296,360	\$ 14,012,241	\$ 1,715,881	14.0%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 4,732,857	\$ 3,176,342	\$ (1,287,505)	\$ (1,750,642)	\$ (463,137)	36.0%
ENDING FUND BALANCE	\$ 11,326,916	\$ 11,351,109	\$ 7,331,645	\$ 5,581,003	\$ (1,750,642)	(23.9%)

CHANGE IN FUND BALANCE BY FUND

2024 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 2024 is \$8.7 million.

Insurance Fund	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 8,976,929	\$ 9,082,406	\$ 8,776,651	\$ 8,727,426	\$ 105,477	1.2%
REVENUE						
Charges for Services	\$ 26,293,254	\$ 27,364,118	\$ 30,989,707	\$ 40,116,518	\$ 9,126,811	29.5%
Miscellaneous	44,524	58,581	-	-	-	
TOTAL REVENUE	\$ 26,337,778	\$ 27,422,699	\$ 30,989,707	\$ 40,116,518	\$ 9,126,811	29.5%
EXPENDITURES						
Salaries & Benefits	\$ 981,578	\$ 1,251,990	\$ 1,313,997	\$ 1,503,502	\$ 189,505	14.4%
O&M	126,376	143,348	324,139	500,739	176,600	54.5%
Charges for Services	26,712,262	26,611,578	29,400,796	38,112,277	8,711,481	29.6%
TOTAL EXPENDITURES	\$ 27,820,216	\$ 28,006,916	\$ 31,038,932	\$ 40,116,518	\$ 9,077,586	29.2%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (1,482,438)	\$ (584,217)	\$ (49,225)	\$ -	\$ 49,225	(100.0%)
ENDING FUND BALANCE	\$ 7,494,491	\$ 8,498,189	\$ 8,727,426	\$ 8,727,426	\$ -	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 2024 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 \$292,833.

Noise Mitigation Fund	ACTUAL		ACTUAL		AMENDED		ADOPTED		\$	%	
	2021		2022		2023		2024		Variance	Variance	
BEGINNING FUND BALANCE	\$	375,798	\$	376,538	\$	379,333	\$	335,333	\$	740	0.2%
REVENUE											
Investment Income	\$	740	\$	2,795	\$	1,000	\$	2,500	\$	1,500	150.0%
TOTAL REVENUE	\$	740	\$	2,795	\$	1,000	\$	2,500	\$	1,500	150.0%
EXPENDITURES											
Charges for Services	\$	-	\$	0	\$	45,000	\$	45,000	\$	-	0.0%
TOTAL EXPENDITURES	\$	-	\$	0	\$	45,000	\$	45,000	\$	-	0.0%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$	740	\$	2,795	\$	(44,000)	\$	(42,500)	\$	1,500	(3.4%)
ENDING FUND BALANCE	\$	376,538	\$	379,333	\$	335,333	\$	292,833	\$	(42,500)	(12.7%)

WASTE MANAGEMENT FUND

The 2024 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 2024 ending fund balance is projected to be \$5.2 million.

Waste Management	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 4,028,568	\$ 4,248,355	\$ 4,752,384	\$ 4,971,957	\$ 219,787	5.4%
<u>REVENUE</u>						
Charges for Services	\$ 615,977	\$ 749,689	\$ 595,828	\$ 595,828	\$ -	0.0%
Other Finance Sources	-	-	-	-	-	
TOTAL REVENUE	\$ 615,977	\$ 749,689	\$ 723,249	\$ 595,828	\$ (127,421)	(17.6%)
<u>EXPENDITURES</u>						
O&M	\$ 291	\$ 213	\$ 1,000	\$ 1,000	\$ -	0.0%
Charges for Services	395,899	245,447	502,676	375,255	(127,421)	(25.3%)
TOTAL EXPENDITURES	\$ 396,190	\$ 245,660	\$ 503,676	\$ 376,255	\$ (127,421)	(25.3%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 219,787	\$ 504,029	\$ 219,573	\$ 219,573	\$ -	0.0%
ENDING FUND BALANCE	\$ 4,248,355	\$ 4,752,384	\$ 4,971,957	\$ 5,191,530	\$ 219,573	4.4%

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 2024 is projected to be \$2.0 million.

Flatrock	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 1,224,596	\$ 1,794,971	\$ 2,245,089	\$ 2,415,099	\$ 570,375	66.4%
REVENUE						
Charges for Services	\$ 790,654	\$ 876,071	\$ 646,200	\$ 1,042,838	\$ 396,638	61.4%
Miscellaneous	23,946	22,645	20,873	11,000	(9,873)	(47.3%)
TOTAL REVENUE	\$ 814,600	\$ 898,716	\$ 667,073	\$ 1,053,838	\$ 386,765	58.0%
EXPENDITURES						
Salaries & Benefits	\$ 106,401	\$ 121,732	\$ 141,775	\$ 159,272	\$ 17,497	12.3%
O&M	22,674	53,055	80,500	67,500	(13,000)	(16.1%)
Charges for Services	101,650	273,811	274,788	154,788	(120,000)	(43.7%)
Capital Projects and Equipment	13,500	-	-	1,125,000	1,125,000	
TOTAL EXPENDITURES	\$ 244,225	\$ 448,598	\$ 497,063	\$ 1,506,560	\$ 1,009,497	203.1%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 570,375	\$ 450,118	\$ 170,010	\$ (452,722)	\$ (622,732)	(366.3%)
ENDING FUND BALANCE	\$ 1,794,971	\$ 2,245,089	\$ 2,415,099	\$ 1,962,377	\$ (452,722)	(18.7%)

CHANGE IN FUND BALANCE BY FUND

2024 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. Intergovernmental revenue is budgeted to decrease in 2024 while the interfund transfer in Other Finance Sources from the General Fund is expected to increase to cover this decrease. The ending fund balance for 2024 is projected to be \$132,915.

Public Health	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE		\$ -	\$ 5,109	\$ 132,915	\$ -	
REVENUE						
Intergovernmental		\$ 1,935,926	\$ 16,191,804	\$ 13,905,170	\$ (2,286,634)	(14.1%)
Miscellaneous		10,295	2,645,896	43,143	(2,602,753)	(98.4%)
Other Finance Sources		-	10,272,773	12,309,490	2,036,717	19.8%
TOTAL REVENUE		\$ 1,953,493	\$ 29,110,473	\$ 28,308,792	\$ (801,681)	(2.8%)
EXPENDITURES						
Salaries & Benefits		\$ 906,715	\$ 24,494,358	\$ 22,320,584	\$ (2,173,774)	(8.9%)
O&M		605,383	991,411	687,465	(303,946)	(30.7%)
Charges for Services		175,269	2,607,659	5,300,743	2,693,084	103.3%
Capital Projects and Equipment		261,017	889,239	-	(889,239)	(100.0%)
TOTAL EXPENDITURES		\$ 1,948,384	\$ 28,982,667	\$ 28,308,792	\$ (673,875)	(2.3%)
NET EXCESS / (DEFICIENCY) OF FUNDS		\$ 5,109	\$ 127,806	\$ -	\$ (127,806)	(100.0%)
ENDING FUND BALANCE		\$ 5,109	\$ 132,915	\$ 132,915	\$ -	0.0%

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 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 1,185,033	\$ 683,927	\$ 1,033,146	\$ 1,033,146	\$ (501,106)	(21.7%)
REVENUE						
Intergovernmental	\$ 2,084,163	\$ 1,643,660	\$ 6,585,078	\$ 6,585,078	\$ -	0.0%
Investment Income	357	5,448	-	-	-	
Miscellaneous	183,713	393,332	350,000	350,000	-	0.0%
TOTAL REVENUE	\$ 2,268,234	\$ 2,050,040	\$ 6,935,078	\$ 6,935,078	\$ -	0.0%
EXPENDITURES						
Salaries & Benefits	\$ 273,184	\$ 166,633	\$ 333,799	\$ 358,744	\$ 24,945	7.5%
O&M	13,890	672	46,500	59,592	13,092	28.2%
Charges for Services	28,056	26,325	215,992	202,900	(13,092)	(6.1%)
Government Services	2,454,210	1,507,190	6,338,787	6,313,842	(24,945)	(0.4%)
TOTAL EXPENDITURES	\$ 2,769,340	\$ 1,700,821	\$ 6,935,078	\$ 6,935,078	\$ -	0.0%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (501,106)	\$ 349,219	\$ -	\$ -	\$ -	
ENDING FUND BALANCE	\$ 683,927	\$ 1,033,146	\$ 1,033,146	\$ 1,033,146	\$ -	0.0%

CHANGE IN FUND BALANCE BY FUND

2024 Adopted Budget

Headstart Fund	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 18,649	\$ 18,649	\$ 18,649	\$ 18,649	\$ (0)	(0.0%)
REVENUE						
Intergovernmental	\$ 5,323,385	\$ 5,813,835	\$ 4,989,503	\$ 5,111,623	\$ 122,120	2.4%
Miscellaneous	90,883	500	508,000	1,410,624	902,624	177.7%
Other Finance Sources	50,000	563,733	50,000	625,000	575,000	1,150.0%
TOTAL REVENUE	\$ 5,464,268	\$ 6,378,068	\$ 5,547,503	\$ 7,147,247	\$ 1,599,744	28.8%
EXPENDITURES						
Salaries & Benefits	\$ 4,509,770	\$ 4,858,481	\$ 4,492,129	\$ 5,808,521	\$ 1,316,392	29.3%
O&M	397,532	531,095	379,259	179,987	(199,272)	(52.5%)
Charges for Services	556,967	659,921	676,115	1,158,739	482,624	71.4%
TOTAL EXPENDITURES	\$ 5,464,268	\$ 6,378,068	\$ 5,547,503	\$ 7,147,247	\$ 1,599,744	28.8%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	
ENDING FUND BALANCE	\$ 18,649	\$ 18,649	\$ 18,649	\$ 18,649	\$ -	0.0%
Community Services Block Grant Fund	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
REVENUE						
Intergovernmental	\$ 788,959	\$ 684,070	\$ 545,000	\$ 545,000	\$ -	0.0%
TOTAL REVENUE	\$ 788,959	\$ 690,243	\$ 545,000	\$ 545,000	\$ -	0.0%
EXPENDITURES						
Salaries & Benefits	\$ 137,546	\$ 158,106	\$ 169,720	\$ 206,029	\$ 36,309	21.4%
O&M	465	12,197	1,000	11,150	10,150	1,015.0%
Charges for Services	450	3,847	2,000	6,000	4,000	200.0%
Government Services	650,498	516,092	372,280	321,821	(50,459)	(13.6%)
TOTAL EXPENDITURES	\$ 788,959	\$ 690,243	\$ 545,000	\$ 545,000	\$ -	0.0%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	

CHANGE IN FUND BALANCE BY FUND

2024 Adopted Budget

Workforce & Business Center Fund	ACTUAL 2021	ACTUAL 2022	AMENDED 2023	ADOPTED 2024	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 258,383	\$ 267,242	\$ 272,711	\$ 272,711	\$ 8,858	3.3%
REVENUE						
Intergovernmental	\$ 4,805,900	\$ 6,883,972	\$ 6,711,598	\$ 7,199,270	\$ 487,672	7.3%
TOTAL REVENUE	\$ 4,805,900	\$ 7,029,993	\$ 6,711,598	\$ 7,199,270	\$ 487,672	7.3%
EXPENDITURES						
Salaries & Benefits	\$ 3,796,539	\$ 4,793,185	\$ 4,464,942	\$ 4,836,453	\$ 371,511	8.3%
O&M	121,172	308,263	221,870	310,412	88,542	39.9%
Charges for Services	879,330	1,903,784	2,024,786	2,052,405	27,619	1.4%
Government Services	-	19,290	-	-	-	
TOTAL EXPENDITURES	\$ 4,797,042	\$ 7,024,523	\$ 6,711,598	\$ 7,199,270	\$ 487,672	7.3%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 8,858	\$ 5,470	\$ -	\$ -	\$ -	
ENDING FUND BALANCE	\$ 267,242	\$ 272,711	\$ 272,711	\$ 272,711	\$ -	0.0%



ADAMS COUNTY
COLORADO

2024 Adopted Budget

DEPARTMENT PAGES



ADAMS COUNTY
COLORADO

2024 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	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
Board of County Commissioners	5.00	5.00	5.00
TOTAL FTEs	5.00	5.00	5.00

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	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	(800)	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ (800)	\$ -	\$ -	\$ -

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 1,012,764	\$ 1,020,982	\$ 1,059,018	\$ 1,093,882
TOTAL EXPENDITURES	\$ 1,012,764	\$ 1,020,982	\$ 1,059,018	\$ 1,093,882

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
BOCC Div	\$ 1,012,764	\$ 1,020,982	\$ 1,059,018	\$ 1,093,882
TOTAL EXPENDITURES	\$ 1,012,764	\$ 1,020,982	\$ 1,059,018	\$ 1,093,882

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 795,847	\$ 826,054	\$ 803,229	\$ 838,093
Operations & Maintenance	168,199	171,657	213,000	213,000
Charges for Services	28,718	23,271	42,789	42,789
Debt	-	-	-	-
Governmental Services	20,000	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 1,012,764	\$ 1,020,982	\$ 1,059,018	\$ 1,093,882



2024 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	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
County Assessor			
Assessor GIS	7.00	7.00	7.00
County Assessor	43.00	45.00	46.00
TOTAL FTEs	50.00	52.00	53.00

CURRENT YEAR OBJECTIVES

- ✓ Complete the bi-annual re-appraisal of all real property in Adams County.
- ✓ Addition and support of all new accounts in 2024.
- ✓ Onboarding and training of 1.0 Administrative FTEs adopted with the 2024 budget

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Charges for Services	5,508	29,425	-	-
TOTAL REVENUE	\$ 5,508	\$ 29,425	\$ -	\$ -

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 5,009,986	\$ 5,210,196	\$ 6,146,059	\$ 6,450,018
TOTAL EXPENDITURES	\$ 5,009,986	\$ 5,210,196	\$ 6,146,059	\$ 6,450,018

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Assessor GIS	\$ 588,657	\$ 675,144	\$ 747,317	\$ 769,981
County Assessor Div	4,421,329	4,535,053	5,398,742	5,680,037
TOTAL EXPENDITURES	\$ 5,009,986	\$ 5,210,196	\$ 6,146,059	\$ 6,450,018

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 4,507,065	\$ 4,749,326	\$ 5,544,532	\$ 5,865,183
Operations & Maintenance	102,794	127,366	134,600	134,600
Charges for Services	400,128	333,504	466,927	450,235
TOTAL EXPENDITURES	\$ 5,009,986	\$ 5,210,196	\$ 6,146,059	\$ 6,450,018

2024 BUDGET HIGHLIGHTS

✓ \$77,799 for 1.0 FTEs, Real Estate Technician I

2023 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 1.0 ADDITIONAL FTEs

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 OBJECTIVE
COUNTY ASSESSOR				
Number of Accounts Assessed	196,692	198,850	202,534	206,218
Number of Taxable Accounts Assessed	191,254	193,293	196,927	200,518
Taxpayers Appeals	5,990	3,498	18,320	6,000
Taxable Accounts Assessed/Appeals	32	55	11	33
Oil & Gas Production Wells	807	796	636	600
County Board of Equalization Cases	955	2,280	3,288	2,800
Accounts Assessed/FTE	4,097	3,945	3,787	3,783



2024 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, accepting passport applications and general inquiries.
- Provide internet access to document indexes and images for the public from 1902-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	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
County Clerk & Recorder			
Administration	7.00	8.00	8.00
Elections	15.00	11.00	11.00
Motor Vehicle	79.00	84.00	84.00
Recording	9.50	9.00	9.00
TOTAL FTEs	110.50	112.00	112.00

CURRENT YEAR OBJECTIVES

- ✓ Conduct the 2024 Presidential Primary, Primary and General Election
- ✓ Partner with CED to acquire surveys to streamline processes for customers.
- ✓ Continue to focus on the reduction of turnover in Motor Vehicle to get within the county suggested rate of 15%.

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL		2022 ACTUAL		2023 AMENDED BUDGET		2024 ADOPTED BUDGET
Taxes	\$	-	\$	-	\$	-	\$ -
Licenses & Permits		19,096		18,368		16,545	16,545
Intergovernmental		-		-		-	-
Charges for Services		15,582,466		13,288,739		13,308,439	12,154,494
Fines & Forfeitures		-		-		-	-
Investment Income		-		-		-	-
Miscellaneous		153,805		104,541		115,000	100,000
Gain/(Loss) on Sale of Assets		-		-		-	-
Other Finance Sources		-		-		-	-
TOTAL REVENUE	\$	15,755,367	\$	13,411,648	\$	13,439,984	\$ 12,271,039
EXPENDITURES BY FUND	2021 ACTUAL		2022 ACTUAL		2023 AMENDED BUDGET		2024 ADOPTED BUDGET
General Fund	\$	9,768,138	\$	12,234,470	\$	12,097,419	\$ 16,175,226
TOTAL EXPENDITURES	\$	9,768,138	\$	12,234,470	\$	12,097,419	\$ 16,175,226
EXPENDITURES BY DIVISION	2021 ACTUAL		2022 ACTUAL		2023 AMENDED BUDGET		2024 ADOPTED BUDGET
CLK Administration	\$	922,951	\$	1,023,030	\$	1,046,776	\$ 1,148,486
CLK Elections		2,008,299		3,852,640		2,432,975	5,885,069
CLK Motor Vehicle		6,135,883		6,584,647		7,494,717	8,127,836
CLK Recording		701,006		774,154		1,122,951	1,013,835
TOTAL EXPENDITURES	\$	9,768,138	\$	12,234,470	\$	12,097,419	\$ 16,175,226
EXPENDITURES BY CATEGORY	2021 ACTUAL		2022 ACTUAL		2023 AMENDED BUDGET		2024 ADOPTED BUDGET
Personnel	\$	8,098,508	\$	9,049,608	\$	9,907,190	\$ 11,045,931
Operations & Maintenance		404,333		570,179		526,249	614,564
Charges for Services		1,265,298		2,614,684		1,663,980	4,387,481
Debt		-		-		-	-
Governmental Services		-		-		-	-
Capital		-		-		-	127,250
Other Finance Uses		-		-		-	-
TOTAL EXPENDITURES	\$	9,768,138	\$	12,234,470	\$	12,097,419	\$ 16,175,226

2024 BUDGET HIGHLIGHTS

- ✓ Motor Vehicle reduced their turnover rate by 8.43%
- ✓ Conduct the 2024 Presidential Primary, Primary, and General Election
- ✓ Recording Continuation of historic book preservation

2023 ACCOMPLISHMENTS

MOTOR VEHICLE | SUCCESSFULLY IMPLEMENTED VIDCRUITER INTERVIEWS VIA VIDEO TO HELP REDUCE TIME TO HIRE.

ELECTIONS | CONDUCTED THE 2023 COORDINATED ELECTION

RECORDING | DIGITIZED MARRIAGE LICENSES FROM 1902-1975

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 OBJECTIVE
RECORDING				
Documents & Marriage Licenses Recorded	152,234	103,033	75,000	75,000
Marriage Licenses Issued	2,759	2,700	4,100	4,000
Walk-In Recording Customers Served	13,500	17,621	20,751	20,000
Passports Accepted	862	1708	3,500	3,500
ELECTIONS				
Total Registered Voters	321,445	336,720	335,715	340,000
Total Active Voters	286,833	292,462	296,939	300,000
Total In-Active Voters	34,612	44,528	38,776	39,000
MOTOR VEHICLE				
Motor Vehicle Transaction Statistics	629,045	883,066	900,000	950,000
Customers Served	465,338	475,360	600,000	650,000
Telephone Calls Answered	113,042	80,565	114,125	120,000
Online Vehicle Registration Renewals	156,734	158,509	210,885	310,000
MV Kiosks	52,944	48,691	61,229	70,000
Mail-In renewals	27,465	26,649	24,314	25,000



2024 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	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
County Coroner	20.00	21.00	21.00
TOTAL FTEs	20.00	21.00	21.00

CURRENT YEAR OBJECTIVES

- ✓ Ensure continued operation with nationally accepted forensic standards of practice.
- ✓ Obtain office accreditation from the National Association of Medical Examiners and/or International Association of Coroners and Medical Examiners.
- ✓ Complete the Office renovation and expansion.

