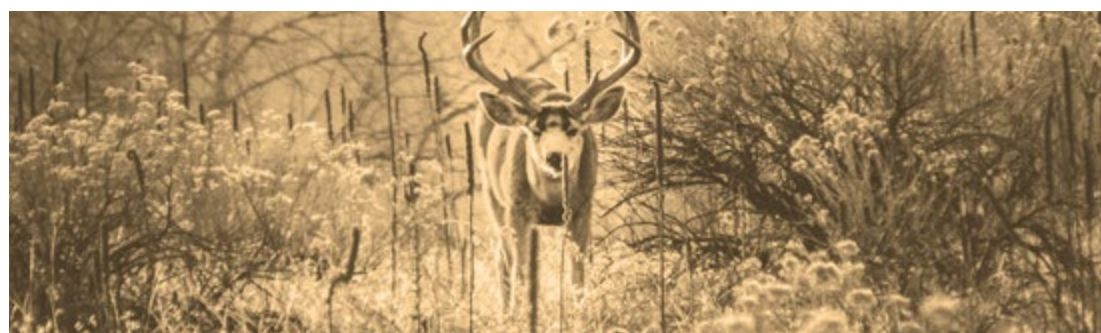




2021

ADOPTED BUDGET





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Adams County
Colorado**

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

Executive Director



2021 Adopted Budget

2021 ADOPTED BUDGET

*For the fiscal year
beginning*

January 1, 2021

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

Mary Hodge | District 5

COUNTY MANAGER

Raymond H Gonzales

DEPUTY COUNTY MANAGERS

Alisha Reis | Community Infrastructure & Development Services

Chris Kline | People & Culture Services & Administrative Operations

Jim Siedlecki | Community Services & Public Involvement

BUDGET OFFICE

Nancy Duncan | Budget & Finance Director

Marc Osborne | Deputy Budget Director

Pernell Olson | Senior Budget Analyst

Tim Nejedlo | Senior Budget Analyst

Mark Kluth | Senior CIP Analyst

Stacie Snider | Budget Analyst II

Nikki Blair | Administrative Coordinator

7 BUDGET MESSAGE

BUDGET IN BRIEF

<http://stories.opengov.com/adamscountyco/published/oneoQAWbz>

12 ORGANIZATIONAL OVERVIEW

- County Vision Statement.....13
- County Mission Statement.....13
- Core Values.....13
- Strategic Plan Goals.....14
- Organizational Chart.....16
- Organizational Structure.....17
- History of Adams County.....20
- Demographics and Economic Indicators22
- Adams County Map25

26 BUDGET DEVELOPMENT PROCESS AND FUND OVERVIEW

- Budget Development Process.....27
- Fund Overview35

38 FISCAL POLICIES

- Revenue Policy39
- Investment Policy.....40
- Debt Policy43
- Fund Balance Policy.....44
- Capital Outlay/Infrastructure Policy47

49 COUNTY - WIDE BUDGET SUMMARY

- 2021 County-wide Revenue Summary51
- County-wide Expenditures by Function56
- 2021 County-wide Expenditure Summary.....57

2021 Adopted Business Cases.....65
Impacts on Future Operating Budgets68
2021 Adopted 5-Year Capital Improvement Plan70

75 CHANGE IN FUND BALANCE BY FUND

General Fund78
Social Services Fund.....79
Developmentally Disabled Fund.....80
Retirement Fund.....81
Road & Bridge Fund.....82
Capital Facilities Fund.....83
Open Space Sales Tax Fund.....84
Open Space Projects Fund.....85
Conservation Trust Fund.....86
Golf Course Fund.....87
Stormwater Utility Fund.....88
Colorado Air & Space Port Fund.....89
Fleet Management Fund.....90
Insurance Fund.....91
DIA Noise Mitigation Fund.....92
Waste Management Fund.....93
FLATROCK Facility Fund.....94
Community Development Block Grant (CDBG), Head Start, Community Service Block Grant (CSBG), and
Workforce and Business Center Funds.....95

99	BOARD OF COUNTY COMMISSIONERS	150	COLORADO AIR & SPACE PORT
102	ASSESSOR'S OFFICE	154	COMMUNITY & ECONOMIC DEVELOPMENT
106	CLERK & RECORDER'S OFFICE	159	COMMUNITY SAFETY & WELL-BEING
110	CORONER'S OFFICE	163	FACILITIES AND FLEET MANAGEMENT
114	DISTRICT ATTORNEY'S OFFICE	167	HUMAN SERVICES
118	SHERIFF'S OFFICE	172	INFORMATION TECHNOLOGY & INNOVATION
123	SURVEYOR'S OFFICE	177	PARKS, OPEN SPACE & CULTURAL ARTS
126	TREASURER & PUBLIC TRUSTEES OFFICE	182	PEOPLE & CULTURE
130	COMMUNICATIONS	186	PUBLIC WORKS
134	COUNTY MANAGER'S OFFICE	190	OTHERS
138	COUNTY ATTORNEY'S OFFICE	192	GLOSSARY
142	RIVERDALE ANIMAL SHELTER & ADOPTION CENTER	205	BUDGET RESOLUTIONS
146	BUDGET & FINANCE		



ADAMS COUNTY
COLORADO

2021 Adopted Budget

BUDGET MESSAGE

January 31, 2021

Dear Board of County Commissioners and Adams County Residents:

As County Manager, I present you with Adams County's 2021 Adopted Budget. It is my honor to work with the dedicated and talented public servants at Adams County to create this sustainable and balanced budget in accordance with the applicable Colorado State Statutes and Adams County policies. This budget, which is the county's financial plan from Jan.1, 2021 through Dec.31, 2021, prioritizes the Board of County Commissioners' five major priorities of Education and Economic Prosperity, High Performing and Fiscally Sustainable Government, Quality of Life, Safe and Reliable Infrastructure, and Community Enrichment. It impacts all county departments and offices and ensures they have the resources to provide world-class service to our residents. In 2020 we were faced with the COVID-19 pandemic. Adams County responded immediately by equipping employees to deliver most core services from home while coordinating community leaders to serve on the COVID-19 Response and Recovery teams.



Adams County's mission is to serve the community with integrity and innovation, and this 2021 budget adheres to that statement. From the groundbreaking work throughout the county, to the vital work of maintaining our public roadways through rain, shine, and snow, Adams County employees put the needs of our residents first every day.

Every one of our employees, including myself, strives to embody our values, emphasizing servant leadership, transparency, credibility, and excellence, to name a few. These values are reflected in the county's 2021 budget as we work to make this another amazing year for everyone living and working in Adams County.

Economic Overview

Property Values Residential – Per the Adams County Assessor's Office, the average single family home price in Adams County was \$372,330 for the sales period of July 1, 2017 through June 30, 2019. This is an increase of 14.6% over the previous assessment period (July 1, 2015 through June 30, 2017). The average condominium/townhome price for the same sales period was \$256,205, which is an increase of 14.9% over the average price used for the previous assessment period. Multiple family and mobile home parks are included under the residential classification. These two property types increased substantially due to the overall housing market where the demand outweighs the supply. Residential properties represent 52% of the county's total taxable property values.

- ✓ Commercial – Per the Assessor's Office, commercial and industrial property values for 2020 decreased 4% from 2019. Commercial/industrial values contain both real and personal property values. The real property side grew at a lesser rate than the personal property values. The growth in residential properties leads to the commercial growth needed to support new residences and population. Commercial/Industrial properties represent 38% of the county's total taxable property values.
- ✓ New Construction – Of the total net assessed value of \$8,476,296,670 (exclusive of tax incremental financing districts), \$232,104,920 is attributed to new construction. New construction represents 2.7% 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 Denver Metro Area GDP data. At both the state and metro area levels, GDP continues to increase at a higher rate in recent years. These tables do not reflect the impact of the COVID-19 pandemic.

Colorado vs. Denver Metro Area Gross Domestic Product (GDP)				
Year	Colorado		Denver-Aurora-Lakewood Metro Area	
	GDP (in millions)	% Change	GDP (in millions)	% Change
2011	\$264,432	3.64%	\$159,961	3.45%
2012	\$273,520	3.44%	\$167,491	4.71%
2013	\$288,305	5.41%	\$173,016	3.30%
2014	\$306,571	6.34%	\$186,345	7.70%
2015	\$318,555	3.91%	\$192,499	3.30%
2016	\$329,368	3.39%	\$197,068	2.37%
2017	\$350,004	6.27%	\$208,868	5.99%
2018	\$371,750	6.21%	\$214,158	2.53%
2019	\$400,863	7.83%	\$227,396	6.18%

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

Adams County Population vs. Jobs Growth				
Year	Population	% Change	Total Jobs	% Change
2011	451,443	1.75%	200,275	-5.00%
2012	459,861	1.86%	205,681	2.70%
2013	469,377	2.07%	214,128	4.11%
2014	479,488	2.15%	225,830	5.46%
2015	489,822	2.16%	236,918	4.91%
2016	497,395	1.55%	244,560	3.23%
2017	503,167	1.16%	253,302	3.57%
2018	511,878	1.73%	263,201	3.91%
2019	517,421	1.08%	277,528	5.44%

Data Sources: State Demographer’s Office, Department of Local Affairs

Unemployment

Using Bureau of Labor Statistics (BLS) data for Adams County, the unemployment rate in Adams County averaged 7.6% in 2020 compared to 3.0% in 2019 for the first eleven months of each year. Sadly, this is due to the COVID-19 pandemic and this trend is being seen nationwide. See table below for comparison of 2019 and 2020 unemployment rates by month.

Adams County Unemployment Rates 2019-2020												
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	4.5	3.8	3.3	2.9	2.7	3.1	3.0	2.8	2.3	2.5	2.5	2.5
2020	3.1	3.2	5.8	12.6	10.8	11.7	8.3	7.5	7.0	6.9	7.0	N/A

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

Sales Taxes

Through year-end 2020, sales taxes are expected to be 4.8% higher than year-end 2019. With the pandemic still an economic concern, we are still optimistic that sales taxes will remain constant due to the continued population growth in the county.

Board of County Commissioners Strategic Plan Goals

When considering budget requests, my team and I were diligent in our pursuit of the County's established Strategic Plan. The Strategic Plan encompasses five primary goals developed by the Board of County Commissioners. These are listed below along with key projects and operational items included in the 2021 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 65 of this document for more information).

1. Education and Economic Prosperity

- ✓ \$535,000 for the Adams County Scholarship in the County Manager's Office (General Fund, Business Case).
- ✓ \$250,000 for the Low Wage Workers Fund to help our most vulnerable residents (General Fund, Membership).
- ✓ \$372,160 for small business development services through the Small Business Development Council and Chambers of Commerce (General Fund, Membership).
- ✓ \$30,000 for Youth Education Investment through ACEC and ACYI (General Fund, Membership)

2. High Performing, Fiscally Sustainable Government

- ✓ \$120,662 for ITi Oblique Aerial Imagery - GIS (General Fund, Business Cases).
- ✓ \$685,000 for ITi infrastructure needs (General Fund, CIP).
- ✓ \$254,957 for technology updates in the District Attorney's Office (General Fund, CIP).
- ✓ \$275,000 for an update to the Comprehensive Plan in Community and Economic Development Department (General Fund, Business Case).

3. Quality of Life

- ✓ \$84,000 for Security Camera Upgrades in the Detention Center(General Fund, Business Cases).
- ✓ \$3,000,000 for open space projects (Open Space Projects Fund, CIP).
- ✓ \$3,388,500 for improvements at Riverdale Golf Course (Golf Course Fund, CIP & Business Cases).
- ✓ \$350,000 for Art Projects throughout the county(General Fund, CIP).

4. Safe and Reliable Infrastructure

- ✓ \$4,000,000 for the renovation of the Coroner's facility(Capital Facilities Fund, CIP).
- ✓ \$2,893,000 for vehicle and equipment item replacement (Fleet Management Fund, CIP).
- ✓ \$17,140,000 for road and bridge projects (Road & Bridge Fund, CIP).
- ✓ \$1,500,000 for drainage improvements (Stormwater Utility Fund, CIP).
- ✓ \$9,500,000 for a Fleet/Public Works Building (Capital Facilities Fund, CIP).

5. Community Enrichment

- ✓ \$373,416 additional allocation to Adams County residents in need (Social Services Fund, Business Case).
- ✓ \$217,000 for Poverty Reduction (General Fund, Business Cases).

2021 Budget Highlights

As economic conditions within the county are still affected by the COVID-19 pandemic, it is imperative that we ensure wise investments in our community are realized. The 2021 Adopted Budget is \$574.5 million for all funds. This includes an operating portion of \$523.1 million and a capital improvement portion of \$51.4 million. The budget is balanced for all funds. The 2021 General Fund budget is \$244.2 million. This includes an operating portion of \$238.1 million and a capital improvement portion of \$6.2 million. The property tax mill levy remains unchanged for 2020 at 26.779 mills. In addition to this base mill levy, an abatement levy of 0.118 is included for 2021 for a total of 26.897 mills.

Conclusion

I would like to personally thank the county's elected officials, department directors, budget staff, and all others whose hard work and vision went into crafting the Adams County 2021 Adopted Budget. Through careful study of data and other evidence, we created this 2021 budget to maximize opportunities to benefit our residents through increased educational services, more parks and open spaces, potential for business investment and development, and an overall increase in quality of life. We look forward to serving you in 2021 and for years beyond to continue growing Adams County into its amazing potential.

We are Adams!



Raymond H. Gonzales
County Manager



2021 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 and Economic Prosperity
2. High Performing, Fiscally Sustainable Government
3. Quality of Life
4. Safe and Reliable Infrastructure
5. Community Enrichment

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

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

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

Education and Economic Prosperity – Key Focus Description

Adams County is a place that supports all people and businesses to grow and flourish educationally and economically.

Strategic Objectives:

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

High Performing, Fiscally Responsible Government- Key Focus Description

Adams County is a place where all people trust that their county government responsibly manages resources and is committed to innovation, exceptional service, and transparency.

Strategic Objectives:

- ✓ Improve the overall customer service experience.
- ✓ Explore and evaluate employee benefit offerings to ensure competitiveness within the job market.
- ✓ Digitally archive documents.

Quality of Life – Key Focus Description

Adams County is a place that is inclusive, safe, healthy, vibrant and supports all people in achieving their highest level of health and wellbeing.

Strategic Objectives:

- ✓ Strengthen Neighborhoods – identify, organize, and engage.
- ✓ Revitalize aging neighborhoods.
- ✓ Evaluate effective alternative sentencing and community correction services.
- ✓ Integrate our open space trail connections to the regional trail system.
- ✓ 2030 sustainability plan.

Safe, Reliable Infrastructure – Key Focus Description

Adams County is a place where all people and businesses can move efficiently, affordably, and safely throughout the county.

Strategic Objectives:

- ✓ Enhance neighborhood infrastructure and support safe routes to schools – roads, sidewalks, and drainage.
- ✓ Fully integrate Five-Year Capital Improvement Plan into Budget discussion.
- ✓ Maximize or replace inadequate County facilities.
- ✓ Advocate for and partner in the completion of the North Metro FasTracks line.

Community Enrichment – Key Focus Description

Adams County is a place that provides an integrated service network that protects the vulnerable in our community.

Strategic Objectives:

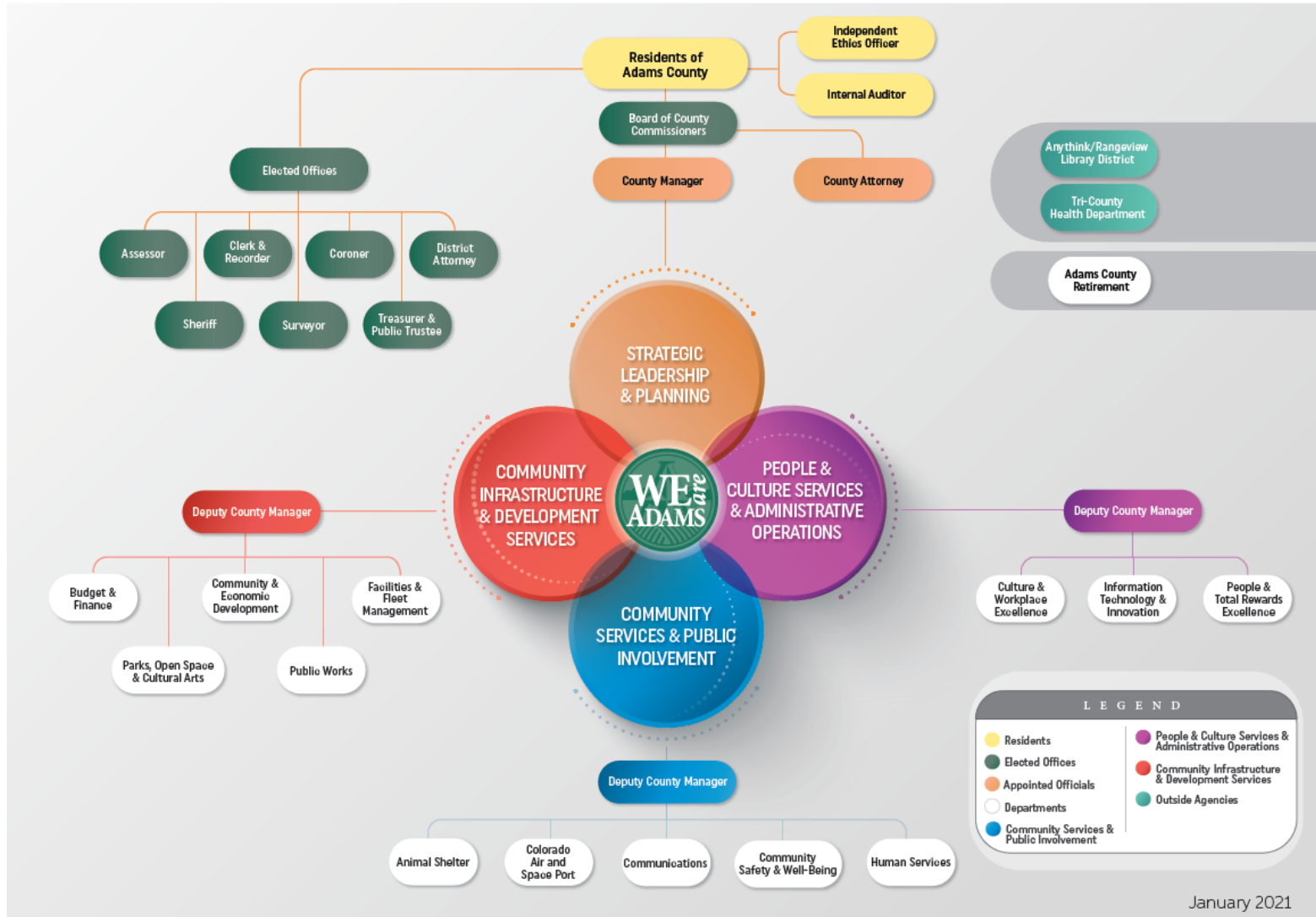
- ✓ Partner with our municipal partners on poverty reduction efforts.
- ✓ Streamline human service delivery processes to improve state program standards.
- ✓ Inventory and assess Mental Health provider services.

ORGANIZATIONAL CHART



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

ADAMS COUNTY ORGANIZATIONAL STRUCTURE



ORGANIZATIONAL STRUCTURE

Elected Officials

All elected officials serve four-year terms.

Board of County Commissioners

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



Eva J. Henry
District 1



Charles "Chaz" Tedesco
District 2



Emma Pinter
(Chair)
District 3



Steve O'Dorisio
District 4



Mary Hodge
District 5



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

Ken Musso



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

Josh Zygielbaum



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

*Monica
Broncucia-Jordan*



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

Rick Reigenborn



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

Bryan Douglass



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

Lisa L. Culpepper



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

Dave Young

Appointed by the Board of County Commissioners

- ✓ **County Manager:** The Purpose of the Adams County Manager’s Office is to provide leadership to the organization in support of residents, the Board of County Commissioners, and the employees of Adams County. The County Manager’s primary responsibilities include Board policy implementation, selection and management of all department directors, direction of program and service delivery, and resource management of the organization. The Manager conveys the Board’s policy directions to department directors directly or through the Deputy County Managers and coordinates the flow of information and advice from elected officials to the Board. Department directors report to one of the three Deputy County Managers – Deputy County Manager of Community Infrastructure & Development Services, Deputy County Manager of Community Services & Public Involvement, or Deputy County Manager of People & Culture Services & Administrative Operations.
- ✓ **County Attorney:** Provides legal services to the commissioners, elected officials, and County departments. Also oversees matters related to risk management and property & casualty insurance.

County Functions Reporting Directly to the Deputy County Manager of Community Infrastructure & Development Services

- ✓ **Budget & Finance:** The Budget Division provides the highest quality financial planning, resource management, and analytical services to support effective decision making and organizational accountability throughout the Adams County government. The General Accounting Division administers and directs general accounting, expenditures, fiscal analyses, payroll and purchasing.
- ✓ **Parks, Open Space & Cultural Arts:** Maintains and operates County park facilities and oversees Conservation Trust Fund projects such as the construction and maintenance of County recreation trails. Produces the Adams County Fair and Rodeo, directs services provided by the Colorado State University Extension Office, provides administrative support to the Open Space Advisory Board, and is leading the county’s Park Rangers initiative.
- ✓ **Community & Economic Development:** Provides administration of Environmental Programs, Economic Development, Development and Building Safety services, one-stop customer center services, and community development services.
- ✓ **Public Works:** Maintains dedicated rights-of-way and provides normal routine maintenance and emergency response for roadways located in the County. Plans and provides County road, bridge, drainage, and traffic facilities which ensure public safety and the infrastructure for economic growth.
- ✓ **Facilities & Fleet Management:** Manages the Fleet Operations functions including vehicle and equipment maintenance and replacement. Provides maintenance, construction, custodial, and security services for County buildings.

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

- ✓ **Animal Shelter:** The Adams County Animal Shelter/Adoption Center provides animals for adoption to the public. Within the shelter’s operations, kennel services are provided for the cities of Brighton, Commerce City, Federal Heights, Northglenn, Thornton, Towns of Bennett & Lochbuie, and Unincorporated Adams County.
- ✓ **Colorado Air and Space Port:** The Colorado Air and Space Port is located 19 miles east of Denver, on 3,900 acres of land in Watkins, Colorado. With a space port license awarded in 2018, the space port site will serve as a hub to aerospace and space tourism industries.

- ✓ **Communications:** The purpose of the Communications Office is to be a full-service, in-house public relations agency that serves the internal and external communication needs of the County’s departments and elected offices. If you’ve got information to share with the employees and/or the public, we’re your bullhorn! Our team of communication professionals can help you assess your communication needs, identify goals, set objectives, develop and implement solutions, and measure results.
- ✓ **Community Safety & Wellbeing:** Provides a number of services aimed at maximizing the citizen experience and quality of life through the improvement of safety and social outcomes. The CSWB Department includes the following functional areas and disciplines: Community Corrections, Criminal Justice Planning, Neighborhood Services (Animal Management, Code Compliance, and Graffiti Removal), Office of Emergency Management, and Poverty & Homelessness Reduction.
- ✓ **Human Services:** Provides children and family, self sufficiency and adult, investigation and recovery, veterans, Head Start, and Workforce & Business Center services. Administers all public assistance and social service programs to the residents of the County.

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

- ✓ **Culture & Workplace Excellence:** Creates a work environment where people from every culture are respected, included, and valued. This process supports Adams County's mission of being "the most innovative and inclusive county in America."
- ✓ **Information Technology & innovation:** Provides information systems, application development, and help desk and related services as well as telecommunications functions for the County.
- ✓ **People & Total Rewards Excellence:** Develops and interprets personnel policies and procedures; handles recruitment of employees, wage and salary analyses, and employee benefits administration. People Services also oversees workers’ compensation and programs ensuring County compliance with federal and state equal opportunity action laws.

HISTORY OF ADAMS COUNTY

In 1594, Spaniards in search of gold traveled through the open plains of Colorado including an area that would later become Adams County. Santa Fe based traders soon followed, holding regular rendezvous along the South Platte River, bringing with them their culture and heritage still found in the County’s Hispanic population.

Major Stephen Long led the first official American expedition to the area in 1820. During the expedition, Major Long’s group held the first Fourth of July celebration in Colorado as they camped along the east side of the South Platte River. Major Long is memorialized by the mountain named for him, Longs Peak, which can be clearly seen from Adams County’s high plains.

The first permanent settlement in Adams County was established by Colonel Jack Henderson on a large island in the South Platte River about seven miles southwest of Brighton. The “Henderson” area became home to a number of settlers, most of who had come west to strike it rich during the “gold rush”. These first residents of the County soon discovered there was more money to be made raising crops and livestock thus supplying prospectors and the new City of Denver, than there was in gold mining. Previously, commodities had to be shipped in from New Mexico or points east. The early farmers of Adams County helped make the growth of Denver possible and established the agricultural economy still seen in the County today. The booming growth of the area brought the railroad, and in 1887, Brighton became the first incorporated town along its tracks.

Forming the County

In 1902, voters approved the creation of Adams County, which, before that time, had been part of a much larger Arapahoe County. The County was named after Alva Adams, a popular governor in office at the time of the 1902 election. The County courthouse was temporarily housed in the residence of Daniel Carmichael, the founder of Brighton. After a fire destroyed the house in January of 1904, the offices relocated to a rented house at the intersection of Third and Bridge Streets. In an election held November 8, 1904, Brighton was chosen as the permanent County seat. As was befitting a new and prosperous County, a courthouse was built at the intersection of Fourth and Bridge Streets in 1906.

Industry

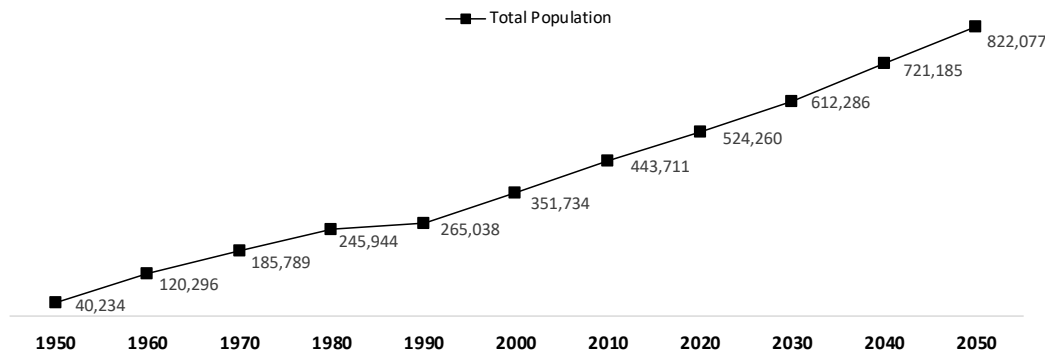
As agriculture became more specialized, the abundance of vegetable crops quickly led to the growth of a canning industry in the County. Several canneries operated factories here in the early 1900s. One of the most famous of these canneries was “Kuner.” A brand still selling in stores today, now owned by Fairbault Foods. With the addition of commercial dairies and a sugar beet factory, the County became the “breadbasket” of the Denver area.

One of the first lasting industries, not directly an offshoot of agriculture, was the Continental Oil Company refinery in Commerce City in the early 1930s. This facility, now owned by Suncor Energy Inc. and others that followed, allowed and encouraged the development of the County’s oil and gas reserves. Even today, the County ranks seventh in the state for oil production, helping the industry to thrive.

Growth

At the end of World War II, only two incorporated towns existed in the County west of the South Platte River; Westminster, which at the time had a population of 2,000, and Federal Heights with a population of only a few hundred. Today, that portion of the County contains all or part of five different municipalities. The first of these new communities was Thornton, incorporated in 1956, followed by Northglenn, incorporated in 1968.

It is difficult to comprehend the scale of growth that has taken place in the County over the last 60 years, though the change in population gives some idea of how enormous it has been. In 1950, the population of the County was estimated at 40,234; in 2021, the population is estimated to have increased to approximately 530,112 residents, making it one of the largest counties in Colorado. Though the County has experienced significant growth in the last century, the eastern landscape of the County still maintains much of the rural character that once existed throughout.



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

COMMUNITY PROFILE

1902

Date of Incorporation

1,182

Total Square Miles

1,562

Paved Road Miles

1,668

Unpaved Road Miles

33.5

**Median Age*

\$64,087

**Median Household Income*

BRIGHTON | *County Seat*

Data Source: Adams County Public Works Department

**Data Source: Colorado Department of Labor and Employment*

511,469

TOTAL ADAMS COUNTY POPULATION

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

Data Source: Metro Denver Economic Development Corporation, 2018

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 | **175,672**
Average Household Size | **3.0**
Median Home Value | **\$372,330**

Data Source: Metro Denver Economic Development Corporation; Population & Households, 2018
 Data Source: Denver Regional Council of Governments DRCOG
 Data Source: US Census Bureau – 2018 American Community Survey Data

EDUCATIONAL ATTAINMENT

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

Data Source: US Census Bureau – 2019 American Community Survey Data (population 25 years and over)
 *Data Source: Metro Denver Economic Development Corporation; K-12 Education Statistics

ETHNIC ORIGIN

49.6% <i>White</i>	3.2% <i>Black or African American</i>	0.6% <i>American Indian & Alaska Native</i>	4.1% <i>Asian</i>
0.1% <i>Native Hawaiian & Other Pacific</i>	2.0% <i>Other Race</i>	40.4% <i>Hispanic or Latino (of any race)</i>	

Note: Percentages may not add due to rounding.
 Data Source: Metro Denver Economic Development Corporation; Race and Ethnicity Distribution, 2018



LABOR FORCE

Labor Force | **275,440**
Employed | **267,375**
Unemployment Rate | **2.9%**

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

PRIMARY EMPLOYERS

9,160 | *University of Colorado Health*

6,150

Children's Hospital Colorado

5,190

Amazon

4,020

United Parcel Service

1,790

Fed Ex

1,350

Sturgeon Electric

1,130

Gaylord Rockies Resort & Convention Center

1,070

Maxar Technologies

1,060

Steven Roberts Original Deserts

880

HealthONE: North Suburban

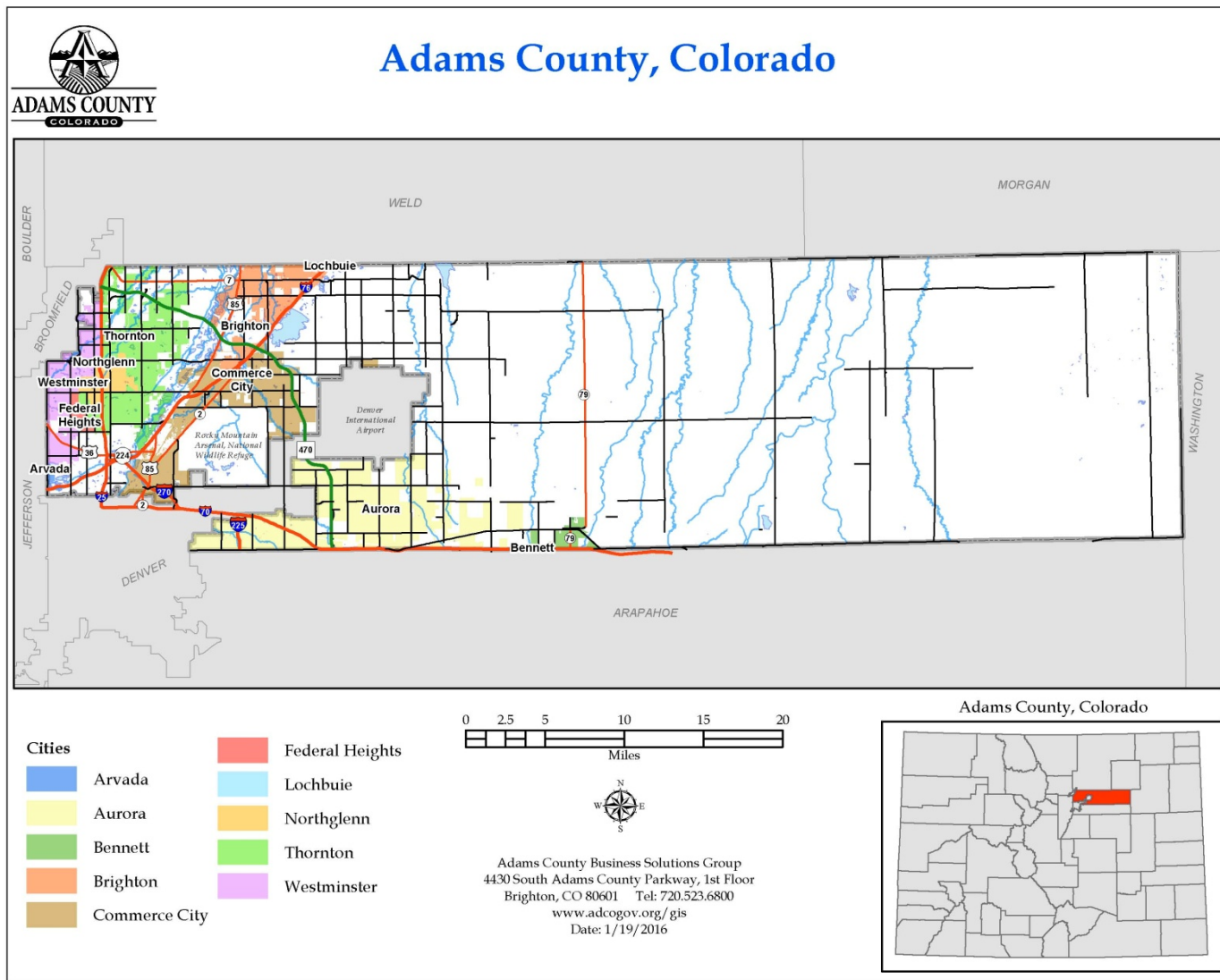
EMPLOYMENT BY INDUSTRY

1.3%	Agriculture, forestry, fishing, hunting, and mining
10.5%	Construction
6.4%	Manufacturing
7.5%	Wholesale Trade
9.2%	Retail Trade
10.1%	Transportation/warehousing and utilities
1.1%	Information
3.1%	Finance/insurance, real estate, and rental/leasing
10.5%	Professional, scientific, and management/administrative and waste mgmt. services
9.5%	Educational services, healthcare, and social assistance
8.9%	Arts/entertainment/recreation and accommodation/food services
2.7%	Other services, except public
19.2%	Public Administration

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

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

ADAMS COUNTY MAP





ADAMS COUNTY
COLORADO

2021 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 2020 by reaffirming the County's vision, mission, values and developing strategic goals and objectives for the budget year. The 2021 Budget Calendar followed by key highlights is detailed to the right.

Date/Timeline	Activities
March 18-20, 2020	Strategic Planning & Budget Summit.
April 30, 2020	CIP Portal Priority submissions due.
May 2020	Prepare Budget Entry materials.
	Development of financial and fund balance policies, as needed. Development of budget policy statement, mission, values, principles, goals, and objectives for 2021 Budget Development Process.
May 31, 2020	New FTE request forms and job descriptions due to Budget Dept and P&C.
	Final CIP portal submissions due.
June 1, 2020	Budget Module is open for 5 weeks.
	Budget entry packet distributed to Elected Officials and Departments.
June 2020	Update 5-year revenue and expenditure forecast.
	Revise 5-year CIP projections.
	Department Presentations to CIP Committee IT Governance members to review IT project requests.
July 10, 2020	Operating Budgets due to Budget Office.
July 22, 2020	Capital Improvement Plan portal submissions evaluated, prioritized and recommendations finalized by CIP Committee.
August 10-21, 2020	Department and Elected Official Proposed Budget meetings with Budget Dept.
September 2020	Proposed Budget Review Meetings with Budget Dept and ELT.
September 2020	10 County Budget Conference/Roundtable.
Early October 2020	Review of Proposed Budget with Budget Dept, ELT and Dept Directors.
October 6, 2020	Presentation of County Manager's 2021 Proposed Budget at Public Hearing.
October 13, 2020	Deadline for Assessor's Preliminary Certification of Values.
October 27, 2020	Review of Proposed Budget with BoCC and Budget Team.
Late October 2020	Elected Officials meetings with BoCC and Budget Team, if requested.
November 10, 2020	Review of 2021 Proposed Budget with BoCC and Budget Team.
December 8, 2020	Public posting of 2021 Proposed Budget.
December 15, 2020	Adoption and appropriation of 2021 Budget.
	Adoption of 2021 Fee Schedules & 2021 Certification of Mill Levies
January 31, 2021	Deadline for filing certified budget with the state Division of Local Government.

In late May, the Budget Preparation Manual, along with the budget calendar and guidelines were distributed to all County offices and departments. Budget instructions were also sent to external agencies so that funding requests would be presented to the County within the planned timeframe.

The Budget Department compiled and reviewed all 2021 base budget, business case, and 5-year capital improvement proposals. Initial meetings were held with department directors and elected officials and follow-up meetings were held with the County Manager. These efforts resulted in the County Manager's Preliminary Budget proposed to the BoCC in October. Follow-up study sessions were scheduled with the BoCC to review the preliminary budget.

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

On or before December 22nd, the BoCC must levy taxes and formally certify levies to the County Assessor and the State's Department of Property Taxation. The County's budget must be adopted on or prior to this date.

A certified copy of the adopted budget must be filed with the Colorado Division of Local Government no later than thirty days following the beginning of the fiscal year of the adopted budget.

2021 Budget Approach

The 2021 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 2021 budget process.

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

The County Manager and BoCC engaged in preliminary budget discussions on how the budget as a whole and specific items included within it relate to the County's vision, mission, and strategic goals during the budget review period.

Strategic considerations influencing budget development are:

- ✓ Adopting a budget responsive to the needs of County residents.
- ✓ Providing service levels that conform to the public's desires and willingness and ability to pay.
- ✓ Offering non-traditional forms of public involvement through surveys, focus groups, resident meetings, town halls and incorporating community outreach in the master planning processes.
- ✓ Achieving a balance between the basic services provided by the County and the resources necessary to pay for those services over a sustained period of time.
- ✓ Providing an equitable allocation of resources among the diverse services provided by County offices and departments.

The following considerations provide the foundation for County budget preparation:

- ✓ Developing the annual budget in a collaborative and transparent fashion.
- ✓ Identifying linkages within the budget between the County's strategic plan and funding objectives.
- ✓ Ensuring good stewardship of taxpayer funding and being accountable to the community.
- ✓ Providing the best delivery of services possible within available resources.
- ✓ Addressing economic realities (recessionary impacts, inflation, etc.).
- ✓ Striving to measure performance and promote data-driven decision making.

Revenue and Base (Expenditure) Budget Process

Revenue budget forms are completed by each applicable department/elected office. These forms are used by the Budget Department to accumulate information on revenues anticipated to be collected and/or generated (excluding tax revenues) by the various departments/offices.

Each department/office is responsible for forecasting all potential revenue sources and providing information regarding forecasting assumptions and calculation methods. If a department/office forecasts a significant increase or decrease in revenues, the rationale behind such a forecast should be clear, credible, and defensible.

Base (expenditure) budget forms are also completed by each department/office. Base budgets cannot increase over the previous year. Departments/ offices may increase individual line items but must decrease other line items to off-set any increases. One-time expenditures approved for the previous year are backed out for the subsequent budget year. Budget increases must be requested via business case for operating increases and 5-year Capital Improvement Plan (CIP) for capital needs.

The Budget Department reviews and analyzes all budget submittals and prepares a consolidated preliminary County-wide budget model. Budget scenarios are then developed using various revenue, expenditure, and fund balance assumptions in conjunction with the BoCC's budget policies, goals, and objectives.