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	353,685	476,627	533,747	536,566
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 353,685	\$ 476,627	\$ 533,747	\$ 536,566

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 3,604,503	\$ 3,817,424	\$ 4,150,321	\$ 4,386,025
TOTAL EXPENDITURES	\$ 3,604,503	\$ 3,817,424	\$ 4,150,321	\$ 4,386,025

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
County Coroner Div	\$ 3,604,503	\$ 3,817,424	\$ 4,150,321	\$ 4,386,025
TOTAL EXPENDITURES	\$ 3,604,503	\$ 3,817,424	\$ 4,150,321	\$ 4,386,025

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 1,721,166	\$ 2,053,813	\$ 2,280,645	\$ 2,430,789
Operations & Maintenance	169,266	198,024	211,195	191,195
Charges for Services	1,714,071	1,565,587	1,553,481	1,764,041
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	105,000	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 3,604,503	\$ 3,817,424	\$ 4,150,321	\$ 4,386,025

2024 BUDGET HIGHLIGHTS

- ✓ \$200,000 for projected increases in death related services such as toxicology testing; histology services; specialized contract/consultation services, specialized forensic testing, etc.

2023 ACCOMPLISHMENTS

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

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
CORONER’S OFFICE				
Number of Reported Deaths	5,009	4,874	4,800	4,825
Number of Autopsies	730	749	730	810



2024 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	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
County District Attorney			
District Attorney's Office	202.00	212.00	215.00
Diversion Program	16.00	17.00	17.00
TOTAL FTEs	218.00	229.00	232.00

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	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	1,749,011	2,048,037	4,031,453	3,818,933
Charges for Services	2,658,799	3,194,317	3,969,176	4,040,754
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	14,000	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 4,407,810	\$ 5,242,354	\$ 8,014,629	\$ 7,859,687

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 23,871,547	\$ 27,546,929	\$ 33,954,969	\$ 34,502,336
TOTAL EXPENDITURES	\$ 23,871,547	\$ 27,546,929	\$ 33,954,969	\$ 34,502,336

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
District Attorney's Office	\$ 21,646,127	\$ 24,827,370	\$ 31,359,293	\$ 31,887,112
Victim Compensation	738,295	1,025,049	700,000	700,000
Diversion Program	1,487,125	1,694,510	1,895,676	1,915,224
TOTAL EXPENDITURES	\$ 23,871,547	\$ 27,546,929	\$ 33,954,969	\$ 34,502,336

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 21,392,484	\$ 24,614,824	\$ 29,463,520	\$ 31,186,624
Operations & Maintenance	617,596	651,138	635,833	1,206,427
Charges for Services	940,188	772,270	1,154,099	1,399,285
Debt	-	-	-	-
Governmental Services	762,570	1,112,239	2,223,100	710,000
Capital	158,709	396,457	478,417	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 23,871,547	\$ 27,546,929	\$ 33,954,969	\$ 34,502,336

2024 BUDGET HIGHLIGHTS

- ✓ **\$473,540** to staff the following requested/authorized positions:
Two (2) Deputy District Attorney IVs and one (1) Senior Grants Compliance Analyst
- ✓ **\$256,857** for ongoing Digital Cloud-based Storage costs.
- ✓ **\$244,930** to fund the Laptop/Monitor Replacement Program
- ✓ **\$130,000** for an increase in the DA's Security Services contract.
- ✓ **\$104,045** for an Upgrade and Enhancement to the DA's Office Wi-Fi infrastructure.
- ✓ **\$80,000** to fund ongoing Mental Health Services for DA's Office Employees.
- ✓ **\$10,000** to provide more therapy services for diversion clients through the appropriation of projected diversion revenue received in 2024.

2023 ACCOMPLISHMENTS

SOUGHT JUSTICE | IN COUNTLESS FELONY AND MISDEMEANOR CASES

RAISED AWARENESS | ON THE RISE OF VIOLENT JUVENILE CRIME AND THE DANGERS OF FENTANYL & ADDRESSED RISE IN MOTOR VEHICLE THEFT BY STRENGTHENING MOTOR VEHICLE THEFT LAWS

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

EXPANDED DIVERSION REFERRALS | KEEPING A RECORD NUMBER OF PEOPLE OUT OF THE CRIMINAL JUSTICE SYSTEM ALTOGETHER

ENGAGED THE COMMUNITY | IN CREATIVE AND EFFECTIVE NEW WAYS

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 OBJECTIVE
DISTRICT ATTORNEY'S OFFICE				
Felony Filings	4,526	4,693	4,577	*
Misdemeanor Filings	12,879	16,452	20,523	*
Traffic Cases	10,468	10,893	11,313	*
Juvenile Filings	327	372	511	*
Domestic Violence Filings	1,268	1,256	1,329	*
DWAI/DUI	1,568	1,631	1,835	*

* The 2024 Objective column has been left blank intentionally. The DA's Office does not strive to file and prosecute a set number of cases every year. Cases filed and prosecuted are indicators of the DA's Office workload, but they do not correlate to objective performance goals for the office in a given year. Realistically, higher case numbers don't correlate with good or better performance; they are an indication of whether crime is up or down in this jurisdiction in a given year. These numbers also do not assess the complexity of a given case.



2024 Adopted Budget

SHERIFF'S OFFICE

PURPOSE STATEMENT

The Sheriff's Office strives to be a reliable and proactive agency that protects and serves the community equally. We provide a trusted and respected service to our community through strong leadership, professionalism, and innovation.

"Dependability, Collaboration, Compassion, Unity"

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:

- Sheriff
- Undersheriff
- Human Resources.

The Professional Standards Division is responsible for:

- Internal Affairs
- PIO/Community Connections
- Office of Emergency Management
- Concealed Handgun Permits
- Information Technology
- Finance
- Policy and Procedure
- Uniforms

The Jail Division is responsible for:

- Transport
- Incarcerated Individuals
- Movement
- Reducing recidivism

The Detective Division is responsible for:

- Investigations
- Crime Lab
- Victim Advocates
- Property Evidence

The Patrol Division

- Community Policing
- Traffic Safety
- Records Management

The Training Division is responsible for:

- POST Academy for Cadets
- Internal Training
- External Training

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
County Sheriff			
Administrative Services	31.00	39.00	39.00
ITi Public Safety	-	11.00	11.00
Corrections	326.00	312.00	312.00
Detectives	48.00	52.00	54.00
Flatrock Facility	1.00	1.00	1.00
Patrol	195.50	197.50	199.50
Professional Standards	13.00	14.00	14.00
Emergency Management	-	4.00	4.00
TOTAL FTEs	614.50	630.50	634.50

CURRENT YEAR OBJECTIVES

Office of the Sheriff

- ✓ Enhanced stakeholder and community partnerships to improve trust and respect
- ✓ Modern and innovative public safety
- ✓ Professional and unified agency
- ✓ Attract and retain volunteer, professional, and certified staff
- ✓ Quality and effective employee development

Professional Standards Division

- ✓ High performing, fiscally sustainable agency
- ✓ Use technical advancements to improve employee and community-based services
- ✓ Provide timely and efficient Concealed Handgun Permit regulations for residents

Jail Division

- ✓ Maintain a safe, secure, and humane environment for inmates and employees working in the facility
- ✓ Proactively review equipment and operating standards to meet the needs of the facility
- ✓ Maintain adequate staffing levels for both certified commissioned and professional staff to support a proper work environment
- ✓ Provide a safe and secure environment for residents, professionals, and visitors to the facility
- ✓ Maintain best practices, training, and technology

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 Joint Terrorism Task Force, Safe Street Task Force, North Metro Task Force, and CMATT Task Force
- ✓ Develop specialized detectives in appropriate areas to assist in cross-training investigators

Patrol Division

- ✓ Provide a proactive response to businesses and community needs
- ✓ Continue to expand the Co-Responder Program to address and support the needs of those with mental health issues in the community
- ✓ 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
- ✓ Increase deputy visibility and promote problem-oriented policing to reduce delinquent and criminal activity throughout Adams County

Training Division

- ✓ To provide the highest-quality of training for in-service and POST Academy cadets
- ✓ Provide modern technical, real-life scenario training, through innovation and expanding services at a state-of-the-art Regional Training Center
- ✓ Foster relationships by providing realistic and meaningful training

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	1,732,153	2,000,275	1,179,000	636,000
Charges for Services	5,375,023	4,941,913	4,036,984	4,734,948
Fines & Forfeitures	281,135	280,240	260,000	260,000
Investment Income	-	-	-	-
Miscellaneous	69,683	71,476	92,333	93,260
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 7,457,993	\$ 7,293,903	\$ 5,568,317	\$ 5,724,208

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 95,661,429	\$ 92,553,762	\$ 116,533,876	\$ 117,552,033
FLATROCK Facility Fund	244,225	448,598	497,063	1,506,560
TOTAL EXPENDITURES	\$ 95,905,654	\$ 93,002,360	\$ 117,030,939	\$ 119,058,593

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Emergency Management	\$ 723,669	\$ 488,278	\$ 514,362	\$ 651,818
SO-Administrative Services	6,656,160	7,458,571	12,243,212	9,926,483
SO-Corrections	48,178,090	43,044,949	56,749,481	58,295,738
SO-Detectives	7,608,862	7,549,345	7,547,001	8,605,942
SO-Flatrock Facility	244,225	448,598	497,063	1,506,560
SO-Patrol	24,829,616	26,951,098	30,908,656	31,743,587
SO-Professional Standards	5,644,122	4,644,856	3,353,948	3,435,955
ITi Public Safety	2,020,910	2,416,665	5,217,216	4,892,510
TOTAL EXPENDITURES	\$ 95,905,654	\$ 93,002,360	\$ 117,030,939	\$ 119,058,593

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 71,231,118	\$ 64,798,494	\$ 79,840,476	\$ 85,189,245
Operations & Maintenance	3,281,030	3,448,447	5,643,191	4,787,838
Charges for Services	19,615,924	21,613,925	24,205,551	25,621,177
Debt	-	-	-	-
Governmental Services	565,156	450,750	-	-
Capital	1,212,426	2,690,744	7,341,721	3,460,333
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 95,905,654	\$ 93,002,360	\$ 117,030,939	\$ 119,058,593

2024 BUDGET HIGHLIGHTS

- ✓ **\$430,000** Bearcat – Special Tactics Vehicle.
- ✓ **\$244,205** Weapons Detection System Enhancement for the Courthouse.
- ✓ **\$206,000** Two Additional Co-Responders.
- ✓ **\$212,369** Tray washer replacement at Detention Facility.

2023 ACCOMPLISHMENTS

102,009 | CITIZEN CALLS FOR SERVICE AND OFFICER INITIATED EVENTS

13,515 | INMATES BOOKED INTO THE DETENTION FACILITY

DNA LAB | FULLY CERTIFIED AND OPERATIONAL
52 | COMMUNITY CONNECTION EVENTS

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
OFFICE OF THE SHERIFF				
Internal Affairs investigations	36	33	35	35
JAIL DIVISION				
On Site Visitors Processed	0	0	0	0
Off Site Video Visits	313,953	334,581	328,804	338,668
Professional Visits	4,902	8,112	8,647	8,906
Total for all Inmate Visits	318,855	343,541	337,451	347,575
Bonds Processed	9,596	13,053	12,694	13,075
Inmate Phone Calls	89,863	570,073	619,358	637,939
Total Off Site Medical Transports	738	550	545	561
Total Booking Received	10,329	13,862	13,515	13,920
Total Booking Released	10,372	13,772	13,527	13,933
Total Processed Booking & Receiving	20,701	32,981	27,042	27,853
Off Site Inpatient Security Assignments	512	312	407	419
Mental Health Visits	1852	1520	1,950	2,009
Video Advisals	7,919	10,373	10,771	11,094
Muni Video Advisals	198	1535	1496	1541
Pretrial Screening Assessments				
Inmate Meals	7,250	9,332	9,374	9,655

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
DETECTIVE DIVISION				
Total assigned cases	6,227	6,818	5,000	5,650
Case Follow-Up	N/A	N/A	N/A	N/A
Average case load per detective, monthly	29	31	33	35
Sex offenders registered	566	861	885	910
Crimes reported	17,404	20,731	20,000	21,000
Pawn slips received	12,920	10,000	7,000	7,300
Laboratory Call Outs	1232	275	250	300
Property Received	26,761	21,583	17,217	19,000
Property Released	7,192	8,580	9,221	10,000
Victim Advocate Cases Reviewed	2,301	2,238	2,334	2,450
DNA Hits/Matches	25	16	6	10
PATROL DIVISION				
ADCOM/citizen CFS/officer-initiated events	99,061	101,430	102,009	103,539
Field contact cards	1701	1668	684	743
SB 217 Contacts	N/A	N/A	3,084	3,364
Criminal summons	914	893	868	881
Juvenile arrests	99	117	132	134
Adult arrests	3,323	4,098	3,992	4,052
Traffic Summons	3,783	5,424	8,252	8,376
ADMINISTRATIVE SERVICES				
Employment applications/hired	3,629/101	3132/105	3666/96	3700/110
New concealed handgun permit applications	2,627	2,398	2,447	2,292
Renewal concealed handgun permit applications	1,278	1,814	1,876	1,792
New concealed handgun permits issued	2,072	2,557	2,657	2,169
Renewal concealed handgun permits issued	1,025	1,637	1,750	1,762
Total combined concealed handgun permits issued	3,097	4,194	4,407	3,931
Number of permits denied (including renewals)	19	17	20	18
Number of permits suspended or revoked	48	41	46	46
Number of permits replaced or duplicated	63	75	82	75



2024 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	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
County Surveyor	1.00	1.00	1.00
TOTAL FTEs	1.00	1.00	1.00

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 9,147	\$ 9,498	\$ 9,225	\$ 9,264
TOTAL EXPENDITURES	\$ 9,147	\$ 9,498	\$ 9,225	\$ 9,264

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
County Surveyor Div	\$ 9,147	\$ 9,498	\$ 9,225	\$ 9,264
TOTAL EXPENDITURES	\$ 9,147	\$ 9,498	\$ 9,225	\$ 9,264

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 9,147	\$ 9,498	\$ 9,225	\$ 9,264
Operations & Maintenance	-	-	-	-
Charges for Services	-	-	-	-
TOTAL EXPENDITURES	\$ 9,147	\$ 9,498	\$ 9,225	\$ 9,264

2024 BUDGET HIGHLIGHTS

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

2023 ACCOMPLISHMENTS

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

PERFORMANCE MEASURES

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



2024 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, timely, equitable, and ensures integrity in its processes.

The Tax Compliance / Enforcement Division The Treasurer, Operations Manager, Tax Compliance Chief, and compliance officers participate in seizure and sale, through the Treasurer's issuance of Distraint 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 taxing authorities within Adams County, first having carefully accounted for the receipt of such funds. For 2023, those funds received and disbursed over \$1.2 Billion dollars.

The Asset Investments Division invests County funds. Such funds are invested under the Treasurer's Investment Policy and rigorously tracked through an investment program.



2024 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. For 2020 Releases totaled 40,592, 2021 numbered 44,458, 2022 totaled 21,440, as of December 7, 2023, total 11,415.

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 responsible for 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. For 2021 14 sales occurred. For 2022 sales totaled 59, and as of December 7, 2023, numbers are 59 sales.

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	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
County Treasurer			
County Treasurer Div	14.00	16.00	16.00
Public Trustee Div	4.00	4.00	4.00
TOTAL FTEs	18.00	20.00	20.00

CURRENT YEAR OBJECTIVES

- ✓ Continue cross-training staff between Treasurer and Public Trustee divisions to perform a variety of high-quality customer services.
- ✓ Engage internal controls for direct and indirect Treasurer systems, IT dependency, and banking systems security requirements to fully comply with federal and state laws, NACHA and GASB requirements, and 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.
- ✓ Continue to create job aids for all Treasurer and Public Trustee staff .
- ✓ Reconciliations and journal entries are completed daily to minimize general ledger inefficiencies.
- ✓ Translate all taxpayer instructional material in Spanish in accordance with new state laws and increased equitable treatment of all taxpayers.
- ✓ Continue open communication between elected offices and other government departments to create better county-wide flows of relevant information to maintain transparency.

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	14,450	13,400	12,280	12,280
Intergovernmental	-	-	-	-
Charges for Services	6,326,408	7,195,763	7,052,125	7,152,125
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	330,998	333,233	155,000	55,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 6,671,856	\$ 7,542,396	\$ 7,219,405	\$ 7,219,405

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 1,616,367	\$ 2,060,427	\$ 2,639,940	\$ 2,677,178
TOTAL EXPENDITURES	\$ 1,616,367	\$ 2,060,427	\$ 2,639,940	\$ 2,677,178

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
County Treasurer Div	\$ 1,384,766	\$ 1,728,548	\$ 2,207,680	\$ 2,223,914
Public Trustee Div	231,602	331,879	432,260	453,264
TOTAL EXPENDITURES	\$ 1,616,367	\$ 2,060,427	\$ 2,639,940	\$ 2,677,178

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 1,240,627	\$ 1,547,017	\$ 2,125,933	\$ 2,163,171
Operations & Maintenance	63,088	48,827	48,260	48,260
Charges for Services	312,652	378,458	465,747	465,747
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	86,125	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 1,616,367	\$ 2,060,427	\$ 2,639,940	\$ 2,677,178

2024 BUDGET HIGHLIGHTS

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

2023 ACCOMPLISHMENTS

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

PERFORMANCE MEASURES

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



2024 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	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
Communications	10.00	12.00	13.00
TOTAL FTEs	10.00	12.00	13.00

CURRENT YEAR OBJECTIVES

- ✓ Provide accurate, consistent, timely, and professional communication to all internal and external audiences.
- ✓ Enhance internal communication to improve communication within the organization, ensuring information flows seamlessly across all departments and elected offices.
- ✓ Strengthen external outreach by developing and executing targeted communications campaigns to enhance the organization's positive visibility and trust. A significant focus will be on hard-to-reach communities.
- ✓ 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.
- ✓ Positively and professionally represent the county through media relations, websites, branding, social media, videography, etc.
- ✓ Complete ADA compliance for all Adams County websites, applications, and communication channels (both external and internal) by July 1, 2024. This is in accordance with HB21-1110 Colorado Laws for Persons with Disabilities.
- ✓ Analyze key performance indicators (KPIs) and use analytics tools to measure the impact of communication strategies for continuous improvement.
- ✓ Foster a continuous culture of learning by encouraging training or learning opportunities, both in their professional career path and within DE&I.
- ✓ Continue improving our social media to increase engagement and followers by exploring new tools and focusing on trends.
- ✓ Encourage a work/life balance for our staff to support staff retention.
- ✓ 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.

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 1,165,622	\$ 1,609,214	\$ 1,906,919	\$ 1,880,851
TOTAL EXPENDITURES	\$ 1,165,622	\$ 1,609,214	\$ 1,906,919	\$ 1,880,851

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Communications Div	\$ 1,165,622	\$ 1,609,214	\$ 1,906,919	\$ 1,880,851
TOTAL EXPENDITURES	\$ 1,165,622	\$ 1,609,214	\$ 1,906,919	\$ 1,880,851

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 993,859	\$ 1,217,821	\$ 1,456,240	\$ 1,598,772
Operations & Maintenance	35,326	26,352	48,800	41,400
Charges for Services	136,436	365,041	401,879	240,679
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 1,165,622	\$ 1,609,214	\$ 1,906,919	\$ 1,880,851

2024 BUDGET HIGHLIGHTS

- ✓ **\$100,369** Approved for new videographer/photographer position to increase and enhance projects
- ✓ Partnering with outside PR & marketing firm for website redevelopment & community research
- ✓ Obtaining contract with PR & marketing firm for On-Call services

2023 ACCOMPLISHMENTS

UPDATED | COVID-19 RESPONSE AND RECOVERY WEBSITE TO SHIFT TO RECOVERY PHASE.