Meetings are scheduled for each department head/elected official to present his/her budget to the County Manager. Afterward, budget study sessions are scheduled with the BoCC to review the preliminary budget. The BoCC makes final decisions based on budget recommendations from the County Manager. It is then the responsibility of the Budget Department to incorporate any modifications into the preliminary budget and prepare the final budget for adoption by the BoCC.

Business Case Requests

Any operating budget increases are submitted via business case requests. Such requests can be one-time, on-going, or a combination of both.

5-Year Capital Improvement Plan (CIP) Requests

One-time capital equipment purchases, infrastructure/facility projects, or other special projects are submitted to the Capital Projects Committee. All CIP requests and supporting documentation are reviewed and analyzed by the committee based on the 11 criteria below:

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

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

Long-Range Financial Planning

Adams County's long-range financial planning efforts include the following:

- ✓ Projecting fund balances for all 21 of the County's funds via a well-designed fund balance tool that captures five years of historical, current calendar year, budget planning year, and four additional out years of budget planning data. This effort provides decision makers with crucial information and helps ensure financially sound decision making.
- ✓ Updating the comprehensive transportation plan, which identifies future roadway requirements and financing mechanisms to support the plan. In 2001, the County implemented a traffic impact fee to have development pay for incremental transportation costs related to growth. In 2019 the BoCC approved a new oil & gas traffic impact fee, as well as an updated traffic impact fee structure. In addition, in 2006, Adams County voters approved extending an existing 0.2% sales tax dedicated to County road and transportation infrastructure projects until December 31, 2028. In 2019 Oil & Gas Traffic Impact fees were implemented.
- ✓ Developing the County-wide 5-Year CIP, which addresses capital infrastructure and project needs within all applicable departments. Facilities & Fleet Management, the Sheriff's Office, Parks, Open Space & Cultural Arts, Information Technology & *innovation*, and Public Works are the biggest CIP areas.

These long-range financial planning efforts influence the County's current year budget as well as future budgets.

Balancing the Budget

Once revenues and expenditures have been reviewed and evaluated, the County adopts a balanced budget where total expenditures by fund must be less than or equal to the sum of that fund's revenues, other financing sources, and/or appropriate uses of fund balances. This balancing act sometimes requires the making of difficult decisions whereby some programs or projects could be cut. State law prohibits a local government from adopting a budget with a negative fund balance. For Adams County, operating expenditures will generally equal operating revenues, which can include transfers, but uses of fund balance are directed toward one-time purchases and capital projects.

Basis of Budgeting and Accounting

Measurement focus or basis of budgeting and accounting refers to when a transaction or event is recognized in a fund's budget or operating statement. Adams County's fund structure and measurement focus follow Generally Accepted Accounting Principles (GAAP).

The County's budgeting and financial system is organized on the basis of fund and account groups. Each fund is considered a separate entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenses.

Governmental Funds (General Fund, Special Revenue, Debt Service, Permanent and Capital Project Funds) use the modified accrual basis of budgeting and accounting. Revenues are recognized in the accounting period in which they become available and measurable. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period and "measurable" means the amount of the transaction can be determined. Expenditures are recognized in the accounting period in which the liabilities are incurred. Exceptions to the general rule include expenditures related to: (1) accumulated unpaid vacation and sick pay; (2) principal and interest on general long-term debt, which is recognized when due; and (3) prepaid expenses, which are not recorded.

Proprietary Funds (Enterprise and Internal Service Funds) are budgeted on a modified accrual basis, which does not include depreciation or compensated absences. Each fund's financial statements, which are included in the budget document, are reported on a full accrual basis. Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned. Expenses are recognized in the accounting period in which they occur. This is consistent with the Comprehensive Annual Financial Report.

Budget Amendment Process

The adopted budget is a fiscal plan, and as such, modifications are made to the original budget during the year. The two methods available for amending the budget are budget transfers and supplemental appropriations.

1. Budget Transfers

Budget transfers can be made between specific line items but shall not alter the total budgeted expenditures of the spending agency, except in the case of salary adjustments where budget may be transferred from the Administrative/Organizational Support spending agency to cover approved compensation changes.

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

- ✓ Any transfer between line items that will result in a change in any single line item greater than \$250,000. BoCC approval will require a resolution in public hearing.
- ✓ Transfer of any amount to or from protected line items (i.e. salaries, fringe benefits, public relations, employee development, etc.).
- ✓ Any transfer to or from capital accounts within the guidelines as outlined above that represent a significant deviation from the amounts authorized in the approved budget. For accounting purposes certain transfers may be acceptable without approval if budget for the item needs to be moved to match capitalization or non-capitalization determinations as appropriate.
- ✓ Any change in the authorized budget, which would be inconsistent with the mission, values, principles, and objectives established by the BoCC through the budget process.

Transfers \$250,000 and under may be approved by the County Manager. Transfers \$100,000 and under may be approved by the County Manager, Deputy County Managers or the Budget & Finance 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 Budget Department shall schedule the date and time of the meeting and contact all parties involved.
- ✓ The budget transfer will be presented in public hearing for approval which may include the consent calendar.

2. Supplemental Appropriations

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

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

- ✓ A policy, law, statute, or court ruling becomes effective, which mandates expenditures that were neither anticipated nor budgeted.
- ✓ The expenditure is necessary to avoid or correct an adverse condition impacting the health, safety, or welfare of County residents and/or employees.
- ✓ Revenue is received that is designated for a specific purpose that was neither anticipated nor budgeted.
- ✓ Carry-over of uncompleted projects budgeted in the prior year. Carry-over of expenditures shall be considered only if prior communication has taken place with the Budget Department and approved by the BoCC.
- ✓ An emergency beyond the control of an office/department, which may result in over-expenditure of the appropriated budget.

Process:

- ✓ All supplemental appropriation requests shall be submitted in writing to the Budget Department using the supplemental appropriation request form.
- ✓ Office/department shall identify the criteria justifying the supplemental appropriation request.
- ✓ An analysis of the entire office/department appropriation shall be conducted to determine if supplemental funding is truly warranted or whether there will be savings in other line items that could meet additional expenditure needs.
- ✓ If sufficient savings exists, a request for budget transfer will be processed in lieu of a request for supplemental appropriation.
- ✓ The request shall include the expenditure amounts and any offsetting revenues. The request shall also include future anticipated budget impacts.
- ✓ The Budget Department shall review all requests for supplemental appropriation and prepare a recommendation as required for submission to the BoCC for final determination.
- ✓ If a study session is required to discuss the request with the BoCC, the Budget Department shall schedule the date and time of the meeting and contact all parties involved.

Local Government Budget Law of Colorado

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

- ✓ The budget must be balanced. Expenditures cannot be greater than the total anticipated revenues or other means of financing the budget.
- ✓ The budget must be separated into funds.
- ✓ The budget information for both expenditures and the revenues must be classified by the agency that is authorized to spend money (the spending agency).
- ✓ Expenditure data must show the objects of expenditure (what the money is spent on).
- ✓ Anticipated revenue data must show its different sources.
- ✓ Expenditure and revenue data must be shown for the following:
 - The last completed fiscal year, using audited figures.
 - The current year.
 - The proposed budget year.
- ✓ The budget must show a beginning balance, which is entered as anticipated revenue and includes all unexpended surpluses from the prior years, unencumbered ending fund balances, and all investments and deposits.
- ✓ The budget document must include a "budget message" which describes the important features of the budget.
- ✓ The budget document must include a statement of the budgetary basis of accounting used and a description of the services to be delivered during the budget year.

- ✓ On or before October 15, the County Manager must submit the preliminary budget to the BoCC. Upon receipt of the preliminary budget, the BoCC must publish a public notice, one time, in a newspaper having general circulation within the County's boundaries. The public notice must state:
 - The preliminary budget is open for inspection at a designated place.
 - The preliminary budget will be considered for adoption on a specified time and date.
 - Any elector may inspect the budget and file or register objections at any time prior to the final adoption of the budget.
- ✓ On the day of adoption of the budget, the BoCC shall review the preliminary budget and revise, alter, increase, or decrease the items as it deems necessary in view of the needs of the various spending agencies and in view of anticipated revenues.
- ✓ If the BoCC increases the total expenditures to be made in the ensuing year, it shall provide for an increased income so that the total means of financing the budget is equal to or greater than the total proposed expenditures.
- ✓ On or before December 22nd, the BoCC must levy taxes and formally certify the levies to the County Assessor and the State Department of Property Taxation. The County budget must be adopted on or before this date. Otherwise, the budget must be adopted by December 31.
- ✓ The adoption of the budget must be formalized and made official by the BoCC through approval of the Appropriation Resolution.
- ✓ The Appropriation Resolution must outline the expenditures proposed in the adopted budget, include an expenditure total no greater than the anticipated resources, and include every fund. The amount appropriated for the departments cannot exceed the amounts fixed in the budget.
- ✓ The income of the County must be allocated according to the amounts and funds specified in the budget, in order to comply with expenditures authorized by the appropriation resolution.
- ✓ No department may expend, or contract to expend, any money in excess of the amount appropriated in the Appropriation Resolution.
- ✓ The County must file a certified copy of its adopted budget, including the budget message, with the Colorado Division of Local Government no later than thirty days following the beginning of the fiscal year of the adopted budget.

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

Colorado Taxpayer Bill of Rights (TABOR)

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

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

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

FUND OVERVIEW

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

General Fund

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

Special Revenue Funds

- ✓ Federal Grant Funds (4): These funds are utilized to account for revenues and expenditures related to federal grant programs and include the Community Development Block Grant (CDBG) Fund, Community Services Block Grant (CSBG) Fund, Workforce & Business Center Fund, and Head Start Fund. Generally, these funds do not accumulate fund balances. However, any fund balance accumulated must be utilized on programs for which the funds were intended.
- ✓ Conservation Trust Fund: The fund balance is generally comprised of lottery funds received from the State of Colorado specifically for development, renovation, and maintenance of the County's parks, trail system, and open space.
- ✓ FLATROCK Facility Fund: The FLATROCK Facility fund accounts for all activities related to the operation of the training facility. This includes the Sheriff's Office training program and public usage of the facility.
- ✓ Open Space Sales Tax Fund: This fund, created for the administration and collection of a voter-approved sales tax, began in 2000. The current sales tax rate is 0.25%. Tax revenues plus interest earned are designated for the preservation of open space. After deducting 2% of sales taxes for administrative purposes, 30% of the remaining taxes collected are paid out to the cities within the County and the County in proportion to the ratio at which taxes are collected. The other 70% of remaining funds are distributed as grants approved by the BoCC as recommended by the Open Space Advisory Board. Adams County residents approved this portion of the sales tax to continue into perpetuity in November 2020.
- ✓ Open Space Projects Fund: This fund accounts for revenues derived from various sources such as open space grants, contributions, donations, the County's share of the 30% receipts from the open space sales tax and other revenue sources deemed appropriate for the purposes of purchasing conservation easements, any interest in land or other enhancements or properties that the County may determine appropriate for active or passive open space.
- ✓ Social Services Fund: This fund accounts for programs intended for individuals requiring social services assistance. There are three primary sources of revenue deposited into this fund: County property tax, state funding, and federal funding. The fund balance is considered accumulated unexpended property tax dollars to be utilized for future specific social service needs; however, there are restrictions for specific social services programs.
- ✓ Retirement Fund: This fund was reopened in 2018 and accounts for the property tax revenue designated for the specific purpose of contributing to the administrative costs of operating the Retirement Plan.

- ✓ DIA Noise Mitigation and Coordinating Fund: This fund was created in 2003 and accounts for revenues and expenditures associated with payments made related to Denver International Airport (DIA) noise mitigation. Revenues received from a settlement with DIA for violations, including interest earned there from, were restricted by the District Court in Jefferson County, which required creating this special fund. The monies in the fund shall be used according to an approved plan to mitigate the impacts of airport noise on eligible County residents.
- ✓ Developmentally Disabled Fund: This fund accounts for property tax revenue designated for the specific purpose of contributing to developmental disability programs provided by selected service providers in the County.
- ✓ Road & Bridge Fund: This fund is comprised of property taxes, specific ownership taxes, transportation related sales taxes, traffic impact fees, and other revenues designated for road and bridge construction and rehabilitation related activities.
- ✓ Waste Management Fund: This fund accounts for fees imposed upon operators of waste disposal sites within the County designated specifically for the purpose of mitigating possible future environmental problems associated with waste disposal activities.

Capital Project Funds

- ✓ Capital Facilities Fund: This fund was created for the collection of a 0.3% voter approved sales tax (2009-2028) that will be used for capital facilities projects, including the courthouse expansion, government center, and pre-trial holding facility and their related costs. In November 2014, a voter approved ballot measure expanded this use of the voter approved sales tax to all county owned facilities.

Enterprise Funds

- ✓ Golf Course Fund: This fund was created to provide for the operation of the two County owned 18-hole golf courses.
- ✓ Stormwater Utility Fund: This fund accounts for stormwater utility fees, expenditure budget for capital drainage projects, and various related operational and maintenance costs including personnel assigned to the fund.
- ✓ Colorado Air and Space Port Fund: In 2018 the Colorado Air and Space Port was granted a Space Port license. This fund accounts for activities related to the operation of the Colorado Air and Space Port including water and wastewater treatment for the benefit of customers and property owners at the space port.

Internal Service Funds

- ✓ Fleet Management Fund: This fund accounts for the vehicle depreciation and operating & maintenance rates charged to user departments and offices for the maintenance and future replacement of County owned vehicles and heavy equipment.
- ✓ Insurance Fund: This fund is designated for existing and future liabilities resulting from unemployment, workers' compensation, and property/casualty insurances. This fund also provides for employee medical and dental insurance activities.

Fund-Department Matrix

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



ADAMS COUNTY
COLORADO

2021 Adopted Budget

FISCAL POLICIES

This section contains information on the following areas:

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

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

REVENUE POLICY

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

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

INVESTMENT POLICY

Purpose & Scope

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

Investment Objectives

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

Authorized Investments

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

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

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

Eligible Securities Dealers

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

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

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

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

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

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

Competitive Bidding

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

Safekeeping

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

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

Investment Advisory Committee

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

Authorizations & Conflicts of Interest

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

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

Reports

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

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

DEBT POLICY

- ✓ Debt will not be used to finance current operating expenses.
- ✓ The debt period shall not exceed the anticipated useful life of the project or improvement.
- ✓ The County will confine long-term borrowing to major capital purchases or projects that cannot be financed from current operating revenues.
- ✓ The BoCC is authorized to execute lease agreements on behalf of the County.
- ✓ General obligation debt shall not exceed the statutory 1.5% of the assessed valuation of County property.
- ✓ The Finance Department will monitor general obligation debt to ensure compliance with legal debt limitations.
- ✓ Only the BoCC may issue general obligation bonds to provide funds for the acquisition, construction, reconstruction, or repair of major capital facilities.
- ✓ The registered qualified voters of the County must approve issuance of general obligation debt.
- ✓ General obligation debt issues will be limited to twenty years.
- ✓ General obligation funds must be registered by the County, bear the County seal and a serial number, and state face value.
- ✓ The BoCC may choose to issue revenue bonds to finance major capital expenditures when it is possible to pledge non-tax revenue for debt repayment.
- ✓ When appropriate, the County will work in conjunction with the Adams County Building Authority in financing major capital projects or improvements.
- ✓ The County will make every effort to obtain the best possible bond rating and to maintain a favorable rating through prudent financial management and adherence to a policy of full disclosure on financial reports.

FUND BALANCE POLICY

As a part of financial policy, local governments should have a formal policy regarding the level of restricted and unrestricted fund balance that they wish to, or must, maintain for contingencies and other purposes. An important reason for developing such a policy is to provide decision makers and taxpayers with an explanation of why financial resources have been set aside and the conditions under which such resources will be expended. Fund balance is the difference between assets and liabilities in a fund.

Adams County Government maintains a specific fund balance policy that is compliant with the Governmental Accounting Standards Board's Statement No. 54 (GASB 54). Adams County further classifies fund balance as either non-discretionary or discretionary, and also continually evaluates the minimum amount of the discretionary level of the fund balance, which shall be maintained. Adams County considers non-spendable, restricted, and committed to be non-discretionary and assigned and unassigned fund balance to be discretionary. The BoCC sets the policy on the committed level of fund balance.

Non-discretionary Fund Balance

The County has established 21 individual funds for the purpose of recording financial resources received and expended by the County. All funds excluding the General Fund have been established for a specific purpose. The General Fund accounts for financial resources not required to be otherwise segregated. Since all funds excluding the General Fund have been established for a specific purpose, the fund balances within these funds are all considered non-discretionary. In addition, a portion of the General Fund's fund balance is also considered non-discretionary. Each of the 21 funds containing a non-discretionary fund balance are outlined below.

General Fund

A portion of the General Fund's fund balance is considered non-discretionary and includes the following categories:

- ✓ ***Non-Spendable*** – items such as inventory, long term receivables, or intergovernmental loans, etc. as applicable.
- ✓ ***Restricted*** – items such as the Tax Payer Bill of Rights (TABOR) reserve, debt reserves, etc., that are constrained to specific purposes by their providers through constitutional provision, enabling legislation, or other externally imposed criteria that qualifies or is required to be classified as restricted.
- ✓ ***Committed*** – items that are constrained by the government for specific purposes by the government itself, such as the strategic fund balance reserve. The strategic fund balance reserve is set at \$37,242,992 for 2021. This amount is two months of the Operating Expenditures budgeted in the General Fund for 2021. 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 2022 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 2021, Assigned Fund Balance for General Fund capital includes \$13,152,500 (which is 50% of the anticipated General Fund Capital Expenditure budget for 2022) and \$11,938,050 (which is 33.3% of anticipated 2022 CIP projects in the Capital Facilities Fund (CFF)). The need for this CFF capital assignment will be evaluated annually.

Special Revenue Funds

- ✓ **Federal Grant Funds (4):** These funds are utilized to account for revenues and expenditures related to federal grant programs and include the Community Development Block Grant (CDBG), Community Services Block Grant (CSBG), Workforce and Business Center, and Head Start. Generally, these funds do not accumulate fund balances. However, any fund balance accumulated must be utilized for purposes specifically for which the funds were intended.
- ✓ **Conservation Trust Fund:** The fund balance is generally comprised of lottery funds received from the State of Colorado specifically for development, renovation, and maintenance of the County parks, trail system, and open space.
- ✓ **Open Space Sales Tax Fund:** This fund, created for the administration and collection of a voter-approved sales tax, began in 2000. The current sales tax rate is 0.25%. Tax revenues plus interest earned are designated for the preservation of open space. After deducting 2% of sales taxes for administrative purposes, 30% of the remaining taxes collected are remitted to the cities within the County and the County in proportion to the ratio at which taxes are collected. The other 70% of remaining funds are distributed as grants approved by the BoCC as recommended by the Open Space Advisory Board. Adams County residents approved this portion of the sales tax to continue into perpetuity in November 2020.
- ✓ **Open Space Projects Fund:** This fund accounts for revenues derived from various sources such as open space grants, contributions, donations, the County's share of the 30% receipts from the open space sales tax, and other revenue sources deemed appropriate for the purposes of purchasing conservation easements, any interest in land or other enhancements or properties that the County may determine appropriate for active or passive open space.
- ✓ **Social Services Fund:** Accounts for programs intended for individuals requiring social services assistance. There are three primary sources of revenue deposited into this fund: County property tax, state funding, and federal funding. The fund balance is considered accumulated unexpended property tax dollars to be utilized for future specific social service needs; however, there are several restrictions for specific social services programs.
- ✓ **Retirement Fund:** This fund was reopened in 2018 and accounts for the revenues, expenditures, and financial transactions to be used to fund eligible Adams County Retirement Plan expenditures.
- ✓ **DIA Noise Mitigation and Coordinating Fund:** This fund was created in 2003 and accounts for revenues and expenditures associated with payments made related to noise mitigation. Revenues received from settlement with Denver International Airport (DIA) for violations, including interest earned there from, were restricted by the District Court in Jefferson County, which required the creating of this special fund. The monies in the fund shall be used according to an approved plan to mitigate the impacts of airport noise on eligible County residents.
- ✓ **Developmentally Disabled Fund:** This fund accounts for unexpended property tax revenue designated for the specific purpose of contributing to developmental disability programs provided by selected organizations in the County.
- ✓ **Road & Bridge Fund:** The entire fund balance is comprised of unexpended property taxes, specific ownership taxes, transportation related sales taxes, traffic impact fees, and other revenues designated for future road and bridge construction and rehabilitation related activities. The County maintains a committed fund balance (including Traffic Impact Fee designated projects, local match commitments, and a strategic reserve) of \$15,000,000 in this fund. If used, the County shall specifically identify use of the minimum fund balance by adopting and or amending the budget by resolution and the funds must be replaced within two years of use. If necessary, the strategic reserve replacement period may be extended by resolution in one-year increments. Adams County residents approved this portion of the sales tax to continue into perpetuity in November 2020.

- ✓ *Waste Management Fund:* This fund includes unexpended fees imposed upon operators of waste disposal sites within the County designated specifically for the purpose of mitigating possible future environmental problems associated with waste disposal activities.
- ✓ *FLATROCK Facility Fund:* The FLATROCK Facility fund accounts for all activities related to the operation of the training facility. This includes the Sheriff's Office training program and public usage of the facility.

Capital Project Funds

- ✓ *Capital Facilities Fund:* This fund was created for the collection of a 0.3% voter approved sales tax (2009- 2028) that will be used for capital facilities projects, including the courthouse expansion, government center, and pre-trial holding facility and their related costs.

Enterprise Funds

- ✓ *Golf Course Fund:* The fund balance is to be used for cash flow purposes, future capital replacement, and future enhancements to the two County owned 18-hole golf courses.
- ✓ *Stormwater Utility Fund:* This fund is to be used for the stormwater utility activities. Any accumulated fund balance is to be used for related purposes.
- ✓ *Colorado Air & Space Port fund:* This fund is used for the Colorado Air and Space Port.

Internal Service Funds

- ✓ *Fleet Management Fund:* The fund balance is entirely designated for future capital replacement of County owned vehicles and heavy equipment.
- ✓ *Insurance Fund:* The entire balance in this fund is designated for existing and future liabilities resulting from unemployment, workers' compensation, and property/casualty self funded insurance programs. The fund balance is also designated for costs associated with a possible future natural disaster in which the County's maximum insurance coverage would be exceeded. The County's insurance fund has built up several reserves in the past to handle future contingent events. These reserves were the result of accumulated property tax, which was used to fund insurance activities prior to 1995. At that time, the County accounted for insurance transactions in a special revenue fund. In 1995, GAAP accounting rules caused the County to change the way self-insurance costs were handled and as a result, the County created an internal service fund. The fund balance from the special revenue fund was transferred to the new internal service fund as contributed capital. After GASB 34 changed the way internal service funds are accounted for, the contributed capital balance became net assets.

Discretionary Fund Balance

A portion of the general fund's fund balance is considered discretionary. The discretionary fund balance includes the assigned and unassigned fund balance categories. The term discretionary as used in the County fund balance policy is defined as the balance above the non-discretionary level which may be utilized to fund expenditures which have a minimal impact on future operating costs, such as capital equipment replacement, facility/infrastructure projects, and other special projects. The discretionary fund balance may also provide temporary operational funding of County programs and services during a recessionary period where it is expected to bridge a temporary (generally accepted as one to four years) funding gap or to allow the County to strategically align its budget with lower revenues. The level of the discretionary fund balance will fluctuate with the general health of the economy.

The policy of allowing the fund balance to fluctuate came about as a result of the passage of the TABOR amendment in 1992, which requires voter approval of any tax rate change. The County is unable to increase the mill levy to offset decreases in property values and property tax revenues without such an election. Therefore, the County must rely on the discretionary portion of the fund balance to provide temporary operational support for programs and services until property values increase or until voters approve an increase in the mill levy to offset decreases in property values.

Assigned fund balance includes items set aside by the government itself for use for a specific purpose. These set asides could be for subsequent year expenditures, residual fund balances, or designated purposes. The BoCC has the authority to assign unrestricted fund balance amounts where the County's intent is for those amounts to be used for specific purposes. The County's policy delegates that authority to the County Manager and/or the Finance Director. However, the delegation of authority is for the sole purpose of reporting such amounts in the annual financial statements.

Additionally, the County maintains a minimum level of discretionary fund balance in the committed fund balance. The level of minimum discretionary fund balance is currently set at two months of operating expenditures based on current operating expenditures. The BoCC can adjust the minimum level at its discretion, based upon the general health of the local economy. Minimum fund balance may be used for specific desired projects and such use should be identified specifically in an original adoption or supplemental appropriation resolution as a use of the minimum discretionary fund balance. The funds must be replaced within two years of use. If necessary, the minimum discretionary fund balance replacement period may be extended by resolution in one- year increments. Accumulated discretionary fund balances in excess of the established minimum should not be budgeted for recurring operating expenditures except as necessary and/or during recessionary periods when the County is experiencing decreasing revenues.

The County's fund balance policy may be adjusted as needed by resolution of the BoCC.

CAPITAL OUTLAY/INFRASTRUCTURE POLICY

Four possible avenues, used exclusively or in combination, are available to provide funding for the annual capital and infrastructure requirements in the County. These are:

1. *Unreserved/non-designated fund balances*
2. *Pay-as-you-go financing*
3. *Sales tax financing*
4. *Financing through certificates of participation or sale-leaseback of County owned properties*

While available fund balances were used in previous years to finance significant portions of the capital expenditure budget, the BoCC recognizes that fund balances cannot be used as a perpetual source of financing for the preservation and maintenance of County infrastructure and capital plant equipment. Therefore, a pay-as-you-go financing policy was adopted to properly maintain and preserve County infrastructure.

A pay-as-you-go policy proposes that current revenues pay for the current deterioration of major County infrastructure systems. This policy is based upon the idea that the infrastructure system deteriorates a certain amount each year. In order to preserve the condition of the system, the annual replacement and rehabilitation of the system should be equivalent to this deterioration.

The price to pay in implementing this system is that a certain amount of revenues each year must be dedicated to the program. Since some capital expenditures must be financed through property taxes, this means designating an amount of property taxes or other revenues each year for capital/infrastructure replacement and preservation.

The use of debt financing and sales tax for County capital and infrastructure needs is applicable only when certain circumstances and criteria apply, which are explained in detail in the Debt Policy section.

The BoCC will annually evaluate the level of pay-as-you-go financing required to fund County capital, infrastructure, and special project needs. In addition, the BoCC will annually evaluate the use of available fund balances or financing mechanisms as an alternative, or other supplemental funding sources.

Further, the use of financing mechanisms will be restricted because of the passage of the TABOR amendment. Voter approval is required for any new bonded debt, and new or increased tax rates.



ADAMS COUNTY
COLORADO

2021 Adopted Budget

COUNTY-WIDE BUDGET SUMMARY

This section contains information on the following:

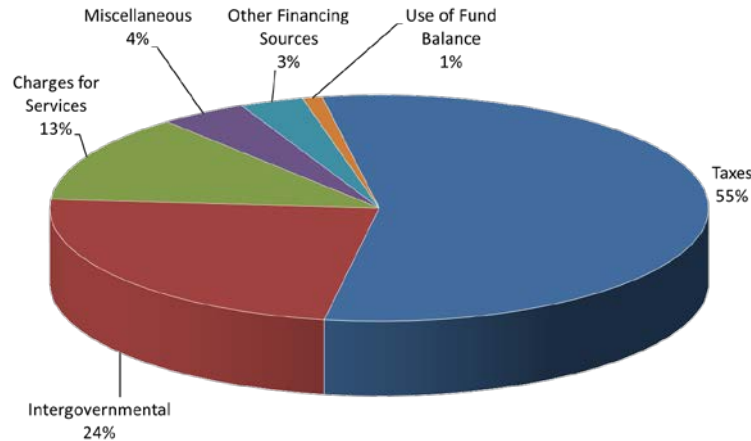
1. *2021 County-wide Revenue Summary*
2. *County-wide Expenditures by Function*
3. *2021 County-wide Expenditure Summary*
4. *Summary of Changes From Proposed to Adopted Budget*
5. *2021 Adopted Business Cases*
6. *Impacts on Future Operating Budgets*
7. *2021 Adopted 5-Year Capital Improvement Plan*

The County-wide Budget Summary provides information regarding revenues, expenditures, and fund balance for the 2021 adopted budget (all 21 funds combined). The table below summarizes the County-wide 2021 adopted budget. The 2021 adopted budget of \$574,484,273 is balanced with a planned net spend down of \$5,606,105, leaving a budgeted ending fund balance of \$322,966,878. Compared to the 2020 adopted budget, 2021 total County revenues are budgeted to increase by 4.0% and expenditures are budgeted to increase by less than 0.1%.

All Funds Summary	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 285,766,706	\$ 333,650,924	\$ 355,645,727	\$ 328,572,983	\$ (27,072,744)	(7.6%)
REVENUE						
Property Tax	\$ 171,275,354	\$ 175,075,471	\$ 216,282,025	\$ 227,188,999	\$10,906,974	5.0%
Sales Tax	60,593,729	67,342,229	64,317,819	67,089,910	\$2,772,091	4.3%
Other Taxes	15,385,400	15,071,222	14,532,115	15,219,047	\$686,932	4.7%
Licenses and Permits	4,055,676	3,113,516	2,800,983	2,855,983	\$55,000	2.0%
Intergovernmental	131,233,641	133,600,993	141,756,867	144,298,937	\$2,542,070	1.8%
Charges for Services	59,302,155	64,546,404	68,450,688	72,750,170	\$4,299,482	6.3%
Investment Income	7,216,268	10,511,332	6,006,439	2,710,500	(\$3,295,939)	(54.9%)
Miscellaneous	18,211,286	18,022,005	17,392,759	18,404,086	\$1,011,327	5.8%
G/L on Sale of Assets	608,172	448,906	410,000	410,000	\$0	0.0%
Other Finance Sources	3,518,879	6,488,342	15,260,942	17,950,536	\$2,689,594	17.6%
TOTAL REVENUE	\$ 471,400,561	\$ 494,220,419	\$ 547,210,637	\$ 568,878,168	\$ 21,667,531	4.0%
EXPENDITURES						
Salaries & Benefits	\$ 183,416,431	\$ 198,405,996	\$ 222,184,576	\$ 228,460,324	\$ 6,275,748	2.8%
O&M	17,912,679	19,981,045	20,870,044	20,848,055	\$ (21,989)	(0.1%)
Charges for Services	153,066,836	156,222,777	177,435,689	179,180,653	\$ 1,744,964	1.0%
Debt	15,866,800	15,166,704	24,497,624	15,168,609	\$ (9,329,015)	(38.1%)
Government Services	37,938,841	38,360,891	57,350,233	61,447,703	\$ 4,097,470	7.1%
Other Finance Uses	3,518,879	6,488,342	15,260,942	17,950,536	\$ 2,689,594	17.6%
Capital Projects and Equipment	13,138,963	33,115,112	56,684,273	51,428,393	\$ (5,255,880)	(9.3%)
TOTAL EXPENDITURES	\$ 423,622,391	\$ 466,695,843	\$ 574,283,381	\$ 574,484,273	\$ 200,892	0.0%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 47,778,170	\$ 27,524,576	\$ (27,072,744)	\$ (5,606,105)	\$ 21,466,639	(79.3%)
ENDING FUND BALANCE	\$ 333,544,876	\$ 361,175,500	\$ 328,572,983	\$ 322,966,878	\$ (5,606,105)	(1.7%)

2021 REVENUE SUMMARY

County-wide revenues for all funds, not including transfers, are budgeted at \$550,927,632 for 2021. This represents an increase of \$18,977,937, or 3.6%, compared to the 2020 adopted revenue budget of \$531,949,695. Property Tax revenue is the primary driver for increased revenues in 2021. New construction and continuing increases in property values are the main drivers in the expected rise in property tax of \$10,906,974 or 5.0%. Following are the 2021 Revenues by Category graph and associated table summarizing the major categories of County-wide revenues expected in 2021, along with variances to 2020. Following the table and graph is more detailed information regarding each major revenue source.

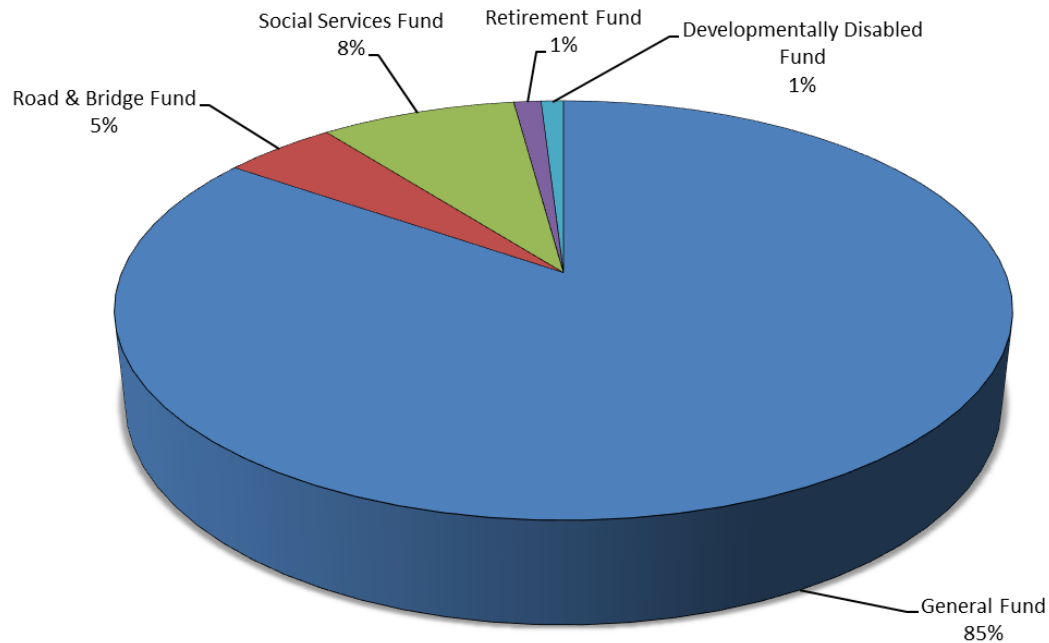


Revenue Type	2020 Adopted Budget	2021 Adopted Budget	Increase / (Decrease)	Percent Change
Property Tax	\$ 216,282,025	\$ 227,188,999	\$ 10,906,974	5.0%
Sales Tax	64,317,819	67,089,910	2,772,091	4.3%
Highway Users Tax	9,704,485	9,011,717	(692,768)	(7.1%)
Specific Ownership Tax	14,532,115	15,219,047	686,932	4.7%
Subtotal Taxes	\$ 304,836,444	\$ 318,509,673	\$ 13,673,229	4.5%
Licenses & Permits	\$ 2,800,983	\$ 2,855,983	\$ 55,000	2.0%
Intergovernmental	132,052,382	135,287,220	3,234,838	2.4%
Charges for Services	68,294,688	72,530,170	4,235,482	6.2%
Fines & Forfeitures	856,000	620,000	(236,000)	(27.6%)
Investment Income	5,306,439	2,310,500	(2,995,939)	(56.5%)
Miscellaneous	17,802,759	18,814,086	1,011,327	5.7%
Total Revenues	\$ 531,949,695	\$ 550,927,632	\$ 18,977,937	3.6%
Transfers In	\$ 15,260,942	\$ 17,950,536	\$ 2,689,594	17.6%
Total Revenues Including Transfers	\$ 547,210,637	\$ 568,878,168	\$ 21,667,531	4.0%

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 \$10,906,974, or 5.0%, in 2021. The base mill levy for 2021 includes 22.655 mills for the General Fund, 1.300 mills for the Road & Bridge Fund, 2.253 mills for the Social Services Fund, 0.314 for the Retirement Fund, and 0.257 mills for the Developmentally Disabled Fund. In addition to this, an abatement levy of 0.118 mills is included in the General Fund as allowed by state statute, for a total 2021 mill levy of 26.897. The majority of property taxes are allocated to the County’s General Fund, which receives 85% of property tax revenues. The Social Services Fund receives 8%, the Road & Bridge Fund receives 5%, the Retirement Fund receives 1%, and the Developmentally Disabled Fund receives 1%. The distribution of property taxes among the five property tax funds is shown in the following graph.

2021 Property Tax Distributed by Fund



2020 Preliminary Assessed Valuation for Taxes Collected in 2021

Based upon the certification of values issued by the County Assessor’s Office dated November 29, 2020, the 2020 assessed valuation for taxes collected in 2021, net of the tax increment finance (TIF) districts located within Adams County, totals \$8,476,296,670, an increase of \$412,928,900, or 5.1%, over the 2019 net assessed valuation of \$8,063,367,770. The Net Assessed Value graph below shows a history of County’s net assessed valuation for 2012 through 2020.

**Net Assessed Value
(in Billions)**



Sales Tax

Sales taxes collected within the County are anticipated to increase by \$2,772,091, or 5.0%, in 2021 compared to the 2020 adopted budget.

The County sales tax rate is 0.75 percent and is dedicated to the following purposes:

- ✓ **0.3% is dedicated to Capital Facilities** – In November 2014, Adams County voters passed a ballot measure to expand the scope for allowable use of this 0.3% tax to all capital facilities effective in January 2015. Prior to this vote, the use of this funding was restricted to the Government Center, the Justice Center expansion, and the pre-trial holding facility. Adams County residents approved this portion of the sales tax to continue into perpetuity in November 2020.

- ✓ *0.25% is dedicated to Open Space* – A small portion of the amount generated (2%) is earmarked for administration of the Open Space Sales Tax Program. The remainder is split 70/30, with 70% dedicated to funding a competitive open space grant program and 30% remitted to the County and cities within the County proportionately based upon where the tax was generated geographically. Adams County residents approved this portion of the sales tax to continue into perpetuity in November 2020.
- ✓ *0.2% is dedicated to Transportation Projects* with the amount generated remitted to the County and cities within the County proportionately based upon where the tax was generated geographically. Adams County residents approved this portion of the sales tax to continue into perpetuity in November 2020.

Marijuana sales tax of \$350,000 is budgeted for 2021 which is \$33,000 less than the amount budgeted in 2020.

Highway Users Tax

The Highway Users Tax Fund (HUTF) was statutorily created by the State of Colorado in 1953. The HUTF accounts for state highway revenue, which is distributed to counties and cities via a complex revenue sharing formula. Beginning in 2009 a new fee was implemented by the State of Colorado on all motor vehicles registrations. A portion of the revenue generated from the Funding Advancements for Surface Transportation and Economic Recovery (F.A.S.T.E.R) funds contributed to the HUTF is distributed to counties for transportation projects. HUTF funding is anticipated to decrease by 7.1% from \$9,704,485 in the 2020 adopted budget to \$9,011,717 in 2021. This decrease is based on a combination of Colorado Counties, Inc. funding projections for Adams County and revenue analysis conducted internally.

Specific Ownership Tax

Specific ownership tax is a property or ad valorem tax levied in addition to sales (or use) taxes on a motor vehicle and is paid annually when a vehicle is registered within the County. Specific ownership tax revenue is anticipated to increase by \$686,932, or 4.7%, in 2021 compared to the 2020 adopted budget.

Licenses & Permits

This revenue category is comprised of fees for issuing ambulance, liquor, marriage, and childcare licenses and fees for issuing building, sign, and other development related permits. Licensing and permitting revenue is expected to increase by \$55,000, or 2.0%. This increase is primarily due to a rise in marijuana license revenue.