IMPLEMENTED | ADA COMPLIANCE ON SOCIAL MEDIA CHANNELS IN ACCORDANCE WITH HB21-1110 | ROLE OF PRESS SECRETARY TO DIRECTLY SERVE THE BOARD OF COUNTY COMMISSIONERS | WEEKLY TIP SHEET THAT'S SENT TO LOCAL MEDIA TO HIGHLIGHT COUNTYWIDE ACCOMPLISHMENTS.

LAUNCHED | ADAMS COUNTY HEALTH DEPARTMENT SOCIAL MEDIA CHANNELS

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATES	2024 OBJECTIVE
COMMUNICATIONS				
Project requests	491	632	657	670
Videos	116	161	145	180
Facebook followers (across eight channels)	16,060	54,719	59,794	61,000
Twitter followers (across four channels)	5,286	6,864	7,201	7,400
Instagram followers (across six channels)	2,858	8,172	10,590	12,000
Digital Newsletter subscribers	939	2,536	2,955	3,150
News stories/releases	101	110	48	90
Website visits (across seven sites)	1,068,939	5,470,002	1,332,752	1,400,000
YouTube followers	1,133	1,460	1,632	1,700
YouTube video views	65,350	65,900	50,537	52,000



2024 Adopted Budget

COUNTY MANAGER'S OFFICE

MISSION STATEMENT

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

PRIMARY SERVICE AREAS

County Strategic Leadership consists of the County Manager implementing the policies and priorities of the Board of County Commissioners and overseeing the day-to-day operations of the county. The County Strategic Leadership consists of Communications and the Health Department.

Countywide Strategic Planning consists of Budget & Finance, Community & Economic Development, Facilities & Fleet Management, Parks, Open Space & Cultural Arts, Community Safety & Well-Being, Public Works, and the Long-Term Recovery Team.

Organizational Effectiveness consists of the Riverdale Animal Shelter, the Colorado Air and Space Port, Human Services, Information Technology & Innovation, People & Culture Services, and the Strategic Initiatives Team.

COUNTY MANAGER'S OFFICE

COUNTYWIDE STRATEGIC LEADERSHIP

COUNTYWIDE STRATEGIC PLANNING

ORGANIZATIONAL EFFECTIVENESS

LEGISLATIVE AND GOVERNMENT AFFAIRS

POLICY

BOARDS AND COMMISSIONS

CLERK TO THE BOCC

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
County Manager Department			
County Manager	15.00	22.00	22.00
Legislative & Government Affairs	2.00	4.00	4.00
TOTAL FTEs	17.00	26.00	26.00

CURRENT YEAR PRIORITIES

- ✓ Adams County to be an Employer of Choice
 - ✓ We are Adams Leadership Development Program – Year 2
 - ✓ Medical Plan Exploratory Committee Selection of consultant to maximize plan design options for cost-containment and mitigation of cost increases
- ✓ Long-Term Resiliency Plan
 - ✓ Consultant selection and plan development
- ✓ Implement Withdrawal Management & Crisis Center Regional Plan
- ✓ Begin Fiscal Land Use Study
- ✓ Continue implementation of comprehensive plan of action on the APRA tranche 2 funding focusing on mental/behavioral health and housing/homelessness prevention.
- ✓ Implement CMHC/Detox/Crisis Center programming options in partnership with the Sheriff's Office and community stakeholder group.
- ✓ Implement Prevailing Wage and Minimum Wage programs and research options for DBE/Small Business Contracting program options

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	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	5,322	6,571	20,000	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 5,322	\$ 6,571	\$ 20,000	\$ -

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 2,581,148	\$ 2,826,883	\$ 3,289,380	\$ 4,729,247
TOTAL EXPENDITURES	\$ 2,581,148	\$ 2,826,883	\$ 3,289,380	\$ 4,729,247

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
County Manager Div	\$ 2,106,215	\$ 2,345,400	\$ 2,537,461	\$ 3,919,758
Intergov/Legislative	474,933	481,484	751,919	809,489
TOTAL EXPENDITURES	\$ 2,581,148	\$ 2,826,883	\$ 3,289,380	\$ 4,729,247

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 1,970,720	\$ 2,196,832	\$ 2,781,009	\$ 3,870,356
Operations & Maintenance	153,418	146,605	137,238	137,238
Charges for Services	457,011	483,446	371,133	721,653
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 2,581,148	\$ 2,826,883	\$ 3,289,380	\$ 4,729,247

2024 BUDGET HIGHLIGHTS

- ✓ *\$27.0 million* for transportation infrastructure and road maintenance projects including gravel road resurfacing.
- ✓ *\$6.4 million* in new and replacement fleet needs throughout the county, including public safety, highway, and Colorado Air and Space Port equipment.
- ✓ *\$26.9 million* in facility projects, including continuing construction on the South Parks Maintenance Shop.
- ✓ *\$8.0 million* in Parks, Open Space & Cultural Arts projects, including acquisitions to enhance an already robust system.
- ✓ *\$1.5 million* for continued investment in Head Start facilities.
- ✓ *\$575 thousand* in Adams County Scholarships for qualified students.
- ✓ *\$3.0 million* for design of a Multi-Use Arena at the Riverdale Regional Park.

2023 ACCOMPLISHMENTS

COMPLETED | PHASES II AND III OF THE NEW PUBLIC WORKS AND FLEET CAMPUS IN COMMERCE CITY; COMPLETELY RENEWING THE SITE.

DEVELOPED | COMPREHENSIVE PLAN OF ACTION ON THE ARPA TRANCHE 2 FUNDING; FOCUSING ON MENTAL / BEHAVIORAL HEALTH AND HOUSING/HOMELESS PREVENTION.

PROVIDED FACILITATION | FOR CMHC/DETOX/CRISIS CENTER PROGRAMMING OPTION IN PARTNERSHIP WITH THE SHERIFF'S OFFICE AND COMMUNITY STAKEHOLDER GROUP.

LAUNCHED | MEDICAL PLAN EXPLORATORY COMMITTEE – RESEARCH & DEVELOP STRATEGIES TO BEST SERVICE EMPLOYEES BY MAXIMIZING PLAN DESIGN OPTIONS FOR COST-CONTAINMENT IN AN ENVIRONMENT OF CONTINUED HEALTHCARE MARKET PLACE INCREASES.

NEW | BEGAN RESEARCH FOR PREVAILING WAGE AND MINIMUM WAGE PROGRAMS AND RESEARCH OPTIONS FOR DBE/SMALL BUSINESS CONTRACTING PROGRAM OPTIONS.

PERFORMANCE MEASURES

- ✓ See Performance Measures contained within all operating departments.



2024 Adopted Budget

COUNTY ATTORNEY'S OFFICE

PURPOSE STATEMENT

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

COUNTY ATTORNEY'S OFFICE

HUMAN
SERVICES

CIVIL

CHILD SUPPORT
ENFORCEMENTRISK
MANAGEMENT

PRIMARY SERVICES

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

Civil Office provides legal services to Adams County's Board of County Commissioners, Elected Officials, Departments, and various boards and commissions. Legal services 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	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
County Attorney Department			
SS Dependency/Neglect *	12.00	-	-
Social Services IV-D *	4.00	1.00	1.00
County Attorney	19.00	19.00	19.00
Risk Management	4.00	4.00	4.00
TOTAL FTEs	39.00	24.00	24.00

* FTEs for Dependency/Neglect and Child Support are now being accounted for in the Social Services Fund. However, these positions still maintain their reporting relationship with the County Attorney's Office

CURRENT YEAR OBJECTIVES

- ✓ Provide competent and professional legal services to all County clients.
- ✓ Perform all statutorily required functions of the County Attorney's Office, including representation of the Board of County Commissioners, representation of the Department of Human Services, and timely response/handling of notices of claims, litigation filed against the County, and open records requests in a competent and professional manner.
- ✓ Perform other required legal services, including representation of other boards and commissions, representation of the Adams County elected officials, and representation of County departments and personnel in a competent and professional manner.
- ✓ Protect the County from liabilities and potential litigation through proactive legal advice and claims handling.
- ✓ Retain and manage insurance policies to protect the County's employees and assets.
- ✓ Provide safety procedures and training to County employees.
- ✓ Competently and professionally represent the County, Board of County Commissioners, elected offices, other boards/commissions, and employees in litigation, including the hiring of outside counsel where necessary.
- ✓ Have all office locations fully staffed and properly equipped to facilitate the provision of professional legal services.
- ✓ Hire and retain competent and professional attorneys and legal staff.
- ✓ Procure and maintain equipment necessary to perform competent and professional legal services.
- ✓ Maintain legal competencies through continued legal education and collaboration with peers through attendance at seminars and conferences.
- ✓ Maintain staff competencies through continued education.
- ✓ Provide resources for collaboration by attorneys and staff to facilitate constructive dialogue resulting in better work product.
- ✓ Provide resources for attorneys to increase awareness of their available services by increasing the visibility of the County Attorney's Office.
- ✓ Provide resources for attorneys to provide proactive training to clients.
- ✓ 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	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	9,454,796	8,289,949	9,186,705	14,811,992
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	44,523	58,581	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 9,499,320	\$ 8,348,530	\$ 9,186,705	\$ 14,811,992

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 5,332,076	\$ 4,685,247	\$ 4,148,855	\$ 4,255,587
Insurance Fund	9,727,352	7,033,140	8,676,825	14,508,952
TOTAL EXPENDITURES	\$ 15,059,428	\$ 11,718,387	\$ 12,825,680	\$ 18,764,539

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
CA-SS Dependency/Neglect	\$ 1,800,145	\$ 824,662	\$ 300,312	\$ 71,782
CA-Social Services IV-D	529,052	323,108	209,568	231,258
County Attorney Div	3,002,879	3,537,476	3,638,975	3,952,547
Risk Management	9,727,352	7,033,140	8,676,825	14,508,952
TOTAL EXPENDITURES	\$ 15,059,428	\$ 11,718,387	\$ 12,825,680	\$ 18,764,539

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 5,439,152	\$ 4,884,558	\$ 4,250,988	\$ 4,369,247
Operations & Maintenance	120,081	158,079	224,056	290,656
Charges for Services	9,500,195	6,675,751	8,350,636	14,104,636
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 15,059,428	\$ 11,718,387	\$ 12,825,680	\$ 18,764,539

2024 BUDGET HIGHLIGHTS

- ✓ **\$1,849,000** for increased costs in property/casualty and workers compensation insurance premiums and claims.
- ✓ **\$75,000** to cover increases associated with Risk Management software and the cost of annual actuarial studies.
- ✓ **Note:** One (1) Assistant County Attorney was authorized for Child Welfare in 2024. Since this position is accounted for in the Social Services Fund, it has no financial impact to the County Attorney’s budget.

2023 ACCOMPLISHMENTS

1,100 | CHILD SUPPORT ENFORCEMENT CASES
CLOSED

200 | ZONING VIOLATION CASES CLOSED

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 OBJECTIVE
COUNTY ATTORNEY’S OFFICE				
Number of CORA Requests	301	285	300	280
Number of Administrative Hearings	12	9	10	11
Number of Child Support Enforcement Cases Filed	978	1115	1100	1120
Number of Zoning Violation Cases Closed	84	126	200	150
Number of Mental Health Filings	71	45	50	50
Number of Adult Protective Services Hearings	9	10	10	10
Number of Dependency & Neglect Filings	336	230	128	130



2024 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	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
Animal Shelter Department	32.00	42.00	44.25
TOTAL FTEs	32.00	42.00	44.25

CURRENT YEAR OBJECTIVES

- ✓ 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.
- ✓ Complete construction of RAS Barn.

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL		2022 ACTUAL		2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$	-	\$	-	\$	-
Licenses & Permits		-		-		-
Intergovernmental		-		-		-
Charges for Services		890,323		947,919		1,030,155
Fines & Forfeitures		-		-		-
Investment Income		-		-		-
Miscellaneous		76,451		47,327		22,300
Gain/(Loss) on Sale of Assets		-		-		-
Other Finance Sources		-		-		-
TOTAL REVENUE	\$	966,774	\$	995,246	\$	1,052,455
EXPENDITURES BY FUND	2021 ACTUAL		2022 ACTUAL		2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$	2,524,971	\$	2,998,032	\$	4,356,894
TOTAL EXPENDITURES	\$	2,524,971	\$	2,998,032	\$	4,356,894
EXPENDITURES BY DIVISION	2021 ACTUAL		2022 ACTUAL		2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Animal Shelter	\$	2,524,971	\$	2,998,032	\$	4,356,894
TOTAL EXPENDITURES	\$	2,524,971	\$	2,998,032	\$	4,356,894
EXPENDITURES BY CATEGORY	2021 ACTUAL		2022 ACTUAL		2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$	2,187,638	\$	2,490,995	\$	3,790,027
Operations & Maintenance		277,314		398,343		405,710
Charges for Services		60,019		108,695		161,157
Debt		-		-		-
Governmental Services		-		-		-
Capital		-		-		-
Other Finance Uses		-		-		-
TOTAL EXPENDITURES	\$	2,524,971	\$	2,998,032	\$	4,356,894

2024 BUDGET HIGHLIGHTS

- ✓ 2.0 New FTEs—0.75 Veterinarian and 1.50 Animal Care Technicians.
- ✓ RAS barn design completion and construction.

2023 ACCOMPLISHMENTS

- 3,726+ | ANIMALS ADOPTED
- 1,991+ | LOST PETS RETURNED TO FAMILIES
- 7,124+ | ANIMALS VACCINATED
- 2,731+ | ANIMALS SPAYED/NUETERED
- 7,440+ | ANIMALS SHELTERED

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 OBJECTIVE
ANIMAL SHELTER & ADOPTION CENTER				
Adoptions	3,272	3,650	3,726	3,830
Reclaims	1,771	1,831	1,991	2,140
Animals Vaccinated	5,761	8,156	7,124	7,300
Save Rate	90.32	89.00%	88.70%	90.00%
Length of Stay	7.07	7.12	12.24	11.0
Total Number of Volunteers	298	268	274	350
Volunteer Service Hours	23,500	26,693	27,200	29,500
Donations	\$76,450	\$39,485	\$41,000	\$75,000



ADAMS COUNTY
COLORADO

2024 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	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
Budget & Finance			
Budget Analysis	8.00	8.00	8.00
Finance	6.00	7.00	7.00
General Accounting	18.00	21.00	21.00
Purchasing	12.00	13.00	13.00
TOTAL FTEs	44.00	49.00	49.00

CURRENT YEAR OBJECTIVES

- ✓ Update County-wide Purchasing Policies.
- ✓ Continue to Work with Departments Objectively to Understand Upcoming Needs for Financial Planning.
- ✓ Continue to Work with the Executive Leadership Team (ELT) to Understand Revenue Limitations Regarding Capital Needs.

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	740	2,795	1,000	2,500
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 740	\$ 2,795	\$ 1,000	\$ 2,500

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 4,343,408	\$ 5,169,278	\$ 6,344,566	\$ 6,786,958
DIA Noise Mitigation and Coordinating Fund	-	0	45,000	45,000
TOTAL EXPENDITURES	\$ 4,343,408	\$ 5,169,278	\$ 6,389,566	\$ 6,831,958

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Budget Office	\$ 1,095,172	\$ 1,344,156	\$ 1,369,102	\$ 1,449,915
DIA Noise Mitigation	-	0	45,000	45,000
Finance General Accounting	1,400,853	1,543,384	2,086,534	2,356,159
Finance Div	757,036	1,043,331	1,294,362	1,351,486
Finance Purchasing	1,090,347	1,238,408	1,594,568	1,629,398
TOTAL EXPENDITURES	\$ 4,343,408	\$ 5,169,278	\$ 6,389,566	\$ 6,831,958

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 4,170,742	\$ 4,984,421	\$ 6,024,055	\$ 6,466,447
Operations & Maintenance	46,147	70,838	113,907	113,907
TOTAL EXPENDITURES	\$ 4,343,408	\$ 5,169,278	\$ 6,389,566	\$ 6,831,958

2024 BUDGET HIGHLIGHTS

- ✓ Implementation of Automated Accounts Payable System

2023 ACCOMPLISHMENTS

ADOPTED | 2024 BUDGET

COMPLETED | ANNUAL COMPREHENSIVE REPORT

BEGAN | FORENSIC AUDIT OF TREASURER'S OFFICE

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 OBJECTIVE
BUDGET & PERFORMANCE MEASUREMENT				
Number of district mill levies certified by Adams County	346	455	486	500
Annual Business Case requests reviewed	181	192	208	220
Annual Capital Improvement Plan requests reviewed	143	157	180	180
Budget submitted in a timely manner	Yes	Yes	Yes	Yes
GENERAL ACCOUNTING				
Bond rating on Series 2015 COPs (S&P)	AA	AA	AA	AA
Bond Rating on Series 2015 COPs (Moody's)	AA2	AA2	AA2	AA2
Bond rating for Adams County	AA1	AA1	AA1	AA1
Number of purchasing card transactions	29,105	31,372	33,174	30,000
Total purchasing card spend	\$10.5M	\$12.8M	\$12.3M	\$12.0M
Number of accounts payable checks	11,923	13,525	13,053	12,000
Total accounts payable check spend	\$140.6M	\$182.0M	\$175.6M	\$150.0M
Number of ACH transactions	1,200	1,323	1,759	2,000
Total ACH spend	\$201.3M	\$139.2M	\$170.6M	\$200M
PAYROLL				
Number of payroll direct deposit	27,381	59,912	66,802	67,500
Number of regular paper payroll checks	1,088	1,231	789	650
Number of payroll paychecks	28,469	61,143	67,591	68,150
PURCHASING				
Number of formal solicitations posted (RMEPs)	135	132	138	140
Number of Public Hearing Agenda Items	119	123	121	125
Number of Public Hearing Agenda Items that were accurate	119	122	121	125
P-Card Rebate	\$159,643	\$197,217	\$200,000	\$200,000



ADAMS COUNTY
COLORADO

2024 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
ADMINISTRATION,
OPERATIONS AND
MAINTENANCE

WATER & WASTEWATER
TREATMENT

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
Airport Operations Department	18.00	18.00	19.00
TOTAL FTEs	18.00	18.00	19.00

CURRENT YEAR OBJECTIVES

- ✓ Using an FAA grant, proceed with the construction of hangar area taxiway improvements
- ✓ Using a CDOT Aeronautics grant, proceed with the seal coat project for Taxiway-A and west terminal ramp area
- ✓ Complete Strategic business and land development process
- ✓ Complete FBO Performance and Management Audit
- ✓ Proceed with construction of FBO Hanger office renovation updates
- ✓ Implement new FBO management software
- ✓ Implement new lease management software
- ✓ Begin the first phase of the implementation plan to integrate CASP equipment into the FFM System
- ✓ Negotiate and proceed with a P3 agreement for a new FBO Hangar
- ✓ Explore options for master developer agreements
- ✓ Begin implementing recommendations of the newly completed airport business plan
- ✓ Hire a new Airport Administration Specialist

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	391,029	3,567,436	1,267,187	-
Charges for Services	3,273,412	4,111,768	3,577,648	4,637,189
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	(11,727)	12,567	-	-
Gain/(Loss) on Sale of Assets	-	8,500	-	-
Other Finance Sources	400,000	400,000	10,975,965	3,869,139
TOTAL REVENUE	\$ 4,052,715	\$ 8,100,272	\$ 15,820,800	\$ 8,506,328
EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Colorado Air & Space Port Fund	4,926,700	5,299,935	16,053,001	8,613,912
TOTAL EXPENDITURES	\$ 4,926,700	\$ 5,299,935	\$ 16,053,001	\$ 8,613,912
EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
CASP Operations	\$ 4,783,900	\$ 5,187,310	\$ 15,883,701	\$ 8,444,612
Water & Wastewater Treatment	142,800	112,626	169,300	169,300
TOTAL EXPENDITURES	\$ 4,926,700	\$ 5,299,935	\$ 16,053,001	\$ 8,613,912
EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 1,456,639	\$ 1,577,883	\$ 1,713,417	\$ 1,868,464
Operations & Maintenance	1,360,387	1,974,242	1,435,700	2,617,900
Charges for Services	2,109,674	1,747,810	950,509	1,519,159
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	11,953,375	2,108,389
Other Finance Uses	-	-	-	500,000
TOTAL EXPENDITURES	\$ 4,926,700	\$ 5,299,935	\$ 16,053,001	\$ 8,613,912

2024 BUDGET HIGHLIGHTS

- ✓ *\$1,000,000 Hangar Office Renovation Project*
- ✓ *\$976,666 (FAA BIL Grant) to construct hangar area taxiway improvements*
- ✓ *\$500,000 (CDOT Grant) Seal Coat Taxiway-A and West Ramp Area*
- ✓ *\$67,000 for Airport Vehicle*
- ✓ *\$42,000 Complete Required Fuel Farm Tank Cleaning*
- ✓ *\$40,000 Complete Fuel Farm Leak Detection Inspection*
- ✓ *\$25,000 Acquire a New Blower Head for Large Self Propelled Airfield Snow Blower Unit*

2023 ACCOMPLISHMENTS

- SUPPORTED | COMPLETION OF TWO PRIVATE NEW HANGAR COMPLEXES
- COMPLETED | COMPLETED CASP PERIMETER FENCE AND SECURITY PROJECT
- COMPLETED | ACQUIRED NEW AIRCRAFT DE-ICING EQUIPMENT
- COMPLETED | LEASED NEW FBO FUEL TRUCKS
- COMPLETED | NEW SNOW AND ICE EQUIPMENT ORDER PLACED
- COMPLETED | RENEWAL OF SPACE LAUNCH LICENSE

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 OBJECTIVE
COLORADO AIR & SPACE PORT				
Takeoffs/Landings	108,952	109,054	110,000	111,000
Fuel Sales in Gallons	411,094.00	422,728.90	415,000.00	420,000
Fuel Sales Revenue	\$1,735,777	\$2,461,436	\$2,300,000	\$2,500,000
Ground Lease Revenue	\$201,283	\$535,333	\$599,275	\$617,253

ADAMS COUNTY
COLORADO

2024 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 & DEVELOPMENT

HOUSING POLICY &
COMMUNITY
INVESTMENTSENVIRONMENTAL
PROGRAMS

BUILDING SAFETY

OPERATIONS &
PERMITTING

PRIMARY SERVICES

Economic Development division helps 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. This team also oversees the licensing and inspection processes for liquor and marijuana and provides informational resources for other communities on these topics.

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 development projects, as well as overseeing federal grant administration and compliance monitoring for Community Development and Community Service Block Grants (CDBG & CSBG) and HOME funds. This team works closely with other local governments, state agencies, and non-profit partners to 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.

Operations & Permitting 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 coordinates daily business operations across the department and spearheads process improvement efforts.

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
Community & Economic Development Department			
CED Administration	6.00	6.00	7.00
Building Safety <i>(formerly included w/ Planning & Dev.)</i>	25.00	10.00	10.00
Housing Policy & Community Investment	3.00	9.00	9.00
Economic Development	6.00	4.00	4.00
Planning & Development	2.00	17.00	17.00
Operations & Permits	11.00	9.00	9.00
Environmental Programs	6.00	8.00	8.00
TOTAL FTEs	59.00	63.00	64.00

CURRENT YEAR OBJECTIVES

- ✓ Conduct a Water Master Plan
- ✓ Complete comprehensive update to the Development Standards and Regulations
- ✓ Complete migration to 2024 Building and Energy Codes and adopt new Fire Code
- ✓ Complete the Federal Corridor Plan and Clear Creek TOD Subarea Plan Update
- ✓ Update the Traffic Impact Fees
- ✓ Evaluate and finalize implementation of nexus and feasibility study findings for housing impacts
- ✓ Complete a Housing Needs Assessment and update the Balanced Housing Plan
- ✓ Recertify Intergovernmental Agreements for CDBG and HOME programs
- ✓ Implement the Economic Development Strategic Plan
- ✓ Develop and implement new economic development incentive programs
- ✓ Implement Solid Waste Hauler Licensing Program
- ✓ Launch short-term rental/vacation rental licensing
- ✓ Lead and enhance regional partnership for marketing booth at ICSC national conference

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Licenses & Permits	\$ 3,272,035	\$ 2,804,475	\$ 2,659,000	\$ 2,857,000
Intergovernmental	2,873,122	2,333,809	7,257,499	7,130,078
Charges for Services	1,567,868	1,316,325	987,217	1,604,717
Investment Income	357	5,448	-	-
Miscellaneous	186,721	396,232	353,000	352,000
Other Finance Sources	-	13,773	-	-
TOTAL REVENUE	\$ 7,900,103	\$ 6,870,062	\$ 11,256,716	\$ 11,943,795

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 8,145,370	\$ 8,262,417	\$ 10,954,667	\$ 11,536,665
Waste Management Fund	396,190	245,660	503,676	376,255
Community Development Block Grant Fund	2,769,340	1,700,821	6,935,078	6,935,078
Community Services Block Grant Fund	788,959	690,243	545,000	545,000
TOTAL EXPENDITURES	\$ 12,099,858	\$ 10,899,141	\$ 18,938,421	\$ 19,392,998

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Community & Economic Dev	\$ 616,556	\$ 781,459	\$ 1,142,250	\$ 1,237,452
Housing Policy & Comm Invest	2,769,340	2,079,669	7,457,083	7,461,744
Community Services Fund	788,959	690,243	545,000	545,000
Building Safety	1,006,340	1,149,629	1,338,018	1,357,089
Economic Development	1,391,053	1,014,103	1,412,868	1,446,665
Economic Incentives	357,183	225,154	1,141,568	1,141,568
Environmental Programs	824,385	714,741	922,690	1,086,564
Community Enrichment Grants	800,000	790,000	800,000	800,000
Planning & Development	2,148,379	2,117,704	2,626,595	2,770,105
Operations & Permits	766,517	847,600	798,036	919,919
Waste Management	396,190	245,660	503,676	376,255
West Nile Mosquito Mitigation	234,956	243,179	250,637	250,637
TOTAL EXPENDITURES	\$ 12,099,858	\$ 10,899,141	\$ 18,938,421	\$ 19,392,998

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 5,594,141	\$ 6,229,730	\$ 7,350,825	\$ 8,105,724
Operations & Maintenance	91,999	160,041	158,032	277,937
Charges for Services	1,383,789	837,433	1,976,929	1,632,106
Governmental Services	4,944,391	3,671,937	9,452,635	9,377,231
Capital	85,538	-	-	-
TOTAL EXPENDITURES	\$ 12,099,858	\$ 10,899,141	\$ 18,938,421	\$ 19,392,998

2024 BUDGET HIGHLIGHTS

- ✓ \$500,000 for the Development Standards Overhaul
- ✓ \$134,701 for Development Policy Analyst (1.0 FTE)

2023 ACCOMPLISHMENTS

COMPLETED | COUNTY-WIDE WATER STUDY

DEDICATED | 500+ HOURS TO LEGISLATIVE POLICY ANALYSIS ON HOUSING, CLIMATE, LAND USE, ECONOMIC DEVELOPMENT, AND ENVIRONMENTAL TOPICS

2023 ACCOMPLISHMENTS (continued)

INVESTED | \$8.8 MILLION IN GRANT FUNDS FOR PUBLIC SERVICES, HOUSING, AND MINOR HOME REPAIR PROGRAM, RESULTING IN 1,200 NEW AFFORDABLE UNITS

CREATED | LAND USE & BUILT ENVIRONMENT IMPACT PROGRAM

REDUCED | BUILDING PERMIT REVIEW TIME TO 3 DAYS

INSPECTED | 770 OIL & GAS WELLS, AND 57 ENVIRONMENTAL PERMITS

PRODUCED | FIRST ANNUAL ECONOMIC DEVELOPMENT IMPACT REPORT AND "CHOOSE ADAMS" MARKETING MATERIAL

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 OBJECTIVE
ECONOMIC DEVELOPMENT				
Active incentive agreements	2	6	8	10
Total value of incentives budgeted	\$907,305	\$1,736,770	\$1,662,029	\$1,740,000*
* Incentives are paid on the preceding taxable year, so in 2024 would be incentive rebates based on TY 2023				
Total value of incentives paid out	\$357,183	\$225,154	\$133,736	N/A
Business registrations	N/A	123	173	216
Responses to Prospects			48	53
Liquor licenses	92	84	84	92
Marijuana licenses	11	13	14	15
PLANNING & DEVELOPMENT				
Conceptual Review meetings conducted	99	90	78	80
Land-use cases taken to Public Hearings	59	55	63	60
Number of Engineering Review Cases	69	52	51	60
Total revenue collected (Development Services)	\$842,770	\$531,416	\$338,026	\$400,000

PERFORMANCE MEASURES *(continued)*

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 OBJECTIVE
HOUSING POLICY & COMMUNITY INVESTMENTS				
Amount of annual grant funding invested in the community (CDBG and HOME combined)	\$1,893,028	\$1,643,660	\$1,750,000	\$3,000,000
Additional grant funding invested in the community (beyond CDBG and HOME)	\$14,500,880	\$9,690,716	\$7,060,000	\$2,650,000
Investment ratio for funds (year-to-year) timeliness	1.69	1.74	2.29	1.50
ENVIRONMENTAL PROGRAMS				
Waste diversions events delivered	6	7	8	8
Amount of waste diverted (lbs) from landfills	329,836 lbs	\$204,287 lbs	200,000 lbs	200,000 lbs
Oil & gas wells inspected	559	674	750	780
Environmental inspections performed	67	61	55	60
BUILDING SAFETY				
Building permits issued	3,975	3,592	3,991	3500
Total inspections conducted	13,575	11,760	11,388	12,000
Inspection conducted per inspector	2,615	1,960	1,898	1,500
Plan reviews completed	2,172	3,341	3,116	2,800
Average staff review time (days)	11	4	3	3
Total revenue collected (Building Safety)	\$4,503,215	\$3,821,221	\$4,767,180	\$3,200,000
OPERATIONS & PERMITTING				
Customer Satisfaction Rating (%); number of satisfaction responses collected	81%; 247	84%; 257	87%; 582	94%; 700
Customers served at the CED Front Counter	1,504	1,894	2,808	3,000
Customer responses – email/phone	36,079	61,928	64,979	65,000
CORA requests	356	294	352	400



2024 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

Poverty Reduction and Community Equity addresses poverty, homelessness, and race equity through strategic community engagement, regional partnership development, and helping shape policy that meets the needs of our underserved communities.

Community Corrections promotes and increases public safety, providing a residential setting for those sentenced by the court as an alternative sanction or for those clients transitioning out of the Department of Corrections into the community.

Neighborhood and Community Enrichment is comprised of Code Compliance, Animal Management and Neighborhood and Community Enrichment. Neighborhood Services provides education and guidance related to the county's developmental standards and animal regulations, organizes neighborhood and community groups, provides enrichment programming, and hosts or attends community events across Adams County.

Data and Evaluation 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 and Community Enrichment

Community Corrections

Program Evaluation

Animal Management

Poverty and Homelessness Reduction

Race Equity

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
Community Safety & Well Being Department			
Comm Safety & Wellbeing Admin	5.00	7.00	8.00
Community Corrections Planning	2.50	2.75	3.00
Emergency Management	3.00	-	-
Neighborhood Services Admin.	14.00	19.00	20.00
Poverty Reduction & Homelessness	5.00	7.00	8.00
TOTAL FTEs	29.50	35.75	39.00

CURRENT YEAR OBJECTIVES

- ✓ **Strengthen Neighborhoods** by increasing total annual graffiti removal by 5%.
- ✓ **Strengthen Neighborhoods** by increasing enrichment services trailer reservations by 10%
- ✓ **Elevate People** by housing 60% of Up & Adams participants that are also SWAP resident assistants.
- ✓ **Elevate People** by dispatching 1,000 free Lyft rides for people experiencing homelessness, facing eviction, or fleeing domestic violence.
- ✓ **Improve Systems** by creating five data portals for municipal partners highlighting homelessness data and analysis.
- ✓ **Improve Systems** by entering into one additional intergovernmental agreement to enhance regional graffiti removal.

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL		2022 ACTUAL		2023 AMENDED BUDGET		2024 ADOPTED BUDGET	
Taxes	\$	-	\$	-	\$	-	\$	-
Licenses & Permits		-		-		-		-
Intergovernmental		5,648,362		6,842,608		10,038,802		9,821,936
Charges for Services		5,934		10,755		-		-
Fines & Forfeitures		2,775		5,242		-		-
Investment Income		-		-		-		-
Miscellaneous		5,530		33,096		-		5,000
Gain/(Loss) on Sale of Assets		-		-		-		-
Other Finance Sources		-		-		-		-
TOTAL REVENUE	\$	5,662,600	\$	6,891,700	\$	10,038,802	\$	9,826,936

EXPENDITURES BY FUND	2021 ACTUAL		2022 ACTUAL		2023 AMENDED BUDGET		2024 ADOPTED BUDGET	
General Fund	\$	9,254,837	\$	11,154,166	\$	15,305,419	\$	16,557,248
TOTAL EXPENDITURES	\$	9,254,837	\$	11,154,166	\$	15,305,419	\$	16,557,248

EXPENDITURES BY DIVISION	2021 ACTUAL		2022 ACTUAL		2023 AMENDED BUDGET		2024 ADOPTED BUDGET	
Community Corrections Planning	\$	5,916,852	\$	6,463,547	\$	9,815,574	\$	9,954,309
Comm Safety & Wellbeing Admin		529,325		751,684		907,866		1,246,067
Neighborhood Services Admin.		1,174,316		1,495,381		2,135,765		2,736,471
Poverty Reduction		1,634,344		2,443,555		2,446,214		2,620,401
TOTAL EXPENDITURES	\$	9,254,837	\$	11,154,166	\$	15,305,419	\$	16,557,248

EXPENDITURES BY CATEGORY	2021 ACTUAL		2022 ACTUAL		2023 AMENDED BUDGET		2024 ADOPTED BUDGET	
Personnel	\$	2,241,532	\$	2,658,855	\$	3,384,728	\$	4,384,469
Operations & Maintenance		160,753		214,643		240,948		241,948
Charges for Services		6,852,552		8,272,854		11,664,743		11,930,831
Debt		-		-		-		-
Governmental Services		-		-		-		-
Capital		-		7,815		15,000		-
Other Finance Uses		-		-		-		-
TOTAL EXPENDITURES	\$	9,254,837	\$	11,154,166	\$	15,305,419	\$	16,557,248

2024 BUDGET HIGHLIGHTS

- ✓ **\$421,923** to staff the following requested/authorized positions: Deputy Director of CSWB (1.0 FTE); Animal Management Officer (1.0 FTE); Code Compliance Process Server (1.0 FTE); and Community Corrections Specialist I (0.25 FTE).
- ✓ **\$135,000** for a severe weather exposure program. This program provides hotel/motel vouchers for people experiencing homelessness during the winter season, as well as cooling stations during the summer months.
- ✓ **\$77,598** for Community Corrections facility and services payments.
- ✓ **\$75,000** for a Neighborhood Outreach and Education program. Programming is designed to enhance quality of life in our neighborhoods via hosting events, providing mini-grants, low-cost veterinary services, and an Education Academy.
- ✓ **\$30,000** to support Adams County Council for Race Equity.
- ✓ **\$20,000** for Regional Alignment Data Sharing. In 2022, CSWB created a data warehouse centered on program data for people experiencing homelessness in Adams County. These funds will be utilized to develop data portals for the county’s municipal partners.
- ✓ **\$16,000** to provide ongoing neighborhood resources for the Graffiti Removal Program.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 OBJECTIVE
COMMUNITY SAFETY & WELL-BEING				
Code Compliance Cases Closed	1,128	1,325	1,769	2,034
*Code Compliance Days to Close <i>*replaced by Voluntary Compliance</i>	26	23	*	*
Voluntary Compliance	-	83%	88%	85%
Severe Weather Activation Plan Vouchers Distributed	1,356	2,280	3,257	3,190
Nights of Unsheltered Homelessness Averted	6,869	8,245	8,998	8,000
Adams County Day Works Participants	-	66	216	238
Animal Management Officer time to complete Calls For Service	22 minutes	21 minutes	23 minutes	22 minutes
Graffiti removed	1,880	2,110	2,713	2,849
Percentage of proactive graffiti removal	97%	99%	99%	99%
No-cost transportation (Lyft)	-	1,415	1,179	1,150
Community Corrections Performance Reviews	27	33	13	25

2023 ACCOMPLISHMENTS

- CREATED** | A REGIONAL DATA WAREHOUSE FOR COUNTYWIDE PROGRAM DATA FOR PEOPLE EXPERIENCING HOMELESSNESS.
- DEPLOYED** | COUNTY’S FIRST BLOCK PARTY TRAILER.
- CALCULATED** | THE COUNTY’S TENANT/LANDLORD MEDIATION PROGRAM’S ROI AT \$3.20 FOR EVERY DOLLAR SPENT; PREVENTING DOWNSTREAM COSTS ASSOCIATED WITH EVICTION.
- INCREASED** | VOLUNTARY CODE COMPLIANCE TO 88%.
- AVERTED** | 9,000 NIGHTS OF UNSHELTERED HOMELESSNESS.
- HOUSED** | 15 PEOPLE EXPERIENCING HOMELESSNESS WITH COMPLEX MEDICAL NEEDS VIA OLMSTEAD VOUCHERS.



ADAMS COUNTY
COLORADO

2024 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 Services
- Preventative and Corrective Maintenance Services
- Snow Removal
- 24/7 Emergency Facility Response
- Energy Management
- Sustainable Facility Planning

Facility Planning, Design & Construction Division

- Countywide Capital Improvement Projects
- Capital Improvement Planning Services
- Design & Construction Management
- Space Planning Strategies
- Sustainable Project Planning

Real Property Management Division

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

Fleet Management Division

- Fleet Maintenance Services
- New Vehicle & Equipment Purchasing
- New Vehicle Leasing
- Vehicle and Equipment Dispositions

Business Operations Division

- Budget Administration
- Access Control
- Work Order Management Software Administration
- GC & HSC Conference Center Coordination
- Courier & Dock Services
- Government Center front desk operations
- Department Administrative Services
- Energy Management Software Administration

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
Fleet & Facilities Department			
Facilities	80.00	94.00	96.00
Fleet Management	18.00	18.00	21.00
TOTAL FTEs	98.00	112.00	117.00

CURRENT YEAR OBJECTIVES

Facility Operations Management

- ✓ Advancement and completion of planned Business Case projects throughout the county facilities, inclusive of, but not limited to, roof replacements, storage mezzanines, HVAC upgrades, landscape repairs and improvements, and window/glazing replacements.
- ✓ Operate and maintain facilities to ensure a safe, clean, functioning facility that is reliable and cost effective.
- ✓ Increase safety awareness through safety training hours and participation in Safety Data Sheet record keeping.
- ✓ Improve productivity by utilizing the MainStar Dashboard.