Intergovernmental

This revenue category is comprised of intergovernmental revenue and grant funds received from the federal and state governments and other jurisdictions for designated purposes. Purposes include Human Services, Head Start, Housing and Urban Development, workforce investment, Community Corrections, and others. Intergovernmental revenue is expected to increase by \$3,234,838, or 2.4%, compared to the 2020 adopted budget because of increased grants in the Human Services and Housing and Urban Development.

Charges for Services

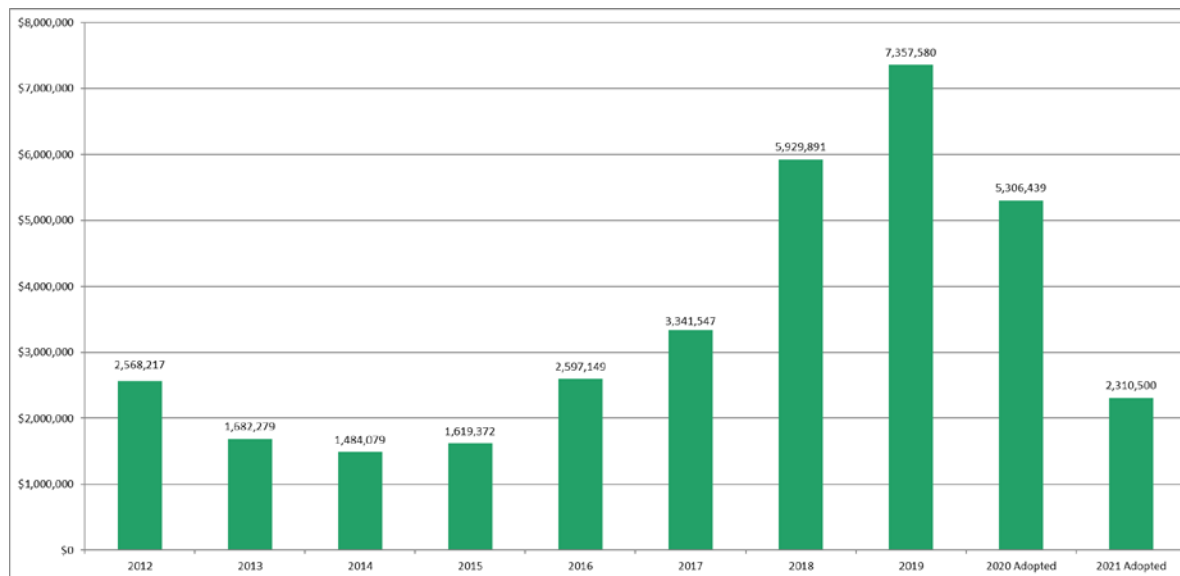
This revenue category is comprised of revenue generated from services the County provides to residents and other entities. Services that are charged for include: motor vehicle registrations, document recording, golf, insurance, Bennett Police Services, Sheriff Academy, the County Fair, Broomfield Coroner and District Attorney services. Charges for Services are expected to increase \$4,235,482, or 6.2%, in 2021 because of increased insurance premiums and increases in Treasurer fees, Public Trustee fees, real estate recording fees, and fees related to law enforcement training at the Flatrock Regional Training Center.

Fines & Forfeitures

This revenue category is comprised of fines received from traffic violations and other miscellaneous traffic administration fines and forfeitures. Fines & forfeitures are expected to decrease by \$236,000, or 27.6%, in 2021 due to decreased traffic fine revenue.

Investment Income

This revenue category is comprised of interest earned on cash deposits and other investments. Investment income is expected to decrease by \$2,995,939, or 56.5%, in 2021 due to the amount of deposits currently held by the County.



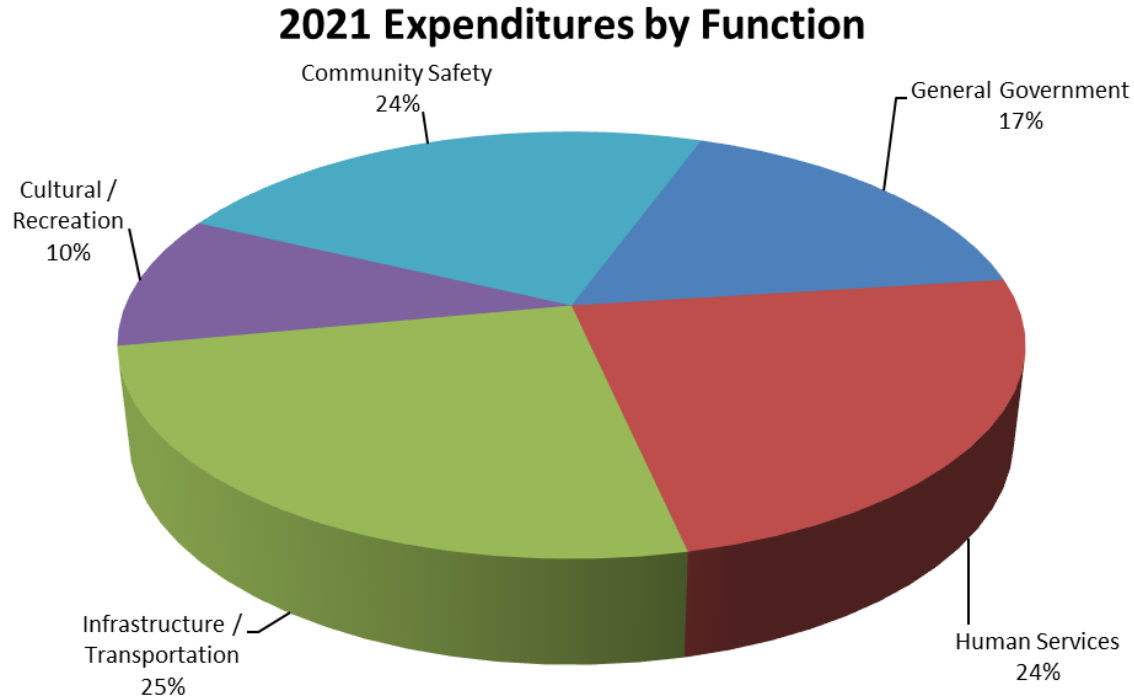
Miscellaneous

This revenue category is comprised of items which do not easily fit into one of the other defined revenue categories. Items included within this category are: insurance recovery of losses, bank charges, contributions and donations, rents received for use of County buildings, telecom reimbursements, gain/loss on sale of investments, and proceeds from sale of assets. Miscellaneous revenue is expected to increase \$1,011,327, or 5.7%, in 2021 due to the budgeted sale of the former Animal Shelter in 2020.

EXPENDITURES BY FUNCTION

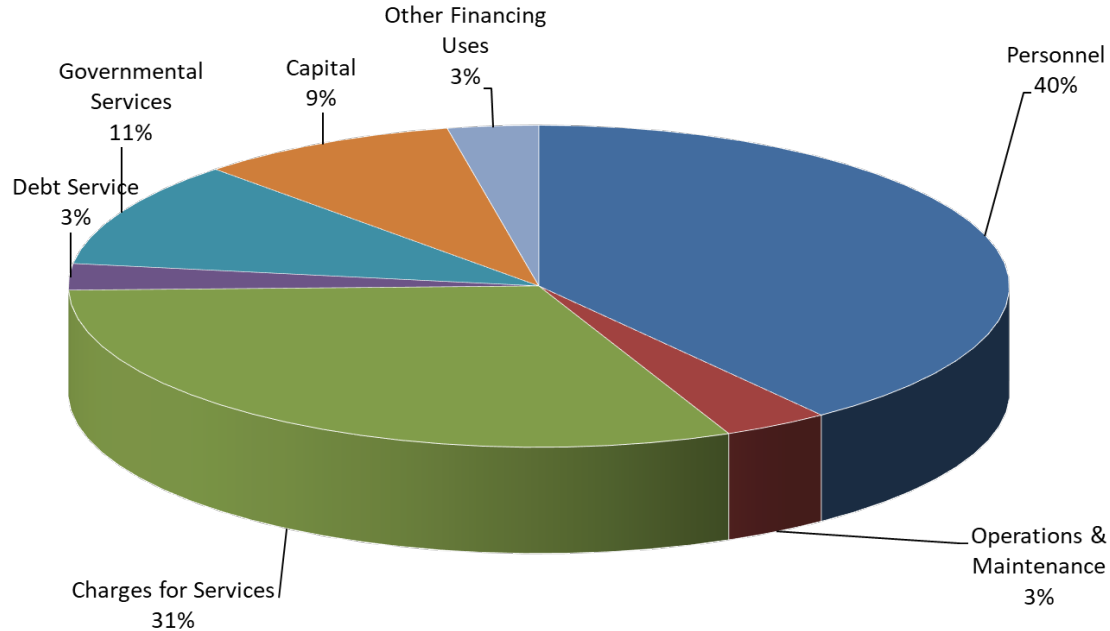
The 2021 adopted budget totals \$574,484,273 including interfund transfers (other financing uses), which is an increase of \$200,892, or less than 0.1%, from the 2020 adopted budget.

Adams County's services, for budget purposes, are divided into five functional categories: General Government, Human Services, Infrastructure/Transportation, Cultural/Recreation, and Community Safety. These five functions are accounted for in 21 separate funds. Several County departments have budgets that extend beyond a single fund and/or one functional service area. The graph below illustrates the distribution of expenditures among the five functional service areas.



2021 EXPENDITURE SUMMARY

County-wide expenditures for all funds, not including transfers, are \$556,533,737 for 2021. This represents a decrease of \$2,488,702, or 0.4%, compared to the 2020 adopted budget. Below are the 2021 Expenditures by Category graph and associated table summarizing the major categories of County-wide expenditures planned for 2021 along with variances from 2020. Following the table is more detailed information regarding each major expenditure category.



Expenditure Type	2020 Adopted Budget	2021 Adopted Budget	Increase / (Decrease)	Percent Change
Personnel	\$ 222,184,576	\$ 228,460,324	\$ 6,275,748	2.8%
Operations & Maintenance	20,870,044	20,848,055	(21,989)	(0.1%)
Charges for Services	177,435,689	179,180,653	1,744,964	1.0%
Debt Service	24,497,624	15,168,609	(9,329,015)	(38.1%)
Governmental Services	57,350,233	61,447,703	4,097,470	7.1%
Capital	56,684,273	51,428,393	(5,255,880)	(9.3%)
Total Expenditures	\$ 559,022,439	\$ 556,533,737	\$ (2,488,702)	(0.4%)
Transfers Out	\$ 15,260,942	\$ 17,950,536	\$ 2,689,594	17.6%
Total Expenditures Including Transfers	\$ 574,283,381	\$ 574,484,273	\$ 200,892	0.0%

Personnel

This expenditure category provides for salaries and benefits of all Adams County employees. Personnel expenditures are expected to increase \$6,275,748 or 2.8%. This increase includes the proposed 2021 total compensation plan. As a service organization, Adams County’s largest expenditure area is personnel, representing 39.8% of total expenditures for the 2021 adopted budget.

Included within the 2021 adopted budget are the following market increases by job family:

- ✓ Administrative – 1.00%
- ✓ Executive – 1.50%
- ✓ Information Technology – 1.50%
- ✓ Labor and Trade – 2.00%
- ✓ Management – 2.00%
- ✓ Professional – 1.50%
- ✓ Sheriff Certified – 4.00%
- ✓ Sheriff Non-Certified – 4.00%

A merit pool of 2.70% was also included in the 2021 adopted budget.

In 2020, the County added 11.0 new full-time equivalent positions (FTEs). The 2021 adopted budget does not include any new FTEs but does include the associated expenditure increase related to these positions, which are summarized below:

✓ 1st Amendment to the 2020 Budget

No additional FTEs

✓ 2nd Amendment to the 2020 Budget

No additional FTEs

✓ 3rd Amendment to the 2020 Budget

No additional FTEs

✓ 4th Amendment to the 2020 Budget

Community & Economic Development – 1.0 FTE
 District Attorney’s Office (Diversion) – 2.0 FTEs
 Fleet & Facilities Management – 2.0 FTEs

Parks, Open Space and Cultural Arts – 1.0 FTE
 Admin/Org Support – CARES COVID-19 – 21.0 FTEs
 Human Services – 3.0 FTEs

✓ 5th Amendment to the 2020 Budget

District Attorney’s Office – 1.0 FTE
 Community Safety & Well-Being – 1.0 FTE

County Manager’s Office – 1.0 FTE
 Workforce & Business Center – (1.0) FTE

COUNTY-WIDE BUDGET SUMMARY

2021 Adopted Budget

Following is a complete Position Summary Schedule, detailing FTEs authorized for 2019, 2020, and 2021.

FULL-TIME EQUIVALENT POSITIONS (FTEs)	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
Animal Shelter & Adoption Center	29.00	30.00		30.00
Board of County Commissioners	8.00	5.00		5.00
Adams County COVID Operations	-	-	21.00	21.00
Budget & Finance Department	41.00	42.00	(1.00)	41.00
Communications	10.50	9.50	0.50	10.00
Community & Economic Development	45.00	49.00	2.00	51.00
Community Safety & Wellbeing	22.50	26.50		26.50
County Assessor	47.00	48.00		48.00
County Attorney	32.00	36.00	1.00	37.00
County Clerk and Recorder	97.50	111.50	(2.00)	109.50
County Coroner	16.75	17.00		17.00
County Manager	7.00	11.00	1.00	12.00
County Sheriff	568.50	577.50		577.50
County Surveyor	1.00	1.00		1.00
County Treasurer *	14.50	16.50	0.50	17.00
District Attorney	185.50	200.50	3.00	203.50
Fleet & Facilities Management	89.00	89.00	2.00	91.00
Colorado Air & Space Port	19.00	19.00		19.00
People & Culture	31.00	32.00		32.00
Human Services	762.25	785.25	2.00	787.25
IT & Innovation	49.00	52.00		52.00
Parks & Open Space	40.00	41.00	2.00	43.00
Public Works	103.00	107.00		107.00
Retirement	2.00	2.00		2.00
TOTAL FTEs	2,221.00	2,308.25	32.00	2,340.25

* In July 2020, the Public Trustee's Office was absorbed by the Treasurer's Office

Operations & Maintenance

This expenditure category provides for the day-to-day operating and maintenance costs of a government. Items included within operations & maintenance are as follows: utility expenses (gas, electricity, water, and telephone), operating and office supplies, employee training and education, computers and software licensing, and minor equipment. Operations & maintenance expenditures are expected to decrease slightly by \$21,989 or 0.1%.

Charges for Services

This expenditure category provides for various contracted services. Items included within charges for services are as follows: contracted services for professional consulting, auditing, advertising, legal, printing, security, delivery, vehicle repair and maintenance, and building rental. Charges for services expenditures are anticipated to increase by \$1,744,964 or 1.0%. This increase is mainly due to increased insurance premiums, higher building repair & maintenance costs and a sharp rise in medical services at the Adams County Detention Facility.

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 \$4,097,470 or 7.1%. This increase is due to additional grant payments in Public Works, Open Space and CSBG as well as increased payments to cities for sales tax collections.

Capital

This expenditure category provides for capital asset acquisition and capital improvement project related expenditures. Items included within capital are 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 \$5,255,880 or 9.3%. This decrease is due to lower projected costs for Open Space projects; a change in the budget methodology for the Riverdale Regional Park Multi-use Arena; and the completion of the Riverdale Animal Shelter in 2020.

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 \$9,329,015 or 38.1%. This decrease is due to a decision to refund the 2010 COP instead of paying it off as budgeted in 2020. The refunding of the 2010 COP in 2020 will save the County over \$1,500,000 in cash flow from 2021-2030. Debt service payments are budgeted at \$15,015,028 (principal and interest) and are associated with 2021 capital lease payments for three leaseback agreements between the County and its lessors. The Moody's Investors Service 2019 Annual Comment Report notes that Adams County's credit position for general obligation is very high quality with an Aa1 rating.

Debt Service continued

The three COP leaseback agreements the County has are:

1. [The 2014 COP is the Adams County Public Facilities](#) lease-leaseback transaction, which includes a second portion of the Justice Center for collateral. The interest rate associated with this agreement is 2.21% for the life of the transaction.
2. [The 2015 COP is the Adams County Human Services and Detention Center](#) lease-leaseback transaction, which includes the Human Services Center and refunding of the 2009 Detention Center. The agreement has a 30-year term with an average interest rate of 3.43%.
3. [The 2020 COP is the Adams County Public Facilities](#) lease-leaseback transaction, which includes a portion of the Justice Center for collateral, is a refunding of the 2010 COP. The interest rate associated with this agreement is 1.23% for the life of the transaction.

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

Debt Service continued

Certificates of Participation (COP) Lease Payment Schedule Summary

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

Business Cases

Departments and offices were asked to submit Business Case requests for any additional operating budget needs beyond their existing base budget. A total of \$20,653,023 is recommended for Business Cases in the 2021 adopted budget. This includes \$12,842,907 in one-time costs (expected for 2021 only) and \$7,810,116 in on-going costs (expected on an annual basis beginning in 2021 and for each year thereafter). Please see the 2021 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 2021-2025 planning horizon. A total of \$51,428,393 was approved for 5-Year capital projects in the 2021 adopted budget. Please see the 2021 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 2021 total \$17,950,536. See the 2021 Budget Transfers Schedule below for a summary of interfund transfers planned for 2021.

2021 Budgeted Transfers		
In - Colorado Air & Space Port Fund	\$ 400,000	As needed to balance fund-at year-end
Out: General Fund	\$ 400,000	
In - Head Start Fund	\$ 50,000	Head Start operation subsidy from
Out: General Fund	\$ 50,000	the General Fund
In - Open Space Projects Fund	\$ 3,308,102	30% of voter approved sales tax, plus
Out: Open Space Sales Tax Fund	\$ 3,308,102	additional for planned projects
In - Capital Facilities Fund	\$ 1,070,000	For 2014 Series COP Debt
Out: General Fund	\$ 1,070,000	Service Payment
In - Fleet Fund	\$ 317,000	Purchases of new vehicles for
Out: General Fund	\$ 317,000	General Fund functions
In - Capital Facilities Fund	\$ 12,780,434	As needed for approved projects
Out: General Fund	\$ 12,780,434	
In - Fleet Fund	\$ 25,000	Purchases of new vehicles for
Out: Road & Bridge Fund	\$ 25,000	Road & Bridge functions
County-wide Total Transfers	\$ 17,950,536	

SUMMARY OF CHANGES FROM PROPOSED TO ADOPTED BUDGET

From proposed to adopted, the 2021 budget had several significant changes made to revenue and expenditures.

The 2021 revenue budget for property taxes was increased from \$214,119,205 to \$227,188,999 due to final assessed values that were received from the County Assessor. The sales tax revenue budget was also increased, from \$64,350,819 to \$67,089,910 as we continued to see steady growth. Transfers in from other funds were also increased in the Capital Projects Fund for new and ongoing capital projects.

County-wide expenditure budgets were also updated in several areas. One of the most significant changes was in the capital budget due to needed cash flow modifications in 2021 for two bridge CIP projects. Additionally, the governmental services budget category was increased due to additional grant payments as well as increased payments to cities from sales tax collections, which are shared for transportation and open space.

COUNTY-WIDE BUDGET SUMMARY

2021 Adopted Budget

2021 ADOPTED BUSINESS CASES

Department - Division	Description	One-Time	On-Going	Total
County Attorney	Consulting for Treasurer	\$ 200,000	\$ -	\$ 200,000
CLK Elections	2021 Coordinated Election	710,600	-	710,600
Poverty Reduction	Housing Counseling & Mediation	56,000	-	56,000
Poverty Reduction	Severe Weather Activation Plan	-	110,000	110,000
Poverty Reduction	Homelessness Outreach	-	51,000	51,000
County Assessor	Harris Contract Maintenance	-	30,000	30,000
District Attorney	DA Attorney Laptops	193,000	-	193,000
Criminal & Social Justice CC	Equity and Justice Summit	44,200	-	44,200
IT Security	Network Penetration Testing	50,000	-	50,000
IT GIS	Oblique Aerial imagery	120,662	-	120,662
IT GIS	GIS Server Software Licensing	18,000	-	18,000
IT Help Desk & Servers	Maintenance Contract Renewal	72,800	-	72,800
IT Application Support	Application Consulting	100,000	-	100,000
IT Network/Telecom	Switch Replacements (various locations)	26,000	-	26,000
IT Network/Telecom	UPS Battery Replacements	10,000	-	10,000
IT Network/Telecom	GC Camera Replacements	25,000	-	25,000
IT Network/Telecom	Gov Ctr - Phone Replacements	192,500	-	192,500
IT Network/Telecom	Wireless Controller Licenses	36,612	-	36,612
FO - Community Corrections	Dalia salt dome wall repairs	48,000	-	48,000
FO - Honnen/Plan&Devel/MV Ware	2 new security guards	-	100,000	100,000
FO - Justice Center	Increase to account 7975	-	56,000	56,000
FO - Justice Center	Justice Center-Cabinetry	150,000	-	150,000
FO - Adams County Svc Center	Weekend occupation costs	-	30,000	30,000
Long Range Strategic Planning	Comprehensive Plan Update	275,000	-	275,000
FO - Administration	Janitorial cleaning increase	-	72,060	72,060
FO - Parks Facilities	RRP - Utility Demand Study	100,000	-	100,000
FO - District Attorney Bldg.	DA HVAC JACE controller upgrad	18,000	-	18,000
FO - Sheriff Maintenance	HVAC Jace controller upgrade	40,000	-	40,000
FO - Sheriff Maintenance	DF - Roof Repairs	350,000	-	350,000
FO - Sheriff Maintenance	Property Millwork	25,000	-	25,000
SHF- MIS Unit	Law Enf. Speech Recognition	138,000	-	138,000
SHF- MIS Unit	Replace Dataworks Equipment	12,000	-	12,000
SHF- MIS Unit	Checkpoint Maintenance	-	52,000	52,000
SHF- Admin Services Division	DOJ COVID-19 Grant	153,439	-	153,439
SHF- Admin Services Division	SnapEval performance appraisal	-	16,000	16,000
SHF- Detective Division	DNA Continued funding	-	95,000	95,000
SHF- Patrol Division	Vests/plates	20,800	-	20,800
County Coroner	CME Software (annual cost)	-	35,000	35,000
County Coroner	Pathology fees	-	84,200	84,200
County Coroner	Death related services	-	55,850	55,850
Emerg Mngt-Administration	BOLD Planning contract	-	9,800	9,800
Control/Enforcement	Radio Replacement	57,044	-	57,044
SHF- Detention Facility	Inmate Laundry Increase	-	25,550	25,550
SHF- Detention Facility	Inmate food service contract	-	43,800	43,800
SHF- Detention Facility	Medical/Mental Health Contract	-	3,209,961	3,209,961
SHF- Detention Facility	Jail Security Camera Upgrade	84,000	-	84,000
SHF- Detention Facility	Uniforms & Vest Detention Fac	-	128,000	128,000
SHF- Justice Center	Justice Ctr Contract Security	-	24,120	24,120

Department - Division	Description	One-Time	On-Going	Total
SHF- Justice Center	Lobby Efficiency	250,000	-	250,000
Code Compliance	Parking Management	-	125,000	125,000
PKS-Park Rangers	Increase Operating Supplies	-	15,000	15,000
PKS- Fair	General Fair	250,000	-	250,000
PKS- Fair	EventPro Cloud Migration	-	14,220	14,220
PKS- Fair	Fairgrounds Security Cameras	35,000	-	35,000
PKS- Administration	Baumgartner Nature Center	200,000	-	200,000
PKS- Trail Ranger Patrol	Trail Corridor Restoration GF	750,000	-	750,000
PKS- Special Events	Concert in the Park	300,000	-	300,000
Economic Development Center	OZ Task Force Facilitation	36,000	-	36,000
GF- Admin/Org Support	Adams County Scholarship Fund	535,000	-	535,000
Office of Cultural Affairs	C.A.Master Plan Implementation	35,000	-	35,000
Community Corrections	Azure Cloud Platform	-	13,398	13,398
CC Program Services	CC Program Services	-	451,633	451,633
CC Facility Payment	CC Facility Payments	-	21,791	21,791
Total - General Fund		\$ 5,717,657	\$ 4,869,383	\$ 10,587,040

Golf Course- Pro Shop	Janitorial Increase	-	2,000	2,000
Golf Course- Pro Shop	Security Increase	-	10,000	10,000
Golf Course- Pro Shop	Merchandise Increase	-	5,000	5,000
Golf Course- CIP	Replacement of Signage	30,000	-	30,000
Golf Course- CIP	Tie wall repair	70,000	-	70,000
Total - Golf Course Fund (Enterprise)		\$ 100,000	\$ 17,000	\$ 117,000

Stormwater Administration	Utility location serv on-going	-	143,000	143,000
Stormwater Administration	UNCC ticket fees	-	7,000	7,000
Stormwater Drainage Master	Master Planning Studies	-	135,000	135,000
Total - Stormwater Utility (Enterprise)		\$ -	\$ 285,000	\$ 285,000

PW - Admin/Org	Commitments & Contributions	5,000,000	-	5,000,000
PW - Streets Program	Pavement Maint. Recommendation	-	1,000,000	1,000,000
Total - Road & Bridge		\$ 5,000,000	\$ 1,000,000	\$ 6,000,000

HSX - Human Services	WBC Work expenses for TANF	373,416	-	373,416
Total - Social Services		\$ 373,416	\$ -	\$ 373,416

Insurance - UHC HDHP	Claims Increase - UHC HDHP	-	3,362	3,362
Insurance - CO Doctors Plan	Claims Increase - UHC CDP	-	721	721
Insurance- Property/Casualty	Insurance premium increase	-	500,000	500,000
Insurance- Property/Casualty	Outside Counsel Increase	750,000	-	750,000
Insurance- Property/Casualty	Increase in settlements	-	600,000	600,000
Insurance - UHC EPO Medical	Claims Increase - UHC EPO	-	175,275	175,275
Insurance- Delta Dental	Claims Increase - Dental	-	54,000	54,000
Insurance- UHC Retiree Medical	Claims Increase - UHC Retiree	-	179,975	179,975
Insurance -Benefits & Wellness	Benefit Guide Printing	-	4,500	4,500
Insurance -Benefits & Wellness	Benefits Broker Increase	-	7,000	7,000
Insurance -Benefits & Wellness	Outsourcing FSA administration	-	20,000	20,000
Care Here Clinic - GC	Monitoring Program - Fees	-	2,000	2,000

COUNTY-WIDE BUDGET SUMMARY

2021 Adopted Budget

Department - Division	Description	One-Time	On-Going	Total
Care Here Clinic - GC	Mental Health Services	-	43,100	43,100
Care Here Clinic - GC	Staff increase	-	3,300	3,300
CareHere - HSC	Mental Health Services	-	40,500	40,500
CareHere - HSC	Monitoring Program Fee	-	5,000	5,000
Total - Insurance (Internal Service)		\$ 750,000	\$ 1,638,733	\$ 2,388,733
Open Space Projects	Lowell Ponds Improve Yr 1 of 3	300,000	-	300,000
Open Space Projects	Countywide Fencing	75,000	-	75,000
Open Space Projects	Parks FF&E	75,000	-	75,000
Open Space Projects	Pier Cap Repairs at Confluence	150,000	-	150,000
Total - Open Space Projects Fund		\$ 600,000	\$ -	\$ 600,000
Comm Services Blk Grant Fund	Increase Allocations	201,834	-	201,834
Total - Comm Services Blk Grant Fund		\$ 201,834	\$ -	\$ 201,834
All Locations Overhead Pool	Rent Relief	(335,000)	-	(335,000)
Total - Workforce & Business Center		\$ (335,000)	\$ -	\$ (335,000)
CASP Administration	Master Drainage Study	185,000	-	185,000
CASP Administration	Infrastructure Design	180,000	-	180,000
CASP Administration	NEPA cultural resource survey	70,000	-	70,000
Total - Colorado Air & Space Port Fund (Enterprise)		\$ 435,000	\$ -	\$ 435,000
GRAND TOTAL		\$ 12,842,907	\$ 7,810,116	\$ 20,653,023

CAPITAL IMPROVEMENT PROGRAM OVERVIEW

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.

CIP Annual Process

- ✓ **CIP Open House** hosted early in the year for departments to vet their projects with subject matter experts to help them be successful by learning about potential obstacles their projects will face in the evaluation/scoring process. Working groups are available to discuss land use, permits, construction cost estimates, forecasting future operating/maintenance costs, the County's purchasing processes, etc.
- ✓ **Capital projects are submitted** with an emphasis on submitting early. Submitting early allows the subject experts more time to accurately vet the projects for construction costs, permit/zoning issues, internal project capacity, etc.
- ✓ **Presentations** are done by departments and elected offices to give the CIP Committee (*defined on next page*) an understanding of their capital projects and answer questions before scoring and ranking takes place.
- ✓ **Review and scoring** is completed by the Committee members independently to evaluate and score all projects.
- ✓ **Budget team presents financial information** with available fund balance and long-term financial forecasts to the Committee to consider while finalizing the list of recommended projects.
- ✓ **Final list of projects are recommended** by fund to the County Manager for inclusion in his recommended budget that will be submitted to the Board of County Commissioners in October.
- ✓ **Adopted** in conjunction with the annual budget by the BOCC.

IMPACTS ON FUTURE OPERATING BUDGETS

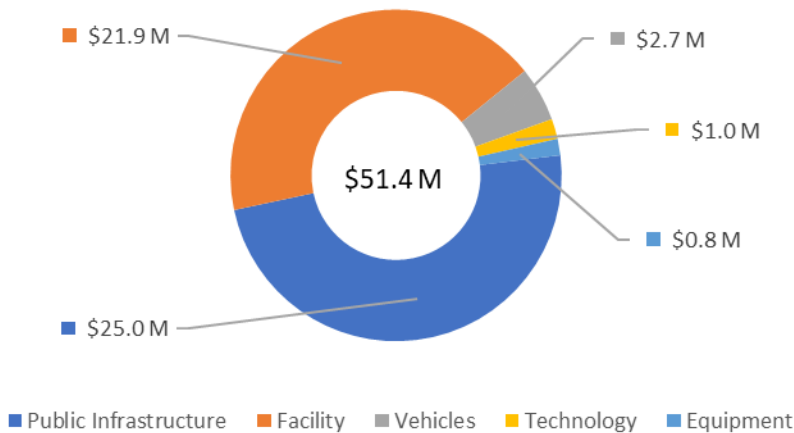
Frequently, budget decisions for the purchase of capital equipment or investment in additional infrastructure and public facilities affect operational costs. Forecasting future operating impacts, options for major repairs, replacements, acquisition, and construction are thoroughly evaluated as priorities before projects are established. To further this effort, the County has a Capital Projects Committee made up of representatives from most departments and elected offices that is charged with developing and maintaining a five-year Capital Improvement Plan (CIP).

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

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

A breakdown of the approved 2021 capital projects by type of project is shown below.

2021 Capital Projects by Type



Capital Project Categories

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

There are multiple projects included in the 2021 capital budget that will have an impact on the County's operating budget beginning in 2021 and beyond. A sampling of projects is listed below; the full list of capital projects approved for 2021 is shown on the following pages.

- ✓ **South Parks Maintenance Shop** - \$650,000 is budgeted for design of a new parks maintenance facility, with projected construction costs of \$6,500,000 in 2022. This will replace an existing shop that has severe foundation issues and is requiring major time investments from the Facilities Department to keep the building open and operational. In addition to addressing workplace safety issues, the newly constructed building will require less operational investment in the near term, offsetting the additional anticipated \$50,000 of ongoing operational expenditures related to a larger building.
- ✓ **Multi-Use Arena** - \$1,500,000 is budgeted for design of a multi-use arena at Riverdale Regional Park in 2021. This arena will be a key component of the Parks and Fairgrounds infrastructure and is anticipated to generate considerable revenue from the annual Fair and other events throughout the year. Once completed, this building is anticipated to require approximately \$350,000 in ongoing operational expenditures.
- ✓ **Fleet & Public Works Building** - \$9,500,000 is budgeted for construction on this new building which will replace the existing building where these employees work. This new building will be completed in phases over the next 3 years in the same location as the existing facility at a total cost of approximately \$34,000,000. Increases are anticipated for operating this new facility with some offsets for lower repairs in the near term.
- ✓ **Coroner's Facility** - \$4,000,000 is budgeted in 2021 and an additional \$3,100,000 is projected for 2022. This remodel will correct several working condition deficiencies for staff as well as expand fridge/freezer space and improve the autopsy HVAC and plumbing systems. Additional operating costs are anticipated to be minimal. Some short-term savings may be realized in Facilities due to reduced maintenance and repairs. The goal of this capital remodel project is to achieve additional useful life out of the existing facility before investing in a new Coroner's facility.
- ✓ **Open Space Acquisitions** – \$2,000,000 is budgeted for potential open space projects and land acquisitions in 2021. Potential future operating and maintenance costs include: reclamation, weed control, trailhead development and maintenance of access roads and trails. These costs vary from project to project based on how the land is projected to be used in future years.

2021 ADOPTED 5-YEAR CAPITAL IMPROVEMENT PLAN

Department - Division	Description	2021	Projected ¹				Total
			2022	2023	2024	2025	
District Attorney	Cisco Core Switches	51,261	-	-	-	-	51,261
District Attorney	Dell FX Server and Chassis	26,220	-	-	-	-	26,220
District Attorney	Dell storage area network	177,476	-	-	-	-	177,476
IT GIS	DRCOG Lidar Addition ²	69,100	-	-	-	-	69,100
IT Help Desk & Servers	JeffCo Data Center ²	35,000	-	-	-	-	35,000
IT Help Desk & Servers	HSC Disaster Recover Hosts	107,000	-	-	-	71,000	178,000
IT Help Desk & Servers	GC Data Center Storage	337,000	-	-	-	300,000	637,000
IT Network/Telecom	GC to Justice P2P Wireless	12,000	-	-	-	-	12,000
IT Network/Telecom	Fiber Optic Network Expansion	194,300	-	-	-	-	194,300
FO - Justice Center	Justice Center HVAC Controls	65,000	-	-	-	-	65,000
FO - West Services Center	Irrigation wiring replacement	65,000	-	-	-	-	65,000
FO - West Services Center	WSC HVAC Controller Upgrade	108,000	-	-	-	-	108,000
FO - West Services Center	WSC Elevator Modernization	250,000	-	-	-	-	250,000
FO - Adams County Svc Center	Manlift Replacement	21,000	-	-	-	-	21,000
FO - Adams County Svc Center	HVAC Controller Upgrade	112,000	-	-	-	-	112,000
FO - Adams County Svc Center	AHU 5 Replacement	200,000	-	-	-	-	200,000
FO - Parks Facilities	Exhibit Hall Re-Roof	300,000	-	-	-	-	300,000
FO - Parks Facilities	Al Lesser Re-Roof	200,000	-	-	-	-	200,000
FO - Parks Facilities	Admin Parks Fire Panel Upgrade	75,000	-	-	-	-	75,000
Environmental Programs	Oil and Gas Infrared Camera	100,025	-	-	-	-	100,025
FO - Sheriff Maintenance	Exterior Gutter & Downspout	1,000,000	-	-	-	-	1,000,000
FO - Sheriff Maintenance	Customer Entry ADA ramp	800,000	-	-	-	-	800,000
FO - Sheriff Maintenance	Module C,D, & E Sewer Line Rplmt	1,300,000	-	-	-	-	1,300,000
FO - Sheriff Maintenance	Roof Top Unit Replacement	-	25,000,000	-	-	-	25,000,000
SHF- MIS Unit	Video Sharing Solution	40,000	5,000	5,000	5,000	5,000	60,000
SHF- Detective Division	Forensic Scene Capture Solution	131,511	-	-	-	-	131,511
SHF- Patrol Division	K9 Dog ²	15,000	-	-	-	-	15,000
PKS- Regional Complex	120th Wayfinding Signage	-	1,000,000	-	-	-	1,000,000
PKS- Regional Complex	Veteran's Memorial ³	-	-	-	-	-	-
PKS- Grounds Maintenance	Cab for Mower	10,000	-	-	-	-	10,000
Office of Cultural Affairs	Art Projects Countywide	350,000	300,000	300,000	300,000	300,000	1,550,000
Total - General Fund		\$ 6,151,893	\$ 26,305,000	\$ 305,000	\$ 305,000	\$ 676,000	\$ 33,742,893

COUNTY-WIDE BUDGET SUMMARY

2021 Adopted Budget

Department - Division	Description	2021	Projected ¹				Total
			2022	2023	2024	2025	
General Capital Improvements	Relocation of SO Memorial ²	125,000	-	-	-	-	125,000
General Capital Improvements	Coroner's Facility Renovation	4,000,000	3,100,000	-	-	-	7,100,000
General Capital Improvements	GC - Space Utilization & TI	1,500,000	1,000,000	-	-	-	2,500,000
General Capital Improvements	RRP - Multi Use Arena ⁵	1,500,000	-	-	-	-	1,500,000
General Capital Improvements	South Parks Maintenance Shop	650,000	6,500,000	-	-	-	7,150,000
General Capital Improvements	Jail Renovation	-	10,000,000	30,000,000	30,000,000	30,000,000	100,000,000
Fleet/Public Works Bldg Constr	Fleet & Public Works Facility	9,500,000	11,750,000	4,000,000	-	-	25,250,000
Total - Capital Facilities Fund		\$ 17,275,000	\$ 32,350,000	\$ 34,000,000	\$ 30,000,000	\$ 30,000,000	\$ 143,625,000

FO - Club House Maintenance	Riverdale Golf Re-Roof	120,000	-	-	-	-	120,000
Golf Course- CIP	Toro Pro Sweep	15,200	-	-	-	-	15,200
Golf Course- CIP	Vacu Cutter	10,800	-	-	-	-	10,800
Golf Course- CIP	Groundsmaster 4500	73,500	-	-	-	-	73,500
Golf Course- CIP	Greensmaster 3150-Q	33,000	-	-	-	-	33,000
Golf Course- CIP	Greensmaster with 14" blades	36,000	-	-	-	-	36,000
Golf Course- CIP	Dunes Irrigation Renovation	3,000,000	-	-	-	-	3,000,000
Golf Course- CIP	Indoor Driving Range ²	-	750,000	-	-	-	750,000
Golf Course- CIP	9 hole Par 3 Design ²	-	100,000	-	-	-	100,000
Golf Course- CIP	Native Enhancement ²	-	35,000	-	-	-	35,000
Golf Course- CIP	Tie wall repair - Yr.2 ²	-	70,000	-	-	-	70,000
Golf Course- CIP	Cart Path Improvements ²	-	100,000	-	-	-	100,000
Golf Course- CIP	Equipment Rotation ²	-	170,000	-	-	-	170,000
Golf Course- CIP	Tie wall repair - Yr.3 ²	-	-	80,000	-	-	80,000
Golf Course- CIP	Bunker Renovation - phase 1 ²	-	-	50,000	-	-	50,000
Golf Course- CIP	Cart Path Improvements - yr 2 ²	-	-	100,000	-	-	100,000
Golf Course- CIP	Silt in Knolls lakes ²	-	-	30,000	-	-	30,000
Golf Course- CIP	Equipment Rotation ²	-	-	170,000	-	-	170,000
Golf Course- CIP	Equipment Rotation ²	-	-	-	-	170,000	170,000
Golf Course- CIP	Equipment Rotation ²	-	-	-	170,000	-	170,000
Golf Course- CIP	Cart Path Improvements - yr 3 ²	-	-	-	100,000	-	100,000
Golf Course- CIP	Bunker Renovation - phase 2 ²	-	-	-	60,000	-	60,000
Golf Course- CIP	Bunker Renovation - phase 3 ²	-	-	-	-	60,000	60,000
Golf Course- CIP	Tie wall repair - Yr.4 ²	-	-	-	-	100,000	100,000
Total - Golf Course Fund		\$ 3,288,500	\$ 1,225,000	\$ 430,000	\$ 330,000	\$ 330,000	\$ 5,603,500