Facility Planning, Design & Construction

- ✓ Develop a county wide facilities Master Plan to replace the 2002 Master Plan.
- ✓ Development of divisional standards of practices for design & construction projects.
- ✓ Design and construction of major projects inclusive of the Multi Use Arena at the Regional Park, Coroner's Facility renovation, and continued design & construction of the Facilities & Fleet building.
- ✓ Development and tracking of databases for County owned properties, leases, as well as strategic opportunities for land acquisition, disposition, or leasing.
- ✓ Further development of sustainability initiatives in compliance with the County's 2030 Sustainability Plan.

Fleet Management

- ✓ Develop partnerships that support continuous improvement, customer service and employee satisfaction.
- ✓ Obtain tools, equipment and technology that allows employees to perform their job assignments at the highest level.
- ✓ Encourage and promote employee training and development.
- ✓ Recognize positive contributions by employees and emphasize accountability.
- ✓ Develop the framework for the future Fleet Management facility with full employee involvement.
- ✓ Maintain an up-to-date and safe work environment for all employees.
- ✓ Embrace best fleet service practices regarding the workshop as well as the front office.
- ✓ Further development of sustainability initiatives in compliance with the County's 2030 sustainability Plan and Colorado Senate Bill 1261.

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ 33,459,042	\$ 38,704,354	\$ 37,373,445	\$ 40,355,032
Investment Income	16,364	305,054	25,000	100,000
Miscellaneous	8,928,159	7,988,472	8,249,216	10,407,060
Gain/(Loss) on Sale of Assets	461,487	187,675	450,000	450,000
Other Finance Sources	7,515,857	1,696,912	3,381,639	1,404,539
TOTAL REVENUE	\$ 50,380,908	\$ 48,882,468	\$ 49,479,300	\$ 52,716,631

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 21,185,865	\$ 21,295,978	\$ 43,099,279	\$ 44,634,660
Capital Facilities Fund	37,677,283	37,009,055	62,507,165	41,717,791
Fleet Management Fund	9,281,592	9,853,813	12,296,360	14,012,241
Public Health Fund	-	241,714	917,098	1,037,000
TOTAL EXPENDITURES	\$ 68,144,740	\$ 68,400,560	\$ 118,819,902	\$ 101,401,692

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Facilities	\$ 58,863,148	\$ 58,546,747	\$ 106,523,542	\$ 87,389,451
Fleet	9,281,592	9,853,813	12,296,360	14,012,241
TOTAL EXPENDITURES	\$ 68,144,740	\$ 68,400,560	\$ 118,819,902	\$ 101,401,692

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 7,417,705	\$ 8,052,536	\$ 11,124,707	\$ 12,248,220
Operations & Maintenance	3,596,093	4,595,850	4,401,745	5,701,286
Charges for Services	16,180,305	16,231,174	17,829,073	14,384,926
Debt	15,015,028	15,019,336	15,012,030	13,946,791
Capital	25,935,610	24,501,663	70,452,347	55,120,469
TOTAL EXPENDITURES	\$ 68,144,740	\$ 68,400,560	\$ 118,819,902	\$ 101,401,692

2024 BUDGET HIGHLIGHTS

- ✓ **\$5,000,000** For programming and design for a new Detention Facility
- ✓ **\$3,000,000** For programming and design for a new Multi-Use Arena
- ✓ **\$7,000,000** For continued construction of the South Parks Maintenance Facility
- ✓ **\$1,500,000** For Head Start Facilities
- ✓ **\$200,000** For Electric Vehicle charging stations at county facilities

2023 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 PUBLIC WORKS BUILDING

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 OBJECTIVE
MAINTENANCE SERVICES				
Average annual energy cost per square foot of County facilities	\$1.60	\$1.79	\$1.85	\$1.90
Number of work orders issued	23,420	20,110	17,644	20,000
Number of work orders completed	22,277	19,364	16,345	20,000
Work order completion rate (goal of 95% or greater)	95.12	96.3	92.36	95+
Number of preventative maintenance work orders issued	5,184	4,857	6,580	6,750
Number of preventative maintenance work orders completed	4,664	4,520	5,844	6,750
Total kWh of County facilities	18,680,001	17,339,439	19,078,002	21,000,000
Total gallons of water used in County facilities	64,360,545	69,451,000	78,199,000	80,000,000
Total therms of gas used in County facilities	655,491	592,144	683,694	700,000
FACILITY PLANNING DIVISION				
Total number of projects completed	7	7	19	18
Total cost associated to those projects	\$5,700,000	\$30,968,410	\$24,785,814	\$47,925,612
Projects currently Under Construction (Value)	\$12,200,000	\$21,638,609	\$35,119,000	\$35,238,843
Total number of projects designed for construction	13	6 / 14	15	17
FLEET SERVICES				
Percentage of County vehicles requiring unscheduled repairs	45%	43%	23%	23%
Fuel efficiency of light duty County vehicles (MPG)	15.73	16.2	17.94	18
Number of fuel gallons used	477,631	452,539	478,022	475,000



ADAMS COUNTY
COLORADO

2024 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 helps Adams County residents move toward economic security and self-sufficiency by providing access to food, medical, and cash assistance programs.

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.

Aging and Adult Services provides adult protective services, resources, and referrals to help Adams County adults age in place when possible.

Childcare Assistance Program provides childcare assistance to families needing childcare services to support their efforts toward self-sufficiency.

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
Human Services Department			
Child Support Services	59.00	67.00	67.00
Community Services Fund	2.00	2.00	3.00
Head Start Fund	73.25	73.25	73.25
Child Welfare	323.00	412.50	413.50
Investigation & Recovery	9.00	9.00	9.00
Information Technology	10.00	12.00	12.00
Self Sufficiency	278.00	294.00	298.00
Human Services	11.00	14.00	14.00
Human Services Administration	19.00	20.00	25.00
Veterans Service Office	2.00	2.00	2.00
Workforce & Business Center	52.00	52.00	52.00
TOTAL FTEs	838.25	957.75	968.75

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.
- ✓ Deploy Community voice council for program planning, policy creation, and decision making.
- ✓ Implement and evaluate polices and processes with an equity lens, making sure they are culturally appropriate.

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ 19,020,264	\$ 20,758,633	\$ 21,958,827	\$ 27,450,079
Licenses & Permits	-	-	-	-
Intergovernmental	116,613,191	131,561,954	139,923,278	157,174,775
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	90,883	600	508,000	1,410,624
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	50,000	709,754	50,000	625,000
TOTAL REVENUE	\$ 135,774,338	\$ 153,030,941	\$ 162,440,105	\$ 186,660,478

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 201,016	\$ 222,554	\$ 481,590	\$ 463,600
Social Services Fund	124,491,289	141,788,796	150,316,004	171,182,414
Head Start Fund	5,464,268	6,378,068	5,547,503	7,147,247
Workforce & Business Center Fund	4,797,042	7,024,523	6,711,598	7,199,270
TOTAL EXPENDITURES	\$ 134,953,615	\$ 155,413,940	\$ 163,056,695	\$ 185,992,531

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Community Transit	\$ 45,813	\$ -	\$ 260,000	\$ 260,000
Child Support Services	5,288,956	5,147,823	5,829,568	5,836,907
Human Services Administration	1,548,679	3,198,279	3,517,916	4,367,946
HS Child Welfare	51,964,159	53,280,107	61,717,563	63,482,555
HS Investigation and Recovery	804,213	889,133	869,928	837,152
HS Self Sufficiency	60,029,004	73,779,846	72,314,155	87,726,059
Head Start Fund	5,464,268	6,378,068	5,547,503	7,147,247
Human Services Div	3,117,730	3,711,339	3,779,163	6,435,884
ITi HS	1,738,549	1,782,268	2,287,711	2,495,911
Veterans Service Office	155,202	222,554	221,590	203,600
Workforce and Business Center	4,797,042	7,024,523	6,711,598	7,199,270
TOTAL EXPENDITURES	\$ 134,953,615	\$ 155,413,940	\$ 163,056,695	\$ 185,992,531

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 63,288,672	\$ 71,480,367	\$ 80,652,783	\$ 95,939,282
Operations & Maintenance	2,234,928	2,960,429	2,781,859	3,425,329
Charges for Services	69,377,975	80,587,665	79,586,053	86,591,920
Debt	-	-	-	-
Governmental Services	28,044	56,909	36,000	36,000
Capital	23,996	328,570	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 134,953,615	\$ 155,413,940	\$ 163,056,695	\$ 185,992,531

2024 BUDGET HIGHLIGHTS

- ✓ **\$7,249,824** 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 a Program Integrity Unit, Early Childhood and Aging and Adult services to support our team members.

2023 ACCOMPLISHMENTS

COMMUNITY VOICE | ESTABLISHED A COMMUNITY VOICE COUNCIL

PARTNERSHIPS | INCREASED SNAP/MEDICAID/COLORADO WORKS OUTREACH

EQUITY | HIRED AND ONBOARDED HUMAN SERVICES DIVERSITY, EQUITY & INCLUSION STRATEGIST

COMMUNITY EVENTS | BACK TO SCHOOL BASH & NORTH POLE EVENT

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
CHILD SUPPORT SERVICES				
Percentage of children with paternity established	92.90%	94.90%	95.00%	90.00%
Percentage of IV-D cases with an arrears payment in the month	51.20%	36.60%	38.10%	44.80%
Percentage of IV-D cases with support orders	91.60%	90.30%	89.70%	80.00%
Percentage of current support paid on Iv-D cases	57.60%	59.00%	58.80%	65.00%
Percentage of IV-D arrears cases with a payment on arrears (YTD)	59.60%	68.20%	69.00%	71.40%
CHILDREN & FAMILY SERVICES				
Timeliness of initial response	83.80%	86.50%	85.50%	84.30%
Family Engagement Meetings at Reunification	61.10%	73.90%	55.60%	66.00%
Timeliness of Safety Assessments	11.10%	13.60%	5.70%	25.00%

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 PROJECTED
COMMUNITY SUPPORT SERVICES				
Colorado works application timeliness	99.38%	97.92%	94.60%	95.00%
Colorado Works redetermination timeliness	96.46%	95.38%	92.61%	95.00%
Food assistance regular application timeliness	97.04%	93.10%	90.31%	95.00%
Food assistance expedited application timeliness	96.16%	88.31%	91.31%	95.00%
Food assistance redetermination timeliness	94.55%	77.64%	69.44%	95.00%
Medical assistance application timeliness	97.10%	97.64%	93.08%	95.00%
Medical assistance redetermination timeliness	98.30%	96.03%	95.22%	95.22%
Adult financial application timeliness	98.79%	97.08%	97.06%	97.06%
Adult financial redetermination timeliness	95.45%	96.74%	92.75%	95.00%
Adult Protection Timeliness of Monthly Contacts	99.68%	99.51%	98.74%	98.74%
HEAD START				
Follow up on absences and offer support to families to reach 85% attendance in program	83.00%	78.19%	82.25%	83.00%
INVESTIGATION & RECOVERY				
Total County Dollars Collected	\$288,235	\$385,135	\$462,162	\$575,000
Complete investigation within sixty days	100%	100%	100%	100%
Verified appropriate investigation documentation through random sampling	100%	100%	100%	100%
WORKFORCE & BUSINESS CENTER				
Number of client successes (obtained employment, maintained employment, completed training, or completed a work experience)	-	812	951	1,000



ADAMS COUNTY
COLORADO

2024 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	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
Information Technology & <i>innovation</i>			
Administration	4.00	5.00	5.00
Application Services	14.00	18.00	18.00
Business Solutions Group	5.00	6.00	6.00
GIS Services	3.00	3.00	3.00
Public Safety	9.00	-	-
Security	3.00	5.00	5.00
Technical Services	14.00	23.00	23.00
Telecommunications	4.00	5.00	5.00
TOTAL FTEs	56.00	65.00	65.00

CURRENT YEAR OBJECTIVES

- ✓ Workforce & Business Center workflow solution replacement (currently using Ultimus)
- ✓ Accela land-based permitting solution upgrade (SaaS/cloud-based)
- ✓ Continue fiber network infrastructure expansion and enhancement
- ✓ Enhance community broadband

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	32,116	49,564	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 32,116	\$ 49,564	\$ -	\$ -

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 10,703,321	\$ 12,344,098	\$ 17,063,883	\$ 19,972,366
TOTAL EXPENDITURES	\$ 10,703,321	\$ 12,344,098	\$ 17,063,883	\$ 19,972,366

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
ITi Business Solutions Group	\$ 525,435	\$ 552,361	\$ 640,420	\$ 765,936
ITi Application Services	3,104,501	3,406,209	3,790,652	4,280,718
ITi GIS Services	907,694	1,098,745	914,464	1,013,215
ITi Technical Services	3,601,111	4,054,218	6,406,434	9,154,959
ITi Telecommunications	1,371,505	1,915,760	2,751,530	2,546,822
ITi Administration	695,788	784,260	1,010,725	872,808
ITi Security	497,286	532,546	1,549,658	1,337,908
TOTAL EXPENDITURES	\$ 10,703,321	\$ 12,344,098	\$ 17,063,883	\$ 19,972,366

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 5,542,027	\$ 6,207,624	\$ 8,201,310	\$ 9,012,848
Operations & Maintenance	1,406,418	1,203,361	1,520,225	1,265,925
Charges for Services	3,344,364	4,396,299	3,994,393	4,093,593
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	410,512	536,814	3,347,955	5,600,000
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 10,703,321	\$ 12,344,098	\$ 17,063,883	\$ 19,972,366

2024 BUDGET HIGHLIGHTS

- ✓ *Implementation of ESRI Indoors product for location services*
- ✓ *Bring in vendor to complete JDE back log of projects*
- ✓ *Fiber connection to Broomfield*
- ✓ *Move Accella permitting to their cloud solution*

2023 ACCOMPLISHMENTS

- AUTOMATED | PERSONNEL ACTIONS IN JDE
- IMPLEMENTED | NEW GIS WEB-BASED CONTENT FOR CED
- ASSISTED | IT IMPLEMENTATION FOR NEW PUBLIC WORKS BUILDING
- UPGRADED | JD EDWARDS CORE COMPONENTS & TOOL SET, BACKUP SOFTWARE, VMWARE NSXT, PERIMETER FIREWALLS, & A/V AT BOTH HUMAN SERVICES AND GOVERNMENT CENTER
- GO LIVE | HEALTH DEPARTMENT WITH MULTIPLE APPLICATIONS AND 170 LAPTOPS

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 OBJECTIVE
TECHNICAL SERVICES				
Total calls and emails to the Help Desk (includes Human Services)	49,077	59,606	39,740	41,727



2024 Adopted Budget

PARKS, OPEN SPACE & CULTURAL ARTS

PURPOSE STATEMENT

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

PARKS & OPEN SPACE

OPERATIONS &
MAINTENANCE

BUSINESS
SERVICES

SPECIAL EVENTS

PLANNING, DESIGN
& CONSTRUCTION

CSU EXTENSION

GOLF

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 in order to provide equitable access to all Adams County residents.

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 for all residents.

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, and various county led events.

Planning, Design & Construction This Division is responsible for the planning, design and construction for all capital projects and master planning efforts for the department in order to provide facilities for residents of all backgrounds and abilities.

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 Operates the County-owned Riverdale Golf Courses, comprised of two 18-hole courses - the Dunes and the Knolls. This division operates as an enterprise fund covering all operating and capital expenses with revenues.

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
Parks, Open Space, & Cultural Affairs			
Conservation Trust	7.00	7.00	7.00
CSU Extension	4.00	4.00	4.00
Special Events	10.00	11.00	13.00
Open Space & Grants Admin.	1.00	1.00	1.00
North Region Operations	23.00	22.00	23.00
Office of Cultural Affairs	2.00	2.00	3.00
Soil Conservation	1.00	3.00	3.00
Park Ranger Service	4.00	4.00	5.00
TOTAL FTEs	52.00	54.00	59.00

CURRENT YEAR OBJECTIVES

- ✓ Continue 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 Amphitheatre at Riverdale Regional Park, Riverdale Bluffs Open Space, Wayfinding Signage Program, 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 residents of all backgrounds and abilities including Stars & Stripes Event, PRIDE Event, and Festival Latino.
- ✓ Continue to upgrade, improve and enhance park furniture, fixtures, equipment, and irrigation systems 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	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ 27,882,533	\$ 32,253,629	\$ 31,144,537	\$ 33,629,193
Licenses & Permits	-	-	-	-
Intergovernmental	1,014,444	1,102,748	920,000	1,010,635
Charges for Services	5,477,170	5,444,940	5,076,309	4,551,500
Fines & Forfeitures	750	-	-	-
Investment Income	42,794	1,183,164	40,000	100,000
Miscellaneous	968,635	1,066,236	245,000	338,100
Gain/(Loss) on Sale of Assets	8,750	(4,402)	-	-
Other Finance Sources	2,063,572	1,951,538	6,100,000	4,977,397
TOTAL REVENUE	\$ 37,458,648	\$ 42,997,853	\$ 43,525,846	\$ 44,606,825

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 8,814,152	\$ 17,142,936	\$ 17,902,186	\$ 13,137,998
Golf Course Fund	3,207,850	3,323,878	9,720,609	3,997,249
Conservation Trust Fund	757,662	626,512	734,601	748,818
Open Space Projects Fund	984,292	701,104	12,018,691	8,704,800
Open Space Sales Tax Fund	17,762,904	18,069,650	34,961,854	36,137,451
TOTAL EXPENDITURES	\$ 31,526,860	\$ 39,864,079	\$ 75,337,941	\$ 62,726,316

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Park Ranger Service	\$ 193,502	\$ 254,172	\$ 489,924	\$ 527,334
CSU Extension	528,564	451,635	650,721	430,960
Conservation Trust	757,662	626,512	734,601	748,818
Special Events	2,769,441	3,252,263	3,309,848	3,672,301
Golf Course	3,207,850	3,323,878	9,720,609	3,997,249
Office of Cultural Affairs	1,045,626	8,212,214	6,253,720	3,508,863
Open Space & Grants Admin.	17,762,904	18,069,650	34,961,854	36,137,451
South Region Operations	984,292	701,104	12,018,691	8,544,800
North Region Operations	4,277,019	4,972,653	7,197,973	5,158,540
TOTAL EXPENDITURES	\$ 31,526,860	\$ 39,864,079	\$ 75,337,941	\$ 62,726,316

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 4,751,986	\$ 5,049,965	\$ 6,092,789	\$ 6,746,053
Operations & Maintenance	1,167,656	1,522,080	1,345,173	1,896,893
Charges for Services	6,612,806	7,123,691	7,616,745	6,955,261
Debt	-	-	-	-
Governmental Services	15,677,863	16,026,519	28,690,348	30,979,212
Capital	1,225,697	8,190,287	25,492,886	11,171,500
Other Finance Uses	2,090,852	1,951,538	6,100,000	4,977,397
TOTAL EXPENDITURES	\$ 31,526,860	\$ 39,864,079	\$ 75,337,941	\$ 62,726,316

2024 BUDGET HIGHLIGHTS

- ✓ \$2,000,000 Veteran’s Memorial Amphitheater
- ✓ \$300,000 PRIDE Event
- ✓ \$300,000 Festival Latino
- ✓ \$1,250,000 Open Space Acquisitions
- ✓ \$75,000 Golf Club House Improvements Design
- ✓ \$2,750,000 Riverdale Bluffs Open Space Improvements
- ✓ \$100,000 Riverdale Regional Park Irrigation Improvements
- ✓ \$2,000,000 Niver Creek Improvements
- ✓ \$1,500,000 Park, Trail, and OS Signage Improvements

2023 ACCOMPLISHMENTS

EVENTS | EXECUTED THE 1ST ANNUAL FESTIVAL LATINO, PLUS THE COUNTY FAIR, PRIDE EVENT AND STARS &STRISES

VETERANS MEMORIAL | OPENED THE ONE OF A KIND FACILITY WITH TWO CELEBRATIONS FOR VETERANS ON MEMORIAL DAY AND VETERANS DAY

CULTURAL ARTS | INSTALLED ADDITIONAL MURALS ON THE TRAIL SYSTEM AND INCORPORATED ART INTO COUNTY LED EVENTS AND BEGAN IMPLEMENTATION OF THE PERCENTAGE FOR THE ARTS PROGRAM FOR THE COUNTY.

OPERATIONS & MAINTENANCE | COMPLETED SUSTAINABLE WATER SAVING LANDSCAPING UPGRADES AT RIVERDALE ANIMAL SHELTER, TWIN LAKES, AND GATEWAY PARKS

PLANNING | IN PARTNERSHIP WITH THE MILE HIGH FLOOD DISTRICT COMPLETED THE SOUTH PLATTE RIVER IN ADAMS COUNTY NEEDS ASSESSMENT CALLED “EXPERIENCE YOUR SOUTH PLATTE”

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 OBJECTIVE
REGIONAL PARK				
Gallons of water used at Regional Park	5,677,454	6,245,199	6,869,718	7,556,689
Total revenue generate through rentals	\$343,916	\$582,800	\$585,000	\$590,000
Number of total events held at the Regional Park and Fairgrounds	1,178	1,178	1,500	1,500
OPEN SPACE & GRANT ADMINISTRATION				
Total open space sales tax collected	\$27.9M	\$32.3M	\$31.1M	\$33.6M
Total number of grant applications processed	38	45	37	40
Total awarded in open space grants	\$19.9M	\$28.9M	\$18.2M	\$19.5M
FAIR & SPECIAL EVENTS				
Adams County Fair attendees	105,000	120,000	125,000	125,000

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 OBJECTIVE
CSU EXTENSION				
Total number of clients served in Agriculture, Horticulture, Administration and Small Acreage Programs	14,110	13,580	14,100	15,000
Total number of volunteer hours donated by Adams County Master Gardeners and Community Collaborative Rain, Hail and Snow Network Volunteers	2,800	2,980	3,900	4,100
Percent of above average or excellent ratings from program evaluations	96%	96%	95%	96%
Total number of volunteer hours donated by 4-H and Family and Consumer Science volunteers	1,280	10,000	10,000	12,000
Total number of Life Skill Training hours performed by 4-H and Family and Consumer Science Staff	320	295	300	300
Total number of clients served in Family and Consumer Science and 4H Youth	22,150	18,120	20,000	21,000
PARKS, TRAILS AND OPEN SPACE				
Acres of open space maintained	2,500	2,500	2,505	2,505
Conservation easements monitored	32	32	33	33
Acres of open space preserved (Total, fee + CE)	8,950	8,950	8,955	8,955
Total trail miles maintained	58	58	58	58
Number of pedestrian bridges maintained	51	51	51	51
Acres of irrigated turf grass maintained	57	57	60	65
Miles of County roads inspected/treated for noxious weeds	1,000	1,000	1,000	1,000
GOLF COURSE				
Riverdale Golf Course – Gross revenues	\$4,722,128	\$4,487,247	\$4,790,000	\$3,500,000
Riverdale Golf Course – Expenditures (not incl. Capital)	\$2,543,488	\$2,832,470	\$2,980,000	\$2,800,000
Riverdale Golf Course - rounds of golf per year	89,134	86,415	87,973	87,000
CULTURAL ARTS				
SCFD Funded Projects	\$1.8M	\$2.2M	\$2.6M	\$2.8M
SCFD revenue, Visual Arts Commission	\$30,000	\$161,518	\$85,635	\$80,000



2024 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.

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.

PEOPLE & CULTURE

COMPENSATION
AND HRISBENEFITS AND
WELLNESSDIVERSITY, EQUITY
AND INCLUSIONEMPLOYEE
RELATIONSLEARNING AND
DEVELOPMENTTALENT
ACQUISITION

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
People & Culture Department			
People Services	19.00	18.00	18.00
Culture Services	10.50	9.50	10.00
Benefits & Insurance	6.00	7.00	7.75
TOTAL FTEs	35.50	34.50	35.75

CURRENT YEAR OBJECTIVES

- ✓ Medical Plan Exploratory Committee
- ✓ Total Rewards Philosophy
- ✓ Diversity, Equity and Inclusion Strategy
- ✓ Learning & Development Strategy
- ✓ Employee Relations Strategy and Implementation of ER database
- ✓ Implement new FML+ program
- ✓ Update county department job descriptions and include standardization of physical requirements
- ✓ Implement structured compensation hiring guidelines for managers

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	18,980,686	20,021,110	22,312,882	25,607,566
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	1	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 18,980,686	\$ 20,021,110	\$ 22,312,882	\$ 25,607,566

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 4,060,783	\$ 4,940,265	\$ 5,782,146	\$ 5,740,877
Insurance Fund	18,092,864	20,973,776	22,362,107	25,607,566
TOTAL EXPENDITURES	\$ 22,153,647	\$ 25,914,040	\$ 28,144,253	\$ 31,348,443

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Benefits and Insurance	\$ 18,092,864	\$ 20,973,776	\$ 22,362,107	\$ 25,607,566
People Services	2,553,700	3,063,769	3,785,150	3,887,157
Culture Services	1,507,083	1,876,496	1,996,996	1,853,720
TOTAL EXPENDITURES	\$ 22,153,647	\$ 25,914,040	\$ 28,144,253	\$ 31,348,443

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 3,663,107	\$ 4,130,596	\$ 4,647,321	\$ 4,709,030
Operations & Maintenance	502,709	619,810	892,201	1,097,201
Charges for Services	17,987,831	21,163,634	22,604,731	25,542,212
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 22,153,647	\$ 25,914,040	\$ 28,144,253	\$ 31,348,443

2024 BUDGET HIGHLIGHTS

- ✓ **\$1,933,615** for stop loss premiums, claims and administration fees associated with the United Healthcare Employee Medical Plan.
- ✓ **\$1,005,866** to cover anticipated claims costs connected with active and retiree dental plans.
- ✓ **\$126,292** for one 0.50 FTE (P&C Specialist) in Culture Services and one 0.75 FTE (P&C Technician) in Insurance – Benefits & Wellness.
- ✓ **\$115,000** for a new self-service Benefits Enrollment Module.
- ✓ **\$75,000** to initiate the purchasing process for Employee Relations Case Management Software.
- ✓ **\$18,000** for consultant/broker service fees associated with employee benefit plans.

2023 ACCOMPLISHMENTS

PEOPLE & TOTAL REWARDS | IMPLEMENTED NEW HEALTH AND WELLNESS CENTER VENDOR. ADOPTED A NEW PAY PHILOSOPHY - INSTEAD OF USING MIDPOINTS AS OUR BENCHMARK (WHERE WE TRY TO PAY THE SAME AS OUR COMPETITORS FOR THE SAME JOB), WE SWITCHED TO COMPARING MARKET PERCENTILES AND ESTABLISHED THE 60TH PERCENTILE AS OUR NEW BENCHMARK (MEANING OUR PAY IS HIGHER THAN 60% OF THOSE WE SURVEY. CREATED THE STRUCTURE AND RECEIVED APPROVAL FOR EIGHT WEEKS OF ADDITIONAL PAID LEAVE FOR EMPLOYEES (FML+). ASSISTED WITH THE IMPLEMENTATION OF A NEW PDA THROUGH JDE. RESTRUCTURED PAY GRADES BY INCREASING MINIMUM WAGE FOR ADMINISTRATIVE AND LABOR JOB FAMILIES AND INCREASING WIDTH OF PAY RANGES FOR PROFESSIONAL, TECHNICAL, MANAGEMENT AND EXECUTIVE JOB FAMILIES.

RECRUITING | 850+ EMPLOYEES WERE ONBOARDED AS NEW EMPLOYEES | ATTENDED OVER 24 CAREER FAIRS AND JOB EVENTS, INCLUDING BOOTH AT STOCK SHOW | CONDUCTED 2,192 BACKGROUND CHECKS | IMPROVED BRANDING AND INCREASED PRESENCE ON SOCIAL MEDIA. REFORMATTED AND ENHANCED EMPLOYEE ORIENTATION. CONTINUED EFFORT TO INCREASE DIVERSITY IN OUR APPLICANT POOL | CONTINUED TO IMPLEMENT MEASURES AND TRAINING TO REDUCE BIAS IN THE HIRING PROCESS. DELIVERED MONTHLY TRAINING SERIES ON BEST HIRING PRACTICES. ENGAGED IN CONTINUOUS IMPROVEMENT TO CREATE MORE EFFECTIVE AND EFFICIENT HIRING PROCESS | LAUNCHED AND MANAGED INTERN PROGRAM.

LEARNING & DEVELOPMENT | COMPLETED 14,541 HOURS OF TRAINING TO 2,223 OVERALL TRAINING PARTICIPANTS | OFFERED 178 LIVE CLASS SESSIONS COVERING WIDE RANGE OF TOPICS | ASSISTED 39 COUNTY EMPLOYEES THROUGH CAREER CONNECTIONS PROGRAM LEADING TO GREATER OVERALL RETENTION | MANAGED VOLUNTEER PROGRAM WHERE EMPLOYEES WORKED 255 VOLUNTEER HOURS EQUATING TO \$111,632 INVESTMENT IN COMMUNITY, A 43% INCREASE OVER 2022 | PROVIDED MORE THAN 112 HOURS OF SUPPORT TO COUNTY EMPLOYEES THROUGH COACHING LAB PROGRAM | PILOTED AN E-LEARNING PROGRAM TO INCREASE LEARNING OPPORTUNITIES FOR STAFF | BUILD FOUNDATION FOR CARING COMMUNITIES BY OFFERING INTERNAL TRAINING TO EXTERNAL PARTNERS

DIVERSITY, EQUITY & INCLUSION | INCREASED MARKETING OF LEAD/DEI PROGRAMS AND SERVICES TO INCREASE VISIBILITY AND PARTICIPATION | 38% INCREASE OF FORMAL A-PROUD MEMBERSHIP | MAINTAINED 10 ACTIVE AFFINITY GROUPS PROVIDING A SENSE OF BELONGING FOR COUNTY EMPLOYEES | TWO NEW DEI COURSES DEVELOPED AND LAUNCHED (MICROAGGRESSION 201 & ALLYSHIP) | OVER 300 PARTICIPANTS IN CULTURAL HUMILITY TRAINING COURSE.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 OBJECTIVE
PEOPLE & CULTURE				
Turnover rate: overall	16.51%	15.84%	13.41%	13.00%
Turnover rate: voluntary	14.78%	14.23%	11.48%	11.00%
Average time to fill a position in days	79 days	81 Days	59 Days	45 Days
Learning and Development participation (total attendance)	1,288	1,332	2,223	1,440



2024 Adopted Budget

PUBLIC HEALTH DEPARTMENT

VISION STATEMENT

A community-led county where everyone has the opportunity to be healthy, valued, safe, and thriving.

PURPOSE STATEMENT

The purpose of Adams County Health Department is to safeguard and improve our community's health and well-being.

ADAMS COUNTY PUBLIC HEALTH DEPARTMENT

PUBLIC HEALTH

OPHEPR

HEALTH EQUITY & STRATEGIC INITIATIVES

EPIDEMIOLOGY & DATA SCIENCE

NUTRITION & FAMILY HEALTH

ENVIRONMENTAL HEALTH

PUBLIC HEALTH NURSING

PRIMARY SERVICES

Office of PH Emergency Preparedness & Response (OPHEPR):

Focuses on bolstering public health safety and community resiliency in preparation of and responding to various threats, be they natural or human-made.

Health Equity & Strategic Initiatives: Serves as primary and expert resource for developing, establishing, and maintaining innovative evidence-informed, community-based health, public health promotion and disease prevention strategies identified through data analysis and community engagement. This is done through community health data and resource analysis, community collaboration, and policy to advance individual, community and social health improvement which address the systems that create or perpetuate exclusion, racism, and health injustice.

Epidemiology & Data Science: Takes a multi pronged approach in addressing public health. The Health Data and GIS Program specializes in analyzing public health data by considering how communities, cultures, and the environment impact population health. The Communicable Disease Surveillance program is dedicated to safeguarding public health by halting the transmission of infectious diseases.

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: Focus on preventing communicable diseases and environmental conditions that could be harmful to your health. Programs include Retail Food Inspections; Childcare and School Inspections; Swimming Pool and Spa Inspections, Onsite Wastewater Treatment Systems (Septic) Permitting; Body Art Inspections; Vector Surveillance; Community Air Monitoring; Healthy Homes/Indoor Air Quality; Solid Waste Landfill Inspections and Water Quality. The following services are conducted: education, consultation, complaint investigation, annual inspections and permitting, and work on regional air quality issues, including climate change and Environmental Justice.

Public Health Nursing: Involves applying nursing principles and practices to promote and protect the health of our community. The Nursing Division is multifaceted and includes several key programs: home visitation and care coordination programs, sexual health, harm reduction, and immunizations. Each program consists of a combination of clinical skills, prevention strategies, community engagement, and a deep understanding of public health principles that address determinants of health.

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
Executive		20.25	20.25
Epidemiology & Data Science		16.00	16.00
Health Equity & Strategic Initiatives		26.75	27.75
Nutrition		34.00	34.00
Environmental Health		34.00	34.00
Nursing		65.75	65.75
TOTAL FTEs	176.75	196.75	197.75

CURRENT YEAR OBJECTIVES

- ✓ Implementing the strategic plan as a key objective for this year involves systematically executing our outlined strategies, focusing on measurable goals, and continuously assessing progress to ensure alignment with our overarching vision and purpose.
- ✓ Securing Board of Health approval for the Community Health Improvement Plan (CHIP) is a primary objective for this year, emphasizing the need for collaborative efforts, and community-focused initiatives to enhance overall public health outcomes.
- ✓ One of our 2024 objectives is a dedication to Equity & Justice, aiming to integrate these core values into all organizational practices, policies, and community interactions, to foster an inclusive environment for everyone.
- ✓ This year, we are strongly focused on Environmental Justice, committing to initiatives that address and rectify environmental inequalities, promote sustainable practices, and ensure equitable access to clean and healthy environments for all communities.

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	1,935,926	16,191,804	13,905,170
Charges for Services	-	7,272	-	2,050,989
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	10,295	2,645,896	43,143
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	10,272,773	12,309,490
TOTAL REVENUE	\$ -	\$ 1,953,493	\$ 29,110,473	\$ 28,308,792

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Public Health Fund	\$ -	\$ 1,711,779	\$ 28,065,569	\$ 27,271,792
TOTAL EXPENDITURES	\$ -	\$ 1,711,779	\$ 28,065,569	\$ 27,271,792

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Epidemiology and Data Science	\$ -	\$ 295,601	\$ 4,778,309	\$ 2,024,146
Environmental Health	-	40,317	3,931,646	3,963,436
Health Equity & Strategic Init	-	77,191	2,880,261	6,504,030
Nutrition and Family Health	-	43,961	3,217,760	3,221,260
Public Health Nursing	-	90,864	9,848,045	8,280,868
Public Health Div	-	1,163,845	3,409,548	3,278,052
TOTAL EXPENDITURES	\$ -	\$ 1,711,779	\$ 28,065,569	\$ 27,271,792

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ -	\$ 906,715	\$ 24,494,358	\$ 22,320,584
Operations & Maintenance	-	595,323	963,552	664,965
Charges for Services	-	148,930	2,607,659	4,286,243
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	60,812	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 1,711,779	\$ 28,065,569	\$ 27,271,792

2024 BUDGET HIGHLIGHTS

- ✓ \$116,039 for a Substance Use Disorder (SUD) & Violence Prevention Coordinator position (1.0 FTE)

2023 ACCOMPLISHMENTS

APPROVED | BOARD OF HEALTH ADOPTION OF THE HEALTH DEPARTMENT’S FIRST STRATEGIC PLAN.

ENGAGED | OVER 3,000 OF THE COUNTY’S MOST VULNERABLE SERVED THROUGH THE FARMERS MARKET PROGRAM

SUPPORTED | HELPING TO REMOVE BARRIERS TO ACCESSING HEALTHY FOODS IN ONLINE SHOPPING (FOR WIC CLIENTS)

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 OBJECTIVE
Increase the Health Department’s Funding Diversity	N/A	N/A	N/A	30%
Complete a comprehensive assessment of county-wide efforts supporting Environmental Justice	N/A	N/A	N/A	100%
Complete a Workforce Development Plan	N/A	N/A	N/A	100%
Bolster Health Dept. staff’s analytical capabilities through data trainings	N/A	N/A	N/A	10
Create an internal (Health Dept.) referral platform	N/A	N/A	N/A	100%



ADAMS COUNTY
COLORADO

2024 Approved Budget

PUBLIC WORKS

PURPOSE STATEMENT

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

PRIMARY SERVICES

The Infrastructure & Stormwater Management Division ensures transportation and stormwater infrastructure is constructed and maintained in conformance with all applicable County specifications, plans, contract documents, and regulations. 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 the design process and property acquisition for projects within the County's Right-of-Way (ROW), improving the County's infrastructure network one project at a time. These projects are critical to ensuring the infrastructure network continues to meet the needs of the County as it grows.

The Operations Working Group is responsible for routine, programmed, and emergency maintenance of public ROW infrastructure. This includes grading, snow and ice control, street sweeping, dust abatement, pothole repairs, patching, traffic control maintenance, gravel road maintenance, and many more functions.

The Administrative Division provides vision, leadership and strategy for the department, and also oversees and monitors budgeting and financial matters for the Department.