COUNTY-WIDE BUDGET SUMMARY

2021 Adopted Budget

Department - Division	Description	2021	Projected ¹				Total
			2022	2023	2024	2025	
Fleet - Admin	NS Animal MGMT 2 Trucks ²	120,000	-	-	-	-	120,000
Fleet - Admin	District Attorney 2 Sedans ²	60,000	-	-	-	-	60,000
Fleet - Admin	Facility Courier Van/SUV ²	30,000	-	-	-	-	30,000
Fleet - Admin	Facilities County Campus Truck ²	55,000	-	-	-	-	55,000
Fleet - Admin	Fleet-Strasburg Service Truck ²	275,000	-	-	-	-	275,000
Fleet - Admin	Human Services 2 SUV's ²	64,000	-	-	-	-	64,000
Fleet - Admin	Parks Ranger Truck	32,000	-	-	-	-	32,000
Fleet - Admin	Parks Ranger ATV	15,000	-	-	-	-	15,000
Fleet - Admin	Parks Regional Gator Utility ²	30,000	-	-	-	-	30,000
Fleet - Admin	Parks Regional Mower	-	-	-	48,000	-	48,000
Fleet - Admin	Parks South Gator Utility ²	30,000	-	-	-	-	30,000
Fleet - Admin	Parks South Truck ²	55,000	-	-	-	-	55,000
Fleet - Admin	Parks South Gator Utility ²	30,000	-	-	-	-	30,000
Fleet - Admin	Parks South Skidsteer	-	92,000	-	-	-	92,000
Fleet - Admin	Parks South Tractor	100,000	-	-	-	-	100,000
Fleet - Admin	Parks South Mower	28,000	-	-	-	-	28,000
Fleet - Admin	Parks South Terrain Mower ²	48,000	-	-	-	-	48,000
Fleet - Admin	Parks South Sloper Mower	-	60,000	-	-	-	60,000
Fleet - Admin	R & B Grader ²	345,000	-	-	-	-	345,000
Fleet - Admin	R & B Track Skidsteer ²	82,000	-	-	-	-	82,000
Fleet - Admin	R & B Sweeper ²	285,000	-	-	-	-	285,000
Fleet - Admin	R & B Truck ²	55,000	-	-	-	-	55,000
Fleet - Admin	R & B Air Compressor ²	25,000	-	-	-	-	25,000
Fleet - Admin	Sheriff Admin 2 SUV's ²	100,000	-	-	-	-	100,000
Fleet - Admin	Sheriff Civil SUV ²	52,000	-	-	-	-	52,000
Fleet - Admin	Sheriff Civil SUV	52,000	-	-	-	-	52,000
Fleet - Admin	Sheriff Detective 2 Tahoe's ²	110,000	-	-	-	-	110,000
Fleet - Admin	Sheriff Detective SUV ²	48,000	-	-	-	-	48,000
Fleet - Admin	Sheriff Detention Tahoe ²	55,000	-	-	-	-	55,000
Fleet - Admin	Sheriff Detention Transit Van ²	68,000	-	-	-	-	68,000
Fleet - Admin	Sheriff Patrol 6 Tahoe's ²	372,000	-	-	-	-	372,000
Fleet - Admin	Sheriff Patrol K9 4 Tahoe's ²	272,000	-	-	-	-	272,000
Fleet - Admin	5 Year Vehicle Replacement ²	-	2,408,000	3,336,000	4,898,000	5,331,000	15,973,000
Total - Fleet Management Fund		\$ 2,893,000	\$ 2,560,000	\$ 3,336,000	\$ 4,946,000	\$ 5,331,000	\$ 19,066,000

COUNTY-WIDE BUDGET SUMMARY

2021 Adopted Budget

Department - Division	Description	2021	Projected ¹				Total
			2022	2023	2024	2025	
Stormwater CIP	Dahlia Pond s/o I-76 & Hwy 85	1,500,000	-	-	-	-	1,500,000
Total - Stormwater Utility Fund		\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
PW - Bridges	Calhoun-Byers Road Bridge	1,640,000	3,660,000	-	-	-	5,300,000
PW - Bridges	88th Ave Bridge at Wolf Creek	500,000	1,680,000	-	-	-	2,180,000
PW - Capital Improvement Plan	Welby Rd Ext. (Steele St) ⁴	2,200,000		-	-	-	2,200,000
PW - Capital Improvement Plan	York St Hwy 224 to 78th Av TIF ⁴	8,000,000		-	-	-	8,000,000
PW - Capital Improvement Plan	58th Ave Washgtn to York - TIF ⁴	120,000		-	-	-	120,000
PW - Capital Improvement Plan	Dahlia St Asph SW SH 224 I-76 ⁴	3,000,000		-	-	-	3,000,000
PW - Capital Improvement Plan	York St 78th to 88th - TIF ⁴	430,000		-	-	-	430,000
PW - Capital Improvement Plan	York St 58th to Hwy 224 - TIF ⁴	500,000		-	-	-	500,000
PW - Capital Improvement Plan	Pecos St 52nd/58th Ave - TIF ⁴	100,000		-	-	-	100,000
PW - Capital Improvement Plan	66th Ave W of Broadway Design ⁴	100,000		-	-	-	100,000
PW - Capital Improvement Plan	Park Ave Roundabout ⁴	50,000		-	-	-	50,000
PW - Capital Improvement Plan	Dahlia St Hwy 224 to 70th Ave ⁴	50,000		-	-	-	50,000
PW - Capital Improvement Plan	Goat Hill: Irving St, Hooker ⁴	100,000		-	-	-	100,000
PW - Capital Improvement Plan	Berkley Gardens Neighborhood ⁴	100,000		-	-	-	100,000
PW - Capital Improvement Plan	Goat Hill East of Federal ⁴	50,000		-	-	-	50,000
PW - Capital Improvement Plan	62nd Ave; Huron to Washington ⁴	50,000		-	-	-	50,000
PW - Capital Improvement Plan	E 73rd Ave: Race to Washington ⁴	50,000		-	-	-	50,000
PW - Capital Improvement Plan	W 70 Ave: Pecos St to Kidder D ⁴	50,000		-	-	-	50,000
PW - Capital Improvement Plan	Zuni St and 70th Ave ⁴	50,000		-	-	-	50,000
PW - Capital Improvement Plan	Road & Bridge CIP	-	15,000,000	15,000,000	15,000,000	15,000,000	60,000,000
Total - Road & Bridge Fund		\$ 17,140,000	\$ 20,340,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 82,480,000
Open Space Projects	Open Space Projects	2,000,000	-	-	-	-	2,000,000
Open Space Projects	Riverdale Bluffs Open Space	750,000	-	-	-	-	750,000
Open Space Projects	Irrigation System Improvements	150,000	75,000	75,000	75,000	75,000	450,000
Open Space Projects	Twin Lakes Aeration	100,000	-	-	-	-	100,000
Total - Open Space Projects Fund		\$ 3,000,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 3,300,000

Department - Division	Description	2021	Projected ¹				Total
			2022	2023	2024	2025	
CASP Operations/Maintenance	Purchase 3/4 ton pick up truck	50,000	53,000	56,000	59,000	-	218,000
CASP Operations/Maintenance	Replace snow equipment	50,000	50,000	50,000	50,000	50,000	250,000
CASP Operations/Maintenance	SRE overhead door replacement	-	115,000	-	-	-	115,000
CASP ATCT	Replace ATCT radios	80,000	-	-	-	-	80,000
Total - Colorado Air & Space Port Fund		\$ 180,000	\$ 218,000	\$ 106,000	\$ 109,000	\$ 50,000	\$ 663,000

GRAND TOTAL	\$ 51,428,393	\$ 83,073,000	\$ 53,252,000	\$ 50,765,000	\$ 51,462,000	\$ 289,980,393
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¹Projected expenditures in 2022-2025 are based on the best information available at the time of budget development. As multi-year projects progress, these amounts are subject to change.

²These projects are recommended, but were not reviewed by the CIP Committee.

³The Veteran's Memorial is an ongoing project. The design of this project will be completed with 2020 budgeted expenditures, and the projected expenditures will be updated as the design is completed.

⁴Expenditures planned for 2021 are based on current contracts and are subject to change based on project readiness.

⁵The RRP - Multi Use Arena is in the process of being designed. Projected expenditures will be updated as the design is completed.



CHANGE IN FUND BALANCE BY FUND

This section contains information on the following areas:

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

CHANGE IN FUND BALANCE BY FUND

2021 Adopted Budget

The change in fund balance for each of the County's 21 individual funds is detailed on the following pages. Below, the County-wide consolidated view shows the 2021 adopted expenditures remaining relatively flat to the 2020 adopted budget. Increases in salary & benefits and government services are offset by decreases in debt payments and capital expenditures. Adopted Revenues are expected to increase by \$21.7 million compared to 2020 mainly due to increase property tax revenue. The increase in revenue along with expenditures remaining flat result in a decrease in the use of fund balance by \$21.5 million compared to 2020 to \$5.6 million for all funds. The consolidated ending fund balance is expected to be \$323.0 million across all 21 funds.

All Funds Summary	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 285,766,706	\$ 333,650,924	\$ 355,645,727	\$ 328,572,983	\$ (27,072,744)	(7.6%)
REVENUE						
Property Tax	\$ 171,275,354	\$ 175,075,471	\$ 216,282,025	\$ 227,188,999	\$10,906,974	5.0%
Sales Tax	60,593,729	67,342,229	64,317,819	67,089,910	\$2,772,091	4.3%
Other Taxes	15,385,400	15,071,222	14,532,115	15,219,047	\$686,932	4.7%
Licenses and Permits	4,055,676	3,113,516	2,800,983	2,855,983	\$55,000	2.0%
Intergovernmental	131,233,641	133,600,993	141,756,867	144,298,937	\$2,542,070	1.8%
Charges for Services	59,302,155	64,546,404	68,450,688	72,750,170	\$4,299,482	6.3%
Investment Income	7,216,268	10,511,332	6,006,439	2,710,500	(\$3,295,939)	(54.9%)
Miscellaneous	18,211,286	18,022,005	17,392,759	18,404,086	\$1,011,327	5.8%
G/L on Sale of Assets	608,172	448,906	410,000	410,000	\$0	0.0%
Other Finance Sources	3,518,879	6,488,342	15,260,942	17,950,536	\$2,689,594	17.6%
TOTAL REVENUE	\$ 471,400,561	\$ 494,220,419	\$ 547,210,637	\$ 568,878,168	\$ 21,667,531	4.0%
EXPENDITURES						
Salaries & Benefits	\$ 183,416,431	\$ 198,405,996	\$ 222,184,576	\$ 228,460,324	\$ 6,275,748	2.8%
O&M	17,912,679	19,981,045	20,870,044	20,848,055	\$ (21,989)	(0.1%)
Charges for Services	153,066,836	156,222,777	177,435,689	179,180,653	\$ 1,744,964	1.0%
Debt	15,866,800	15,166,704	24,497,624	15,168,609	\$ (9,329,015)	(38.1%)
Government Services	37,938,841	38,360,891	57,350,233	61,447,703	\$ 4,097,470	7.1%
Other Finance Uses	3,518,879	6,488,342	15,260,942	17,950,536	\$ 2,689,594	17.6%
Capital Projects and Equipment	13,138,963	33,115,112	56,684,273	51,428,393	\$ (5,255,880)	(9.3%)
TOTAL EXPENDITURES	\$ 423,622,391	\$ 466,695,843	\$ 574,283,381	\$ 574,484,273	\$ 200,892	0.0%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 47,778,170	\$ 27,524,576	\$ (27,072,744)	\$ (5,606,105)	\$ 21,466,639	(79.3%)
ENDING FUND BALANCE	\$ 333,544,876	\$ 361,175,500	\$ 328,572,983	\$ 322,966,878	\$ (5,606,105)	(1.7%)

CHANGE IN FUND BALANCE BY FUND

2021 Adopted Budget

GENERAL FUND

The 2021 adopted budget includes an increase in General Fund balance of \$3.9 million. Property tax revenue is budgeted to increase by \$9.2 million, or 5.0%, mainly due to new construction and increased assessed values. Charges for Services are also budgeted to increase compared to the 2020 adopted budget mainly due to increased Real Estate and Recording fees, Treasurer fees, and Public Trustee fees. Investment Income is budgeted to decrease by \$2.4 million due to lower interest rates on investments held by the county. Salaries and Benefits expenditures are budgeted to increase in 2021 due to the additional FTEs added mid-year 2020, job family market adjustments and annual employee investment increases. Charges for Services expenditures are budgeted to increase in 2021 due to increases in medical services costs at the detention facility, increased insurance premiums, and increased trail restoration expenses. Debt is budgeted to decrease \$9.3 million due to one COP being budgeted to be paid off in 2020. Capital Expenditures are budgeted to decrease due to decreased building, machinery, and software projects compared to 2020. Other Finance Uses are budgeted to increase due to interfund transfers for capital facility projects as they become available.

General Fund	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 111,765,076	\$ 127,021,835	\$ 133,053,614	\$ 130,747,909	\$ (2,305,705)	(1.7%)
REVENUE						
Property Tax	\$ 144,458,230	\$ 147,580,293	\$ 183,145,082	\$ 192,355,097	\$ 9,210,015	5.0%
Sales Tax	546,702	602,319	317,000	350,000	\$ 33,000	10.4%
Licenses and Permits	3,894,103	2,824,540	2,450,983	2,555,983	\$ 105,000	4.3%
Intergovernmental	12,190,510	11,854,887	12,596,854	11,935,686	(\$ 661,168)	(5.2%)
Charges for Services	28,756,777	29,711,661	30,357,773	31,991,138	\$ 1,633,365	5.4%
Investment Income	5,840,535	8,323,948	4,330,451	1,900,000	(\$ 2,430,451)	(56.1%)
Miscellaneous	7,170,553	9,215,520	6,752,773	7,050,358	\$ 297,585	4.4%
Other Finance Sources	516,647	-	-	-	\$ 0	
TOTAL REVENUE	\$ 203,374,057	\$ 210,113,168	\$ 239,950,916	\$ 248,138,262	\$ 8,187,346	3.4%
EXPENDITURES						
Salaries & Benefits	\$ 120,977,264	\$ 131,045,765	\$ 143,573,562	\$ 147,721,502	\$ 4,147,940	2.9%
O&M	8,639,852	10,455,506	10,019,147	10,266,395	\$ 247,248	2.5%
Charges for Services	43,774,670	46,765,995	54,311,580	58,081,178	\$ 3,769,598	6.9%
Debt	-	-	9,330,000	-	\$ (9,330,000)	(100.0%)
Government Services	9,843,859	7,260,203	7,297,569	7,388,879	\$ 91,310	1.3%
Other Finance Uses	1,567,126	1,799,540	8,564,216	14,617,434	\$ 6,053,218	70.7%
Capital Projects and Equipment	3,314,527	6,754,381	9,160,547	6,151,893	\$ (3,008,654)	(32.8%)
TOTAL EXPENDITURES	\$ 188,117,298	\$ 204,081,389	\$ 242,256,621	\$ 244,227,281	\$ 1,970,660	0.8%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 15,256,759	\$ 6,031,779	\$ (2,305,705)	\$ 3,910,981	\$ 6,216,686	(269.6%)
ENDING FUND BALANCE	\$ 127,021,835	\$ 133,053,614	\$ 130,747,909	\$ 134,658,890	\$ 3,910,981	3.0%

SOCIAL SERVICES FUND

The Social Services Fund is budgeting additional revenue from state and federal programs in 2021. This is anticipated to offset the increase in salary and benefit costs and lead to an increase in the fund balance for the fund. The Social Services Fund includes assigned funds and unassigned funds as part of the total fund balance. Ending fund balance is projected to be \$11.9 million.

Social Services	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 10,815,839	\$ 10,775,664	\$ 10,193,410	\$ 10,386,219	\$ 192,809	1.9%
REVENUE						
Property Tax	\$ 14,939,602	\$ 15,316,618	\$ 18,103,184	\$ 19,030,257	\$927,073	5.1%
Intergovernmental	92,557,674	95,846,708	102,619,462	104,713,401	\$2,093,939	2.0%
Miscellaneous	-	(29)	-	-	\$0	
TOTAL REVENUE	\$ 107,497,276	\$ 111,163,297	\$ 120,722,646	\$ 123,743,658	\$ 3,021,012	2.5%
EXPENDITURES						
Salaries & Benefits	\$ 44,611,658	\$ 47,903,546	\$ 55,748,242	\$ 57,332,878	\$ 1,584,636	2.8%
O&M	1,531,496	1,308,427	1,649,660	1,717,750	\$ 68,090	4.1%
Charges for Services	61,394,296	62,533,578	63,131,935	63,147,259	\$ 15,324	0.0%
TOTAL EXPENDITURES	\$ 107,537,451	\$ 111,745,551	\$ 120,529,837	\$ 122,197,887	\$ 1,668,050	1.4%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (40,175)	\$ (582,254)	\$ 192,809	\$ 1,545,771	\$ 1,352,962	701.7%
ENDING FUND BALANCE	\$ 10,775,664	\$ 10,193,410	\$ 10,386,219	\$ 11,931,990	\$ 1,545,771	14.9%

DEVELOPMENTALLY DISABLED FUND

In 2021, \$1.6 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 \$519,607. The 2021 adopted budget shows a year-end fund balance of \$1,441,670.

Developmentally Disabled Fund	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 563,705	\$ 639,332	\$ 507,078	\$ 922,063	\$ 414,985	81.8%
REVENUE						
Property Tax	\$ 1,631,730	\$ 1,672,920	\$ 2,065,033	\$ 2,170,784	\$105,751	5.1%
TOTAL REVENUE	\$ 1,631,730	\$ 1,672,920	\$ 2,065,033	\$ 2,170,784	\$ 105,751	5.1%
EXPENDITURES						
Charges for Services	\$ 24,454	\$ 25,078	\$ 29,536	\$ 30,665	\$1,129	3.8%
Government Services	1,531,649	1,780,095	1,620,512	1,620,512	\$0	0.0%
TOTAL EXPENDITURES	\$ 1,556,103	\$ 1,805,173	\$ 1,650,048	\$ 1,651,177	\$ 1,129	0.1%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 75,627	\$ (132,254)	\$ 414,985	\$ 519,607	\$ 104,622	25.2%
ENDING FUND BALANCE	\$ 639,332	\$ 507,078	\$ 922,063	\$ 1,441,670	\$ 519,607	56.4%

RETIREMENT FUND

This fund was reopened in 2018 and accounts for the property tax revenue designated for the specific purpose of contributing to the administrative costs of operating the Retirement Plan. Any excess funds not used in the fund should be returned to the General Fund as this fund is not intended to carry a fund balance.

Retirement Fund	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	-
REVENUE						
Property Tax	\$ 1,991,874	\$ 2,043,421	\$ 2,523,036	\$ 2,652,242	\$ 129,206	5.1%
Other Finance Sources	8,126	-	-	-	\$0	
TOTAL REVENUE	\$ 2,000,000	\$ 2,043,421	\$ 2,523,036	\$ 2,652,242	\$ 129,206	5.1%
EXPENDITURES						
Charges for Services	\$ 2,000,000	\$ 2,043,421	\$ 2,523,036	\$ 2,652,242	\$ 129,206	5.1%
TOTAL EXPENDITURES	\$ 2,000,000	\$ 2,043,421	\$ 2,523,036	\$ 2,652,242	\$ 129,206	5.1%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	

CHANGE IN FUND BALANCE BY FUND

2021 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 2021 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 2021 adopted budget includes an ending fund balance of \$58.2 million.

Road & Bridge	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 62,525,006	\$ 74,919,100	\$ 86,093,934	\$ 75,823,231	\$ (10,270,703)	(11.9%)
REVENUE						
Property Tax	\$ 8,253,918	\$ 8,462,219	\$ 10,445,690	\$ 10,980,619	\$ 534,929	5.1%
Sales Tax	16,061,432	17,807,086	17,066,885	17,797,309	\$ 730,424	4.3%
Other Taxes	15,385,400	15,071,222	14,532,115	15,219,047	\$ 686,932	4.7%
Licenses and Permits	161,573	288,976	350,000	300,000	(\$50,000)	(14.3%)
Intergovernmental	11,967,802	11,828,654	9,704,485	9,011,717	(\$692,768)	(7.1%)
Charges for Services	1,712,181	4,932,137	2,290,000	2,235,000	(\$55,000)	(2.4%)
Investment Income	31,623	413,295	42,431	28,000	(\$14,431)	(34.0%)
Miscellaneous	5,191	1,109	10,000	2,000	(\$8,000)	(80.0%)
TOTAL REVENUE	\$ 53,579,119	\$ 58,804,698	\$ 54,441,606	\$ 55,573,692	\$ 1,132,086	2.1%
EXPENDITURES						
Salaries & Benefits	\$ 5,820,354	\$ 6,770,839	\$ 9,200,435	\$ 9,656,078	\$ 455,643	5.0%
O&M	2,656,698	3,189,889	3,404,000	3,534,254	\$ 130,254	3.8%
Charges for Services	14,396,250	14,218,522	20,573,796	19,025,293	\$ (1,548,503)	(7.5%)
Government Services	15,493,628	16,790,040	20,997,352	23,783,124	\$ 2,785,772	13.3%
Other Finance Uses	-	-	396,726	25,000	\$ (371,726)	(93.7%)
Capital Projects and Equipment	2,818,095	6,660,572	10,140,000	17,140,000	\$ 7,000,000	69.0%
TOTAL EXPENDITURES	\$ 41,185,025	\$ 47,629,863	\$ 64,712,309	\$ 73,163,749	\$ 8,451,440	13.1%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 12,394,094	\$ 11,174,834	\$ (10,270,703)	\$ (17,590,057)	\$ (7,319,354)	71.3%
ENDING FUND BALANCE	\$ 74,919,100	\$ 86,093,934	\$ 75,823,231	\$ 58,233,174	\$ (17,590,057)	(23.2%)

CHANGE IN FUND BALANCE BY FUND

2021 Adopted Budget

CAPITAL FACILITIES FUND

The 0.3% sales tax approved for the construction of capital facilities is deposited into this fund. Revenues in 2021 are budgeted to increase mainly due to anticipated increases in sales tax collections, interfund transfers from the General Fund as needed for projects, and the sale of county owned buildings. 2021 Capital expenditures in this fund are decreasing to \$17.3 million. The 2021 adopted budget includes an ending fund balance of \$26.9 million.

Capital Facilities	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 20,431,398	\$ 29,900,268	\$ 26,686,460	\$ 17,500,252	\$ (9,186,208)	(34.4%)
REVENUE						
Sales Tax	\$ 23,970,883	\$ 26,676,557	\$ 25,600,328	\$ 26,695,964	\$1,095,636	4.3%
Intergovernmental	-	18,780	-	-	\$0	
Investment Income	367,001	463,720	421,088	175,000	(\$246,088)	(58.4%)
Miscellaneous	3,766,255	200,822	-	2,000,000	\$2,000,000	
Other Finance Sources	1,070,000	1,070,000	4,120,000	13,850,434	\$9,730,434	236.2%
TOTAL REVENUE	\$ 29,174,139	\$ 28,429,879	\$ 30,141,416	\$ 42,721,398	\$ 12,579,982	41.7%
EXPENDITURES						
O&M	\$ 94,591	\$ 101,061	\$ 250,000	\$ -	(\$250,000)	(100.0%)
Charges for Services	118,807	3,275	1,025,000	880,000	(\$145,000)	(14.1%)
Debt	15,162,287	15,166,704	15,167,624	15,168,609	\$985	0.0%
Capital Projects and Equipment	4,329,585	16,372,647	22,885,000	17,275,000	(\$5,610,000)	(24.5%)
TOTAL EXPENDITURES	\$ 19,705,269	\$ 31,643,687	\$ 39,327,624	\$ 33,323,609	\$ (6,004,015)	(15.3%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 9,468,870	\$ (3,213,808)	\$ (9,186,208)	\$ 9,397,789	\$ 18,583,997	(202.3%)
ENDING FUND BALANCE	\$ 29,900,268	\$ 26,686,460	\$ 17,500,252	\$ 26,898,041	\$ 9,397,789	53.7%

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 2021 is projected to be \$48.4 million.

Open Space Sales Tax Fund	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 34,652,375	\$ 44,774,900	\$ 53,558,812	\$ 49,587,513	\$ (3,971,299)	(7.4%)
REVENUE						
Sales Tax	\$ 20,014,712	\$ 22,256,267	\$ 21,333,606	\$ 22,246,637	\$ 913,031	4.3%
Investment Income	778,087	1,058,830	975,439	500,000	(\$475,439)	(48.7%)
Miscellaneous	17,912	-	-	-	\$0	
TOTAL REVENUE	\$ 20,810,711	\$ 23,315,097	\$ 22,309,045	\$ 22,746,637	\$ 437,592	2.0%
EXPENDITURES						
Salaries & Benefits	\$ 130,578	\$ 140,122	\$ 147,412	\$ 68,579	\$ (78,833)	(53.5%)
O&M	9,750	7,934	28,950	11,890	\$ (17,060)	(58.9%)
Charges for Services	9,053	39,659	151,464	86,432	\$ (65,032)	(42.9%)
Government Services	8,587,052	10,709,244	19,652,518	20,493,602	\$ 841,084	4.3%
Other Finance Uses	1,951,753	3,634,226	6,300,000	3,308,102	\$ (2,991,898)	(47.5%)
TOTAL EXPENDITURES	\$ 10,688,186	\$ 14,531,185	\$ 26,280,344	\$ 23,968,605	\$ (2,311,739)	(8.8%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 10,122,525	\$ 8,783,912	\$ (3,971,299)	\$ (1,221,968)	\$ 2,749,331	(69.2%)
ENDING FUND BALANCE	\$ 44,774,900	\$ 53,558,812	\$ 49,587,513	\$ 48,365,545	\$ (1,221,968)	(2.5%)

CHANGE IN FUND BALANCE BY FUND

2021 Adopted Budget

OPEN SPACE PROJECTS FUND

This fund is used for open space projects and purchases using the County's 30% distribution of open space sales tax dollars. A decrease in fund balance of \$346,698 is budgeted for 2021. Starting in 2017, Other Financing Sources revenue was updated to better align projects expected to be completed during the year resulting in sometimes large changes from year to year. Fund balance at the end of 2021 is projected to be \$4.9 million.

Open Space Projects Fund	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 4,123,775	\$ 4,073,763	\$ 5,662,258	\$ 5,229,062	\$ (433,196)	(7.7%)
REVENUE						
Intergovernmental	\$ 944,547	\$ 391,416	\$ -	\$ -	\$ 0	
Investment Income	62,954	94,254	86,604	40,000	(\$46,604)	(53.8%)
Miscellaneous	79,678	98,354	-	-	\$ 0	
Other Finance Sources	1,435,106	4,688,802	6,300,000	3,308,102	(\$2,991,898)	(47.5%)
TOTAL REVENUE	\$ 2,522,285	\$ 5,272,826	\$ 6,386,604	\$ 3,348,102	\$ (3,038,502)	(47.6%)
EXPENDITURES						
O&M	\$ 3,708	\$ 114,863	\$ 5,000	\$ 80,000	\$ 75,000	1,500.0%
Charges for Services	320,811	288,049	514,800	614,800	\$100,000	19.4%
Government Services	237,500	150,000	-	-	\$ 0	
Capital Projects and Equipment	2,010,279	3,131,418	6,300,000	3,000,000	(\$3,300,000)	(52.4%)
TOTAL EXPENDITURES	\$ 2,572,297	\$ 3,684,331	\$ 6,819,800	\$ 3,694,800	\$ (3,125,000)	(45.8%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (50,012)	\$ 1,588,495	\$ (433,196)	\$ (346,698)	\$ 86,498	(20.0%)
ENDING FUND BALANCE	\$ 4,073,763	\$ 5,662,258	\$ 5,229,062	\$ 4,882,364	\$ (346,698)	(6.6%)

CONSERVATION TRUST FUND

Per county policy only prior year lottery proceeds (primary funding source) can be spent. The remaining fund balance will be used in the future to construct, maintain, and improve park facilities and trail systems within the County or to purchase land. This fund is projected to end 2021 with a fund balance of \$2.4 million.

Conservation Trust	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 1,859,377	\$ 2,109,486	\$ 2,165,220	\$ 2,285,490	\$ 120,270	5.6%
REVENUE						
Intergovernmental	\$ 753,514	\$ 852,628	\$ 750,000	\$ 725,000	(\$25,000)	(3.3%)
Investment Income	34,415	44,337	43,225	20,000	(\$23,225)	(53.7%)
TOTAL REVENUE	\$ 787,928	\$ 896,965	\$ 793,225	\$ 745,000	\$ (48,225)	(6.1%)
EXPENDITURES						
Salaries & Benefits	\$ 386,590	\$ 592,063	\$ 607,055	\$ 598,037	\$ (9,018)	(1.5%)
O&M	19,352	26,386	23,300	23,300	\$ -	0.0%
Charges for Services	61,447	26,688	42,600	42,600	\$ -	0.0%
Capital Projects and Equipment	70,431	196,094	-	-	\$ -	
TOTAL EXPENDITURES	\$ 537,819	\$ 841,231	\$ 672,955	\$ 663,937	\$ (9,018)	(1.3%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 250,109	\$ 55,734	\$ 120,270	\$ 81,063	\$ (39,207)	(32.6%)
ENDING FUND BALANCE	\$ 2,109,486	\$ 2,165,220	\$ 2,285,490	\$ 2,366,553	\$ 81,063	3.5%

CHANGE IN FUND BALANCE BY FUND

2021 Adopted Budget

GOLF COURSE FUND

For 2021, the Golf Course Fund has a projected ending fund balance of \$2.6 million; this is a decrease of \$2.7 million due to the \$3.0 million Dunes Irrigation project planned for 2021.

Golf Course	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 2,683,236	\$ 3,627,320	\$ 4,846,574	\$ 5,220,952	\$ 374,378	7.7%
REVENUE						
Intergovernmental	\$ 127,822	\$ 376,072	\$ -	\$ -	\$0	
Charges for Services	3,134,602	3,005,782	2,903,500	2,920,500	\$17,000	0.6%
Investment Income	54,452	79,598	75,487	37,500	(\$37,987)	(50.3%)
Miscellaneous	291,279	316,659	245,000	245,000	\$0	0.0%
G/L on Sale of Assets	(733)	(2,704)	-	-	\$0	
TOTAL REVENUE	\$ 3,607,421	\$ 3,775,407	\$ 3,223,987	\$ 3,203,000	\$ (20,987)	(0.7%)
EXPENDITURES						
O&M	\$ 489,838	\$ 428,580	\$ 470,039	\$ 475,039	\$5,000	1.1%
Charges for Services	2,572,129	2,530,198	2,274,570	2,096,570	(\$178,000)	(7.8%)
Capital Projects and Equipment	-	-	105,000	3,288,500	\$3,183,500	3,031.9%
TOTAL EXPENDITURES	\$ 3,061,967	\$ 2,958,778	\$ 2,849,609	\$ 5,860,109	\$ 3,010,500	105.6%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 545,454	\$ 816,629	\$ 374,378	\$ (2,657,109)	\$ (3,031,487)	(809.7%)
ENDING FUND BALANCE	\$ 3,228,690	\$ 4,443,949	\$ 5,220,952	\$ 2,563,843	\$ (2,657,109)	(50.9%)

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 2021 is \$1.5 million which is mainly related to the Dahlia Pond project. Ending fund balance is expected to be \$5.7 million in 2021.

Stormwater Utility	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 5,370,606	\$ 7,291,332	\$ 7,211,766	\$ 5,790,647	\$ (1,421,119)	(19.7%)
REVENUE						
Charges for Services	\$ 2,354,650	\$ 2,348,457	\$ 2,322,000	\$ 2,322,000	\$0	0.0%
Miscellaneous	(1,246)	(2,689)	-	-	\$0	
TOTAL REVENUE	\$ 2,353,404	\$ 2,336,369	\$ 2,322,000	\$ 2,322,000	\$ -	0.0%
EXPENDITURES						
Salaries & Benefits	\$ 303,776	\$ 308,222	\$ 337,623	\$ 364,616	\$ 26,993	8.0%
O&M	3,036	4,346	6,950	6,950	\$ -	0.0%
Charges for Services	125,866	125,650	498,546	532,838	\$ 34,292	6.9%
Capital Projects and Equipment	-	-	2,900,000	1,500,000	\$ (1,400,000)	(48.3%)
TOTAL EXPENDITURES	\$ 432,678	\$ 438,218	\$ 3,743,119	\$ 2,404,404	\$ (1,338,715)	(35.8%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 1,920,726	\$ 1,898,151	\$ (1,421,119)	\$ (82,404)	\$ 1,338,715	(94.2%)
ENDING FUND BALANCE	\$ 7,291,332	\$ 9,189,482	\$ 5,790,647	\$ 5,708,243	\$ (82,404)	(1.4%)

CHANGE IN FUND BALANCE BY FUND

2021 Adopted Budget

COLORADO AIR & SPACE PORT FUND

The Colorado Air & Space Port Fund is reserved for the operations of the air and space port and the operation of water and wastewater services to the space port and its customers. The 2021 adopted budget has an ending fund balance of \$671,968.

Colorado Air & Space Port Fund	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 2,177,269	\$ 1,893,537	\$ 1,867,915	\$ 1,542,765	\$ (325,150)	(17.4%)
REVENUE						
Intergovernmental	\$ 333,085	\$ 1,097,947	\$ 25,000	\$ 35,000	\$10,000	40.0%
Charges for Services	2,705,299	3,084,660	3,062,525	3,097,548	\$35,023	1.1%
Miscellaneous	2,974	628,505	-	-	\$0	
Other Finance Sources	400,000	400,000	400,000	400,000	\$0	0.0%
TOTAL REVENUE	\$ 3,441,357	\$ 5,211,111	\$ 3,487,525	\$ 3,532,548	\$ 45,023	1.3%
EXPENDITURES						
Salaries & Benefits	\$ 1,215,549	\$ 1,466,389	\$ 1,459,886	\$ 1,572,634	\$ 112,748	7.7%
O&M	1,277,528	1,281,137	1,292,899	1,202,987	\$ (89,912)	(7.0%)
Charges for Services	2,176,468	1,958,907	1,009,890	1,447,724	\$ 437,834	43.4%
Capital Projects and Equipment	-	-	50,000	180,000	\$ 130,000	260.0%
TOTAL EXPENDITURES	\$ 3,432,507	\$ 3,661,409	\$ 3,812,675	\$ 4,403,345	\$ 590,670	15.5%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 8,850	\$ 1,549,702	\$ (325,150)	\$ (870,797)	\$ (545,647)	167.8%
ENDING FUND BALANCE	\$ 2,186,119	\$ 3,443,239	\$ 1,542,765	\$ 671,968	\$ (870,797)	(56.4%)

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 2021 ending fund balance is projected to be \$8.7 million.

Fleet Mgmt	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 12,937,936	\$ 11,351,047	\$ 7,304,393	\$ 7,284,894	\$ (19,499)	(0.3%)
REVENUE						
Charges for Services	\$ -	\$ 1,453	\$ -	\$ -	\$ 0	
Miscellaneous	6,616,604	6,889,862	8,621,236	8,741,728	\$120,492	1.4%
G/L on Sale of Assets	608,906	461,009	410,000	410,000	\$0	0.0%
Other Finance Sources	-	269,000	1,193,726	342,000	(\$851,726)	(71.4%)
TOTAL REVENUE	\$ 7,225,510	\$ 7,621,324	\$ 10,224,962	\$ 9,493,728	\$ (731,234)	(7.2%)
EXPENDITURES						
Salaries & Benefits	\$ 1,453,762	\$ 1,578,952	\$ 1,717,034	\$ 1,812,546	\$ 95,512	5.6%
O&M	2,357,786	2,341,373	2,876,744	2,879,684	\$ 2,940	0.1%
Charges for Services	5,000,851	4,723,841	506,957	509,669	\$ 2,712	0.5%
Capital Projects and Equipment	-	-	5,143,726	2,893,000	(\$2,250,726)	(43.8%)
TOTAL EXPENDITURES	\$ 8,812,398	\$ 8,644,166	\$ 10,244,461	\$ 8,094,899	\$ (2,149,562)	(21.0%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (1,586,889)	\$ (1,022,842)	\$ (19,499)	\$ 1,398,829	\$ 1,418,328	(7,273.8%)
ENDING FUND BALANCE	\$ 11,351,047	\$ 10,328,205	\$ 7,284,894	\$ 8,683,723	\$ 1,398,829	19.2%

INSURANCE FUND

In the Insurance Fund, year-end balance is reserved for liabilities resulting from health, unemployment, workers' compensation, and property & casualty insurance claims. The fund has an estimated ending fund balance of \$8.5 million.

Insurance Fund	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 6,521,180	\$ 7,029,878	\$ 8,463,452	\$ 8,463,452	\$ -	0.0%
REVENUE						
Charges for Services	\$ 19,344,646	\$ 20,236,454	\$ 26,430,422	\$ 28,902,509	\$ 2,472,087	9.4%
Miscellaneous	87,247	177,229	-	-	\$0	
TOTAL REVENUE	\$ 19,431,893	\$ 20,413,683	\$ 26,430,422	\$ 28,902,509	\$ 2,472,087	9.4%
EXPENDITURES						
Salaries & Benefits	\$ 592,475	\$ 762,924	\$ 908,620	\$ 987,564	\$ 78,944	8.7%
O&M	137,275	142,563	200,666	29,976	\$ (170,690)	(85.1%)
Charges for Services	18,193,445	18,719,075	25,321,136	27,884,969	\$ 2,563,833	10.1%
TOTAL EXPENDITURES	\$ 18,923,195	\$ 19,624,562	\$ 26,430,422	\$ 28,902,509	\$ 2,472,087	9.4%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 508,698	\$ 789,121	\$ -	\$ -	\$ -	
ENDING FUND BALANCE	\$ 7,029,878	\$ 7,818,998	\$ 8,463,452	\$ 8,463,452	\$ -	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 2021 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 \$322,289.

Noise Mitigation Fund	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 1,366,029	\$ 1,394,467	\$ 370,575	\$ 357,289	\$ (13,286)	(3.6%)
REVENUE						
Investment Income	\$ 28,453	\$ 30,684	\$ 31,714	\$ 10,000	(\$21,714)	(68.5%)
TOTAL REVENUE	\$ 28,453	\$ 30,684	\$ 31,714	\$ 10,000	\$ (21,714)	(68.5%)
EXPENDITURES						
Charges for Services	\$ 15	\$ -	\$ 45,000	\$ 45,000	\$0	0.0%
Other Finance Uses	-	1,054,576	-	-	\$0	
TOTAL EXPENDITURES	\$ 15	\$ 1,054,576	\$ 45,000	\$ 45,000	\$ -	0.0%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 28,438	\$ (1,023,892)	\$ (13,286)	\$ (35,000)	\$ (21,714)	163.4%
ENDING FUND BALANCE	\$ 1,394,467	\$ 370,575	\$ 357,289	\$ 322,289	\$ (35,000)	(9.8%)

CHANGE IN FUND BALANCE BY FUND

2021 Adopted Budget

WASTE MANAGEMENT FUND

The 2021 budget includes both revenue and expenditures related to the ongoing cleanup of the old shooting range. The 2021 ending fund balance is projected to be \$4.4 million.

Waste Management	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 4,522,136	\$ 3,974,553	\$ 4,081,254	\$ 4,279,999	\$ 198,745	4.9%
REVENUE						
Charges for Services	\$ 597,221	\$ 597,675	\$ 575,000	\$ 545,000	(\$30,000)	(5.2%)
Other Finance Sources	-	-	2,700,000	-	(\$2,700,000)	(100.0%)
TOTAL REVENUE	\$ 597,221	\$ 597,675	\$ 3,275,000	\$ 545,000	\$ (2,730,000)	(83.4%)
EXPENDITURES						
O&M	\$ 93	\$ 225	\$ 1,000	\$ 1,000	\$0	0.0%
Charges for Services	1,144,712	490,750	3,075,255	375,255	(\$2,700,000)	(87.8%)
TOTAL EXPENDITURES	\$ 1,144,804	\$ 490,975	\$ 3,076,255	\$ 376,255	\$ (2,700,000)	(87.8%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (547,583)	\$ 106,701	\$ 198,745	\$ 168,745	\$ (30,000)	(15.1%)
ENDING FUND BALANCE	\$ 3,974,553	\$ 4,081,254	\$ 4,279,999	\$ 4,448,744	\$ 168,745	3.9%

CHANGE IN FUND BALANCE BY FUND

2021 Adopted Budget

FLATROCK FACILITY FUND

This fund is a Special Revenue fund created in 2017 to account for all revenues and expenditures related to the FLATROCK Training Facility. The ending fund balance for 2021 is projected to be \$1.4 million.

Flatrock	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 421,063	\$ 649,197	\$ 978,966	\$ 958,062	\$ (20,904)	(2.1%)
REVENUE						
Charges for Services	\$ 696,780	\$ 628,126	\$ 509,468	\$ 736,475	\$ 227,007	44.6%
Miscellaneous	24,858	25,620	13,750	15,000	\$ 1,250	9.1%
TOTAL REVENUE	\$ 721,638	\$ 653,746	\$ 523,218	\$ 751,475	\$ 228,257	43.6%
EXPENDITURES						
Salaries & Benefits	\$ 84,854	\$ 121,882	\$ 121,977	\$ 127,753	\$ 5,776	4.7%
O&M	101,457	46,307	67,500	67,500	\$ -	0.0%
Charges for Services	112,665	155,788	354,645	154,788	\$ (199,857)	(56.4%)
Capital Projects and Equipment	194,529	-	-	-	\$ -	
TOTAL EXPENDITURES	\$ 493,504	\$ 323,977	\$ 544,122	\$ 350,041	\$ (194,081)	(35.7%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 228,134	\$ 329,769	\$ (20,904)	\$ 401,434	\$ 422,338	(2,020.4%)
ENDING FUND BALANCE	\$ 649,197	\$ 978,966	\$ 958,062	\$ 1,359,496	\$ 401,434	41.9%

CHANGE IN FUND BALANCE BY FUND

2021 Adopted Budget

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 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 2,708,571	\$ 1,938,068	\$ 2,311,259	\$ 1,883,833	\$ (427,426)	(18.5%)
REVENUE						
Intergovernmental	\$ 2,369,385	\$ 1,463,734	\$ 4,960,658	\$ 6,585,078	\$ 1,624,420	32.7%
Investment Income	18,749	2,665	-	-	\$0	
Miscellaneous	147,201	458,154	1,750,000	350,000	(\$1,400,000)	(80.0%)
TOTAL REVENUE	\$ 2,535,335	\$ 1,924,553	\$ 6,710,658	\$ 6,935,078	\$ 224,420	3.3%
EXPENDITURES						
Salaries & Benefits	\$ 261,671	\$ 167,435	\$ 278,434	\$ 303,488	\$ 25,054	9.0%
O&M	2,801	20,191	45,000	45,000	\$ -	0.0%
Charges for Services	14,329	34,616	103,992	103,992	\$ -	0.0%
Debt	704,513	-	-	-	\$ -	
Government Services	1,921,007	1,329,120	6,710,658	6,710,658	\$ -	0.0%
Other Finance Uses	-	-	-	-	\$ -	
Capital Projects and Equipment	401,518	-	-	-	\$ -	
TOTAL EXPENDITURES	\$ 3,305,839	\$ 1,551,362	\$ 7,138,084	\$ 7,163,138	\$ 25,054	0.4%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (770,504)	\$ 373,192	\$ (427,426)	\$ (228,060)	\$ 199,366	(46.6%)
ENDING FUND BALANCE	\$ 1,938,068	\$ 2,311,259	\$ 1,883,833	\$ 1,655,773	\$ (228,060)	(12.1%)

CHANGE IN FUND BALANCE BY FUND

2021 Adopted Budget

Headstart Fund	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 62,778	\$ 17,042	\$ 18,649	\$ 18,649	\$ -	0.0%
REVENUE						
Intergovernmental	\$ 4,423,943	\$ 4,741,389	\$ 5,165,615	\$ 5,330,845	\$ 165,230	3.2%
Miscellaneous	(268)	9,067	-	-	\$ 0	
Other Finance Sources	89,000	50,000	147,000	50,000	(\$97,000)	(66.0%)
TOTAL REVENUE	\$ 4,512,675	\$ 4,800,455	\$ 5,312,615	\$ 5,380,845	\$ 68,230	1.3%
EXPENDITURES						
Salaries & Benefits	\$ 3,707,332	\$ 3,975,424	\$ 4,185,926	\$ 4,278,806	\$ 92,880	2.2%
O&M	342,313	347,369	300,238	261,247	\$ (38,991)	(13.0%)
Charges for Services	508,766	476,055	826,451	840,792	\$ 14,341	1.7%
TOTAL EXPENDITURES	\$ 4,558,412	\$ 4,798,847	\$ 5,312,615	\$ 5,380,845	\$ 68,230	1.3%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ (45,737)	\$ 1,608	\$ -	\$ -	\$ -	
ENDING FUND BALANCE	\$ 17,042	\$ 18,649	\$ 18,649	\$ 18,649	\$ -	0.0%
Community Services Block Grant Fund						
Community Services Block Grant Fund	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 20,564	\$ 20,564	
REVENUE						
Intergovernmental	\$ 438,277	\$ 459,886	\$ 500,000	\$ 690,000	\$ 190,000	38.0%
TOTAL REVENUE	\$ 438,277	\$ 459,886	\$ 500,000	\$ 690,000	\$ 190,000	38.0%
EXPENDITURES						
Salaries & Benefits	\$ 82,020	\$ 103,943	\$ 144,368	\$ 151,329	\$ 6,961	4.8%
O&M	15,987	9,015	8,250	8,250	\$ -	0.0%
Charges for Services	16,123	4,740	25,700	25,700	\$ -	0.0%
Government Services	324,147	342,188	301,118	502,952	\$ 201,834	67.0%
TOTAL EXPENDITURES	\$ 438,277	\$ 459,886	\$ 479,436	\$ 688,231	\$ 208,795	43.6%
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ -	\$ -	\$ 20,564	\$ 1,769	\$ (18,795)	(91.4%)
ENDING FUND BALANCE	\$ -	\$ -	\$ 20,564	\$ 22,333	\$ 1,769	8.6%

CHANGE IN FUND BALANCE BY FUND

2021 Adopted Budget

Workforce & Business Center Fund	ACTUAL 2018	ACTUAL 2019	ADOPTED 2020	ADOPTED 2021	\$ Variance	% Variance
BEGINNING FUND BALANCE	\$ 259,351	\$ 270,137	\$ 270,137	\$ 270,137	\$ -	0.0%
REVENUE						
Intergovernmental	\$ 5,127,084	\$ 4,668,893	\$ 5,434,793	\$ 5,272,210	(\$162,583)	(3.0%)
Miscellaneous	3,047	3,822	-	-	\$0	
Other Finance Sources	-	10,540	400,216	-	(\$400,216)	(100.0%)
TOTAL REVENUE	\$ 5,130,131	\$ 4,683,255	\$ 5,835,009	\$ 5,272,210	\$ (562,799)	(9.6%)
EXPENDITURES						
Salaries & Benefits	\$ 3,788,548	\$ 3,468,492	\$ 3,754,002	\$ 3,484,514	\$ (269,488)	(7.2%)
O&M	229,117	155,872	220,701	236,833	\$ 16,132	7.3%
Charges for Services	1,101,680	1,058,890	1,089,800	602,887	\$ (486,913)	(44.7%)
Government Services	-	-	770,506	947,976	\$ 177,470	23.0%
TOTAL EXPENDITURES	\$ 5,119,345	\$ 4,683,255	\$ 5,835,009	\$ 5,272,210	\$ (562,799)	(9.6%)
NET EXCESS / (DEFICIENCY) OF FUNDS	\$ 10,786	\$ -	\$ -	\$ -	\$ -	
ENDING FUND BALANCE	\$ 270,137	\$ 270,137	\$ 270,137	\$ 270,137	\$ -	0.0%



ADAMS COUNTY
COLORADO

2021 Adopted Budget

DEPARTMENT PAGES



2021 Adopted Budget

BOARD OF COUNTY COMMISSIONERS

VISION STATEMENT

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

PRIMARY SERVICES

Governing body for Adams County: The Board of County Commissioners serves as the legislative, policy-making and administrative body governing the unincorporated areas of Adams County. As the chief elected officials for the County, the commissioners establish policy and serve as the ultimate authority on matters of County appointments, certifications of mill levies, public hearings, and adoption of the annual budget.

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

BOARD OF COUNTY COMMISSIONERS

EDUCATION & ECONOMIC VITALITY

HIGH PERFORMING, FISCALLY SUSTAINABLE GOVERNMENT

QUALITY OF LIFE

SAFE, RELIABLE INFRASTRUCTURE

COMMUNITY ENRICHMENT

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
Board of County Commissioners	8.00	5.00	-	5.00
TOTAL FTEs	8.00	5.00	-	5.00

GOALS

- ✓ *Education and Economic Vitality:* Adams County is a place that supports ALL people and Businesses to grow and flourish educationally and economically.
- ✓ *High Performing Fiscally Sustainable Government:* Adams County is a place where all people trust that their county government responsibly manages resources and is committed to innovation exceptional service and transparency.
- ✓ *Quality of Life:* Adams County is a place that is inclusive, safe, healthy, vibrant, and supports all people in achieving their highest level of health and well-being.
- ✓ *Safe Reliable Infrastructure:* Adams County is a place where all people and businesses can move efficiently, affordably and safely throughout the county.
- ✓ *Community Enrichment:* Adams County is a place that provides an integrated service network that protects the vulnerable in our community.

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	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 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	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 1,100,145	\$ 1,238,792	\$ 1,000,257	\$ 1,053,127
TOTAL EXPENDITURES	\$ 1,100,145	\$ 1,238,792	\$ 1,000,257	\$ 1,053,127

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
BOCC Div	\$ 1,100,145	\$ 1,238,792	\$ 1,000,257	\$ 1,053,127
TOTAL EXPENDITURES	\$ 1,100,145	\$ 1,238,792	\$ 1,000,257	\$ 1,053,127

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 937,604	\$ 1,024,957	\$ 748,819	\$ 801,689
Operations & Maintenance	131,404	184,693	213,000	213,000
Charges for Services	31,138	29,143	38,438	38,438
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 1,100,145	\$ 1,238,792	\$ 1,000,257	\$ 1,053,127



2021 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.

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.

ASSESSOR'S OFFICE

CLERICAL
ADMINISTRATION

GEOGRAPHIC INFORMATION
SYSTEM (GIS)

PROPERTY APPRAISAL

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
County Assessor	47.00			
Assessor GIS		7.00	-	7.00
County Assessor		41.00	-	41.00
TOTAL FTEs	47.00	48.00	-	48.00

CURRENT YEAR OBJECTIVES

- ✓ Provide fair and equitable values for all real and personal property for the 2021-22 cycle.
- ✓ Integration of GIS Subdivision Module within The Computer Assisted Mass Appraisal System (CAMA).
- ✓ Provide Assessment information through the Computer Assisted Mass Appraisal and administrative system to taxpayers, private businesses, government entities, and other interested parties.

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	76,011	59,541	55,000	55,000
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 76,011	\$ 59,541	\$ 55,000	\$ 55,000

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 4,073,350	\$ 4,718,950	\$ 5,114,826	\$ 5,367,573
TOTAL EXPENDITURES	\$ 4,073,350	\$ 4,718,950	\$ 5,114,826	\$ 5,367,573

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Assessor GIS	\$ 543,350	\$ 559,478	\$ 603,081	\$ 625,057
County Assessor	3,530,000	4,159,472	4,511,745	4,742,516
TOTAL EXPENDITURES	\$ 4,073,350	\$ 4,718,950	\$ 5,114,826	\$ 5,367,573

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 3,780,069	\$ 4,203,373	\$ 4,562,412	\$ 4,793,007
Operations & Maintenance	41,174	62,990	84,600	134,600
Charges for Services	252,107	452,587	467,814	439,966
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 4,073,350	\$ 4,718,950	\$ 5,114,826	\$ 5,367,573

2021 BUDGET HIGHLIGHTS

✓ *\$35,000 for Harris Maintenance Contract increases*

2020 ACCOMPLISHMENTS

INCREASED TRANSPARENCY | AND CONVENIENCE BY MAKING ALL ASSESSMENT DATA AVAILABLE FOR DOWNLOAD, FOR NO CHARGE, THROUGH THE ASSESSORS WEBSITE.

RESTRUCTURED | THE SUBDIVISION & DEED TRANSFER PROCESS TO INCREASE EFFICIENCY.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 OBJECTIVE
COUNTY ASSESSOR				
Number of Accounts Assessed	186,766	189,567	190,942	193,000
Number of Taxable Accounts Assessed	181,655	184,365	185,461	188,000
Taxpayers Appeals	777	9,268	954	11,500
Taxable Accounts Assessed/Appeals	234	20	194	16
Oil & Gas Production Wells	947	837	838	800
County Board of Equalization Cases	187	1,022	522	1,200
Accounts Assessed/FTE	3,891	4,033	3,978	4,021



2021 Adopted Budget

CLERK & RECORDER'S OFFICE

PURPOSE STATEMENT

The Clerk & Recorder, an elected official of Adams County, serves the public as set forth in Colorado State Statutes. Through offices located across the County, the Clerk & Recorder's Office records documents, files maps, issues marriage licenses, registers voters, conducts elections, and prepares and issues motor vehicle titles and license plates.

CLERK & RECORDER'S OFFICE

ADMINISTRATION

REAL ESTATE & RECORDING

ELECTIONS

MOTOR VEHICLE

PRIMARY SERVICES

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

Recording Division

- Recording of documents and over the counter services for the residents and businesses of Adams County. Recording services include imaging and consistent indexing of various hardcopy and electronic documents. Over the counter services include recording requests, copy requests, public record searches, issuance of marriage licenses and civil union licenses and general inquiries.
- Provide internet access to document indexes and images for the public from 1915-current.
- Provide images of recorded maps to the Assessor, Planning & Development department and ADCOM.
- Provide daily export of Transfer Declarations to the Assessor's office.
- Manage Public Posting Board for special districts and general public.
- Provide recorded marriage license information to the Colorado Department of Vital Statistics.

Elections Division

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

Motor Vehicle Division

- Act as agent of the Colorado Department of Revenue for all motor vehicle and manufactured home transactions.
- Assure compliance with motor vehicle titling, lien filing and registration statutes, rules and regulations including enforcement of emissions, insurance, Secure and Verifiable ID and E-470 toll violations.
- Issue disability parking placards.
- Maintain and assure the confidentiality of all motor vehicle records.
- Collect and distribute Motor Vehicle fees and taxes for Adams County and other governmental entities.
- Establish and maintain a County-wide street locator system for taxing jurisdictions with Adams County.

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
County Clerk & Recorder	97.50			
Administration		6.00	1.00	7.00
Elections		15.00	-	15.00
Motor Vehicle		80.00	(1.00)	79.00
Recording		10.50	(2.00)	8.50
TOTAL FTEs	97.50	111.50	(2.00)	109.50

CURRENT YEAR OBJECTIVES

- ✓ Conduct Coordinated Election.
- ✓ Provide Marriage License Services at Bennett Motor Vehicle location.
- ✓ Maintain the increased online transactions with Motor Vehicle customers.

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	16,828	16,597	14,983	14,983
Intergovernmental	-	-	-	-
Charges for Services	12,378,603	12,198,409	12,636,981	12,456,152
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	106,827	109,047	75,000	75,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 12,502,257	\$ 12,324,053	\$ 12,726,964	\$ 12,546,135

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 9,491,997	\$ 8,948,568	\$ 13,067,634	\$ 10,231,308
TOTAL EXPENDITURES	\$ 9,491,997	\$ 8,948,568	\$ 13,067,634	\$ 10,231,308

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
CLK Administration	\$ 308,239	\$ 406,634	\$ 759,752	\$ 868,950
CLK Elections	2,409,401	1,890,117	4,826,957	2,176,438
CLK Motor Vehicle	5,853,009	5,798,614	6,398,665	6,354,353
CLK Recording	921,348	853,203	1,082,260	831,567
TOTAL EXPENDITURES	\$ 9,491,997	\$ 8,948,568	\$ 13,067,634	\$ 10,231,308

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 7,576,629	\$ 7,000,164	\$ 9,512,485	\$ 8,533,443
Operations & Maintenance	429,108	386,175	703,569	515,669
Charges for Services	1,439,057	1,359,297	1,578,380	1,182,196
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	47,203	202,932	1,273,200	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 9,491,997	\$ 8,948,568	\$ 13,067,634	\$ 10,231,308

2021 BUDGET HIGHLIGHTS

✓ *No Budget Highlights for 2021*

2020 ACCOMPLISHMENTS

MOTOR VEHICLE | IMPLEMENTED APPOINTMENTS AND THE CAPABILITY FOR A VIRTUAL LOBBY

ELECTIONS | CONDUCTED THE 2020 PRESIDENTIAL PRIMARY, PRIMARY, AND GENERAL ELECTIONS

RECORDING | ISSUED MARRIAGE LICENSES REMOTELY, IMPLEMENTED ERECORDING OF PLATS, INCREASED ERECORDING TO 83%

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2020 OBJECTIVE
RECORDING				
Documents & Marriage Licenses Recorded	106,246	117,670	141,406	135,000
Marriage Licenses Issued	2,392	2,383	1,873	2,200
Walk-In Recording Customers Served	12,400	12,147	5,600	6,000
Passports Accepted		386	217	400
ELECTIONS				
Total Registered Voters	278,918	288,033	317,059	320,059
Total Active Voters	253,529	254,844	287,934	280,934
Total In-Active Voters	25,389	33,189	29,125	39,125
MOTOR VEHICLE				
Motor Vehicle Transaction Statistics	730,371	717,419	625,302	650,000
Customers Served	470,234	568,702	339,330	470,000
Telephone Calls Answered	96,379	88,186	185,262	120,000
Online Vehicle Registration Renewals	82,790	94,834	178,734	120,000
MV Kiosks	6,409	13,872	50,152	35,000
Mail-In renewals	41,254	27,858	45,095	38,000



2021 Adopted Budget

CORONER'S OFFICE

PURPOSE STATEMENT

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

PRIMARY SERVICES

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

CORONER'S OFFICE

PATHOLOGY DEPARTMENT

INVESTIGATION UNIT

SUPPORT SERVICES

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
County Coroner	16.75	17.00	-	17.00
TOTAL FTEs	16.75	17.00	-	17.00

CURRENT YEAR OBJECTIVES

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

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	346,464	333,487	347,800	352,250
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	13,215	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 359,679	\$ 333,487	\$ 347,800	\$ 352,250
EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 2,645,840	\$ 2,831,415	\$ 3,041,596	\$ 3,154,459
TOTAL EXPENDITURES	\$ 2,645,840	\$ 2,831,415	\$ 3,041,596	\$ 3,154,459
EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
County Coroner Div	\$ 2,645,840	\$ 2,831,415	\$ 3,041,596	\$ 3,154,459
TOTAL EXPENDITURES	\$ 2,645,840	\$ 2,831,415	\$ 3,041,596	\$ 3,154,459
EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 1,378,045	\$ 1,528,736	\$ 1,778,407	\$ 1,717,228
Operations & Maintenance	159,880	115,935	133,295	168,295
Charges for Services	1,097,802	1,186,744	1,129,894	1,268,936
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	10,113	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 2,645,840	\$ 2,831,415	\$ 3,041,596	\$ 3,154,459

2021 BUDGET HIGHLIGHTS

- ✓ *\$35,000* for Coroner's case management software, maintenance costs and hosting fee.
- ✓ *\$140,050* for projected increases in autopsy fees and death related services.

2020 ACCOMPLISHMENTS

MODIFIED PRACTICES | TO EFFECTIVELY ACCOMMODATE THE IMPACT OF THE COVID-19 PANDEMIC.

COMPETENTLY MANAGED | AN INCREASE OF APPROXIMATELY 25% IN REPORTED DEATHS.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 PROJECTED
CORONER'S OFFICE				
Number of Reported Deaths	3,937	3,940	4,870	4,880
Number of Autopsies	629	635	645	650



2021 Adopted Budget

DISTRICT ATTORNEY'S OFFICE

PURPOSE STATEMENT

To pursue justice through the fair and ethical prosecution of criminal offenders; to seek justice for victims of crime; and to create a safer community through positive partnerships with law enforcement and other community members, and to earn and hold the trust and respect of the citizens that we are privileged and honored to serve.

PRIMARY SERVICES

Prosecutions – prosecutes state criminal law violations that are committed in the 17th Judicial District (Adams and Broomfield Counties), acts as a legal advisor for every law enforcement agency that investigates crimes in the Judicial District and assists in the investigations of alleged crimes.

Victim Witness Services Unit – provides information, support and assistance to victims and witnesses of crimes in compliance with the Colorado Victim Bill of Rights, §24-4.1-301, C.R.S. and ensures that they are afforded their mandatory rights pursuant to state statute.

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

DISTRICT ATTORNEY'S OFFICE

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

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
County District Attorney	185.50			
District Attorney's Office		187.50	1.00	188.50
Diversion Program		13.00	2.00	15.00
TOTAL FTEs	185.50	200.50	3.00	203.50

CURRENT YEAR OBJECTIVES

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

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	1,777,963	1,413,624	1,862,247	2,053,001
Charges for Services	2,018,050	2,412,158	2,710,511	2,826,912
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 3,796,013	\$ 3,825,782	\$ 4,572,758	\$ 4,879,913

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 19,096,021	\$ 20,274,499	\$ 24,114,954	\$ 25,405,958
TOTAL EXPENDITURES	\$ 19,096,021	\$ 20,274,499	\$ 24,114,954	\$ 25,405,958

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
District Attorney's Office	\$ 17,104,208	\$ 18,616,805	\$ 22,031,342	\$ 23,454,672
Victim Compensation	878,896	478,500	800,000	541,350
Diversion Program	1,112,918	1,179,193	1,283,612	1,409,936
TOTAL EXPENDITURES	\$ 19,096,021	\$ 20,274,499	\$ 24,114,954	\$ 25,405,958

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 17,115,552	\$ 18,329,104	\$ 21,592,243	\$ 22,851,301
Operations & Maintenance	321,771	349,506	590,552	632,026
Charges for Services	677,016	821,073	1,129,659	1,123,824
Debt	-	-	-	-
Governmental Services	882,687	503,293	802,500	543,850
Capital	98,995	271,523	-	254,957
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 19,096,021	\$ 20,274,499	\$ 24,114,954	\$ 25,405,958

2021 BUDGET HIGHLIGHTS

- ✓ **\$193,000** for 85 new District Attorney laptops. The current laptops will be four years old in 2021 and are on a four-year replacement cycle.
- ✓ **\$177,476** to replace existing storage area network (SAN) with new Dell SAN. This is the core storage foundation for all virtual servers and general storage. The current SAN will be four years old in 2021 and is scheduled for replacement.
- ✓ **\$51,261** for three new Cisco Catalyst 40 port switches (hardware only), which will allow for the expansion of the core network environment and better network performance and security management
- ✓ **\$26,220** for two Dell FX Servers and Chassis. The servers will provide the needed processing power and memory for the virtual server environment; and the new chassis will allow for the future addition of two more servers.

2020 ACCOMPLISHMENTS

MIGRATED | THE ENTIRE DISTRICT ATTORNEY STAFF OF 200 TO REMOTE WORKING - DESPITE LIMITED TIME AND RESOURCES.

SUCCESSFULLY PROSECUTED | A HIGH PROFILE, FIRST DEGREE HOMICIDE CASE RESULTING IN A GUILTY VERDICT

BEGAN | FURNITURE REPLACEMENT FOR DISTRICT ATTORNEY BUILDING AND VICTIM WITNESS AREA AT JUSTICE CENTER

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 OBJECTIVE
DISTRICT ATTORNEY'S OFFICE				
District Court Jury Trials	83	98	95	100
Felony Filings	5,728	5,751	5,427	5,485
Misdemeanor Filings	16,736	16,882	15,274	16,654
Traffic Cases	14,247	15,349	13,326	14,317
Juvenile Filings	563	583	486	554
Domestic Violence Filings	1,321	1,282	1,348	1,320
DWAI/DUI	2,264	2,241	1,903	2,168



2021 Adopted Budget

SHERIFF'S OFFICE

PURPOSE STATEMENT

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

PRIMARY SERVICES

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

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

The Detective Division is responsible for:

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

The Patrol Division provides law enforcement services, community policing, traffic safety and records management to the communities of unincorporated Adams County.

The Professional Standards Division is responsible for the Adams County Sheriff's Academy, Internal Training and the FLATROCK Regional Training Center. This division is also responsible for policy and procedure development and maintenance.

SHERIFF'S OFFICE

ADMINISTRATIVE SERVICES

JAIL

DETECTIVE

PATROL

PROFESSIONAL STANDARDS

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
County Sheriff	568.50			
Administrative Services		27.00	2.00	29.00
Corrections		321.00	-	321.00
Detectives		47.00	1.00	48.00
Flatrock Facility		1.00	-	1.00
Patrol		169.50	(3.00)	166.50
Professional Standards		12.00	-	12.00
TOTAL FTEs	568.50	577.50	-	577.50

CURRENT YEAR OBJECTIVES

Office of the Sheriff

- ✓ Enhanced Community Partnerships and Trust
- ✓ Modern and Professional Public Safety
- ✓ Professional and Unified Agency
- ✓ Quality Employee Development
- ✓ Provide timely and efficient services related to Concealed Handgun Permit regulations for residents

Administrative Services Division

- ✓ Attract and retain qualified paid and volunteer staff
- ✓ High Performing, Fiscally Sustainable Agency
- ✓ Continue to modernize and automate processes

Jail Division

- ✓ Provide an efficient and safe work environment
- ✓ Replace aging equipment to manage costs
- ✓ Maintain adequate staffing levels for both certified commissioned and non-certified support positions in accordance with the volume of work and number of open housing units
- ✓ Provide a safe and secure environment for residents, professionals and visitors to the facility
- ✓ Provide a safe, secure and humane environment for inmates; maintain a clean and sanitary environment

Detective Division

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

Patrol Division

- ✓ Continue to increase deputy visibility and further the Problem Oriented Policing philosophy through resident involvement in neighborhood problems
- ✓ To reduce the fear of crime and preserve the rights and enjoyment of residents by a law enforcement presence and its enforcement authority
- ✓ Strive to assure the safety and security of employees and residents through comprehensive crime control and law enforcement services

Professional Standards Division

- ✓ To continually provide the highest-quality training at the Adams County Sheriff's Office POST Academy
- ✓ Continue to offer high-quality firearm training for the residents of Adams County at our Regional Training Center
- ✓ Continue to seek ways to expand services to the law enforcement community through the expansion of the FLATROCK Regional Training Center
- ✓ Connect with the community by hosting events at the FLATROCK Regional Training Center

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	882,504	750,220	539,353	689,039
Charges for Services	5,479,667	5,225,291	5,869,851	5,135,553
Fines & Forfeitures	548,086	669,330	831,000	500,000
Investment Income	-	-	-	-
Miscellaneous	65,611	112,158	65,010	56,260
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 6,975,869	\$ 6,756,999	\$ 7,305,214	\$ 6,380,852

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 72,633,636	\$ 77,171,110	\$ 82,975,440	\$ 86,928,449
FLATROCK Facility Fund	493,504	323,977	544,122	350,041
TOTAL EXPENDITURES	\$ 73,127,141	\$ 77,495,087	\$ 83,519,562	\$ 87,278,490

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
SO-Administrative Services	\$ 5,561,617	\$ 5,382,050	\$ 5,706,272	\$ 6,112,492
SO-Corrections	41,055,310	44,370,633	44,909,324	48,622,830
SO-Detectives	5,369,809	5,573,209	7,460,327	6,669,062
SO-Flatrock Facility	493,504	323,977	544,122	350,041
SO-Patrol	18,365,846	19,206,893	22,167,292	22,711,260
SO-Professional Standards	2,281,053	2,638,325	2,732,225	2,812,805
TOTAL EXPENDITURES	\$ 73,127,141	\$ 77,495,087	\$ 83,519,562	\$ 87,278,490

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 56,086,617	\$ 59,750,729	\$ 63,491,149	\$ 64,960,852
Operations & Maintenance	2,563,437	2,705,389	2,676,435	2,626,811
Charges for Services	13,570,652	14,007,018	16,061,978	19,544,316
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	906,435	1,031,950	1,290,000	146,511
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 73,127,141	\$ 77,495,087	\$ 83,519,562	\$ 87,278,490

2021 BUDGET HIGHLIGHTS

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

2020 ACCOMPLISHMENTS

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

21,510 | INMATES BOOKED INTO THE DETENTION FACILITY

BODY SCANNER | INSTALLED FOR BOOKING INTO DETENTION FACILITY

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 PROJECTED
OFFICE OF THE SHERIFF				
Internal Affairs investigations	41	31	28	30
JAIL DIVISION				
On Site Visitors Processed	5,045	4,251	953	1,500
Off Site Video Visits	12,683	12,312	56,342	56,000
Professional Visits	8,991	9,333	3,179	3,500
Total for all Inmate Visits	16,075	N/A	N/A	N/A
Bonds Processed	13,823	14,857	8,549	9,000
Inmate Phone Calls	115,359	133,425	84,910	100,000
Total Off Site Medical Transports	335	401	290	330
Total Booking Received	20,239	20,954	11,055	15,000
Total Booking Released	19,459	21,029	11,183	15,000
Total Processed Booking & Receiving	39,698	41,983	22,238	25,000
Medical Unit Admissions	UNK	2,119	1,592	1,650
Off Site Inpatient Security Assignments	59	86	30	40
Mental Health Visits	14,920	578	729	750
Video Advisals	12,357	11,941	6,705	6,900
Muni Video Advisals	NA	1,078	1,229	1,275
Pretrial Screening Assessments	10,826	12,024	6,891	7,000
Inmate Meals	1,199,388	1,171,327	483,689	600,000

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 PROJECTED
DETECTIVE DIVISION				
Total assigned cases	6,026	5,359	6,251	6,350
Case Follow-Up		N/A	N/A	N/A
Average case load per detective, monthly	27	24	29	31
Sex offenders registered	1,012	1,068	997	1,000
Crimes reported	14,883	13,113	12,881	13,000
Pawn slips received	24,371	24,261	16,097	18,000
Laboratory Call Outs	190	441	1,227	1,000
Property Received	23,127	21,654	27,355	27,500
Property Released	21,880	12,271	6,678	8,000
Victim Advocate Cases Reviewed	2,280	2,279	2,291	3,000
DNA Hits/Matches	20	87	23	50
PATROL DIVISION				
ADCOM/citizen CFS/officer initiated events	105,894	113,474	97,570	101,000
Field contact cards	1,673	628	1,701	1,800
Criminal summons	1,346	1,063	939	1,000
Juvenile arrests	239	183	101	120
Adult arrests	4,941	4,668	3,426	3,800
Traffic Summons	6,452	7,583	3,773	4,000
ADMINISTRATIVE SERVICES				
Employment applications/hired	9,206/87	3938/92	3107/116	3000/60
New concealed handgun permit applications	2,191	1,691	2,627	3,500
Renewal concealed handgun permit applications	2,239	1,943	1,105	2,000
New concealed handgun permits issued	2,193	1,636	2,072	4,000
Renewal concealed handgun permits issued	2,364	1,695	1,025	1,300
Total combined concealed handgun permits issued	4,557	3,587	3,097	5,300
Number of permits denied (including renewals)	19	19	18	30
Number of permits suspended or revoked	49	65	46	50
Number of permits replaced or duplicated	49	68	62	65



2021 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	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
County Surveyor	1.00	1.00	-	1.00
TOTAL FTEs	1.00	1.00	-	1.00

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 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	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 21,298	\$ 3,927	\$ 9,070	\$ 9,152
TOTAL EXPENDITURES	\$ 21,298	\$ 3,927	\$ 9,070	\$ 9,152

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
County Surveyor Div	\$ 21,298	\$ 3,927	\$ 9,070	\$ 9,152
TOTAL EXPENDITURES	\$ 21,298	\$ 3,927	\$ 9,070	\$ 9,152

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 21,298	\$ 3,927	\$ 9,070	\$ 9,152
Operations & Maintenance	-	-	-	-
Charges for Services	-	-	-	-
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 21,298	\$ 3,927	\$ 9,070	\$ 9,152

2021 BUDGET HIGHLIGHTS

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

2020 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.



2021 Adopted Budget

TREASURER & PUBLIC TRUSTEE'S OFFICE

PURPOSE STATEMENT

The Treasurer and Public Trustee's Office was constitutionally created to receive, invest, and appropriately disburse all tax payments and to assure all foreclosures are processed according to Colorado State Statute. The Treasurer and Public Trustees' Office serves to fulfill the statutory requirements of the office through professional, ethical, and transparent practices and also provide accurate, prompt, and courteous service to the residents and businesses of Adams County.

The Treasurer & Public Trustee's Office of Adams County is charged with collection, administration, and enforcement responsibilities for all taxes, and timely and prudent cash management of such taxes, as well as fees, bonds, donations, and grants received by the County. The Treasurer is a voter-elected position, autonomous in governance, and charged with fiscal fiduciary duties to the taxpayers and agencies of Adams County under the Colorado Constitution and Colorado county-specific tax laws (C.R.S. §39-10-101, et seq). The Treasurer and Public Trustee's Office bills and collects property taxes. Distribution of this revenue is made monthly to all taxing authorities. The school districts receive an additional distribution during March, May, and June. County revenues are invested pursuant to state statute requirements with safety, liquidity and yield as the highest priorities.

In 2020, the functions of the Public Trustee's Office were absorbed by the Treasurer's Office, adding the duties of processing documents for the release or deeds of trust (when mortgages are paid or partially paid off), and foreclosures. In foreclosure processing, the Treasurer and Public Trustee serves as a neutral third party to assure that foreclosures are processed according to Colorado law. The Treasurer and Public Trustee's records are considered public records and, as such, are available for inspection by the general public and copies are available for purchase by the general public.

TREASURER & PUBLIC TRUSTEE'S OFFICE

TAXPAYER SERVICE

TAX COMPLIANCE / ENFORCEMENT

TAX DISBURSEMENT

ASSET INVESTMENTS

PUBLIC TRUSTEE

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
County Treasurer & Public Trustee's Office	14.50			
County Treasurer Div		13.50	0.50	14.00
Public Trustee Div		3.00	-	3.00
TOTAL FTEs	14.50	16.50	0.50	17.00

CURRENT YEAR OBJECTIVES

- ✓ Continue cross training personnel.
- ✓ Explore options for additional automated payments.
- ✓ Update investment policy.

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	12,024	12,604	12,000	12,000
Intergovernmental	-	-	-	-
Charges for Services	4,278,204	5,116,203	4,506,500	6,056,500
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	243,432	261,886	155,000	155,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 4,533,660	\$ 5,390,693	\$ 4,673,500	\$ 6,223,500

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 1,399,970	\$ 1,428,733	\$ 1,956,664	\$ 1,938,829
TOTAL EXPENDITURES	\$ 1,399,970	\$ 1,428,733	\$ 1,956,664	\$ 1,938,829

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
County Treasurer Div	\$ 1,116,178	\$ 1,140,985	\$ 1,624,351	\$ 1,577,120
Public Trustee Div	283,792	287,748	332,313	361,709
TOTAL EXPENDITURES	\$ 1,399,970	\$ 1,428,733	\$ 1,956,664	\$ 1,938,829

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 1,014,709	\$ 1,066,256	\$ 1,459,815	\$ 1,441,980
Operations & Maintenance	310,719	321,384	43,960	43,960
Charges for Services	74,541	41,093	452,889	452,889
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 1,399,970	\$ 1,428,733	\$ 1,956,664	\$ 1,938,829

2021 BUDGET HIGHLIGHTS

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

2020 ACCOMPLISHMENTS

CORONA VIRUS RELIEF | RECIEVED AND PAID OUT OVER \$90M IN FUNDING DURING THE COVID-19 PANDEMIC.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 OBJECTIVE
TREASURER'S OFFICE				
Number of ACH transactions	580	613	1,033	1,200
Number of Mill Levy's Certified	303	339	365	388



2021 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, Workplace, printed and digital collateral, 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	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
Communications	10.50	9.50	0.50	10.00
TOTAL FTEs	10.50	9.50	0.50	10.00

CURRENT YEAR OBJECTIVES

- ✓ Provide accurate, consistent, timely, and professional communication to all internal and external audiences.
- ✓ Ensure all Communications staff are performing to the highest standard, providing great customer service, and producing the materials needed for each department/elected office.
- ✓ Provide guidance and communication best practices to our clients and residents.
- ✓ Support elected offices as needed during critical times (ex: Elections, Motor Vehicle).
- ✓ Update all county websites to the most up-to-date version of the current software to enhance security and usability.
- ✓ Increase materials, videos, social media, etc. in Spanish language to better reach our Spanish-speaking community in Adams County.
- ✓ Enhance our relationship with Spanish-speaking media outlets to better reach our Spanish-speaking residents.
- ✓ Improve upon our social media – increase engagement and followers along with better targeting of our messages to each platform, time of day, etc.. Also, respond in a timely manner to questions submitted via our social media channels.
- ✓ Positively and professionally represent the county through media relations, websites, branding, social media, videography, etc.
- ✓ Maintain media relationships by responding to inquiries in a timely manner and providing the most accurate and relevant information.
- ✓ Encourage a work/life balance for our staff to support staff retention.
- ✓ Maintain staff competencies through professional development opportunities.
- ✓ Encourage and support staff in personal and professional growth in the area of Diversity, Equity, and Inclusion, along with development through LEAD classes.
- ✓ Encourage use of volunteer hours.
- ✓ Properly use and maintain office equipment, including but not limited to, video cameras, photography cameras, microphones, tripods, portable backdrops, teleprompters, iPad, chargers, etc.
- ✓ Properly and professionally manage contracts and subscriptions – Getty Images, Adobe, Basecamp, CopyCo, website contracts, and all others.
- ✓ Procure website maintenance agreement.
- ✓ Create Community Engagement framework and begin to implement small programs as necessary.