PUBLIC WORKS

INFRASTRUCTURE &
STORMWATER MANAGEMENT

CAPITAL IMPROVEMENT
PROGRAM

OPERATIONS
WORKING
GROUP

ADMINISTRATIVE
SUPPORT

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
Public Works Department			
Engineering Services	13.00	14.00	14.00
Administration	4.00	5.00	5.00
Infrastructure Management	11.00	13.00	13.00
Regional Transportation	2.00	2.00	3.00
Stormwater - General Fund	3.00	3.00	3.00
Stormwater Utility	4.00	4.00	4.00
Operations	74.00	74.00	74.00
TOTAL FTEs	111.00	115.00	116.00

CURRENT YEAR OBJECTIVES

- ✓ 2023 Flood Recovery Effort
- ✓ 2024 Street Paving and Seal Programs
- ✓ 2024 Video Inspection and Stormwater Maintenance Program
- ✓ Gravel Roads Program
- ✓ E. 58th Avenue Improvements; Washington to York Street – Construction
- ✓ Steele Street Improvements; E. 86th Avenue to E. 88th Avenue – Construction
- ✓ York Street Improvements Phase II; E. 78th Avenue to E. 88th Avenue - Construction
- ✓ Pecos Street Improvements; 52nd Avenue to Cargill Drive – Construction
- ✓ E. 73rd Avenue Improvements; Washington to York Street – Design
- ✓ 88th Avenue Bridge Over Wolf Creek – Design & ROW Acquisition

BUDGET SUMMARY

UES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ 52,582,420	\$ 57,009,843	\$ 53,586,058	\$ 60,742,281
Licenses & Permits	221,037	175,120	210,000	210,000
Intergovernmental	9,272,472	11,348,766	10,471,858	10,273,375
Charges for Services	5,357,596	4,697,554	4,617,000	4,387,000
Fines & Forfeitures	17,507	17,507	20,000	20,000
Investment Income	5,056	64,040	50,000	50,000
Miscellaneous	11,656	(732)	2,000	2,000
Other Finance Sources	27,280	-	-	-
TOTAL REVENUE	\$ 67,495,024	\$ 73,312,097	\$ 68,956,916	\$ 75,684,656

DITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 1,396,059	\$ 726,803	\$ 2,034,932	\$ 2,117,020
Stormwater Utility Fund	763,831	819,479	2,039,822	957,895
Road & Bridge Fund	67,925,883	88,325,080	95,858,693	83,678,836
TOTAL EXPENDITURES	\$ 70,085,773	\$ 89,871,361	\$ 99,933,447	\$ 86,753,751

DITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
ADA Transition Implementation	\$ 286,143	\$ 343,156	\$ 1,000,000	\$ 1,000,000
Regional Transportation	120,075	251,610	466,059	617,020
Stormwater - General Fund	1,275,984	475,192	1,568,873	1,500,000
Stormwater Utility	763,831	819,479	2,039,822	957,895
Engineering Services	1,995,991	2,255,508	2,556,248	2,624,341
PW - Admin	26,433,483	27,953,545	29,139,976	31,778,108
Infrastructure Management	23,101,280	40,233,831	43,702,124	28,482,995
PW - Operations	16,108,986	17,539,041	19,460,345	19,793,392
TOTAL EXPENDITURES	\$ 70,085,773	\$ 89,871,361	\$ 99,933,447	\$ 86,753,751

DITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 9,702,861	\$ 10,675,746	\$ 12,524,811	\$ 13,196,646
Operations & Maintenance	3,155,900	3,665,200	3,864,454	3,852,254
Charges for Services	18,493,866	17,391,001	23,294,086	23,316,873
Governmental Services	25,740,563	27,105,100	27,798,779	30,997,978
Capital	12,970,764	31,006,288	31,410,317	15,000,000
Other Finance Uses	21,819	28,027	1,041,000	390,000
TOTAL EXPENDITURES	\$ 70,085,773	\$ 89,871,361	\$ 99,933,447	\$ 86,753,751

2024 BUDGET HIGHLIGHTS

- ✓ **\$15,000,000** for Road & Bridge capital improvements
- ✓ **\$3,000,000** for regional project contributions
- ✓ **\$350,000** for traffic signal maintenance
- ✓ **\$150,000** for a Functional Classification Plan

2023 ACCOMPLISHMENTS

COMPLETED | RECORD YEAR OF CAPITAL SPENDING IN CIP PROGRAM

COMPLETED | RECORD 2023 FLOODING EVENTS & FLOOD RECOVERY EFFORT

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED	2024 OBJECTIVE
INFRASTRUCTURE MANAGEMENT				
Roadway lane miles resurfaced (includes slurry seal, chip seal, overlay, mill and overlay, portion and full reconstruction)	100	100	120	100
Linear feet of concrete installed (curb/gutter/sidewalk)	16,500	16,949	15,931	15,000
ADA ramps installed	100	40	21	20
Pavement quality rating (excellent, good, fair, poor)	Good	Fair	Fair	Fair
STORMWATER MANAGEMENT				
Number of education events regarding stormwater issues	4	17	15	15
Number of stormwater quality permits issued	14	18	16	N/A
Percentage of projected stormwater fee revenue collected	92%	83%	93%	92%
Number of illicit discharge inspections	69	56	38	N/A
Number of enforcement actions for construction violations	9	10	6	N/A
TRANSPORTATION OPERATIONS				
Percentage of priority 1 snow routes receiving snow & ice control within 24 hours of each category 3 Event (4-6 inches)	100%	100%	100%	100%
Percentage of potholes addressed within 1 week of request	98%	91%	94%	90%
Number of potholes filled	4,336	3,264	6,221	4,500
Percent of primary gravel roads treated (cumulative)	39%	28%	18%	18%
Pounds of trash/debris removed during neighborhood cleanups (lbs.)	503,440	216,200	295,020	300,000

ADAMS COUNTY
COLORADO

2024 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	2022 AUTHORIZED	2023 AUTHORIZED	2024 AUTHORIZED
Adams County COVID Operations	40.50	3.50	3.50
Retirement Administration Department	2.00	2.00	2.00
TOTAL FTEs	42.50	5.50	5.50

BUDGET SUMMARY

REVENUES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Taxes	\$ 198,128,096	\$ 217,100,853	\$ 229,104,161	\$ 284,350,187
Intergovernmental	22,788,190	36,327,815	70,129,167	575,000
Charges for Services	180,414	202,183	-	-
Fines & Forfeitures	2,088	-	-	-
Investment Income	(2,665,366)	(1,874,573)	2,750,000	5,000,000
Miscellaneous	7,003,250	9,105,147	7,526,871	6,775,364
Other Finance Sources	-	11,815	-	-
TOTAL REVENUE	\$ 225,436,673	\$ 260,873,240	\$ 309,510,199	\$ 296,700,551

EXPENDITURES BY FUND	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
General Fund	\$ 44,890,897	\$ 52,647,003	\$ 103,063,610	\$ 34,461,253
Retirement Fund	2,650,959	2,892,765	3,060,396	3,825,710
Developmentally Disabled Fund	2,333,043	2,155,998	2,164,347	2,358,258
TOTAL EXPENDITURES	\$ 49,874,898	\$ 57,695,766	\$ 108,288,353	\$ 40,645,221

EXPENDITURES BY DIVISION	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Admin Org.	\$ 44,891,095	\$ 52,637,311	\$ 102,828,877	\$ 34,198,852
Retirement Admin	2,650,760	2,902,458	3,295,129	4,088,111
Developmentally Disabled	2,333,043	2,155,998	2,164,347	2,358,258
TOTAL EXPENDITURES	\$ 49,874,898	\$ 57,695,766	\$ 108,288,353	\$ 40,645,221

EXPENDITURES BY CATEGORY	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
Personnel	\$ 4,809,808	\$ 14,567,688	\$ 1,678,406	\$ (105,722)
Operations & Maintenance	1,384,374	442,984	69,896,667	342,500
Charges for Services	11,403,752	10,695,712	8,200,575	18,971,390
Governmental Services	24,332,926	29,513,725	4,873,328	4,118,885
Capital	-	11,815	-	-
Other Finance Uses	7,944,038	2,463,842	23,639,377	17,318,168
TOTAL EXPENDITURES	\$ 49,874,898	\$ 57,695,766	\$ 108,288,353	\$ 40,645,221



ADAMS COUNTY
COLORADO

2024 Adopted Budget

GLOSSARY

A

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

Assessment Rate	The rate established by the State legislature which, when applied to the actual value of real and personal property, determines the assessed value of property. Residential assessment rates change every reappraisal (odd) year to keep the residential property taxes generated statewide to 45% of all property taxes.
Asset	A resource owned or controlled by the county, which has monetary value. An asset is either current or fixed. A current asset is typically consumed within one year, such as cash, accounts receivable, and inventories. A fixed asset provides benefit for more than one year, such as equipment, buildings, and open space properties.
Assigned Fund Balance	Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
Audit	A methodical examination conducted by a private accounting firm, of the utilization of the county's resources. An audit tests the accounting system to determine the extent to which internal accounting controls are both available and being used. The audit concludes with a written report of findings called the Auditor's Opinion.
Authorized Position	A position (job, FTE) authorized by the Board of County Commissioners as part of the annual adopted budget.

B

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

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

C

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

Charges for Services Expenditures	One of six major categories of expenditures used in the Adams County budgetary system. Charges for services include various contracted services (professional consulting, auditing, advertising, legal, printing, security, delivery, vehicle repair and maintenance, and building rental).
Charges for Services Revenue	A revenue category comprised of revenue generated from services the county provides to residents and other entities. Services that are charged for include motor vehicle registrations, document recording, golf, insurance, Bennett Police Services, Sheriff Academy, the County Fair, and Broomfield Coroner and District Attorney Services.
Chart of Accounts	A chart detailing the system (numbered and descriptive) of general ledger accounts used by Adams County to designate funds, expenditure accounts, revenue accounts, and balance sheet accounts.
Colorado Local Government Budget Law	In preparing an annual budget, all Colorado counties must follow the provisions of Title 29, Article 1, Part 1 of the Colorado Revised Statutes, which defines the legal requirements for budget format, content, and cover; budget hearing and adoption; appropriation resolution/ordinance; filing the budget; and changing the budget.
Colorado Revised Statutes (CRS)	A body of laws governing conduct within the State of Colorado.
Committed Fund Balance	Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.
Community Development Block Grant (CDBG)	A U.S. Department of Housing and Urban Development grant program. The program was first enacted in 1974 to provide funds to state and local agencies to support housing, economic development, health and human services, and planning and administration.
Community Services Block Grant (CSBG)	A U.S. Department of Health and Human Services grant program. The program was first enacted in 1981 to provide funds to state and local agencies to support efforts that reduce poverty, revitalize low-income communities, and lead to self-sufficiency among low-income families and individuals.
Comprehensive Annual Financial Report (CAFR)	An annual financial report issued by state and local governments. The CAFR has three parts: an introductory section, a financial section, and a statistical section. CAFR requirements are largely shaped by the Governmental Accounting Standards Board (GASB), which is the authoritative source for governmental Generally Accepted Accounting Principles (GAAP).
Conservation Trust	State of Colorado lottery funds remitted to the County for parks and recreation use.
Consumer Price Index (CPI)	The Consumer Price Index, computed by the U.S. Bureau of Labor Standards, produces monthly data on changes in the prices paid by urban consumers for a representative basket of goods and services. Adams County uses the Denver-Boulder-Greeley Metropolitan Statistical Area Index for its calculations.
Contingency	A possible future event or condition arising from causes unknown or at present indeterminable. / An appropriation of funds to cover unforeseen events or emergencies that may occur during the year. TABOR requires this fund to have an amount equal to 3 percent of non-Federal expenditures.

Cost Allocation Plan Identification, accumulation and distribution of costs relative to the provision of those services, along with the methods used.

Cost Center A responsibility center within the government organization.

D

Debt An obligation resulting from the borrowing of money or from the purchase of goods and services. A government's debts can include bonds, leases, and notes. Debt instruments are used to finance projects with high capital costs and long useful lives.

Debt Service Expenditures One of six major categories of expenditures used in the Adams County budgetary system. Debt service includes the annual payment of principal and interest on the county's indebtedness.

Deficit The excess of expenditures and other financing uses over revenues and other financing sources during an accounting period.

Department An organizational unit within the county government that is under the direction of non-elected county management staff.

Depreciation A financial mechanism to allocate the cost of a capital item over its service life. A decrease in an asset's value due to wear and tear, decay, or decline in price. Through this process, the entire cost on an asset is ultimately charged off as an expense over its service life.

Designated Fund Balance (Reserves) Portions of fund balance that are set aside for a specific purpose and which are, therefore, not available for future appropriation (except for that specific purpose).

Division A functional sub-unit of a department.

E

Earmarked Funds Funds dedicated for a specific program or purpose, such as state or federal grants earmarked for particular types of projects or programs.

Elected Official An official elected by Adams County voters to manage an elected county office.

Emergency An emergency is defined as 1) an act of God, 2) public enemy, or 3) something which could not have been reasonably foreseen at the time of the adoption in the budget. For the purpose of TABOR, this is further restricted to exclude economic conditions, or revenue shortfalls.

Encumbrance Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Enterprise Fund (EF)	A fund to account for operations financed and operated in a manner similar to private business enterprises, where the intent is to recover all or part of the costs of providing goods or services from those that use the goods or services, through user charges; e.g., Golf Course Fund and Front Range Airport Fund. As in private business, the emphasis is on net income determination.
Expenditure	A decrease in net financial resources due to payments made by the county for goods or services, such as personnel, supplies, and equipment.
F	
FASTER Funds	Funding Advancement for Surface Transportation & Economic Recovery funds used for Road & Bridge safety projects.
Fees	Any charge levied by government associated with providing a service or imposing a fine or penalty. Major types of fees include zoning/platting fees, user charges, building permits and vehicle registrations.
Fiduciary Fund	A fund consisting of resources received and held by the county as trustee or as an agent for other governmental units, private organizations, or individuals, to be expended or invested in accordance with the conditions of the trust.
Fiscal Policy	The County Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.
Fiscal Year	A period of any 12 consecutive months to which the budget applies. Adams County's fiscal year is January 1 through December 31.
Fixed Asset	As required by the State of Colorado, all items that are in use more than one year and valued at a level approved by a local government (at Adams County the amount is \$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.
---------------------------------------	---

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, telecom 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

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

2024 Adopted Budget

RESOLUTIONS

BUDGET RESOLUTIONS

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

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

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

ADOPTION OF THE BUDGET

BOARD OF COUNTY COMMISSIONERS FOR
ADAMS COUNTY, STATE OF COLORADO

RESOLUTION APPROVING EXPENDITURES AND REVENUES FOR EACH FUND AND
ADOPTING A BUDGET FOR ADAMS COUNTY, STATE OF COLORADO, FOR THE
CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024 AND ENDING
ON THE LAST DAY OF DECEMBER 2024

Resolution 2023-559

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 10, 2023, 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 2024 and, hereby incorporated into and made part of this resolution.

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

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

Commissioners

STATE OF COLORADO)
County of Adams)

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 5th day of December A.D. 2023.

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

Josh Zygielbaum:



By:

E. Hanna

Deputy

EXHIBIT "A"

2024 Annual Budget for the Calendar Year Beginning on the First Day of
January 2024 and Ending on the Last Day of December 2024

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

General Fund	\$353,177,186
Capital Facilities Fund	41,717,791
Golf Course Fund	3,997,249
Fleet Management Fund	14,012,241
Stormwater Utility Fund	957,895
Road & Bridge Fund	83,978,836
Social Services Fund	171,182,414
Retirement Fund	3,825,710
Insurance Fund	40,116,518
Developmentally Disabled Fund	2,358,258
Conservation Trust Fund	748,818
Waste Management Fund	376,255
Open Space Projects Fund	8,704,800
Open Space Sales Tax Fund	36,137,451
DIA Noise Mitigation & Coordinating Fund	45,000
Community Development Block Grant Fund	6,935,078
Head Start Fund	7,147,247
Community Services Block Grant Fund	545,000
Workforce & Business Center Fund	7,199,270
Colorado Air & Space Port Fund	8,613,912
Public Health Department Fund	28,308,792
FlatRock Facility Fund	1,506,560
TOTAL ADOPTED EXPENDITURES	\$821,592,281

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

From Unappropriated Fund Balance	\$ 14,230,457
From Sources other than General Property Tax	62,228,486
From General Property Tax Levy	276,718,243
Transfers In	-

TOTAL GENERAL FUND \$ 353,177,186

CAPITAL FACILITIES FUND

From Unappropriated Fund Balance	\$ 1,262,759
From Sources other than General Property Tax	40,455,032
From General Property Tax Levy	-
Transfers In	-

TOTAL CAPITAL FACILITIES FUND \$ 41,717,791

GOLF COURSE FUND

From Unappropriated Fund Balance	\$ 587,749
From Sources other than General Property Tax	3,409,500
From General Property Tax Levy	-
Transfers In	-

TOTAL GOLF COURSE FUND \$ 3,997,249

FLEET MANAGEMENT FUND

From Unappropriated Fund Balance	\$ 1,750,642
From Sources other than General Property Tax	10,857,060
From General Property Tax Levy	-
Transfers In	1,404,539

TOTAL FLEET MANAGEMENT FUND \$ 14,012,241

STORMWATER UTILITY FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	957,895
From General Property Tax Levy	-
Transfers In	-

TOTAL STORMWATER UTILITY FUND \$ 957,895

ROAD & BRIDGE FUND

From Unappropriated Fund Balance	\$ 10,666,180
From Sources other than General Property Tax	57,473,729
From General Property Tax Levy	15,838,927
Transfers In	-

TOTAL ROAD & BRIDGE FUND \$ 83,978,836

SOCIAL SERVICES FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	143,732,335
From General Property Tax Levy	27,450,079
Transfers In	-

TOTAL SOCIAL SERVICES FUND \$ 171,182,414

RETIREMENT FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	-
From General Property Tax Levy	3,825,710
Transfers In	-

TOTAL RETIREMENT FUND \$ 3,825,710

INSURANCE FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	40,116,518
From General Property Tax Levy	-
Transfers In	-

TOTAL INSURANCE FUND \$ 40,116,518

DEVELOPMENTALLY DISABLED FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	-
From General Property Tax Levy	2,358,258
Transfers In	-

TOTAL DEVELOPMENTALLY DISABLED FUND \$ 2,358,258

CONSERVATION TRUST FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	748,818
From General Property Tax Levy	-
Transfers In	-

TOTAL CONSERVATION TRUST FUND \$ 748,818

WASTE MANAGEMENT FUND

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

TOTAL WASTE MANAGEMENT FUND \$ 376,255

OPEN SPACE PROJECTS FUND

From Unappropriated Fund Balance	\$ 3,727,403
From Sources other than General Property Tax	-
From General Property Tax Levy	-
Transfers In	4,977,397
TOTAL OPEN SPACE PROJECTS FUND	\$ 8,704,800

OPEN SPACE SALES TAX FUND

From Unappropriated Fund Balance	\$ 2,408,258
From Sources other than General Property Tax	33,729,193
From General Property Tax Levy	-
Transfers In	-
TOTAL OPEN SPACE SALES TAX FUND	\$ 36,137,451

DIA NOISE MITIGATION & COORDINATING FUND

From Unappropriated Fund Balance	\$ 42,500
From Sources other than General Property Tax	2,500
From General Property Tax Levy	-
Transfers In	-
TOTAL DIA NOISE MITIGATION & COORDINATING FUND:	\$ 45,000

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

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

HEAD START FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	6,522,247
From General Property Tax Levy	-
Transfers In	625,000
TOTAL HEAD START FUND	\$ 7,147,247

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	-
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$ 545,000

WORKFORCE & BUSINESS CENTER FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	7,199,270
From General Property Tax Levy	-
Transfers In	-
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$ 7,199,270

COLORADO AIR & SPACE PORT FUND

From Unappropriated Fund Balance	\$ 107,584
From Sources other than General Property Tax	4,637,189
From General Property Tax Levy	-
Transfers In	3,869,139
TOTAL COLORADO AIR & SPACE PORT FUND	\$ 8,613,912

PUBLIC HEALTH DEPARTMENT FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	15,999,302
From General Property Tax Levy	-
Transfers In	12,309,490
TOTAL PUBLIC HEALTH DEPARTMENT FUND	\$ 28,308,792

FLATROCK FACILITY FUND

From Unappropriated Fund Balance	\$ 452,722
From Sources other than General Property Tax	1,053,838
From General Property Tax Levy	-
Transfers In	-
TOTAL FLATROCK FACILITY FUND	\$ 1,506,560

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 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024

Resolution 2023-560

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 5th day of December 2023; and,

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

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

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

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

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

Commissioners

STATE OF COLORADO)
County of Adams)

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 5th day of December A.D. 2023.