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 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	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 880,545	\$ 1,083,433	\$ 1,131,419	\$ 1,269,858
TOTAL EXPENDITURES	\$ 880,545	\$ 1,083,433	\$ 1,131,419	\$ 1,269,858

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Public Information Office Div	\$ 880,545	\$ 1,083,433	\$ 1,131,419	\$ 1,269,858
TOTAL EXPENDITURES	\$ 880,545	\$ 1,083,433	\$ 1,131,419	\$ 1,269,858

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 731,104	\$ 950,820	\$ 931,505	\$ 1,069,944
Operations & Maintenance	66,832	30,933	72,800	57,800
Charges for Services	82,610	101,680	127,114	142,114
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 880,545	\$ 1,083,433	\$ 1,131,419	\$ 1,269,858

2021 BUDGET HIGHLIGHTS

- ✓ The base operating budget remains unchanged from 2020.
- ✓ No budget requests were submitted for 2021.

2020 ACCOMPLISHMENTS

CREATED | A COVID 19 WEBSITE IN THREE WEEKS TO PROVIDE RESOURCES TO THE COMMUNITY

IMPLEMENTED | MORE SPANISH OUTREACH THAN EVER BEFORE.

PARTNERED | WITH SEVEN RESPONSE & RECOVERY TEAMS TO PROVIDE COVID-19 RESOURCES TO THE COMMUNITY.

PROMOTED | SENIOR COMMUNICATIONS SPECIALIST TO COMMUNICATIONS MANAGER.

RESTRUCTURED | A POSITION TO CREATE A MUCH-NEEDED SOCIAL MEDIA POSITION.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 OBJECTIVE
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COMMUNICATIONS

Under Development by Department



2021 Adopted Budget

COUNTY MANAGER'S OFFICE

MISSION STATEMENT

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

PRIMARY SERVICE AREAS

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

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

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

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

COUNTY MANAGER'S OFFICE

COMMUNITY INFRASTRUCTURE & DEVELOPMENT SERVICES

COMMUNITY SERVICES & PUBLIC INVOLVEMENT

PEOPLE & CULTURE SERVICES & ADMINISTRATIVE OPERATIONS

LEGISLATIVE AND GOVERNMENT AFFAIRS

POLICY

BOARDS AND COMMISSIONS

CLERK TO THE BOCC

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
County Manager Department	7.00			
County Manager		10.00	1.00	11.00
Legislative & Government Affairs		1.00	-	1.00
TOTAL FTEs	7.00	11.00	1.00	12.00

CURRENT YEAR PRIORITIES

- ✓ Riverdale Regional Park
- ✓ Colorado Air and Space Port
- ✓ Neighborhood Economic Development Strategy
- ✓ Partnering for Success
- ✓ CIP Implementation Plan
- ✓ Implementation of the Malcolm Baldrige Framework for Performance Excellence
- ✓ Parking Enforcement Pilot Program
- ✓ Advancing Adams: Planning for a shared future

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	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	14,027	18,308	20,000	20,000
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 14,027	\$ 18,308	\$ 20,000	\$ 20,000

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 1,699,180	\$ 1,569,525	\$ 2,146,122	\$ 2,201,228
TOTAL EXPENDITURES	\$ 1,699,180	\$ 1,569,525	\$ 2,146,122	\$ 2,201,228

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
County Manager Div	\$ 1,185,479	\$ 1,332,267	\$ 1,720,022	\$ 1,753,034
Intergov/Legislative	513,701	237,258	426,100	448,194
TOTAL EXPENDITURES	\$ 1,699,180	\$ 1,569,525	\$ 2,146,122	\$ 2,201,228

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 1,341,321	\$ 1,318,580	\$ 1,683,647	\$ 1,738,753
Operations & Maintenance	240,597	151,875	105,975	105,975
Charges for Services	117,262	98,571	356,500	356,500
Debt	-	-	-	-
Governmental Services	-	500	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 1,699,180	\$ 1,569,525	\$ 2,146,122	\$ 2,201,228

2021 BUDGET HIGHLIGHTS

- ✓ *\$17.1 million* for transportation infrastructure and road maintenance projects including gravel road resurfacing
- ✓ *\$1.8 million* for new and ongoing stormwater infrastructure and maintenance
- ✓ *\$17.1 million* for updating existing facilities, including a new Fleet and Public Works building
- ✓ *\$3.6 million* in Parks & Open Space projects that will add recreational amenities to the county
- ✓ *\$2.9 million* in new fleet vehicles and equipment
- ✓ *\$250 thousand* for the Low Wage Workers Fund to support residents in Adams County.
- ✓ *\$250 thousand* for a Micro-Loan Program with Colorado Enterprise Fund to Support Small Businesses in Adams County.

2020 ACCOMPLISHMENTS

- SIGNED MEMORANDUM OF UNDERSTANDING | WITH PD AEROSPACE TO OPERATE AT COLORADO SPACE PORT
- 54 SCHOLARSHIPS AWARDED | TO STATE COLLEGES/UNIVERSITIES THROUGH ADAMS COUNTY SCHOLARSHIP FUND
- DESIGN PHASE COMPLETED | FOR A NEW VETERANS MEMORIAL AT RIVERDALE REGIONAL PARK
- BRANDING INSTALLED | THE NEW SIGNAGE FOR COLORADO AIR AND SPACE PORT
- RESURFACED 135 LANE MILES | OF GRAVEL ROAD IN EASTERN ADAMS COUNTY
- SUPPORT PROVIDED | FOR JOB GROWTH, CREATION AND RETENTION OF EXISTING BUSINESSES BY IN-HOUSE ECONOMIC DEVELOPMENT TEAM
- IMPLEMENTED NEW BENEFITS | AS AN EMPLOYER OF CHOICE FEATURING INCORPORATED MENTAL SERVICES INTO OUR HEALTH CLINICS AND LAUNCHING THE MALCOLM BALDRIGE EXCELLENCE FRAMEWORK
- GRAND OPENING | OF RIVERDALE ANIMAL SHELTER
- \$90 MILLION CARES FUNDING | TO SUPPORT THE COUNTY'S EFFORT IN THE COVID-19 RESPONSE AND RECOVERY
- DESIGNED AND IMPLEMENTED | THE COVID-19 RESPONSE AND RECOVERY WEBSITE AND COVID VIEW APPLICATION IN RESPONSE TO THE COVID-19 PANDEMIC
- ESTABLISHED COVID-19 TESTING | SITE AT WATER WORLD TO PROVIDE FREE TESTING TO ALL RESIDENTS IN ADAMS COUNTY AVERAGING 4,000 A DAY
- CONSTRUCTION ON YORK STREET | STARTED ON THE PEDESTRIAN AND DRAINAGE UNDERPASS
- 90% OF SURVEYED EMPLOYEES | WOULD RECOMMEND ADAMS COUNTY AS A PLACE TO WORK

PERFORMANCE MEASURES

- ✓ See Performance Measures contained within all operating departments.



2021 Adopted Budget

COUNTY ATTORNEY'S OFFICE

PURPOSE STATEMENT

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

COUNTY ATTORNEY'S OFFICE

HUMAN SERVICES

CIVIL

CHILD SUPPORT ENFORCEMENT

RISK MANAGEMENT

PRIMARY SERVICES

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

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

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

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

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
County Attorney Department	32.00			
SS Dependency/Neglect		12.00	-	12.00
Social Services IV-D		4.00	-	4.00
County Attorney		17.00	1.00	18.00
Risk Management		3.00	-	3.00
TOTAL FTEs	32.00	36.00	1.00	37.00

CURRENT YEAR OBJECTIVES

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

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,844,037	6,568,118	6,700,676	9,119,598
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	88,105	178,709	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 5,932,142	\$ 6,746,827	\$ 6,700,676	\$ 9,119,598

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 3,923,554	\$ 4,456,347	\$ 4,843,803	\$ 5,517,129
Insurance Fund	4,965,799	4,920,289	4,900,676	6,811,507
TOTAL EXPENDITURES	\$ 8,889,353	\$ 9,376,636	\$ 9,744,479	\$ 12,328,636

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
CA-SS Dependency/Neglect	\$ 1,297,728	\$ 1,475,445	\$ 1,687,981	\$ 1,771,762
CA-Social Services IV-D	437,940	473,803	551,452	550,961
County Attorney Div	2,187,886	2,507,100	2,604,370	3,194,406
Risk Management Div	4,965,799	4,920,289	4,900,676	6,811,507
TOTAL EXPENDITURES	\$ 8,889,353	\$ 9,376,636	\$ 9,744,479	\$ 12,328,636

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 3,806,427	\$ 4,261,110	\$ 4,750,062	\$ 5,279,809
Operations & Maintenance	127,020	118,939	177,859	179,422
Charges for Services	4,955,906	4,996,587	4,816,558	6,869,405
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 8,889,353	\$ 9,376,636	\$ 9,744,479	\$ 12,328,636

2021 BUDGET HIGHLIGHTS

- ✓ *\$200,000* to provide for outside counsel to assist with the tax collection efforts of the Treasurer.
- ✓ *\$500,000* to offset the projected increase in insurance premiums due to the risk involved with indemnifying our law enforcement officers.
- ✓ *\$1,350,000* for anticipated increases in outside counsel and settlement costs associated with the litigation of law enforcement liability cases.

2020 ACCOMPLISHMENTS

1,225 | CHILD SUPPORT ENFORCEMENT CASES

CLOSED

122 | ZONING VIOLATION CASES CLOSED

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 OBJECTIVE
COUNTY ATTORNEY'S OFFICE				
Number of CORA Requests	63	73	32	55
Number of Administrative Hearings	33	42	45	45
Number of Child Support Enforcement Cases Filed	2,115	1,521	1,327	1,400
Number of Zoning Violation Cases Closed	260	281	122	200
Number of Mental Health Filings	120	94	108	100
Number of Adult Protective Services Hearings	5	3	9	6
Number of Dependency & Neglect Filings	378	372	338	350



2021 Adopted Budget

RIVERDALE ANIMAL SHELTER

PURPOSE STATEMENT

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

PRIMARY SERVICES

General Services:

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

RIVERDALE ANIMAL SHELTER

ADMINISTRATION

ANIMAL CARE OPERATIONS

COMMUNITY OUTREACH - VOLUNTEER

CLINIC

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
Animal Shelter Department	29.00	30.00	-	30.00
TOTAL FTEs	29.00	30.00	-	30.00

CURRENT YEAR OBJECTIVES

- ✓ Continuous improvement in customer care excellence and service delivery to residents.
- ✓ Implement use of new technology to decrease wait times and improve customer service experience
- ✓ Continuous efforts to maintain or decrease length of stay.
- ✓ Continuous efforts to maintain or increase overall save rate.
- ✓ Increase adoptions.
- ✓ Increase reclaims of lost pets.
- ✓ Continue to expand volunteer base and volunteer service hours.

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	815,281	937,589	887,457	1,013,457
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	42,622	29,282	17,300	17,300
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 857,903	\$ 966,870	\$ 904,757	\$ 1,030,757

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 1,983,406	\$ 2,183,223	\$ 2,488,397	\$ 2,563,499
TOTAL EXPENDITURES	\$ 1,983,406	\$ 2,183,223	\$ 2,488,397	\$ 2,563,499

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Animal Shelter	\$ 1,983,406	\$ 2,183,223	\$ 2,488,397	\$ 2,563,499
TOTAL EXPENDITURES	\$ 1,983,406	\$ 2,183,223	\$ 2,488,397	\$ 2,563,499

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 1,591,644	\$ 1,801,413	\$ 2,088,038	\$ 2,205,992
Operations & Maintenance	328,146	323,576	321,830	279,530
Charges for Services	63,616	58,234	78,529	77,977
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 1,983,406	\$ 2,183,223	\$ 2,488,397	\$ 2,563,499

2021 BUDGET HIGHLIGHTS

- ✓ *New Riverdale Animal Shelter facility.*
- ✓ **Implementation** of new technologies to improve customer service

2020 ACCOMPLISHMENTS

- 2,181** | ANIMALS ADOPTED
- 1,491** | LOST PETS RETURNED TO THEIR FAMILIES
- 3,982** | ANIMALS VACCINATED (SHELTER + CLINICS)
- 1,951** | ANIMALS MICROCHIPPED
- 1,506** | ANIMALS SPAYED/NUETERED

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2021 OBJECTIVE
ANIMAL SHELTER & ADOPTION CENTER				
Adoptions	3,107	3,520	2,181	2,800
Reclaims	1,893	1,984	1,491	1,700
Animals Vaccinated	6,634	7,433	3,983	4,300
Save Rate	89.20%	89.90%	91.90%	92.00%
Length of Stay	9	11	9	10
Total Number of Volunteers	385	527	325	400
Volunteer Service Hours	19,058	25,349	15,300	20,000
Foster Volunteers	68	83	80	90
Donations	\$42,622	\$29,282	\$65,528.29	\$55,000



2021 Adopted Budget

BUDGET & FINANCE

PURPOSE STATEMENT

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

BUDGET & FINANCE

BUDGET

PERFORMANCE MEASUREMENT

ANALYSIS

GENERAL ACCOUNTING

PAYROLL

PURCHASING

HUMAN SERVICES BUSINESS OFFICE

GRANTS ADMINISTRATION

PRIMARY SERVICES

Budget – Coordinate development of the County wide annual budget.

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

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

Purchasing / Contract Administration – Manages the purchasing, contract and procurement card administration activity of the County. Works with County operations and recommends, manages and ensures that the procurement policies, processes and procedures are followed to minimize risk and maximize value.

Payroll – Responsible for paying employees monthly.

Human Services Business Office – Manages the finances for human services including; accounting, reporting and processing of financial transactions in the County and state systems, while managing accounting, reporting and fiscal compliance with grants received by the County for Head Start and the Workforce and Business Center (WBC).

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

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

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
Budget & Finance Department	42.00			
Budget & Performance Measurement		8.00	(1.00)	7.00
Finance		7.00	-	7.00
General Accounting		16.00	1.00	17.00
Purchasing		11.00	(1.00)	10.00
TOTAL FTEs	42.00	42.00	(1.00)	41.00

CURRENT YEAR OBJECTIVES

- ✓ Update the Accounts Payable process to be less cumbersome.
- ✓ Migrate from Level Pay to Actual Pay.
- ✓ Begin the process of implementing a timekeeping system to go live in January 2022.

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	28,453	30,684	31,714	10,000
Miscellaneous	127,684	277,112	131,000	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 156,137	\$ 307,796	\$ 162,714	\$ 10,000

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 3,130,606	\$ 4,185,459	\$ 4,978,510	\$ 5,036,823
DIA Noise Mitigation and Coordinating Fund	15	1,054,576	45,000	45,000
TOTAL EXPENDITURES	\$ 3,130,621	\$ 5,240,035	\$ 5,023,510	\$ 5,081,823

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Budget Office	\$ 396,262	\$ 787,381	\$ 1,093,580	\$ 1,059,469
Finance General Accounting	944,892	1,343,223	1,460,128	1,727,157
Finance Div	921,953	1,038,464	1,175,867	1,134,174
Finance Purchasing	867,499	1,016,390	1,248,935	1,116,023
DIA Noise Mitigation	15	1,054,576	45,000	45,000
TOTAL EXPENDITURES	\$ 3,130,621	\$ 5,240,035	\$ 5,023,510	\$ 5,081,823

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 2,931,005	\$ 3,979,814	\$ 4,588,518	\$ 4,746,831
Operations & Maintenance	76,905	104,394	112,955	112,955
Charges for Services	122,711	101,251	322,037	222,037
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	1,054,576	-	-
TOTAL EXPENDITURES	\$ 3,130,621	\$ 5,240,035	\$ 5,023,510	\$ 5,081,823

2021 BUDGET HIGHLIGHTS

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

2020 ACCOMPLISHMENTS

2% REDUCTION | IN INTEREST RATE REALIZED BY REFUNDING THE 2010 CERTIFICATES OF PARTICIPATION.

ADOPTED 2021 BUDGET | WHILE THE BUDGET DIVISION WORKED REMOTELY 95% OF THE TIME DUE TO THE COVID-19 PANDEMIC.

CAFR COMPLETED | WHILE THE GENERAL ACCOUNTING DIVISION WORKED REMOTELY 95% OF THE TIME DUE TO THE COVID-19 PANDEMIC.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 OBJECTIVE
BUDGET & PERFORMANCE MEASUREMENT				
Number of district mill levies certified by Adams County	303	344	351	354
Annual Business Case requests reviewed	229	237	158	167
Annual Capital Improvement Plan requests reviewed	114	158	101	113
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	28,967	30,735	27,655	29,105
Total purchasing card spend	\$8.9M	\$9.6M	\$10.4M	\$10.5M
Number of accounts payable checks	18,938	15,163	12,287	11,923
Total accounts payable check spend	\$123.3M	\$123.4M	\$138.1M	\$140.6M
Number of ACH transactions	580	613	1,033	1,200
Total ACH spend	\$69.7M	\$91M	\$194.8M	\$201.3M
PAYROLL				
Number of payroll direct deposit	25,772	26,008	27,169	27,500
Number of regular paper payroll checks	1,355	1,263	1,083	1,000
Number of payroll paychecks	27,127	27,271	28,252	28,500
PURCHASING				
Number of formal solicitations posted (RMEPs)	122	106	111	125
Number of Public Hearing Agenda Items	196	96	128	135
Number of Public Hearing Agenda Items that were accurate	196	96	128	135
P-Card Rebate	\$127,684	\$128,532	\$148,579	\$157,926



2021 Adopted Budget

COLORADO AIR & SPACE PORT

PURPOSE STATEMENT

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

PRIMARY SERVICES

Colorado Air & Space Port

Provide an economic engine for Adams County and surrounding areas, providing jobs, revenue, and viable aviation and aerospace services for a growing market.

Serve as a model air and space port for air and space craft operations, efficiency, and safety.

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

Provide outstanding aviation, aerospace and business facilities and infrastructure to Air and Space Port users and related businesses.

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

COLORADO AIR & SPACE PORT

AIR & SPACE PORT
OPERATIONS

WATER & WASTEWATER
TREATMENT

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
Airport Operations Department	19.00	19.00	-	19.00
TOTAL FTEs	19.00	19.00	-	19.00

CURRENT YEAR OBJECTIVES

- ✓ CASP-wide Cultural Resources Study for CATEX
- ✓ Taxiway C Rehabilitation and Lighting AIP Project
- ✓ Complete Spaceport Master Plan
- ✓ Complete CASP Subarea Plan
- ✓ Air and Space Port Master Drainage Study
- ✓ Module 3 Expansion Infrastructure Design
- ✓ Develop Phasing Plan for Air and Space Port Security Fencing
- ✓ Private Hangar Development
- ✓ Complete new Space Port airspace analysis and impacts to DIA
- ✓ P3 Development on Western end of the Air and Space Port
- ✓ Complete LED Lighting Upgrade
- ✓ Purchase Used Runway Snow Removal Equipment from DIA

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	333,085	1,097,947	25,000	35,000
Charges for Services	2,705,299	3,084,660	3,062,525	3,097,548
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	2,974	628,505	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	400,000	400,000	400,000	400,000
TOTAL REVENUE	\$ 3,441,357	\$ 5,211,111	\$ 3,487,525	\$ 3,532,548

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Front Range Airport Fund	4,669,545	4,706,433	3,812,675	4,403,345
TOTAL EXPENDITURES	\$ 4,669,545	\$ 4,706,433	\$ 3,812,675	\$ 4,403,345

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
CASP Operations	\$ 4,517,046	\$ 4,527,158	\$ 3,628,075	\$ 4,220,845
Water & Wastewater Treatment	152,499	179,275	184,600	182,500
TOTAL EXPENDITURES	\$ 4,669,545	\$ 4,706,433	\$ 3,812,675	\$ 4,403,345

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 1,215,549	\$ 1,466,389	\$ 1,459,886	\$ 1,572,634
Operations & Maintenance	1,277,528	1,281,137	1,292,899	1,202,987
Charges for Services	2,176,468	1,958,907	1,009,890	1,447,724
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	50,000	180,000
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 4,669,545	\$ 4,706,433	\$ 3,812,675	\$ 4,403,345

2021 BUDGET HIGHLIGHTS

- ✓ *\$594,006 for completion of the Space Port Master Plan.*
- ✓ *\$185,000 for Air and Space Port Master Drainage Study.*
- ✓ *\$180,000 for Module 3 Expansion Infrastructure Design.*
- ✓ *\$4.5 M for Taxiway C Rehabilitation and Airfield Lighting.*
- ✓ *\$50,000 for Operations/Maintenance Truck.*
- ✓ *\$70,000 for NEPA Cultural Resource Survey*

2020 ACCOMPLISHMENTS

- COMPLETED** | SECOND PHASE OF INTERIOR LED REPLACEMENT LIGHTING PROJECT
- COMPLETED** | CONSTRUCTION OF TAXIWAY R3
- COMPLETED** | FOGSEAL OF RUNWAY 8/26, TAXIWAY B, AND TAXIWAY E
- INITIATED** | SPACE PORT MASTER PLAN AND CASP SUBAREA PLAN
- SUPPORTED** | PRIVATE DEVELOPMENT OF FOUR NEW HANGAR COMPLEXES

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	2021 OBJECTIVE
COLORADO AIR & SPACE PORT				
Takeoffs/Landings	87,554	81,924	97,131	100,045
Fuel Sales in Gallons	360,828	378,332	306,370	389,683
Fuel Sales Revenue	\$1,569,479	\$1,648,140	\$1,821,488	\$1,827,718
Ground Lease Revenue	\$371,316	\$511,623	\$570,785	\$587,908



2021 Adopted Budget

COMMUNITY & ECONOMIC DEVELOPMENT

PURPOSE STATEMENT

To build partnerships, deliver services, oversee planning for future growth, facilitate the physical development of the County, and foster change in a manner that continually improves the quality of life in Adams County.

COMMUNITY & ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT

DEVELOPMENT SERVICES & BUILDING SAFETY

ONE-STOP CUSTOMER CENTER

COMMUNITY DEVELOPMENT

ENVIRONMENTAL PROGRAMS

PRIMARY SERVICES

Economic Development within Adams County is a coordinated effort between internal and external partners that is spearheaded by County staff in partnership with local and regional economic development organizations, Chambers of Commerce, and small business development centers. The purpose of economic development is to improve the economic prosperity of the community through creating and sustaining jobs, expanding economic activity, and increasing the tax base. The county's economic development division focuses on transit oriented development, coordination of infrastructure and growth, developer assistance, public-private partnerships, and small business development.

The Development Services & Building Safety Division supports residents, businesses, builders, and developers in their effort to deliver new development in the community. The division strives to deliver courteous service that provides clear direction, consistent performance, and reliable results. Development Services administers the Adams County Comprehensive Plan, and Building Safety enforces the adopted building codes.

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

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

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

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
Community & Economic Development Department	45.00			
Development Services & Building Safety		22.00	-	22.00
Community & Economic Development		3.00	-	3.00
Community Development		3.00	-	3.00
Economic Development Center		6.00	-	6.00
Long-Range Strategic Planning		2.00	-	2.00
One-Stop Customer Center		8.00	1.00	9.00
Environmental Programs		5.00	1.00	6.00
TOTAL FTEs	45.00	49.00	2.00	51.00

CURRENT YEAR OBJECTIVES

- ✓ Invest Community Development Block Grant (CDBG) and HOME Investment Partnerships Program (HOME) funds to support non-profit service providers serving the homeless, improvements to public infrastructure in low-to-moderate income areas, and support affordable housing
- ✓ Invest in COVID-19 recovery efforts with Community Development Block Grant Coronavirus (CDBG-CV) funds
- ✓ Complete development of the Economic Development Strategy and Implementation Plan
- ✓ Create a dedicated Business Retention and Expansion Strategy to assist the Adams County business community through COVID-19 recovery
- ✓ Expand the County’s economic development tool kit to help attract economic development that is community focused
- ✓ Complete the first and second phase of the Comprehensive Plan update: Advancing Adams, in conjunction with the Transportation Plan and Open Space, Parks and Trails Plan
- ✓ Complete two subarea plans: Colorado Air and Space Port and Square Lakes
- ✓ Implement a new licensing module to handle the licensing of liquor, marijuana, ambulance and short-term rentals.
- ✓ Update county’s oil and gas regulations to align with recent state regulatory changes.

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	3,865,251	2,795,339	2,424,000	2,529,000
Intergovernmental	2,446,916	1,498,933	4,960,658	6,585,078
Charges for Services	1,002,754	1,086,847	815,000	1,014,389
Fines & Forfeitures	-	-	-	-
Investment Income	18,749	2,665	-	-
Miscellaneous	178,008	473,970	1,799,000	369,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	2,700,000	-
TOTAL REVENUE	\$ 7,511,678	\$ 5,857,755	\$ 12,698,658	\$ 10,497,467

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 4,367,667	\$ 4,703,563	\$ 6,518,616	\$ 7,502,745
Waste Management Fund	1,144,804	490,975	3,076,255	376,255
Community Development Block Grant Fund	3,305,839	1,551,362	7,138,084	7,163,138
TOTAL EXPENDITURES	\$ 8,818,310	\$ 6,745,899	\$ 16,732,955	\$ 15,042,138

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Community & Economic Dev	\$ 416,936	\$ 368,780	\$ 444,624	\$ 477,102
Community Development	3,305,839	1,551,362	7,138,084	7,163,138
CED Services	1,945,303	2,055,027	2,559,136	2,725,486
Economic Development Center	863,831	837,884	782,712	1,268,947
Economic Incentives	193,911	291,298	869,746	924,166
Environmental Programs	126,021	325,332	522,183	777,677
Long-Range Strategic Planning	227,323	231,462	731,613	561,574
One-Stop Customer Center	594,341	593,778	608,602	767,793
Waste Management	1,144,804	490,975	3,076,255	376,255
TOTAL EXPENDITURES	\$ 8,818,310	\$ 6,745,899	\$ 16,732,955	\$ 15,042,138

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 3,423,463	\$ 3,478,078	\$ 4,512,050	\$ 5,451,356
Operations & Maintenance	143,089	130,508	151,468	157,013
Charges for Services	1,339,394	785,481	3,989,033	1,198,920
Debt	704,513	-	-	-
Governmental Services	2,806,332	2,351,832	8,080,404	8,134,824
Capital	401,518	-	-	100,025
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 8,818,310	\$ 6,745,899	\$ 16,732,955	\$ 15,042,138

2021 BUDGET HIGHLIGHTS

- ✓ *\$275,000* for Comprehensive Plan Update
- ✓ *\$100,025* for Oil & Gas Infrared Camera
- ✓ *\$36,000* for Opportunity Zone Task Force Facilitation

2020 ACCOMPLISHMENTS

COVID-19 RELIEF DISTRIBUTED:

\$865,000 | HOME FUNDS CONTRIBUTED TO RENTAL ASSISTANCE
45 BUSINESSES SUPPORTED | IN THE AMOUNT OF \$648,000 VIA THE SMALL BUSINESS STABILIZATION PROGRAM
1,180 GRANTS | TO LOCAL BUSINESS IMPACTED BY COVID-19 VIA THE ADAMS COUNTY MINI GRANT PROGRAM
160 RESTAURANTS SUPPORTED | IN THE AMOUNT OF \$1,600,000 VIA THE RESTAURANT STABILITY GRANT FOR DINE IN RESTAURANTS IMPACTED BY INDOOR DINING CAPACITY LIMITATIONS.

4 PLANNING EFFORTS | 2020-2024 CONSOLIDATED PLAN & ANALYSIS TO FAIR HOUSING CHOICE (ADOPTED), SQUARE LAKE SUBAREA PLAN (UNDERWAY), CO AIR & SPACE PORT SUBAREA PLAN (UNDERWAY), AND ADVANCING ADAMS COMPREHENSIVE PLAN (UNDERWAY)

DEVELOPMENT STANDARDS / REGULATIONS | ADOPTED 4 SETS INCLUDING: TRAFFIC IMPACT FEES, MARIJUANA HOSPITALITY, AND TWO PHASES OF OVERALL UPDATES.

ONLINE IMPROVEMENTS | ALL PAYMENTS AND DOCUMENTS NOW ACCEPTED ELECTRONICALLY

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 OBJECTIVE
COMMUNITY DEVELOPMENT				
Amount of annual grant funding invested in the community	\$1,810,303	\$598,035	\$1,685,000	\$2,000,000
Investment ratio for funds (year-to-year timeliness)	0.90	1.05	1.52	1.50
ONE-STOP CUSTOMER CENTER				
Customer satisfaction rating	91%	91%	84%	90%
DEVELOPMENT SERVICES & BUILDING SAFETY				
Total building permits by quarter	1,579	948	848	1200
Total building inspections by quarter	3,193	3,000	2,367	2,500
Average review time per building permit application (days)	9.3	12.7	17	12
Total building inspections per inspector	2,129	2,132	1,578	1,800

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 OBJECTIVE
DEVELOPMENT SERVICES & BUILDING SAFETY <i>continued</i>				
Revenue of division	\$4,149,464	\$3,580,615	\$4,705,365	\$3,200,000
Percentage of building permits reviewed within 10 days	59%	42%	25%	60%
Percentage of land use cases sent to referral within 14 days	65%	60%	64%	75%
Percentage of temporary use cases that were reviewed/completed within 30 days	79%	71%	65%	80%
Percentage of land use cases that are reviewed and full comments provided within 35 days from submittal	61%	67%	62%	75%
ECONOMIC DEVELOPMENT				
Number of business served by grant programs	n/a	n/a	>1,700	500+
Incentive (business personal property tax rebates) per year	\$193,911	\$233,710	\$414,897	\$924,166
ENVIRONMENTAL PROGRAMS				
Solid Waste Collected/Recycled (pounds)	511,709	283,395	175,217	200,000
Oil & Gas wells inspected	144	190	480	700
Environmental Inspections Performed	10	67	45	67



2021 Adopted Budget

COMMUNITY SAFETY & WELL-BEING

PURPOSE STATEMENT

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

PRIMARY SERVICES

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

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

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

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

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

COMMUNITY SAFETY & WELL-BEING

POVERTY
REDUCTION

OFFICE OF EMERGENCY
MANAGEMENT

CRIMINAL & SOCIAL JUSTICE
COORDINATING COUNCIL

COMMUNITY
CORRECTIONS

CODE COMPLIANCE AND
ANIMAL MANAGEMENT

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
Community Safety & Well Being Department	22.50			
Comm Safety & Wellbeing Admin		3.00	-	3.00
Community Corrections Planning		3.50	-	3.50
Emergency Management		4.00	(1.00)	3.00
Neighborhood Services Admin.		12.00	1.00	13.00
Poverty Reduction & Homelessness		4.00	-	4.00
TOTAL FTEs	22.50	26.50	-	26.50

CURRENT YEAR OBJECTIVES

- ✓ **Strengthen Neighborhoods** with the addition of formalized groups and a Code Enrichment Program.
- ✓ **Elevate People** through preventative and responsive strategies and services for housing instability and homelessness
- ✓ **Improve Systems** with the development of a robust, multi-disciplinary data warehouse to share and assess both people and program outcomes.
- ✓ Launch a scalable and sustainable parking enforcement pilot program.

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	7,988,576	8,588,596	9,480,254	8,488,646
Charges for Services	16,582	5,267	-	-
Fines & Forfeitures	5,192	9,600	-	100,000
Investment Income	-	-	-	-
Miscellaneous	48,443	49,332	128,000	18,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 8,058,793	\$ 8,652,795	\$ 9,608,254	\$ 8,606,646

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 9,633,594	\$ 10,832,216	\$ 12,471,993	\$ 12,033,849
TOTAL EXPENDITURES	\$ 9,633,594	\$ 10,832,216	\$ 12,471,993	\$ 12,033,849

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Community Corrections Planning	\$ 7,362,223	\$ 8,044,192	\$ 8,499,300	\$ 8,090,803
Criminal Justice Planning	167,829	135,151	159,505	89,400
Community Transit	611,515	558,498	845,000	710,000
Comm Safety & Wellbeing Admin	-	189,491	336,771	481,006
Emergency Management	312,597	411,802	498,113	468,350
Neighborhood Services Admin.	1,081,767	1,114,457	1,181,096	1,564,921
Poverty Reduction	97,663	378,625	952,208	629,369
TOTAL EXPENDITURES	\$ 9,633,594	\$ 10,832,216	\$ 12,471,993	\$ 12,033,849

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 1,539,912	\$ 2,084,377	\$ 2,474,961	\$ 2,632,394
Operations & Maintenance	59,722	124,429	203,630	233,872
Charges for Services	7,936,460	8,584,411	9,793,402	9,167,583
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	97,500	39,000	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 9,633,594	\$ 10,832,216	\$ 12,471,993	\$ 12,033,849

2021 BUDGET HIGHLIGHTS

- ✓ **\$56,000** for the Housing Counseling & Mediation Program to help reduce the risk of homelessness
- ✓ **\$110,000** to fund the Severe Weather Activation Plan for people experiencing homelessness.
- ✓ **\$51,000** for Homelessness Outreach
- ✓ **\$44,200** to fund the Equity and Justice Summit
- ✓ **\$9,800** for BOLDplanning Inc. annual maintenance contract to support the Continuity of Operations Planning software
- ✓ **\$57,044** for the replacement of outdated radio equipment for the Animal Management team
- ✓ **\$125,000** to fund start up costs associated with the implementation of the new Parking Management Program
- ✓ **\$13,398** for the Azure Cloud Platform software/licenses needed to run the new case management system for Community Corrections
- ✓ **\$473,424** allocation from the State for FY20-21 to fund the Community Corrections' program services and facility payments

2020 ACCOMPLISHMENTS

RESPONDED | TO THE COVID 19 PANDEMIC WITH A MULTITUDE OF ESSENTIAL SERVICES: DIRECT OUTREACH, HOUSING SUPPORT, FOOD AND RESOURCE DRIVES, PPE ISSUANCE, PUBLIC HEALTH GUIDELINE ENFORCEMENT, AND A FORMAL TEST SITE.

IMPLEMENTED | A DAYWORKS PROGRAM, INCLUDING MOBILE SHOWER AND LAUNDRY, OFFERING PEOPLE EXPERIENCING HOMELESSNESS DIGNIFIED SERVICES AND OPPORTUNITIES FOR PERSONAL GROWTH AND ADVANCEMENT.

SELECTED | AS A PARTNER AGENCY BY CODE FOR AMERICA, FURTHER CEMENTING OUR COMMITMENT TO ELEVATE PEOPLE THROUGH TECHNOLOGY AND INNOVATIVE GOVERNMENT.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 PROJECTED
<i>Key Strategic Objectives: Strengthen Neighborhoods, Elevate People, Improve Systems</i>				
CSWB-NS-Animal Management - Calls for service	-	-	4,165	5,000
CSWB-ComCore - Performance Reviews	-	-	21	25
CSWB-ComCore - Meeting Attendance	-	-	1	80
CSWB-CJCC - Meeting Attendance	-	-	1	80
CSWB-Poverty Reduction & Neighborhood Outreach - Motel Night Vouchers Distributed for SWAP	-	-	2,000	2,200
CSWB-Poverty Reduction & Neighborhood Outreach - Motel Night Vouchers Distributed for Respite Housing	-	-	1,500	1,600
CSWB-Poverty Reduction & Neighborhood Outreach - Adams County Dayworks Participants	-	-	60	80
CSWB-Poverty Reduction & Neighborhood Outreach - Unique participants served in mobile laundry	-	-	100	125
CSWB-Poverty Reduction & Neighborhood Outreach - Unique participants served in mobile shower	-	-	100	125
CSWB - Emergency Management - County Hazard Mitigation Plan Completion	-	-	1	100
CSWB - Emergency Management - County Disaster Management Plan Revisions	-	-	1	100
CSWB - Emergency Management - COOP Trainings	-	-	2	10
CSWB - Emergency Management - ADCO Post Academy Trainings	-	-	4	5



2021 Adopted Budget

FACILITIES & FLEET MANAGEMENT

PURPOSE STATEMENT

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

PRIMARY SERVICES

Facility Operations Management Division

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

Facility Planning, Design & Construction Division

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

Fleet Management Division

- Fleet Maintenance Services
- New Vehicle and Equipment Purchasing

FACILITIES & FLEET MANAGEMENT

FACILITY OPERATIONS
MANAGEMENT

PLANNING, DESIGN &
CONSTRUCTION

FLEET MANAGEMENT

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
Fleet & Facilities Department	89.00			
Facilities		73.00	2.00	75.00
Fleet Management		16.00	-	16.00
TOTAL FTEs	89.00	89.00	2.00	91.00

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	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ 23,970,883	\$ 26,676,557	\$ 25,600,328	\$ 26,695,964
Intergovernmental	-	45,780	-	-
Charges for Services	-	1,453	-	-
Investment Income	367,001	463,720	421,088	175,000
Miscellaneous	10,786,581	7,203,695	8,621,236	10,741,728
Gain/(Loss) on Sale of Assets	608,906	461,009	410,000	410,000
Other Finance Sources	1,070,000	1,339,000	5,313,726	14,192,434
TOTAL REVENUE	\$ 36,803,371	\$ 36,191,214	\$ 40,366,378	\$ 52,215,126

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 14,673,937	\$ 18,958,418	\$ 22,227,739	\$ 22,600,800
Capital Facilities Fund	19,705,269	31,643,687	39,327,624	33,323,609
Fleet Management Fund	8,812,398	8,644,166	10,244,461	8,094,899
TOTAL EXPENDITURES	\$ 43,191,604	\$ 59,246,270	\$ 71,799,824	\$ 64,019,308

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Facilities	\$ 34,379,206	\$ 50,602,105	\$ 61,555,363	\$ 55,924,409
Fleet	8,812,398	8,644,166	10,244,461	8,094,899
TOTAL EXPENDITURES	\$ 43,191,604	\$ 59,246,270	\$ 71,799,824	\$ 64,019,308

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 5,980,699	\$ 6,767,054	\$ 7,464,527	\$ 8,018,475
Operations & Maintenance	3,417,690	3,524,619	4,261,337	4,027,726
Charges for Services	13,435,619	13,405,088	12,867,610	12,140,498
Debt	15,162,287	15,166,704	15,167,624	15,168,609
Capital	5,195,309	20,382,806	32,038,726	24,664,000
TOTAL EXPENDITURES	\$ 43,191,604	\$ 59,246,270	\$ 71,799,824	\$ 64,019,308

2021 BUDGET HIGHLIGHTS

- ✓ **\$9,500,000** for continued construction of Fleet and Public Works Facility
- ✓ **\$4,000,000** for continued Coroner’s facility renovations
- ✓ **\$1,500,000** for design of a Multi Use Arena at the Riverdale Regional Park.
- ✓ **\$2,893,000** for new and replacement fleet vehicles.
- ✓ **\$800,000** for ADA compliant ramp at Detention Facility.

2020 ACCOMPLISHMENTS

\$1.56 | AVERAGE ANNUAL ENERGY COST PER SQUARE FOOT OF COUNTY FACILITIES

16.06 MPG | AVERAGE FUEL EFFICIENCY OF LIGHT DUTY COUNTY VEHICLES

COMPLETED | CONSTRUCTION OF THE RIVERDALE ANIMAL SHELTER

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 OBJECTIVE
MAINTENANCE SERVICES				
Inmate hours worked	7,427	5,489	367.25	1,000
Average annual energy cost per square foot of County facilities	\$1.76	\$1.64	\$1.56	\$1.65
Number of work orders issued	29,858	29,174	20,761	26,600
Number of work orders completed	29,754	28,408	19,923	25,500
Work order completion rate (goal of 95% or greater)	99.6	97.37	95.18	98.00
Number of preventative maintenance work orders issued	5,672	6,638	5,902	7,000
Number of preventative maintenance work orders completed	5,642	6,175	4817	6,500
Total kWh of County facilities	18,377,360	16,520,583	16,455,865	18,000,000
Total gallons of water used in County facilities	69,375,360	55,589,000	62,260,000	62,000,000
Total therms of gas used in County facilities	672,225	642,344	527,292	530,000
FACILITY PLANNING DIVISION				
Total number of projects completed	NA	6	9	7
Total cost associated to those projects	NA	\$1,121,762	\$52,149,550	\$6,550,000
FLEET SERVICES				
Percentage of County vehicles requiring unscheduled repairs	43%	47%	45%	43%
Fuel efficiency of light duty County vehicles (MPG)	15.79	16.06	15.48	16.00
Number of fuel gallons used	509,912	520,320	536,348	530,000



2021 Adopted Budget

HUMAN SERVICES

PURPOSE STATEMENT

Deliver high-quality, cost-effective Human Services that enhance the quality of life and promote safety for the community.