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

Josh Zygielbaum:

By:



E. Hanna

Deputy

EXHIBIT "A"

2024 Annual Budget for the Calendar Year Beginning on the First Day of January 2024 and Ending on the Last Day of December 2024

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

GENERAL FUND

Current Operating Expenses	\$ 303,333,505
Capital Outlay	32,525,513
Transfers Out	17,318,168
TOTAL GENERAL FUND	\$ 353,177,186

CAPITAL FACILITIES FUND

Current Operating Expenses	\$ 15,467,791
Capital Outlay	26,250,000
Transfers Out	-
TOTAL CAPITAL FACILITIES FUND	\$ 41,717,791

GOLF COURSE FUND

Current Operating Expenses	\$ 2,825,749
Capital Outlay	1,171,500
Transfers Out	-
TOTAL GOLF COURSE FUND	\$ 3,997,249

FLEET MANAGEMENT FUND

Current Operating Expenses	\$ 7,604,702
Capital Outlay	6,407,539
Transfers Out	-
TOTAL FLEET MANAGEMENT FUND	\$ 14,012,241

STORMWATER UTILITY FUND

Current Operating Expenses	\$ 957,895
Capital Outlay	-
Transfers Out	-
TOTAL STORMWATER UTILITY FUND	\$ 957,895

ROAD & BRIDGE FUND

Current Operating Expenses	\$ 68,588,836
Capital Outlay	15,000,000
Transfers Out	390,000
TOTAL ROAD & BRIDGE FUND	\$ 83,978,836

SOCIAL SERVICES FUND

Current Operating Expenses	\$ 171,182,414
Capital Outlay	-
Transfers Out	-
TOTAL SOCIAL SERVICES FUND	\$ 171,182,414

RETIREMENT FUND

Current Operating Expenses	\$ 3,825,710
Capital Outlay	-
Transfers Out	-
TOTAL RETIREMENT FUND	\$ 3,825,710

INSURANCE FUND

Current Operating Expenses	\$ 40,116,518
Capital Outlay	-
Transfers Out	-
TOTAL INSURANCE FUND	\$ 40,116,518

DEVELOPMENTALLY DISABLED FUND

Current Operating Expenses	\$ 2,358,258
Capital Outlay	-
Transfers Out	-
TOTAL DEVELOPMENTALLY DISABLED FUND	\$ 2,358,258

CONSERVATION TRUST FUND

Current Operating Expenses	\$ 748,818
Capital Outlay	-
Transfers Out	-
TOTAL CONSERVATION TRUST FUND	\$ 748,818

WASTE MANAGEMENT FUND

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

OPEN SPACE PROJECTS FUND

Current Operating Expenses	\$ 704,800
Capital Outlay	8,000,000
Transfers Out	-
TOTAL OPEN SPACE PROJECTS FUND	\$ 8,704,800

OPEN SPACE SALES TAX FUND

Current Operating Expenses	\$ 31,160,054
Capital Outlay	-
Transfers Out	4,977,397
TOTAL OPEN SPACE SALES TAX FUND	\$ 36,137,451

DIA NOISE MITIGATION & COORDINATING FUND

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

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Current Operating Expenses	\$ 6,935,078
Capital Outlay	-
Transfers Out	-
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$ 6,935,078

HEAD START FUND

Current Operating Expenses	\$ 7,147,247
Capital Outlay	-
Transfers Out	-
TOTAL HEAD START FUND	\$ 7,147,247

COMMUNITY SERVICES BLOCK GRANT FUND

Current Operating Expenses	\$ 545,000
Capital Outlay	-
Transfers Out	-
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$ 545,000

WORKFORCE & BUSINESS CENTER FUND

Current Operating Expenses	\$ 7,199,270
Capital Outlay	-
Transfers Out	-
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$ 7,199,270

COLORADO AIR & SPACE PORT FUND	
Current Operating Expenses	\$ 6,005,523
Capital Outlay	2,108,389
Transfers Out	<u>500,000</u>
TOTAL COLORADO AIR & SPACE PORT FUND	\$ 8,613,912
 PUBLIC HEALTH DEPARTMENT FUND	
Current Operating Expenses	\$ 28,308,792
Capital Outlay	-
Transfers Out	<u>-</u>
TOTAL PUBLIC HEALTH DEPARTMENT FUND	\$ 28,308,792
 FLATROCK FACILITY FUND	
Current Operating Expenses	\$ 381,560
Capital Outlay	1,125,000
Transfers Out	<u>-</u>
TOTAL FLATROCK FACILITY FUND	\$ 1,506,560

ADOPTION OF THE FEE SCHEDULE

BOARD OF COUNTY COMMISSIONERS FOR
ADAMS COUNTY, STATE OF COLORADORESOLUTION APPROVING ADAMS COUNTY 2024 FEE SCHEDULE FOR THE CALENDAR YEAR
BEGINNING ON THE FIRST DAY OF JANUARY 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024

Resolution 2023-561

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 2024 Fee Schedule as defined in the attached Exhibit "A" is hereby approved.

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

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

STATE OF COLORADO)
County of Adams)

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 5th day of December A.D. 2023.

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

Josh Zygielbaum:

By:



E. Hanna

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

Total Valuation Fee

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

OTHER FEES

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

Re-inspection fees = \$100⁵

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

Additional plan review required by changes, additions or revisions to plans = \$100 per hour¹ For use of outside consultants for plan checking and inspections, or both = actual cost²

(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 below³

Plan review fee, commercial = see below⁴

Minimum valuations will be based on current published Building Safety Journal price per square foot.

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

² Actual costs include administrative and overhead costs.

³ (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.

⁴ (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 plan review exceeding three resubmittals.

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

- Inspections rescheduled or cancelled after inspection cut off day or time.
- Inspections scheduled and the work is not complete or ready for inspection.

Section 2. Stormwater Fees

Residential: Total site square footage of impervious area X 0.02004, or \$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	Schools/Military Rates (M-Thur Only, otherwise Non-profit Rate)
Waymire Building	\$3,500 - \$6,000 \$800 -	\$1,000 - \$2,000	\$250 - \$1500
Rendezvous Rooms	\$1,000 \$300 -	\$75 - \$200	\$50 - \$150
Dome Kitchen	\$1,000	\$150 - \$500	\$50 - \$450
Exhibit Hall	\$2,200 - \$3,800	\$850 - \$1,000	\$200 - \$850
Al Lesser	\$1,450 - \$1,700	\$325 - \$500	\$150 - \$400

Shelter Rentals	Regular Rates	Non-Profit Rates	Schools/Military Rates (M-Thur Only, otherwise Non-profit Rate)
Rotella Park Shelters 1, 2, 5 - 7	\$100	N/A	N/A
Rotella Park Shelters 3,4	\$125	N/A	N/A
Regional Park Pavilions A&B	\$150 - \$500	N/A	N/A
Amphitheater Private Party	\$5,000-\$15,000	N/A	N/A

	Regular Rates	Non-Profit Rates	Schools/Military Rates (M-Thur Only, otherwise Non-profit Rate)
Arena Grandstands Daytime	\$850-\$2000	\$650-\$1500	\$400-\$1000
Arena Grandstands Nighttime	\$1000-\$2500	\$750-\$2000	\$500-\$1500

Hourly Rate	\$175.00	\$125.00	\$75.00
4H Horse Arena	\$250-\$500	\$150-\$400	\$100-\$300
Sale Barn	\$600-\$800	\$500-\$700	\$400-\$600
North Parking Lot	\$850-\$1000	\$750-\$850	\$650-\$750
South Dome Parking Lot	\$350-\$500	\$250-\$400	\$150-\$300
Arena, swine barn	\$120-\$250	\$75-\$150	\$50-\$100
Stalls (Each Day)	\$25.00	\$25.00	\$25.00
Show Rate	\$25.00	\$25.00	\$25.00
Mutli-Day Rate	\$25.00	\$25.00	\$25.00
Rough Stock Pens	\$75.00	\$75.00	\$75.00
Staff Clean out Stall	\$25.00	\$15.00	\$15.00
Concession Area, outdoor arena	\$175-\$250	\$100-\$200	\$75-\$150
Vendor's Permit (1 Day permit)	\$50-\$250	\$50-\$250	\$50-\$250
Camper hook-up, complete (with event only)	\$50-\$100	\$50-\$100	\$50-\$100
Overnight vehicle permit (without event)	N/A	N/A	N/A
Overnight vehicle permit (with event)	\$10-\$50	\$10-\$50	\$10-\$50
Unpaved South Parking Lot (office Bldg.)	\$350-\$500	\$250-\$400	\$150-\$300
Parking Lot South of Sale Barn	\$150-\$350	\$100-\$250	\$75-\$150
Additional Chairs (based on availability from other bldgs.)	N/A	N/A	N/A
Conference Room	\$100-\$200	\$50-\$150	\$25-\$100
Labor per man hour	\$60.00	\$50.00	\$25.00
Facility Admission Surcharge	Call for Pricing	Call for Pricing	Call for Pricing
Bar Fees (Low end for drinks, high end for kegs of beer)	\$5 - \$300	\$5 - \$300	\$5 - \$300
Veterans Memorial	\$150-\$15,000	\$150-\$15,000	\$150-\$15,000
Employee Life Event	Call for Pricing		

EQUIPMENT (hourly rate/operator not included)

Skid Steer Loader	\$60.00
Backhoe	\$100.00
1.5 cubic yard loader	\$100.00
Forklift	\$75.00
Scissors lift	\$75.00
Water	
Truck	\$200.00
Portable Announcers Booth	\$50.00
Bleachers (Depending on Size)	\$50-\$150

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	\$44.00	
Dunes Weekday Non Resident Rate	\$47.00	
Dunes Weekend Resident Rate	\$54.00	
Dunes Weekend Non Resident Rate	\$57.00	
Dunes Twi-lite Rate	\$35.00	
Dunes 9 Hole Rate	\$28.00	
Knolls Weekday Rate	\$31.00	
Knolls Weekend Rate	\$37.00	
Knolls 9 Hole Rate	\$22.00	
Knolls Twi-lite Rate	\$25.00	
18 Golf Cart Fees	\$18.00	Per Rider

Section 5. Animal Shelter Fees

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

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

OTHER

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

Adoption Hold Fee

1st Hold	\$20
2nd Hold	\$15

Note: Certain adoption fees may be priced outside of these ranges at discretion of management.
Senior Citizens (age 60+), active military, and veterans receive a 30% discount on adoption fees.

Dog License Fees (Unincorporated Adams County only)

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

End of Life Service Fees:

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

Cremation Fee (communal)

Dogs and Cats	\$35
Small Animal	\$10

Impound and Daily Care Fees

Daily Care Fee (strays and bite quarantine)	\$15 per day
---	--------------

Reclaim Medical Fee (Flat)	\$40
Urgent, Overnight, Emergency Care (Flat)	\$100

Cat Reclaim/Impound Fee*

With Current Pet Identification (tag, license, and/or microchip)	\$25
Without Current Pet Identification (tag, license, and/or microchip)	\$35

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

Dog Reclaim/Impound Fee*

With Current Pet Identification (tag, license, and/or microchip)	\$40
Without Current Pet Identification (tag, license, and/or microchip)	\$50

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

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

Microchip Fee	\$25
---------------	------

FIV/FELV Test (at adoption)	\$25
-----------------------------	------

Animal Surrender Fees:

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

Out of Jurisdiction Fee (In addition to posted surrender fees)	\$25
---	------

Low-cost Vaccination and Microchip Clinic Fees

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

Microchip Fee (cats and dogs) \$25

Community Cat (Spay, Neuter) Fee \$30

Section 6. Sheriff's Fees

Concealed Handgun Permit

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

VIN Inspections - \$50

FLATROCK Training Center

Range 1 Defensive Tactics Room
 \$350.00 for 4 hours \$300.00 for 4 hours
 \$700.00 for 8 hours \$600.00 for 8 hours

Range 2 Classroom
 \$350.00 for 4 hours \$200.00 for 4 hours
 \$700.00 for 8 hours \$400.00 for 8 hours

Highway Course Skills Pad
 \$350.00 for 4 hours \$350.00 for 4 hours
 \$700.00 all 8 hours \$700.00 for 8 hours

Force Option Simulator Physical Agility Course
 \$200.00 for 4 hours \$100.00 for 4 hours
 \$400.00 for 8 hours \$200.00 for 8 hours

Force on Force Inflatable Wall Auxiliary Building
 \$200.00 for 4 hours \$200.00 for 4 hours
 \$400.00 for 8 hours \$400.00 for 8 hours

Section 7. Planning and Development Services Fees

Community and Economic Development Department 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	\$400	N/A
	Non-Residential	\$600	N/A
	Oil & Gas	\$1,100	N/A
Temporary Use Permit	General	\$600	\$100
	Inert Fill	\$600	\$100
	Fireworks	\$1,100	\$200
Special Use Permit	Residential Use	\$800	\$100
	Non-Residential Use	\$1,000	\$150
Conditional Use Permit	Residential Use	\$1,200 +400 per additional request	\$200 + \$60 per additional request
	Non-Residential Use	\$1,400 +600 per additional request	\$200 + \$100 per additional request
	Minor Amendment	\$600	\$100
Administrative Review Permit	Telecommunications Towers	\$1,000	\$200
	Other	\$300	\$50
Rezoning (Zoning Map Amendment)		\$1,600	\$300
Comprehensive Plan Amendment		\$1,600	\$300
Development Code Text Amendment		\$2,000	\$500
Subdivision Plat	Exemption Plat	\$800	\$150
	Plat Correction, Lot Line Vacations or Adjustments (Residential Use)	\$600	\$100
	Plat Correction, Lot Line Vacations or Adjustments (Non-Residential Use)	\$1,000	\$150
	Subdivision Replat, Plat Vacation	\$1,600	\$300
	Preliminary Plat	\$1,400	\$260
	Final Plat and SIA	\$1,600	\$300
	Waiver from Subdivision Design	\$500	\$100
Subdivision Improvements Agreement (SIA)	Initial Review	\$500	\$100
	Amendment to Approved SIA	\$500	\$100
	Development Agreement (DA)	\$600	\$100
	Amendment to Approved DA	\$600	\$100
Request for Release of Collateral		\$175	\$35
Planned Unit Development	Overall Development Plan Preliminary	\$2,300	\$440
	Development Plan Final Development	\$2,300	\$440
	Plan	\$2,300	\$440
	Minor Amendment	\$1,200	\$220
Special District	Application	\$500	N/A
	3 rd Party Financial Review	\$7,500 maximum	N/A
	Amendment	\$250	N/A
Change in Use Permit		\$300	\$50
Planning Building Permit Review	Residential Use	\$40	\$8
	Non-Residential Use	\$130	\$26
Appeal of Administrative Decision		\$1,000	\$100

Areas and Activities of State Interest (AASI)	Initial Review Amendment	\$5,000 + mailing cost \$2,000 + mailing cost	\$1,000 \$400
Certificate of Designation	Application Major Amendment Minor Amendment	\$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
Landscaping and Inspections	Administrative Landscape Relief Review of Collateral Landscape or Site Inspection	\$500 \$150 \$100	\$100 N/A \$80 reinspection
Variance	Residential Use Non-Residential Use	\$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 Request	General Zoning Verification Plus	\$150 \$300	N/A N/A
Health Dept. Land Use Review**	Level One Level Two Level Three Level Four	\$150 \$210 \$360 \$750	N/A N/A

** The Adams County Health Department may be required to review certain land use applications depending on specific criteria. Adams County Staff will review each application after submittal to determine if a Health Department review is required by State Law. If a Health Department review is required, a review fee may be assessed.

Environmental Programs Permits, Licensing, & Inspections

Biosolids Permit		\$400	\$60
Built Environment Impact Review (Municipalities)	External Project Review	\$100	N/A
Oil and Gas Facility Permit	Application Amendment	\$2,700 \$2,100	\$520 \$400
Oil and Gas AUSR	Minor Amendment	\$600	N/A
Solid Waste Hauler Licensing Fee, Annual	1-3 Collections/Hauling Vehicles 4-6 Collections/Hauling Vehicles 10+ Collections/Hauling Vehicles Recycling/Compost Only Provider	\$100 \$300 \$600 \$100	N/A N/A N/A N/A
Oil and Gas Facility Annual Inspection Fee		\$358.09 per well inspection	
Landfill Inspections		\$150	\$30
Gravel Mine Inspections		\$150	\$30

Right-of-Way Permits

Access Permit	Single Lot Access Inspection Fee Work Without a Permit	\$70 \$20 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	

Utility Permit	Permit Fee Inspection Fee Potholes/Utility locates Trenching- Gravel/Unimproved Trenching- Paved/Improved Boring (gravel) Boring (paved) Above Ground Utilities Work without a permit	\$70 \$20 \$20 per pothole \$0.20 (per linear foot) \$0.40 (per linear foot) \$0.20 (per linear foot) \$0.40 (per linear foot) \$0.20 (per linear foot) Double fees	
Infrastructure/Subdivision Permit	Permit Fee Inspection Fee Gravel or unimproved surface Paved or improved surface Underground utilities (gravel) Underground utilities (paved) Work without a Permit	\$70 \$20 \$0.15 (per linear foot) \$0.30 (per linear foot) \$0.20 (per linear foot) \$0.40 (per linear foot) Double fees	
Right-of-Way Occupation	Permit Fee Work without a permit	\$70 Double fees	
Memorial Sign Program	Sign fee	\$100	
Roadway Vacation		\$600	\$120
Right-of-Way Encroachment Agreement	Application	\$800	
Miscellaneous	Permit Reinstatement Permit Renewal Permit Transfer Request for off-hours inspection	\$100 \$100 \$100 Overtime hourly rate (3 hour minimum)	

Site Development Permits

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 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

Development Engineering Reviews

Resubmittal Fee: the below 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.

Infrastructure Construction Review	Traffic Impact Study Drainage Report Combined Traffic and Drainage	\$750 \$750 \$1,500	\$150 \$150 \$300
Street Construction Plan Review	Review fee (see street construction permit fees)	\$100	\$20
Subdivision Construction Document Review	0-5 acres 5-25 acres >25 acres	\$1,500 \$2,500 \$7,500	\$300 \$500 \$1,500

Miscellaneous Fees

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	
Marijuana Licensing Fees				
Retail Marijuana Business	Initial Application	\$15,000	N/A	
	Renewal	\$15,000	N/A	
Mobile Premises	Initial Application/Renewal	\$1,000/each	N/A	
Change of Location		\$15,000	N/A	
Modification of Premises		\$5,000	N/A	
Change of Ownership		\$5,000	N/A	
Building Permit				
Building Permit fees are based on the value of the improvements being constructed. Please contact the E-Permit Center for more information.				
Oil and Gas Fee Schedule Road Impact and Maintenance Fee Schedule				
Fresh Water Pipeline	Produced Water Pipeline	Water Pipeline	West	East
Per Pad Fees				
N/A	N/A	N/A	\$753	\$1,767
Per Well Fees				
-	-	-	\$36,523	\$61,827
Yes	-	-	\$35,034	\$61,122
-	-	Yes	\$21,112	\$37,781
-	Yes	-	\$20,227	\$38,019
Yes	-	Yes	\$19,623	\$37,076
Yes	Yes	-	\$18,738	\$37,313
-	Yes	Yes	\$4,816	\$13,973
Yes	Yes	Yes	\$3,327	\$13,268

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.

Standard fees apply unless otherwise modified through a separate agreement.

Section 8. Traffic Impact Fees

Traffic Impact Fees – West Service Area	
Land Use Types	Impact Fee Charged
Residential (square feet of finished living space)	
900 or less	\$2,700
901 to 1,300	\$3,910
1,301 to 1,800	\$4,769
1,801 to 2,400	\$5,639
2,401 or more	\$6,371
Non-Residential (per 1,000 square feet of floor area)	

Retail	\$6,089
Office/Service	\$2,555
Industrial	\$1,031
Traffic Impact Fees – East Service Area	
Land Use Types	Impact Fee Charged
Residential (square feet of finished living space)	
900 or less	\$2,906
901 to 1,300	\$3,629
1,301 to 1,800	\$4,143
1,801 to 2,400	\$4,665
2,401 or more	\$5,009
Non-Residential (per 1,000 square feet of floor area)	
Retail	\$4,436
Office/Service	\$1,862
Industrial	\$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 2024 AND ENDING
ON THE LAST DAY OF DECEMBER 2024

Resolution 2024-017

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 26.835 mills, which includes an abatement levy of 0.056 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, 2024:

General Fund	22.711
Road & Bridge Fund	1.300
Social Services Fund	2.253
Retirement Fund	0.314
Developmentally Disabled Fund	0.257
Total 2024 Mill Levy	26.835

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 2024.

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 2024 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 2024 a copy of which is hereby and herewith made a part hereof by reference, be and hereby is adopted and that a levy against the valuation of all taxable properties existing on the assessment date within the respective various taxing districts be and hereby is made and the same is certified to the County Assessor.

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

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

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

Henry	Aye
Tedesco	Aye
Pinter	Aye
O'Dorisio	Aye
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 9th day of January A.D. 2024.

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

Josh Zygielbaum:

By:



Deputy

Channah