PRIMARY SERVICES

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

Veterans Services assists residents who served in the U.S. Armed Forces, widows of Veterans and Veteran’s dependents to obtain any and all Veterans Administration benefits for which they may be eligible.

Workforce & Business Center create opportunities for success by connecting businesses to a quality workforce.

Children & Family Services keeps Adams County children and youth safe by partnering with families to build protective capacities; provides quality services to promote stability and opportunities for building communities of support to promote well-being; and finds safe, permanent homes for children/youth who cannot safely remain with or return to their families.

Investigations and Recovery to enhance public benefit program integrity through investigations and recovery of fraudulent or erroneous benefit payments.

Head Start - every child enrolled in Head Start will enter kindergarten with the competencies necessary to succeed in school and caregivers are empowered to be their child’s most important teacher.

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

HUMAN SERVICES

COMMUNITY SUPPORT SERVICES

VETERANS SERVICES

WORKFORCE & BUSINESS CENTER

CHILDREN & FAMILY SERVICES

CHILD SUPPORT SERVICES

INVESTIGATION/RECOVERY

HEAD START

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
Human Services Department	762.25			
Child Support Services		59.00	-	59.00
Community Services Fund		2.00	-	2.00
Head Start Fund		73.25	-	73.25
Child Welfare		290.00	(1.00)	289.00
Investigation & Recovery		9.00	-	9.00
Information Technology		10.00	-	10.00
Self Sufficiency		262.00	1.00	263.00
Human Services		7.00	2.00	9.00
Human Services Administration		18.00	1.00	19.00
Veterans Service Office		2.00	-	2.00
Workforce & Business Center		53.00	(1.00)	52.00
TOTAL FTEs	762.25	785.25	2.00	787.25

CURRENT YEAR OBJECTIVES

- ✓ Increase timely and accurate actions in compliance with State and Federal regulations
- ✓ Increase education, workforce development and training opportunities for residents
- ✓ Increase outreach and community access to services and supports

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ 14,939,602	\$ 15,316,618	\$ 18,103,184	\$ 19,030,257
Licenses & Permits	-	-	-	-
Intergovernmental	102,570,377	105,746,276	113,749,870	116,036,456
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	2,780	12,860	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	89,000	60,540	547,216	50,000
TOTAL REVENUE	\$ 117,601,759	\$ 121,136,293	\$ 132,400,270	\$ 135,116,713

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 125,215	\$ 139,618	\$ 154,457	\$ 159,697
Social Services Fund	107,537,451	111,745,551	120,529,837	122,197,887
Head Start Fund	4,558,412	4,798,847	5,312,615	5,380,845
Community Services Block Grant Fund	438,277	459,886	479,436	688,231
Workforce & Business Center Fund	5,119,345	4,683,255	5,835,009	5,272,210
TOTAL EXPENDITURES	\$ 117,778,700	\$ 121,827,157	\$ 132,311,354	\$ 133,698,870

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Community Services Fund	\$ 438,277	\$ 459,886	\$ 479,436	\$ 688,231
Child Support Services	4,379,504	4,456,997	5,169,900	5,302,601
Human Services Administration	1,512,205	1,526,237	1,191,957	1,264,903
HS Child Welfare	45,624,912	48,067,146	51,648,820	51,889,141
HS Investigation and Recovery	630,796	671,620	769,096	790,433
HS Self Sufficiency	51,480,959	53,574,175	56,930,368	57,149,953
Head Start Fund	4,558,412	4,798,847	5,312,615	5,380,845
Human Services Div	2,495,748	1,962,182	3,120,734	4,047,266
ITi HS	1,413,326	1,487,193	1,698,962	1,753,590
Veterans Service Office	125,215	139,618	154,457	159,697
Workforce and Business Center	5,119,345	4,683,255	5,835,009	5,272,210
TOTAL EXPENDITURES	\$ 117,778,700	\$ 121,827,157	\$ 132,311,354	\$ 133,698,870

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 52,309,899	\$ 55,586,439	\$ 63,981,561	\$ 65,400,990
Operations & Maintenance	2,123,277	1,824,426	2,182,049	2,227,280
Charges for Services	63,021,378	64,074,105	65,076,120	64,619,672
Debt	-	-	-	-
Governmental Services	324,147	342,188	1,071,624	1,450,928
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 117,778,700	\$ 121,827,157	\$ 132,311,354	\$ 133,698,870

2021 BUDGET HIGHLIGHTS

- ✓ **\$1,471,250** for additional expenditures in various Self Sufficiency cost centers offset by additional grant revenue.
- ✓ **Projected expenditures** within operating revenue amounts while including natural program growth.

2020 ACCOMPLISHMENTS

COVID RESPONSE | COLLABORATIVE COVID RELIEF EFFORTS ACROSS ALL PROGRAMS.

AWARD FOR MOST IMPROVED | THE COLORADO DEPARTMENT OF HUMAN SERVICES RECOGNIZED MARKED IMPROVEMENT IN TEN MEASURES.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 PROJECTED
CHILD SUPPORT SERVICES				
Percentage of children with paternity established	94.20%	94.20%	96.30%	92.50%
Percentage of Iv-D cases with an arrears payment in the month	41.88%	41.88%	42.90%	36.40%
Percentage of Iv-D cases with support orders	91.60%	91.60%	91.30%	90.40%
Percentage of current support paid on Iv-D cases	65.30%	65.30%	64.30%	61.90%
Percentage of Iv-D arrears cases with a payment on arrears (YTD)	70.50%	70.50%	70.80%	78.90%
CHILDREN & FAMILY SERVICES				
Absence of A/N recurrence	96.15%	92.90%	92.30%	92.30%
Case re-involvement	92.60%	95.50%	92.60%	92.60%
Timely assessment closure	85.89%	92.30%	69.40%	69.40%
Timeliness of initial response	92.19%	86.20%	73.70%	73.70%
Timeliness of reunification	89.99%	87.90%	67.80%	67.80%
Median level of service for reunifications	3.98	4.3	7.4	7.4
Absence of re-entry into out-of-home	86.48%	84.90%	90.00%	90.00%
Discharges to permanent placement for legally freed children	91.86%	93.90%	88.10%	88.10%
Decrease congregate care placement	5.24%	3.90%	2.60%	2.60%

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 PROJECTED
COMMUNITY SUPPORT SERVICES				
Colorado works application timeliness	97.42%	97.10%	97.43%	97.43%
Colorado Works redetermination timeliness	96.39%	94.93%	86.15%	86.15%
Colorado Works Accuracy Rate	97.00%	88.96%	93.09%	93.09%
Food assistance regular application timeliness	89.28%	93.18%	92.55%	92.55%
Food assistance expedited application timeliness	85.93%	88.13%	90.26%	90.26%
Food assistance redetermination timeliness	89.52%	79.19%	86.18%	86.18%
Food assistance application processing accuracy rate	88.01%	93.13%	93.81%	93.81%
Medical assistance application timeliness	85.00%	85.96%	91.67%	91.67%
Percentage Medical assistance redetermination timeliness	98.27%	95.86%	97.47%	97.47%
Adult financial application timeliness	97.66%	96.79%	94.86%	94.86%
Adult financial redetermination timeliness	96.75%	95.36%	82.77%	82.77%
Adult program accuracy rate	89.43%	96.51%	96.51%	96.51%
Adult Protection Timeliness of Monthly Contacts	96.78%	97.08%	97.75%	97.75%
HEAD START				
Three year old children will show progress in all developmental areas including physical, emotional, cognitive, language and mathematics spring TSG score.	95.00%	88.50%	90.00%	90.00%
Four year old children will show progress in all developmental areas including physical, emotional, cognitive, language and mathematics spring TSG scores.	95.00%	88.50%	90.00%	90.00%
Follow up on absences and offer support to families to reach 85% attendance in program	87.00%	86.00%	85.00%	85.00%
Maintain full enrollment every month	99.90%	99.90%	99.90%	90.00%
Receive/complete sensory treatments by the end of the program year (enrolled children)	92.22%	92.00%	87.00%	87.00%
Receive/complete dental treatment by the end of the program year (enrolled children)	83.00%	81.00%	70.00%	70.00%



2021 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			

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.

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 PROJECTED
INVESTIGATION & RECOVERY				
Total County Dollars Collected	\$343,005	\$291,738	\$208,333	\$156,000
Complete investigation within sixty days	100%	100%	100%	100%
Verified appropriate investigation documentation through random sampling	100%	100%	100%	100%
WORKFORCE & BUSINESS CENTER				
Adult Program Employment Rate Q4	70.94%	79.89%	76.20%	76.20%
Adult Median Earnings	\$11,561	\$9,931	\$8,025	\$8,025
Adult Credential Rate	87.02%	88.20%	85.00%	85.00%
Adult Measurable Skills Gain	46.41%	51.57%	57.00%	57.00%
Dislocated Worker Program Employment Rate Q4	69.58%	74.36%	76.90%	76.90%
Dislocated Worker Median Earnings	\$10,290	\$12,595	\$10,000	\$10,000
Dislocated Worker Credential Rate	80.86%	80.65%	75.00%	75.00%
Dislocated Worker Measurable Skills Gain	54.65%	41.30%	58.60%	58.60%
Youth Program Employment Rate Q4	62.96%	68.94%	71.00%	71.00%
Youth Median Earnings	\$4,165	\$4,475	\$3,954	\$3,954
Youth Credential Rate	56.47%	34.78%	55.00%	55.00%
Youth Measurable Skills Gain	31.09%	30.00%	56.00%	56.00%
Wagner Peyser Employment Rate Q4	58.92%	64.15%	65.00%	65.00%
Wagner Peyser Median Earnings	\$6,108	\$6,076	\$5,600	\$5,600
Colorado Works Work Participation Rate	49.41%	49.41%	41.00%	43.00%
Cumulative Entered Employment Rate - TANF	36.10%	36.10%	37.00%	37.00%

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
Information Technology & <i>innovation</i>	49.00			
Administration		6.00	-	6.00
Application Services		13.00	-	13.00
Business Solutions Group		5.00	-	5.00
GIS Services		3.00	-	3.00
Public Safety		9.00	-	9.00
Technical Services		12.00	-	12.00
Telecommunications		4.00	-	4.00
TOTAL FTEs	49.00	52.00	-	52.00

CURRENT YEAR OBJECTIVES

- ✓ Implement Appointment and Text Messaging for Qmatic at the Human Services Center
- ✓ Migrate RealWare Oracle to SQL Server
- ✓ Implement upgrade for the Accela Data Warehouse
- ✓ County wide storage upgrade and replacement
- ✓ Economic Development Webmap
- ✓ New Wireless Controller Deployment/Migration
- ✓ Network Infrastructure Replacement for the Government Center Closets
- ✓ Establish Windows 10 Benchmarks
- ✓ Update the record management process for the Human Services Center
- ✓ Support Operations in creating Mowing Maps

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	95,206	54,316	50,000	50,000
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 95,206	\$ 54,316	\$ 50,000	\$ 50,000

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 9,470,474	\$ 12,012,292	\$ 12,874,134	\$ 13,069,499
TOTAL EXPENDITURES	\$ 9,470,474	\$ 12,012,292	\$ 12,874,134	\$ 13,069,499

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
ITi Business Solutions Group	\$ 254,489	\$ 356,746	\$ 543,433	\$ 546,750
ITi Application Services	2,218,643	2,552,716	2,920,205	2,984,782
ITi GIS Services	684,727	673,485	902,519	873,382
ITi Public Safety	1,787,652	2,032,664	2,240,939	2,332,026
ITi Technical Services	2,750,205	3,954,619	3,566,425	3,375,124
ITi Telecommunications	1,282,891	1,774,302	1,972,013	1,831,742
ITi Administration	491,867	667,759	728,600	1,125,693
TOTAL EXPENDITURES	\$ 9,470,474	\$ 12,012,292	\$ 12,874,134	\$ 13,069,499

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 4,487,271	\$ 5,363,491	\$ 6,244,351	\$ 6,734,484
Operations & Maintenance	1,683,656	2,853,981	1,926,235	1,989,814
Charges for Services	2,636,389	2,877,402	3,240,701	3,550,801
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	663,158	917,418	1,462,847	794,400
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 9,470,474	\$ 12,012,292	\$ 12,874,134	\$ 13,069,499

2021 BUDGET HIGHLIGHTS

- ✓ \$479,000 for Capital Infrastructure
- ✓ \$265,000 for Non-Capital Infrastructure

2020 ACCOMPLISHMENTS

COVID-19 RESPONSE | DEPLOYED LAPTOPS TO EMPLOYEES DURING THE PANDEMIC, KEEPING THE COUNTY RUNNING AS SMOOTHLY AS POSSIBLE

JDE MODIFICATION | ALLOWING THE IMPLEMENTATION OF LEVEL PAY FOR HOURLY EMPLOYEES

INSTALLED | FIBER OPTIC NETWORK TO THE SOUTH PARK BUILDING AND THE ADAMC COUNTY OPPORTUNITY CENTER

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 OBJECTIVE
APPLICATION SERVICES				
Number of people trained in IT classroom	58	45	20	30
TECHNICAL SERVICES				
Total calls and emails to the Help Desk (includes Human Services beginning in 2019)	19,067	42,067	56,753	50,000



2021 Adopted Budget

PARKS, OPEN SPACE & CULTURAL ARTS

PURPOSE STATEMENT

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

PRIMARY SERVICES

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

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

Open Space Sales Tax is responsible for the overall management and oversight of the voter approved Open Space Sales Tax program. The sales tax was approved in 1999 and generates more than \$20 million annually which is dedicated to improvements to parks, recreational facilities and open space projects Countywide.

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

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

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

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

PARKS & OPEN SPACE

NORTH REGION OPERATIONS

OPEN SPACE SALES TAX

SPECIAL EVENTS

GOLF COURSE

CSU EXTENSION

SOUTH REGION OPERATIONS

CULTURAL ARTS

COMMUNITY SAFETY RANGERS

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
Parks, Open Space, & Cultural Affairs	40.00			
Conservation Trust		7.00	-	7.00
CSU Extension		4.00	-	4.00
Special Events		4.00	4.00	8.00
Open Space & Grants Admin.		1.00	-	1.00
North Region Operations		23.00	(4.00)	19.00
Office of Cultural Affairs		1.00	-	1.00
Soil Conservation		1.00	-	1.00
Community Safety Rangers		-	2.00	2.00
TOTAL FTEs	40.00	41.00	2.00	43.00

CURRENT YEAR OBJECTIVES

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

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ 20,014,712	\$ 22,256,267	\$ 21,333,606	\$ 22,246,637
Licenses & Permits	-	-	-	-
Intergovernmental	1,906,709	1,675,766	780,000	745,000
Charges for Services	4,757,516	4,427,691	4,580,641	4,774,809
Fines & Forfeitures	-	-	-	-
Investment Income	929,907	1,277,019	1,180,755	597,500
Miscellaneous	527,661	617,332	413,471	415,725
Gain/(Loss) on Sale of Assets	(733)	(2,704)	-	-
Other Finance Sources	1,435,106	4,688,802	6,300,000	3,308,102
TOTAL REVENUE	\$ 29,570,878	\$ 34,940,173	\$ 34,588,473	\$ 32,087,773

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 6,264,346	\$ 6,860,941	\$ 9,224,435	\$ 8,681,308
Golf Course Fund	3,061,967	2,958,778	2,849,609	5,860,109
Conservation Trust Fund	537,819	841,231	672,955	663,937
Open Space Projects Fund	2,572,297	3,684,331	6,819,800	3,694,800
Open Space Sales Tax Fund	10,684,160	14,531,185	26,280,344	23,968,605
TOTAL EXPENDITURES	\$ 23,120,590	\$ 28,876,465	\$ 45,847,143	\$ 42,868,759

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Soil Conservation	\$ 87,940	\$ 91,794	\$ 102,210	\$ 105,766
Community Safety Rangers	-	-	-	236,758
CSU Extension	473,037	504,597	605,511	603,813
Conservation Trust	537,819	841,231	672,955	663,937
Special Events	1,773,268	1,979,919	1,943,272	2,583,918
Golf Course	3,061,967	2,958,778	2,849,609	5,860,109
Office of Cultural Affairs	255,158	220,203	533,333	524,696
Open Space & Grants Admin.	10,684,160	14,531,185	26,280,344	23,968,605
South Region Operations	2,572,297	3,684,331	6,819,800	3,694,800
North Region Operations	3,674,944	4,064,428	6,040,109	4,626,357
TOTAL EXPENDITURES	\$ 23,120,590	\$ 28,876,465	\$ 45,847,143	\$ 42,868,759

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 3,856,839	\$ 4,145,265	\$ 4,400,233	\$ 4,765,275
Operations & Maintenance	1,201,954	1,568,730	1,307,419	1,438,579
Charges for Services	5,061,044	5,060,089	6,657,473	6,214,701
Debt	-	-	-	-
Governmental Services	8,824,552	10,859,244	19,652,518	20,493,602
Capital	2,224,447	3,608,911	7,529,500	6,648,500
Other Finance Uses	1,951,753	3,634,226	6,300,000	3,308,102
TOTAL EXPENDITURES	\$ 23,120,590	\$ 28,876,465	\$ 45,847,143	\$ 42,868,759

2021 BUDGET HIGHLIGHTS

- ✓ \$300,000 Lowell Ponds improvements
- ✓ \$350,000 County-wide art projects
- ✓ \$2,000,000 Open space projects
- ✓ \$300,000 Concert in the park
- ✓ \$200,000 Baumgartner nature center
- ✓ \$750,000 Trail corridor restoration
- ✓ \$35,000 Fairgrounds security cameras
- ✓ \$150,000 Pier cap repairs at confluence

2020 ACCOMPLISHMENTS

COVID | FAIRGROUNDS USED FOR TESTING SUPPORT AND PPE SANITATION

83% | VOTER APPROVAL FOR OPEN SPACE SALES TAX REAUTHORIZATION

87,897 | RECORD NUMBER OF ROUNDS PLAYED AT RIVERDALE GOLF COURSE

INSTALLED | 1ST NATURE PLAYGROUND AT PELICAN PONDS, NEW PLAYGROUND EQUIPMENT AT ROTELLA PARK AND RECONDITIONED EQUIPMENT AT CITY VIEW PARK

INSTALLED | PUBLIC ART MURALS AND CARVINGS ALONG COUNTY TRAIL SYSTEM

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 OBJECTIVE
REGIONAL PARK				
Gallons of water used at Regional Park	5,196,266	3,440,756	4,000,000	4,000,000
Total revenue generate through rentals	\$678,076	\$567,859	\$65,730	\$356,900
Number of total events held at the Regional Park and Fairgrounds	2,700	2,650	45	900
Total number of trees and plants distributed in Adams County	14,213	21,327	20,595	21,000
Total number of visits to the Regional Park and Fairgrounds	540,000	560,000	300,000	600,000
OPEN SPACE & GRANT ADMINISTRATION				
Total open space sales tax collected	17.5M	23.2M	22M	23M
Total number of grant applications processed	38	40	32	38
Total awarded in open space grants	12.2M	17.2M	9.53M	12.2M
FAIR & SPECIAL EVENTS				
Percentage of Adams County Fair funded by revenue	78.69%	83.00%	17.00%	70.00%
Adams County Fair attendees	96,000	86,000	400	35,000
Adams County Fair - cost per resident	\$1.63	\$1.93	\$0.13	\$1.50

PERFORMANCE MEASURES *continued*

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 OBJECTIVE
CSU EXTENSION				
Total number of clients served in Agriculture, Horticulture, Administration and Small Acreage Programs	18,939	17,630	14,508	14,500
Total number of volunteer hours donated by Adams County Master Gardeners and Community Collaborative Rain, Hail and Snow Network Volunteers	5,892	6,509	3,502	2,500
Percent of above average or excellent ratings from program evaluations	100%	100%	91%	100%
Total number of volunteer hours donated by 4-H and Family and Consumer Science volunteers	2,329	3,556	1,328	2,000
Total number of Life Skill Training hours performed by 4-H and Family and Consumer Science Staff	1,208	616	319	400
Total number of clients served in Family and Consumer Science and 4H Youth	20,485	17,955	22,392	20,000
PARKS, TRAILS AND OPEN SPACE				
Acres of open space maintained	2500	2500?	2500	2500
Conservation easements monitored	39	39	39	39
Acres of open space preserved (Total, fee + CE)	17,529	17,572	17,587	17,609
Total trail miles maintained	55	55	56	56
Number of information kiosks, restrooms, playground equipment maintained	21	22	22	22
Number of pedestrian bridges maintained	51	51	52	52
Acres of irrigated turf grass maintained	57	57	57	58
Miles of County roads inspected/treated for noxious weeds	1200	1200	1200	1200
Acres of open space maintained	2500	2500?	2500	2500
Conservation easements monitored	39	39	39	39
GOLF COURSE				
Riverdale Golf Course – Gross revenues	\$3,098,500	\$3,330,752	\$3,862,237	\$3,164,863
Riverdale Golf Course – Expenditures (not incl. Capital)	\$2,327,435	\$2,355,011	\$2,384,181	\$2,472,909
Riverdale Golf Course - rounds of golf per year	74,270	69,765	87,897	74,600
CULTURAL ARTS				
SCFD Funded Projects	\$1.4M	\$1.7M	\$1.3M	\$1.4M



2021 Adopted Budget

PEOPLE & CULTURE

PURPOSE STATEMENT

Cultivating the success of Team Adams

“A place where every person shines!”

PEOPLE & CULTURE

PEOPLE AND TOTAL
REWARDS
EXCELLENCE

CULTURE AND
WORKPLACE
EXCELLENCE

PRIMARY SERVICES

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

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

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

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
People & Culture Department	31.00			
People Services		18.00	-	18.00
Culture Services		9.00	-	9.00
Benefits & Insurance		5.00	-	5.00
TOTAL FTEs	31.00	32.00	-	32.00

2021 YEAR OBJECTIVES

People Services

- ✓ Revise Language Pay Program
- ✓ Review Early Retiree Healthcare benefits
- ✓ Develop Leave of Absence(LOA)/ADA training for managers
- ✓ Implement employee financial education
- ✓ Implement new employee online benefit enrollment
- ✓ Develop analytics for wellness program measurement
- ✓ Implement new compensation software

Workplace Excellence

- ✓ Provide continuous improvement activities to County Departments
- ✓ Continue Quarterly Cultural Competency Surveys
- ✓ Build Departmental Strategic Plans into ClearPoint Strategies software with accompanying metrics
- ✓ Continue to evolve the County Talent Dashboard
- ✓ Work with the newly formed Data Governance Committee to establish standards for analysis/reporting, begin “open data” initiative, inventory all County data systems

Recruiting

- ✓ Minimize impact of bias in hiring by training hiring managers on anti-bias checklist; implementing blinding of personally identifiable information; partnering with A-Proud; ensuring greater consistency in hiring; etc.
- ✓ Leverage recruitment data to drive results such as reduction in turnover, decreasing time to hire and increase diversity
- ✓ Improve internal systems: expanding NEOGOV platform experience by using e-references, text messaging, off-boarding; updating webpages and adding virtual agency tours
- ✓ Extend sourcing and brand management through specialty career pages, social media, targeted outreach, internships, etc.
- ✓ Improve internal hiring onboarding processes including orientation and use of video interviews

Learning & Development

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

Diversity, Equity and Inclusion

- ✓ Provide differentiated and high-quality DEI-focused training and develop an internal training team to expand access and impact.
- ✓ Revamp DEI service menu to reflect individual team member options and team options
- ✓ Create formal process for ADA efforts regarding regular updated report (quarterly/annually), responses to community request, and oversight responsibilities.
- ✓ Expand impact of A-PROUD committees (education, communication, hiring, retention: affinity groups and mentoring)

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,138,249	15,532,468	21,529,746	22,091,002
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	(16)	(1,481)	-	-
Gain/(Loss) on Sale of Assets	-	-	-	-
Other Finance Sources	-	-	-	-
TOTAL REVENUE	\$ 15,138,233	\$ 15,530,987	\$ 21,529,746	\$ 22,091,002

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 2,862,801	\$ 3,506,890	\$ 4,485,282	\$ 4,691,807
Insurance Fund	13,957,397	14,704,273	21,529,746	22,091,002
TOTAL EXPENDITURES	\$ 16,820,198	\$ 18,211,163	\$ 26,015,028	\$ 26,782,809

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
People Services	\$ 2,120,191	\$ 2,441,314	\$ 2,815,871	\$ 2,980,976
Culture Services	742,609	1,065,577	1,669,411	1,710,831
Benefits and Insurance	13,957,397	14,704,273	21,529,746	22,091,002
TOTAL EXPENDITURES	\$ 16,820,198	\$ 18,211,163	\$ 26,015,028	\$ 26,782,809

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 2,331,613	\$ 3,055,178	\$ 3,642,075	\$ 3,885,623
Operations & Maintenance	471,736	421,814	760,627	610,267
Charges for Services	14,016,848	14,734,172	21,612,326	22,286,919
Debt	-	-	-	-
Governmental Services	-	-	-	-
Capital	-	-	-	-
Other Finance Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 16,820,198	\$ 18,211,163	\$ 26,015,028	\$ 26,782,809

2021 BUDGET HIGHLIGHTS

- ✓ **\$413,333** to offset the cost of projected increases in healthcare and dental claims.
- ✓ **\$83,600** for providing mental health services in the CareHere Clinics.
- ✓ **\$20,000** for outsourcing administration of Flexible Spending Accounts.
- ✓ **\$14,800** to cover increases in benefit brokerage fees, staffing and benefit guide printing.
- ✓ **\$7,000** to provide doctor-monitored programs for those with chronic conditions (such as high blood pressure, diabetes, etc.).

2020 ACCOMPLISHMENTS

PEOPLE & TOTAL REWARDS EXCELLENCE DIVISION | IMPLEMENTED SEVERAL MANDATES DUE TO THE PANDEMIC; PARTNERED WITH THE CULTURE TEAM TO LAUNCH PARTNERING FOR SUCCESS AND DECOUPLE PAY FROM PERFORMANCE.

RECRUITING | IMPROVED BRANDING BY THE USE OF RECRUITMENT VIDEOS AND SOCIAL MEDIA. ESTABLISHED METRICS NECESSARY TO BEGIN MEASURING DIVERSITY IN APPLICANT SELECTION. STREAMLINED ONBOARDING EXPERIENCE FOR CANDIDATES AND HIRING MANAGERS. IMPLEMENTED MEASURES TO REDUCE BIAS IN THE HIRING PROCESS; AND DELIVERED A MONTHLY INFO SERIES ABOUT BEST PRACTICES FOR RECRUITMENT AND HIRING.

LEARNING & DEVELOPMENT | IMPLEMENTED A NEW, MORE ACCESSIBLE LEARNING PORTAL - ALLOWED US TO BETTER ASSIST THE CLERK & RECORDER. CONVERTED LEARNING TO VIRTUAL. MAINTAINED HIGH LEVELS OF TRAINING OPPORTUNITIES EVEN WITH THE PANDEMIC.

WORKPLACE EXCELLENCE | CREATED TALENT DASHBOARD; COMPLETED 2020 PAY EQUITY ANALYSIS AND 1ST YEAR CULTURAL COMPETENCY SURVEY. ESTABLISHED A COUNTY DATA GOVERNANCE COMMITTEE. MULTIPLE CONTINUOUS IMPROVEMENT PROCESSES.

DIVERSITY, EQUITY & INCLUSION | ESTABLISHED A-PROUD INFRASTRUCTURE AND ADA ETIQUETTE TRAINING VIA NEW PARTNERSHIP WITH DEPT OF LABOR & EMPLOYMENT. EXPANDED DEI LEARNING AND DEVELOPMENT COURSE OFFERINGS AND PARTICIPATION.

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 OBJECTIVE
PEOPLE & CULTURE				
Percentage of employees in benchmarked positions	68.54%	69.90%	69.74%	70.00%
Turnover rate: overall	15.03%	13.45	11.09%	12.00%
Turnover rate: voluntary	13.83%	12.18%	10.23%	10.00%
Average time to fill a position in days	55 days	53 days	82 days	50 days
Learning and Development participation (total/unique)	3045/883	2345/819	2200/783	2300/900



2021 Adopted Budget

PUBLIC WORKS

PURPOSE STATEMENT

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

PRIMARY SERVICES

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

The Capital Improvement Program Division oversees transportation projects within the County’s Right-of-Way (ROW). Successful CIP and associated ROW acquisition improves the County’s transportation network one project at a time.

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

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

PUBLIC WORKS

INFRASTRUCTURE MANAGEMENT & STORMWATER

CAPITAL IMPROVEMENT PROGRAM

OPERATIONS

ADMINISTRATION

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
Public Works Department	103.00			
Engineering Services		11.00	-	11.00
Financial Management & Adminis		4.00	-	4.00
Infrastructure Management		10.00	-	10.00
Regional Transportation		1.00	-	1.00
Stormwater - General Fund		3.00	-	3.00
Stormwater Utility		4.00	-	4.00
Transportation Operations		74.00	-	74.00
TOTAL FTEs	103.00	107.00	-	107.00

CURRENT YEAR OBJECTIVES

- ✓ 152nd Ave and Imboden Rd Drainage Improvements Construction
- ✓ 2021 Street Paving Program
- ✓ 2021 Video Inspection and Stormwater Maintenance Program
- ✓ CO 811 One Call Locates Program
- ✓ Dahlia Street Improvements –SH 224 to I-76 Construction
- ✓ Gravel Roads Program Improvements
- ✓ Drainage Maintenance Mowing Program
- ✓ E 58th Avenue Improvements - Washington to York St continue ROW Acquisition and Construction
- ✓ Steele Street Improvements –E 86th Ave to E 88th Ave ROW Acquisition
- ✓ York Street Improvements – E 78th Ave to E 88th Ave Final ROW Acquisition and Construction
- ✓ York Street Improvements – SH 224 to E 78th Ave. Street Construction
- ✓ Pecos Street Improvements – 52nd Ave. to Cargill Dr. ROW Acquisition and Construction
- ✓ 96th Ave. Bridge over Bijou Creek – Phase II Construction Completion.
- ✓ Calhoun – Byers Bridge over Bijou Creek – Replacement Bridge Design
- ✓ Traffic Signal Cabinet Upgrade Project on Pecos St. and Washington St. – Construction Completion
- ✓ 124th Ave. and Park Blvd Roundabout Construction

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ 39,700,750	\$ 41,340,527	\$ 42,044,690	\$ 43,996,975
Licenses & Permits	161,573	288,976	350,000	300,000
Intergovernmental	11,967,802	11,828,654	9,704,485	9,011,717
Charges for Services	4,049,324	7,263,088	4,592,000	4,537,000
Fines & Forfeitures	17,507	17,507	20,000	20,000
Investment Income	31,623	413,295	42,431	28,000
Miscellaneous	3,945	(1,581)	10,000	2,000
Gain/(Loss) on Sale of Assets	-	(9,399)	-	-
TOTAL REVENUE	\$ 55,932,522	\$ 61,141,067	\$ 56,763,606	\$ 57,895,692

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 2,546,095	\$ 2,347,206	\$ 2,850,062	\$ 1,625,720
Stormwater Utility Fund	432,678	438,218	3,743,119	2,404,404
Road & Bridge Fund	41,185,025	47,629,863	64,712,309	73,163,749
TOTAL EXPENDITURES	\$ 44,163,797	\$ 50,415,288	\$ 71,305,490	\$ 77,193,873

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
ADA Transition Implementation	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Regional Transportation	134,268	182,122	124,966	125,720
Stormwater - General Fund	1,048,526	692,803	1,499,371	1,500,000
Stormwater Utility	432,678	438,218	3,743,119	2,404,404
Engineering Services	1,363,300	1,664,672	3,282,982	2,131,037
PW - Admin	16,035,463	17,446,026	21,780,796	24,168,497
Infrastructure Management	12,953,833	16,454,386	23,002,544	28,939,913
PW - Operations	12,195,729	13,537,061	16,871,712	16,924,302
TOTAL EXPENDITURES	\$ 44,163,797	\$ 50,415,288	\$ 71,305,490	\$ 77,193,873

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 7,309,592	\$ 8,243,734	\$ 11,063,688	\$ 10,403,253
Operations & Maintenance	2,664,320	3,203,833	3,421,250	3,552,974
Charges for Services	15,421,553	15,060,497	22,386,474	20,789,522
Governmental Services	15,950,239	17,246,651	20,997,352	23,783,124
Capital	2,818,095	6,660,572	13,040,000	18,640,000
Other Finance Uses	-	-	396,726	25,000
TOTAL EXPENDITURES	\$ 44,163,797	\$ 50,415,288	\$ 71,305,490	\$ 77,193,873

2021 BUDGET HIGHLIGHTS

- ✓ *\$15,000,000* for Capital Improvements
- ✓ *\$5,000,000* for Commitments and Contributions to regional projects
- ✓ *\$1,640,000* towards the replacement of the Calhoun-Byers Road Bridge
- ✓ *\$500,000* towards the replacement of the 88th Ave Bridge at Wolf Creek
- ✓ *\$1,500,000* for Dahlia Pond south of I-76 and Highway 85
- ✓ *\$1,000,000* Increase to pavement maintenance program
- ✓ *\$1,000,000* for ADA Improvements

2020 ACCOMPLISHMENTS

- COMPLETED | LOWELL BLVD. STREET IMPROVEMENTS
- COMPLETED | INTERSECTION IMPROVEMENTS AT 88TH AND WELBY RD
- COMPLETED | 96TH AVE BRIDGE OVER BIJOU CREEK – PHASE I
- OPENED | LEADER BLADE STATION AT 112TH AVE AND MIMOSA RD
- 144 MILES | GRAVEL ROADS RESURFACED
- 51 MILES | GRAVEL ROAD RECLAMATION
- 224 MILES | GRAVEL ROAD DUST ABATEMENT

PERFORMANCE MEASURES

PERFORMANCE MEASURE	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATED	2021 OBJECTIVE
INFRASTRUCTURE MANAGEMENT				
Roadway lane miles resurfaced (includes slurry seal, chip seal, overlay, mill and overlay, portion and full reconstruction)	90	90	60	90
Linear feet of concrete installed (curb/gutter/sidewalk)	25,000	25,000	20,000	25,000
ADA ramps installed	80	50	70	100
Pavement quality rating (excellent, good, fair, poor)	Good	Good	Good	Good
STORMWATER MANAGEMENT				
Number of education events regarding stormwater issues	15	15	1	1
Number of stormwater quality permits issued	27	32	17	25
Percentage of projected stormwater fee revenue collected	93%	94%	93%	91%
Number of illicit discharge inspections	51	65	82	90
Number of enforcement actions for construction violations	21	27	9	10
TRANSPORTATION OPERATIONS				
Percentage of priority 1 snow routes receiving snow & ice control within 24 hours of each category 3 Event (4-6 inches)	100%	100%	100%	100%
Percentage of potholes addressed within 1 week of request	80%	87%	95%	80%
Number of potholes filled	3,000	3,100	5257	3500
Percent of primary gravel roads treated (cumulative)	23.5%	26.08%	32%	40%
Pounds of trash/debris removed during neighborhood cleanups	300	121.57	0	0



2021 Adopted Budget

OTHERS

PURPOSE STATEMENT

“Others” consolidates miscellaneous funding areas that do not naturally fit into a County department. This includes Administrative/Organizational Support, Developmentally Disabled Fund services, the Adams County Retirement Plan, and the Tri-County Health Department.

PRIMARY SERVICES

Administrative/Organizational Support: This function accounts for various expenditures of a general or miscellaneous nature for which it is neither appropriate nor practical to budget for in various other operating budgets. Expenditures include termination pay, County-wide memberships, general liability insurance premiums, and debt service payments.

Developmentally Disabled Fund: Colorado Revised Statute 27-10.5-104 authorizes counties to set a mill levy for the purpose of providing matching funding for the acquisition of services on behalf of developmentally disabled residents of the County. Adams County established a fund to receive the property tax revenue that meets the required 5% local match of state and federal funding with the 2017 mill levy of 0.257 mills.

Adams County Retirement Plan: The Adams County Retirement Plan provides comprehensive retirement, death and disability benefits for participants who are in Covered Employment. The Adams County Retirement Plan serves approximately 2,050 active employees and 1,000 retirees.

Tri-County Health Department: The Tri-County Health Department’s purpose is to promote, protect and improve the lifelong health of individuals and communities in Adams, Arapahoe and Douglas Counties through the effective use of data, evidence-based prevention strategies, leadership, advocacy, partnerships and the pursuit of health equity.

OTHERS

ADMINISTRATIVE/
ORGANIZATIONAL SUPPORT

DEVELOPMENTALLY
DISABLED FUND

ADAMS COUNTY
RETIREMENT PLAN

TRI-COUNTY HEALTH
DEPARTMENT

FULL-TIME EQUIVALENT POSITIONS (FTEs) SUMMARY

DEPARTMENTAL DIVISIONS	2019 AUTHORIZED	2020 AUTHORIZED	+ / -	2021 AUTHORIZED
Retirement Administration Department	2.00	2.00	-	2.00
TOTAL FTEs	2.00	2.00	-	2.00

BUDGET SUMMARY

REVENUES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Taxes	\$ 148,628,537	\$ 151,898,953	\$ 188,050,151	\$ 197,528,123
Intergovernmental	1,345,682	936,889	635,000	635,000
Charges for Services	200,546	183,423	-	-
Fines & Forfeitures	56,486	14,100	5,000	-
Investment Income	5,408,835	7,724,124	3,630,451	1,500,000
Miscellaneous	5,878,205	8,016,851	5,927,742	6,504,073
Other Finance Sources	524,773	-	-	-
TOTAL REVENUE	\$ 162,043,062	\$ 168,774,340	\$ 198,248,344	\$ 206,167,196

EXPENDITURES BY FUND	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
General Fund	\$ 16,093,619	\$ 14,626,096	\$ 24,581,211	\$ 23,184,464
Retirement Fund	2,000,000	2,043,421	2,523,036	2,652,242
Developmentally Disabled Fund	1,556,103	1,805,173	1,650,048	1,651,177
TOTAL EXPENDITURES	\$ 19,649,723	\$ 18,474,690	\$ 28,754,295	\$ 27,487,883

EXPENDITURES BY DIVISION	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Admin Org.	\$ 12,339,593	\$ 10,765,180	\$ 20,571,717	\$ 19,060,264
Developmentally Disabled	1,556,103	1,805,173	1,650,048	1,651,177
Retirement Admin.	2,000,000	2,043,421	2,521,840	2,652,242
Tri-County Health - Technical Services	3,534,559	3,635,084	3,778,940	3,880,863
Tri-County Health - West Nile Mosquito Mitigation	219,467	225,832	231,750	243,337
TOTAL EXPENDITURES	\$ 19,649,723	\$ 18,474,690	\$ 28,754,295	\$ 27,487,883

EXPENDITURES BY CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ADOPTED BUDGET	2021 ADOPTED BUDGET
Personnel	\$ 2,649,570	\$ 2,997,009	\$ (254,926)	\$ (554,141)
Operations & Maintenance	68,687	191,611	126,300	337,500
Charges for Services	5,537,265	6,429,349	4,242,870	6,045,715
Debt	-	-	9,330,000	-
Governmental Services	9,150,885	7,057,182	6,745,835	7,041,375
Capital	676,190	-	-	-
Other Finance Uses	1,567,126	1,799,540	8,564,216	14,617,434
TOTAL EXPENDITURES	\$ 19,649,723	\$ 18,474,690	\$ 28,754,295	\$ 27,487,883



ADAMS COUNTY
COLORADO

2021 Adopted Budget

GLOSSARY

A

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

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

B

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

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

C

Capital Budget	A plan of proposed capital expenditures for buildings, drainage, parks, streets, trails, etc. and their funding sources. The capital budget is enacted as part of the county’s annual budget and is based on the first year of the Capital Improvement Plan (CIP). Remaining project balances are carried over into future years, if needed, until project completion.
Capital Expenditures	Expenditures resulting in the acquisition of or addition to the county’s fixed asset inventory.
Capital Improvement Plan (CIP)	An annually updated schedule of capital project expenditures, containing estimated project costs, funding sources, and anticipated timelines, for a five-year period. The first year of the CIP services as the basis for the annual capital budget.
Capital Lease	An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time.
Capital Outlay	Those purchases of \$2,500 or more, which become a new fixed asset of the county.
Capital Project	A major capital construction project, such as those related to buildings, drainage, streets, trails, etc., included in the CIP. Capital projects tend to have significant costs and have useful lives of many years.
Certificate of Participation	A financing instrument representing a share in a pledged revenue stream, usually lease payments made by the issuer (county) that are subject to annual appropriation. The certificate entitles the holder to receive a share, or participation, in the lease payments relating to the acquisition or construction of specific equipment, land, or facilities.

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

Cost Allocation Plan	Identification, accumulation and distribution of costs relative to the provision of those services, along with the methods used.
Cost Center	A responsibility center within the government organization.

D

Debt	An obligation resulting from the borrowing of money or from the purchase of goods and services. A government's debts can include bonds, leases, and notes. Debt instruments are used to finance projects with high capital costs and long useful lives.
Debt Service Expenditures	One of six major categories of expenditures used in the Adams County budgetary system. Debt service includes the annual payment of principal and interest on the county's indebtedness.
Deficit	The excess of expenditures and other financing uses over revenues and other financing sources during an accounting period.
Department	An organizational unit within the county government that is under the direction of non-elected county management staff.
Depreciation	A financial mechanism to allocate the cost of a capital item over its service life. A decrease in an asset's value due to wear and tear, decay, or decline in price. Through this process, the entire cost on an asset is ultimately charged off as an expense over its service life.
Designated Fund Balance (Reserves)	Portions of fund balance that are set aside for a specific purpose and which are, therefore, not available for future appropriation (except for that specific purpose).
Division	A functional sub-unit of a department.

E

Earmarked Funds	Funds dedicated for a specific program or purpose, such as state or federal grants earmarked for particular types of projects or programs.
Elected Official	An official elected by Adams County voters to manage an elected county office.
Emergency	An emergency is defined as 1) an act of God, 2) public enemy, or 3) something which could not have been reasonably foreseen at the time of the adoption in the budget. For the purpose of TABOR, this is further restricted to exclude economic conditions, or revenue shortfalls.
Encumbrance	Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Enterprise Fund (EF)	A fund to account for operations financed and operated in a manner similar to private business enterprises, where the intent is to recover all or part of the costs of providing goods or services from those that use the goods or services, through user charges; e.g., Golf Course Fund and Front Range Airport Fund. As in private business, the emphasis is on net income determination.
Expenditure	A decrease in net financial resources due to payments made by the county for goods or services, such as personnel, supplies, and equipment.

F

FASTER Funds	Funding Advancement for Surface Transportation & Economic Recovery funds used for Road & Bridge safety projects.
Fees	Any charge levied by government associated with providing a service or imposing a fine or penalty. Major types of fees include zoning/platting fees, user charges, building permits and vehicle registrations.
Fiduciary Fund	A fund consisting of resources received and held by the county as trustee or as an agent for other governmental units, private organizations, or individuals, to be expended or invested in accordance with the conditions of the trust.
Fiscal Policy	The County Government's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.
Fiscal Year	A period of any 12 consecutive months to which the budget applies. Adams County's fiscal year is January 1 through December 31.
Fixed Asset	As required by the State of Colorado, all items that are in use more than one year and valued at a level approved by a local government (at Adams County the amount is \$2,500) should be recorded as a fixed asset of the entity.
Full Time Equivalent (FTE)	Numeric equivalent of one person occupying one employment position for one year (equivalent of 2,080 hours or 52 forty-hour weeks).
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures.
Fund Type	Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

G

Gallagher Amendment	A Colorado constitutional amendment adopted by Colorado voters in 1982, which limits the residential share of property taxes. The State Legislature adjusts the residential assessment rate each reappraisal year, although the rate has remained at its current 7.96% level since 2004.
General Fund	A fund used to account for all transactions of a governmental unit which are not accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.
General Improvement District	Prior to certain amendments to the law in 1999, the County Public Improvement District law was used to create General Improvement Districts. The process was similar to the Public Improvement District process. The GID was a taxing unit created for the purpose of installing and maintaining certain public improvements that were identified in the statute.
General Obligation (GO) Debt	A municipal bond secured by the pledge of the issuer's full faith, credit and taxing power.
Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time.
Geographical Information System (GIS)	A computerized data base of all land attributes within the County. The "base map" contains the least amount of common data which is supplemented by attribute overlays.
Governmental Accounting Standards Board (GASB)	The authoritative accounting and financial reporting standard-setting body for governmental entities.
Governmental Accounting, Auditing, and Financial Reporting (GAAFR)	The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.
Governmental Funds	Funds generally used to account for tax-supported activities. Examples of governmental funds are the general fund and capital projects fund.
Governmental Services Expenditures	One of six major categories of expenditures used in the Adams County budgetary system. Governmental services include grants made to other institutions, economic incentives, and sales tax share back payments to cities.
Grant	A contribution of assets (usually cash) by one government unit or other organization to another. The contribution is usually made to aid in the support of a specific function (for example, education), but it is sometimes also for general purposes.
Gross Property Tax	Total amount of property tax derived by multiplying the mill levy by the assessed valuation. This does not provide for any non-collection amount.

H

Highway Users Tax Fund (HUTF) Revenue Revenue that is derived from the state gasoline tax among other revenues. This revenue can only be used for road and bridge activities.

I

Inflation As defined by TABOR, it is the percentage change in the United States Bureau of Labor Statistics' consumer price index for all items, all urban consumers, or its successor index.

Infrastructure Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable.

Intergovernmental Agreement (IGA) A signed agreement between two or more governmental units, and approved by their governing bodies, that provides for the exchange of goods or services between the governments.

Intergovernmental Expenditures Grants, entitlements and cost reimbursements from the county to other local governments, entities, authorities, or organizations.

Intergovernmental Revenue A revenue category comprised of intergovernmental and grant funds received from federal and state governments and other jurisdictions for designated purposes.

Internal Service Fund (ISF) A fund to account for financing of goods or services provided by one department or agency to other departments or agencies within the county on a cost-reimbursement basis.

Investments Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or lease payments.

L

Lease-Purchase Agreements Contractual agreements which are termed "leases," but which in substance amount to purchase contracts for equipment, land or buildings.

Level of Service Used generally to define existing or current services, programs, activities and/or facilities provided by a government to its citizens. Level of service in any given department or office may be increased, decreased, or remain constant, depending upon needs, alternatives, productivity, and available resources. To continue a given level of service into future years assumes that objectives, goals, quantity and quality of the service will remain unchanged.

Levy To impose taxes, special assessments, or user fees for the support of governmental activities (verb). The total amount of taxes, special assessments, or user fees imposed by a government (noun).

Liability A debt or other legal obligation arising out of a transaction in the past which must be liquidated, renewed, or refunded at some future date.

Local Growth	A TABOR definition for a non-school district where a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements and additions to, minus deletions from taxable real property. This is also referred to as net new construction.
Local Improvement District (LID)	An administrative subdivision of the County that exists primarily to assess the cost of public improvements to those who benefit from the improvements.

M

Mandated Services	Services that the state or federal governments require the county to perform for which no revenue or partial revenue is provided to the county.
Merit Pay	Performance related employee pay based on a set of criteria by the employer.
Mill Levy	The rate of property taxation. A mill is one-tenth of a cent (\$.001). A mill levy is expressed as one dollar per one thousand dollars of assessed valuation.
Miscellaneous Revenue	A revenue category comprised of items that do not easily fit into one of the other defined revenue categories. Miscellaneous revenue includes insurance recovery of losses, bank charges, contributions and donations, rents received for use of county buildings, telecomm reimbursements, gain/loss on sale of investments, and proceeds from sale of assets.
Modified Accrual Basis	A method of accounting in which revenues are recognized when they become both measurable and available and expenditures are recognized when liabilities are incurred.

N

Net Property Tax	The gross amount of property tax minus the budgeted non-collection amount. The anticipated received amount is the working amount of property tax revenue used in the budgeting process.
Net Working Capital	Current assets less current liabilities. At Adams County, net working capital amounts exclude inventory to present available funds at a given point in time.
Non-Departmental	A category established to account for expenses not associated with any specific department, but all departments or many, within a fund. In Adams County, such expenses are captured under Administrative/Organizational Support.

O

Object Account	As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures).
Office	A unit of Adams County government. Offices are generally managed by elected county officials. However, the term is also used to designate some non-elected units of county government.

Operating Budget	Budget that accounts for the costs of carrying on activities that do not meet the criteria for capitalization.
Operating Capital	Vehicle, equipment or furniture costing more than \$5,000 but less than \$50,000 with a life of more than one year.
Operations & Maintenance (O&M) Expenditures	One of six major categories of expenditures used in the Adams County budgetary system. O&M expenditures include utility expenses (gas, electricity, water, and telephone), operating and office supplies, employee training and education, computers and software licensing, and minor equipment.
Other Financing Sources	Financial resource increases not typically classified as revenues in compliance with GAAP to avoid the distortion of revenue trends, but are other resources used to fund government purchases and services. Resources such as the issuance of debt, lease proceeds, interfund transfers, proceeds from the sale of assets, insurance proceeds and payments on demand bonds reported as fund liabilities are coded to a separate area of the financial statements.
Other Financing Uses	Financial outlays not typically classified as expenditures for GAAP purposes, but represent decreases in current financial resources to fund certain activities such as issuance discounts on long-term debt, refunding transactions, interfund transfers and the reclassification so demand bonds as a fund liability. These transactions are reported on a separate area of the financial statements to avoid distorting expenditure trends.

P

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

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

R

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

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

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

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

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

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

S

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

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

Special Revenue Fund (SRF) A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

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

Statutory Property Tax Revenue Limit	Found in Section 29-1-301 of the Colorado Revised Statutes. Property tax increases are limited to 5.5% from one tax year to the next. An adjustment for a growth factor is allowed for new construction. The exemptions to this restriction are payment of bonds, payment of other contractual obligations approved by voters, and capital expenditures allowed by "Truth in Taxation" legislation. Adams County was exempted from the 5.5% exemption as of January 1st, 2003.
Structurally Balanced Budget	A structurally balanced budget is one in which current ongoing expenditures do not exceed current ongoing revenues.
Supplemental Appropriation	Whenever a government receives unanticipated revenues, or revenues not assured at the time of the adoption of the budget, other than property tax revenue from the current year's mill levy and recurring expenditures which can be funded with fund balance, a supplemental appropriation must be enacted to authorize expenditure of those additional revenues.

T

TABOR Reserve	Term applied to a restriction which is required by the TABOR Amendment. Starting in 1995 this reserve is 3% of "Fiscal Year Spending" excluding bonded debt service. This reserve is for use in declared emergencies only.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
Taxpayer Bill of Rights (TABOR)	An amendment to the Colorado Constitution that establishes limits on revenue growth for State political subdivisions.
Transfers	<ol style="list-style-type: none"> 1) Interfund transfers: are internal transactions only and do not represent actual outflow from the county. They represent one fund sending cash to another fund. Interfund transfers done without regard to repayment or an equivalent exchange of value. 2) Interdepartmental Transfers: are transfers between departments. If within the same fund, they are intrafund transfers and eliminated for financial reporting, but not budgetary reporting.

U

Unassigned Fund Balance	Amounts that are available for any purpose; these amounts are reported only in the general fund.
Unincorporated Adams County	Those portions of the county that are not part of an incorporated municipality.

V

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

Working Capital	Also known as net working capital, is a financial measurement that shows the operating liquidity available to a business. It is calculated as current assets minus current liabilities.
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2021 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 2021 AND ENDING ON THE LAST DAY OF DECEMBER 2021

Resolution 2020-696

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

WHEREAS, Raymond Gonzales, County Manager, submitted a proposed budget to the Board on October 6, 2020, 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 2021 and hereby incorporated into and made part of this resolution.

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

Henry	_____	Aye
Tedesco	_____	Aye
Pinter	_____	Aye
O'Dorisio	_____	Aye
Hodge	_____	Aye
		Commissioners

STATE OF COLORADO)
County of Adams)

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

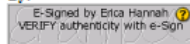
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 15th day of December A.D. 2020.

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

Josh Zygielbaum:



By:



Deputy

EXHIBIT "A"

2021 Annual Budget for the Calendar Year Beginning on the First Day of January 2021 and Ending on the Last Day of December 2021

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

General Fund	\$244,227,281
Capital Facilities Fund	33,323,609
Golf Course Fund	5,860,109
Fleet Management Fund	8,094,899
Stormwater Utility Fund	2,404,404
Road & Bridge Fund	73,163,749
Social Services Fund	122,197,887
Retirement Fund	2,652,242
Insurance Fund	28,902,509
Developmentally Disabled Fund	1,651,177
Conservation Trust Fund	663,937
Waste Management Fund	376,255
Open Space Projects Fund	3,694,800
Open Space Sales Tax Fund	23,968,605
DIA Noise Mitigation & Coordinating Fund	45,000
Community Development Block Grant Fund	7,163,138
Head Start Fund	5,380,845
Community Services Block Grant Fund	688,231
Workforce & Business Center Fund	5,272,210
Colorado Air & Space Port Fund	4,403,345
FlatRock Facility Fund	350,041
TOTAL ADOPTED EXPENDITURES	\$574,484,273

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

GENERAL FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	51,872,184
From General Property Tax Levy	192,355,097
Transfers In	-
TOTAL GENERAL FUND	\$ 244,227,281

CAPITAL FACILITIES FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	19,473,175
From General Property Tax Levy	-
Transfers In	13,850,434
TOTAL CAPITAL FACILITIES FUND	\$ 33,323,609

GOLF COURSE FUND

From Unappropriated Fund Balance	\$ 2,657,109
From Sources other than General Property Tax	3,203,000
From General Property Tax Levy	-
Transfers In	-
TOTAL GOLF COURSE FUND	\$ 5,860,109

FLEET MANAGEMENT FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	7,752,899
From General Property Tax Levy	-
Transfers In	342,000
TOTAL FLEET MANAGEMENT FUND	\$ 8,094,899

STORMWATER UTILITY FUND

From Unappropriated Fund Balance	\$ 82,404
From Sources other than General Property Tax	2,322,000
From General Property Tax Levy	-
Transfers In	-
TOTAL STORMWATER UTILITY FUND	\$ 2,404,404

ROAD & BRIDGE FUND

From Unappropriated Fund Balance	\$ 17,590,057
From Sources other than General Property Tax	44,593,073
From General Property Tax Levy	10,980,619
Transfers In	-
TOTAL ROAD & BRIDGE FUND	\$ 73,163,749

SOCIAL SERVICES FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	103,167,630
From General Property Tax Levy	19,030,257
Transfers In	-
TOTAL SOCIAL SERVICES FUND	\$ 122,197,887

RETIREMENT FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	-
From General Property Tax Levy	2,652,242
Transfers In	-
TOTAL RETIREMENT FUND	\$ 2,652,242

INSURANCE FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	28,902,509
From General Property Tax Levy	-
Transfers In	-
TOTAL INSURANCE FUND	\$ 28,902,509

DEVELOPMENTALLY DISABLED FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	-
From General Property Tax Levy	1,651,177
Transfers In	-
TOTAL DEVELOPMENTALLY DISABLED FUND	\$ 1,651,177

CONSERVATION TRUST FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	663,937
From General Property Tax Levy	-
Transfers In	-
TOTAL CONSERVATION TRUST FUND	\$ 663,937

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	\$ 346,698
From Sources other than General Property Tax	40,000
From General Property Tax Levy	-
Transfers In	3,308,102
TOTAL OPEN SPACE PROJECTS FUND	\$ 3,694,800

OPEN SPACE SALES TAX FUND

From Unappropriated Fund Balance	\$ 1,221,968
From Sources other than General Property Tax	22,746,637
From General Property Tax Levy	-
Transfers In	-
TOTAL OPEN SPACE SALES TAX FUND	\$ 23,968,605

DIA NOISE MITIGATION & COORDINATING FUND

From Unappropriated Fund Balance	\$ 35,000
From Sources other than General Property Tax	10,000
From General Property Tax Levy	-
Transfers In	-
TOTAL DIA NOISE MITIGATION & COORDINATING FUND:	\$ 45,000

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

From Unappropriated Fund Balance	\$ 228,060
From Sources other than General Property Tax	6,935,078
From General Property Tax Levy	-
Transfers In	-
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$ 7,163,138

HEAD START FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	5,330,845
From General Property Tax Levy	-
Transfers In	50,000
TOTAL HEAD START FUND	\$ 5,380,845

COMMUNITY SERVICES BLOCK GRANT FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	688,231
From General Property Tax Levy	-
Transfers In	-
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$ 688,231

WORKFORCE & BUSINESS CENTER FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	5,272,210
From General Property Tax Levy	-
Transfers In	-
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$ 5,272,210

COLORADO AIR & SPACE PORT FUND

From Unappropriated Fund Balance	\$ 870,797
From Sources other than General Property Tax	3,132,548
From General Property Tax Levy	-
Transfers In	400,000
TOTAL COLORADO AIR & SPACE PORT FUND	\$ 4,403,345

FLATROCK FACILITY FUND

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	350,041
From General Property Tax Levy	-
Transfers In	-
TOTAL FLATROCK FACILITY FUND	\$ 350,041

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 2021 AND ENDING ON THE LAST DAY OF DECEMBER 2021

Resolution 2020-697

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 15th day of December 2020; and,

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

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

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

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

Henry	_____	Aye
Tedesco	_____	Aye
Pinter	_____	Aye
O'Dorisio	_____	Aye
Hodge	_____	Aye
		Commissioners

STATE OF COLORADO)
County of Adams)

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 15th day of December A.D. 2020.

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

Josh Zygielbaum:



By:

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

Deputy

EXHIBIT "A"

2021 Annual Budget for the Calendar Year Beginning on the First Day of January 2021 and Ending on the Last Day of December 2021

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	\$ 223,457,954
Capital Outlay	6,151,893
Transfers Out	14,617,434
TOTAL GENERAL FUND	\$ 244,227,281
CAPITAL FACILITIES FUND	
Current Operating Expenses	\$ 16,048,609
Capital Outlay	17,275,000
Transfers Out	-
TOTAL CAPITAL FACILITIES FUND	\$ 33,323,609
GOLF COURSE FUND	
Current Operating Expenses	\$ 2,571,609
Capital Outlay	3,288,500
Transfers Out	-
TOTAL GOLF COURSE FUND	\$ 5,860,109
FLEET MANAGEMENT FUND	
Current Operating Expenses	\$ 5,201,899
Capital Outlay	2,893,000
Transfers Out	-
TOTAL FLEET MANAGEMENT FUND	\$ 8,094,899
STORMWATER UTILITY FUND	
Current Operating Expenses	\$ 904,404
Capital Outlay	1,500,000
Transfers Out	-
TOTAL STORMWATER UTILITY FUND	\$ 2,404,404

ROAD & BRIDGE FUND	
Current Operating Expenses	\$ 55,998,749
Capital Outlay	17,140,000
Transfers Out	25,000
TOTAL ROAD & BRIDGE FUND	\$ 73,163,749
SOCIAL SERVICES FUND	
Current Operating Expenses	\$ 122,197,887
Capital Outlay	-
Transfers Out	-
TOTAL SOCIAL SERVICES FUND	\$ 122,197,887
RETIREMENT FUND	
Current Operating Expenses	\$ 2,652,242
Capital Outlay	-
Transfers Out	-
TOTAL RETIREMENT FUND	\$ 2,652,242
INSURANCE FUND	
Current Operating Expenses	\$ 28,902,509
Capital Outlay	-
Transfers Out	-
TOTAL INSURANCE FUND	\$ 28,902,509
DEVELOPMENTALLY DISABLED FUND	
Current Operating Expenses	\$ 1,651,177
Capital Outlay	-
Transfers Out	-
TOTAL DEVELOPMENTALLY DISABLED FUND	\$ 1,651,177
CONSERVATION TRUST FUND	
Current Operating Expenses	\$ 663,937
Capital Outlay	-
Transfers Out	-
TOTAL CONSERVATION TRUST FUND	\$ 663,937
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	\$ 694,800
Capital Outlay	3,000,000
Transfers Out	-
TOTAL OPEN SPACE PROJECTS FUND	\$ 3,694,800
OPEN SPACE SALES TAX FUND	
Current Operating Expenses	\$ 20,660,503
Capital Outlay	-
Transfers Out	3,308,102
TOTAL OPEN SPACE SALES TAX FUND	\$ 23,968,605
DIA NOISE MITIGATION & COORDINATING FUND	
Current Operating Expenses	\$ 45,000
Capital Outlay	-
Transfers Out	-
TOTAL DIA NOISE MITIGATION & COORDINATING FUND	\$ 45,000
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	
Current Operating Expenses	\$ 7,163,138
Capital Outlay	-
Transfers Out	-
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$ 7,163,138
HEAD START FUND	
Current Operating Expenses	\$ 5,380,845
Capital Outlay	-
Transfers Out	-
TOTAL HEAD START FUND	\$ 5,380,845
COMMUNITY SERVICES BLOCK GRANT FUND	
Current Operating Expenses	\$ 688,231
Capital Outlay	-
Transfers Out	-
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$ 688,231
WORKFORCE & BUSINESS CENTER FUND	
Current Operating Expenses	\$ 5,272,210
Capital Outlay	-
Transfers Out	-
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$ 5,272,210
COLORADO AIR & SPACE PORT FUND	
Current Operating Expenses	\$ 4,223,345
Capital Outlay	180,000
Transfers Out	-
TOTAL COLORADO AIR & SPACE PORT FUND	\$ 4,403,345
FLATROCK FACILITY FUND	
Current Operating Expenses	\$ 350,041
Capital Outlay	-
Transfers Out	-
TOTAL FLATROCK FACILITY FUND	\$ 350,041

ADOPTION OF THE FEE SCHEDULE

BOARD OF COUNTY COMMISSIONERS FOR
ADAMS COUNTY, STATE OF COLORADO

RESOLUTION APPROVING ADAMS COUNTY 2021 FEE SCHEDULE FOR THE
CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2021 AND ENDING
ON THE LAST DAY OF DECEMBER 2021

Resolution 2020-699

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 2021 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'Dorizio	_____	Aye
Hodge	_____	Aye

Commissioners

STATE OF COLORADO)
County of Adams)

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 15th day of December A.D. 2020.

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

Josh Zygielbaum:



By:

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

Deputy

EXHIBIT "A"

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

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

For fees \$100,001 and over see below

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

OTHER FEES

Inspections outside of normal business hours = \$100 per hour¹, with a minimum two-hour charge
 Re-inspection fees = \$75.00²
 Inspection for which no fee is specifically indicated = \$100 per hour¹
 Additional plan review required by changes, additions or revisions to plans = \$100 per hour¹
 For use of outside consultants for plan checking and inspections, or both = actual cost²
 Plan review fee, residential = see below³
 Plan review fee, commercial = see below⁴

¹ Or the total hourly cost to the jurisdiction, whichever is greater. The cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.
² Actual costs include administrative and overhead costs.
³ \$108.6 Plan review fee. When submittal documents are required by section 106.1, a plan review fee equal to 65 percent
⁴ \$108.5.1 Plan review fee. When documents are required by Section 106.1, a plan review fee shall be charged on all permits.
⁵ Re-inspection fee may apply under the following conditions:
 a. Inspections rescheduled or cancelled after inspection cut off day or time.
 b. Inspections scheduled and the work is not complete or ready for inspection.

Section 2. Stormwater Fees

Residential: Total site square footage of impervious area X 0.02004, or \$83.00, whichever is less
Commercial: Total site square footage of impervious area X 0.02004, or \$746.00, whichever is less
Exempt: Total site square footage of impervious area X 0.02004, or \$446.00, whichever is less
Industrial: Total site square footage of impervious area X 0.02004, or \$886.00, whichever is less
Agricultural: Total site square footage of impervious area X 0.02004, or \$131.00, whichever is less
State-Assessed: Total site square footage of impervious area X 0.02004, or \$886.00, whichever is less
Mine: Total site square footage of impervious area X 0.02004, or \$68.00, whichever is less

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

Section 3. Parks Fees

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

*Non Profit rate is for Adams County 501c3 Organizations

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

*Non Profit rate is for Adams County 501c3 Organizations

	Mo-Th Only
Arena Grandstands Daytime Fee	\$850.00
Arena Grandstands Nighttime Fee	\$1,000.00
Hourly Rate	\$120.00
4H Horse Arena	\$250.00
Sale Barn	\$600.00
North Parking Lot	\$850.00
South Dome Parking Lot	\$350.00
Arena, swine barn	\$120.00
Stalls (each)	\$15.00
Show rate	\$15.00
Multi-Day rate	\$15.00
Rough stock pens	\$55.00
Concession area, outdoor arena	\$175.00
Vendor's Permit (1 day permit)	\$50.00
Camper hook-up, complete	\$20.00
Overnight vehicle permit (without Event)	n/a
Overnight vehicle permit (with Event)	\$10.00
Unpaved South Parking Lot (Office Bldg)	\$350.00
Parking Lot South of Sale Barn	\$150.00
Additional Chairs (based on availability from other bldgs)	n/a
Conference Room	\$100.00
Labor per man hour	\$50.00
Facility Admission Surcharge	Call for pricing
Bar Fees (low end for drinks, high end for kegs of beer)	\$5 - \$300

EQUIPMENT (hourly rate/operator not included)

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

CANCELLATIONS

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

Section 4. Golf Course Fees

Dunes Weekday Resident Rate	\$37.00		
Dunes Weekday Non Resident Rate	\$40.00		
Dunes Weekend Resident Rate	\$45.00		
Dunes Weekend Non Resident Rate	\$49.00		
Dunes Twi-Lite Rate	\$32.00		
Dunes 9 Hole Rate	\$25.00		
Knolls Weekday Rate	\$28.00		
Knolls Weekend Rate	\$33.00		
Knolls 9 Hole Rate	\$17.00		
Knolls Twi-Lite Rate	\$22.00		
18 Golf Cart Fees	\$32	\$16.00	Per Rider
Twi-Lite Cart Fees	\$24	\$12.00	Per Rider

Section 5. Conference Center Fees

Conference Center rental prices

Room	Seating	Set-up	Half Day	Whole Day
Platte River A	56	Classroom seating / Projector/Screen	\$200	\$400
Platte River B	48	Classroom seating / Projector/Screen	\$200	\$400
Platte River C	48	Classroom seating / Projector/Screen	\$200	\$400
Platte River D	40	Classroom seating / Projector/Screen	\$200	\$400
Brantner Gulch A	32	Classroom seating / Projector/Screen	\$100	\$200
Brantner Gulch C	24	Classroom seating / Projector/Screen	\$100	\$200
Clear Creek F	26	U shape seating/Projector/Screen	\$100	\$200
Clear Creek E	20	U shape seating/Projector/Screen	\$100	\$200
Platte River B/C	96	Classroom seating	\$400	\$800
Platte River C/D	48	Classroom seating	\$400	\$800
Platte River B/C/D	144	Classroom seating	\$600	\$1,200
Platte River A/B/C/D	200	Classroom seating	\$800	\$1,600

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

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

Damage Deposit
 \$300
 Refundable after Event review

Section 6. Adoption Fees

DOGS	
Over 6 months old	\$100-300
6 months old and younger	\$200-400
CATS	
Over 6 months old	\$25-75
6 months old and younger	\$50-115
OTHER PETS	
Small Pet Animals	\$5-60
Small Farm Animals/Fowl	\$5-\$150
Adoption Hold Fee	\$20

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

Dog License Fees (Unincorporated Adams County only)

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

End of Life Service Fees:

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

Cremation Fee (communal)

Dogs and Cats	\$35
Small Animal	\$10

Impound and Daily Care Fees

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

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

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

Dog Reclaim/Impound Fee*

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

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

Rabies Vaccination Fee (for reclaim)

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

Microchip Fee

Microchip Fee	\$25
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FIV/FELV Test

FIV/FELV Test	\$15
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Animal Surrender Fees:	
Cats and Dogs	\$50
Litters with or without mother	\$65-95
Small Animals/Small Farm Animals	\$5-50
Out of Jurisdiction Fee (In addition to posted surrender fees)	\$25
Low-cost Vaccination and Microchip Clinic Fees	
CATS	
Rabies 1 year	\$15
Distemper/Panleukopenia (FVRCP)	\$15
DDGS	
Rabies 1 year	\$15
Distemper/Parvo	\$15
Bordetella	\$15
Microchip Fee (cats and dogs)	\$25
Section 7. Sheriff's Fees	
Concealed Handgun Permit	
New - \$100	
Renewal - \$50, +\$15 if >180 days after expiration date	
Lost / Destroyed Permit Replacement - \$15	
FLATROCK Training Center	
Range 1	Defensive Tactics Room
\$200.00 for 4 hours	\$200.00 for 4 hours
\$400.00 for 8 hours	\$400.00 for 8 hours
Range 2	Classroom
\$200.00 for 4 hours	\$100.00 for 4 hours
\$400.00 for 8 hours	\$200.00 for 8 hours
Highway Course	Skills Pad
\$200.00 for 4 hours	\$200.00 for 4 hours
\$400.00 all 8 hours	\$400.00 for 8 hours
Force Option Simulator	Physical Agility Course
\$100.00 for 4 hours	\$100.00 for 4 hours
\$200.00 for 8 hours	\$200.00 for 8 hours
Force on Force Inflatable Wall	
\$200.00 for 4 hours (use of ACSO equipment extra)	
\$400.00 for 8 hours (use of ACSO equipment extra)	

Section 8A. Traffic Impact Fees - Effective till 2/29/2020		
Land Use Types	Development Unit	Impact Fee Charged
	<u>Enter Number of Dwellings/Spaces/Rooms</u>	
Residential		
Single-Family Detached	1	\$1,599.07
Multi-Family	1	\$983.13
Mobile Home park - per space	1	\$888.37
Hotel/Motel - per room	1	\$1,018.67
	<u>Enter Building Square Footage</u>	
Retail Commercial		
Shop Ctr/Gen Retail, <100,000 sf	1000	\$5,460.52
Shop Ctr/Gen Retail, 100,000 - 499,999 sf	1000	\$4,264.18
Shop Ctr/Gen Retail, 500,000 - 1,000,000 sf	1000	\$3,648.24
Shop Ctr/Gen Retail, >1,000,000 sf	1000	\$3,245.52
Auto Sales/Repair	1000	\$3,979.90
Bank	1000	\$13,100.51
Bldg Materials/Hardware/Nursery	1000	\$5,744.80
Convenience Store	1000	\$7,592.61
Discount Store	1000	\$5,436.83
Furniture Store	1000	\$639.63
Restaurant, Fast Food w/Drive-Through Window (8)	1000	\$15,351.05
Restaurant, Fast Food w/o Drive-Through Window (8)	1000	\$10,938.82
Local/Neighborhood Carryout/Takeout Restaurant	1000	\$7,740.40
High Quality Restaurant/or Turnover <=1Hr (831)	1000	\$3,990.67
Restaurant, Sit-down Chain/or Turnover >1 Hr	1000	\$10,660.45
	<u>Enter Building Square</u>	
Office Institutional		
Office, General	1000	\$2,357.14
Office, Medical	1000	\$5,792.18
Hospital	1000	\$1,456.93
Nursing Home	1000	\$568.56
Church/Synagogue	1000	\$1,042.36
Day Care Center	1000	\$5,010.41
Elementary/Secondary School	1000	\$888.37
Junior/Community College (540)	1000	\$2,628.48
	<u>Enter Building Square</u>	
Industrial		
General Light Industrial	1000	\$1,551.69
Warehouse	1000	\$805.46
Mini-Warehouse	1000	\$414.57
Truck Terminal (130) (per acre)	1	\$10,348.00
Truck Terminal (130) (1000 SF)	1000	\$1,296.00
Wrecker Sales and Service Repair	1000	\$663.87
Small, Auto Paint Contractors	1000	\$337.20

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

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

Section 9. Planning and Development Services Fees

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

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

Planned Unit Development	Overall Development Plan	\$2,200	\$440
	Preliminary Development Plan	\$2,200	\$440
	Final Development Plan Minor Amendments	\$1,100	\$220
Planning Building Permit Review	Residential	\$40	\$8
	Non-Residential	\$130	\$26
Appeal of Administrative Decision		\$500	\$100
Areas and Activities of State Interest		\$5,000+mailing cost	\$1,000
Certificate of Designation		\$4,320+ \$0.10 per cubic yard/year to a max of \$8,000	\$864 + \$0.02 per cubic yard/year to a max of \$1600
	Major Amendment	\$2,000	\$400
	Minor Amendment	\$1,000	\$200
Landscape	Inspection	\$60	N/A
	Review of landscaping bond/collateral	\$150	N/A
Variances	Residential	\$500 + \$100 for each additional request	\$100 + \$20 for each additional request
	Non-Residential	\$700 + \$100 for each additional request	\$140 + \$20 for each additional request
Zoning Verification Letter		\$150	N/A
Oil and Gas Fees			
Oil and Gas Facility Permit		\$2,600	\$520
Amendment to Oil and Gas Facility Permit		\$2,000	\$400
Oil and Gas Facility Inspection Fee		\$325 per inspection per well	
Right-of-Way Reviews			
Culvert Permit	Culvert Permit	\$70	N/A
	Additional Street Access	\$30	N/A
Oversized Load Permit	Oversize Load Permit	\$100	N/A
	Annual Permit	\$500	N/A

Utility Permit	Utility Permit (UT) Pot Hole	\$70 \$20 per pothole	N/A N/A
Trenching (per linear feet)	Gravel Paved	\$0.20 (per linear foot) \$0.40 (per linear foot)	
Roadway Vacation		\$600	\$120
Development Engineering Reviews			
Floodplain Use Permit	Residential Non-Residential	\$200 \$500	\$40 \$100
Drainage Report /On-site Grading Plans		\$1,000	\$200
	Drainage Report Only	\$500	\$100
Street Construction Plans		\$100	\$20
Traffic Impact Study or Traffic Impact Analysis		\$600	\$120
Erosion and Sediment Control		\$500	\$100
Subdivision Engineering Review	<5 acres 5-25 acres >25 acres	\$1,000 \$2,500 \$7,500	\$200 \$500 \$1,500
Resubmittal Fee: the above engineering fees are for the initial first three reviews. A new fee of 20% of the initial fee shall be required for the next three set of reviews.			
Miscellaneous Fees			
Conservation Plan Permit		\$150	\$30
Bio-Solids Permit		\$300	\$60
Landfill Inspections		\$150	\$30
Gravel Mine Inspections		\$150	\$30
Land Survey Plat Deposit		\$10/per page	N/A
Seismic Study		\$40 +\$20 per vibration spot	\$8 + \$4 per vibration spot
Marijuana Licensing Fees			
Marijuana Establishment	Initial Application Renewal of Establishment	\$15,000 \$15,000	N/A N/A
Building Permit			
Building Permit Fees		Building Permit fees are based on the value of the improvements being constructed. Please contact the One- Stop Customer Center for more information	

Oil and Gas Fee Schedule Road Impact and Maintenance Fee Schedule

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

Section 10. Public Works Department Fees

Above Ground Utilities (linear footage)	\$70 + 0.20/ff
Above Ground Utilities	\$70
Driveway Access/Culvert (per access)	\$70
Gas & Oil Moving & Culvert (one-time)	\$500
Memorial Sign Program	\$100
Oversize Load - Single Trip	\$100
Oversize Load - Annual Permit	\$500
Permit Reinstatement	\$100
Permit Renewal	\$100
Permit Transfer	\$100
Work Without Permit	Double Fee
Pot Holing (for line locates) (proposed)	\$70 + \$20 per pothole
Reinspection Fee	\$100
Request for off hours inspection	Overtime hourly rate (3 hr minimum)
Traffic Control Plans	\$70
Street Construction Permit	
1. Gravel or unimproved surface	\$70 + 0.15/ly
2. Paved or improved surface	\$70 + 0.30/ly
Underground Utilities (linear footage)	
1. Gravel or unimproved surface	\$70 + 0.20/ff
2. Paved or improved surface	\$70 + 0.40/ff
3. Boring	\$70 + 0.20/ff
Stormwater Quality Permit Issuance	\$300/year
Stormwater Quality Permit Renewal	\$100/year
Stormwater Quality Permit Transfer	\$100
Failure to Obtain a Stormwater Quality Permit	2x Annual Permit Fee

MILL LEVY CERTIFICATION

BOARD OF COUNTY COMMISSIONERS FOR
ADAMS COUNTY, STATE OF COLORADO

RESOLUTION APPROVING THE CERTIFICATION OF MILL LEVIES FOR THE
CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2021 AND ENDING
ON THE LAST DAY OF DECEMBER 2021

Resolution 2020-698

WHEREAS, the Board of County Commissioners is required to levy against the valuation of all taxable property existing on the assessment date within the various taxing districts; and,

WHEREAS, the various taxing authorities submit certifications requesting the Board of County Commissioners to levy the requisite taxes for all purposes required by law in the amount set forth in the respective resolution; and,

WHEREAS, the Board of County Commissioners has received the requests to levy taxes of the various taxing districts within the County of Adams; and,

WHEREAS, the County itself desires to levy a tax of 26.897 mills, which includes an abatement levy of 0.118 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, 2021:

General Fund	22.773
Road & Bridge Fund	1.300
Social Services Fund	2.253
Retirement Fund	0.314
Developmentally Disabled Fund	<u>0.257</u>
Total 2021 Mill Levy	26.897

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 2021.

BE IT FURTHER RESOLVED, that the mill levies and revenues for each fund as set forth in the County Commissioners' Certificate of Levies and Revenue, Adams County, Colorado for the year 2021 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 2021 a copy of which is hereby and herewith made a part hereof by reference, be and hereby is adopted and that a levy against the valuation of all taxable properties existing on the assessment date within the respective various taxing districts be and hereby is made and the same is certified to the County Assessor.

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

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

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

Henry	_____	Aye
Tedesco	_____	Aye
Pinter	_____	Aye
O'Dorisio	_____	Aye
Hodge	_____	Aye
		Commissioners

STATE OF COLORADO)
County of Adams)

I, Josh 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 15th day of December A.D. 2020.

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

Josh Zygielbaum:



By:

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

Deputy

