

ADAMS COUNTY, COLORADO 

Popular Annual Financial Report

FOR THE YEAR ENDED DEC. 31, 2025



ADAMS COUNTY
— COLORADO —
BUDGET & FINANCE

MESSAGE FROM THE Chief Financial Officer

Dear Residents of Adams County:

On behalf of the Adams County accounting team, the county is pleased to present the Popular Annual Financial Report (PAFR). The PAFR is a condensed version of the Annual Comprehensive Financial Report (ACFR). The ACFR is the detailed and complete financial report prepared by the county annually. The ACFR is prepared in conformance with Generally Accepted Accounting Principles (GAAP) and audited by CliftonLarsonAllen LLP. The county received an unmodified (clean) opinion for the financial statements prepared for the year ended on Dec. 31, 2025. The county's 2024 ACFR received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officer's Association for the year ended Dec. 31, 2024.

The PAFR is a summarized version of the ACFR and is similarly prepared in conformance with GAAP. It contains supplemental information with a focus on the financial results of the primary government. This document is presented in a user-friendly format allowing the reader to find general financial information more easily.

Thank you for your interest and continued support of our county. Please feel free to review both the ACFR and PAFR at adamscountyco.gov/financial-reports.

We are Adams!

BETTINA SCHNEIDER
Chief Financial Officer



Table of Contents

ADAMS COUNTY, COLORADO *Popular Annual Financial Report*



Message from the Chief Financial Officer 2

Adams County Profile..... 4

Elected Officials 6

Adams County by the Numbers... 7

Celebrations in 2025..... 8

Net Position.....10

Changes in Net Position11

General Fund Revenues and Expenses 12

Property Taxes..... 14

Sales Taxes 15

Grant Funds 17

Contact Us.....24

Profile of Adams County

MAP & DEMOGRAPHICS

With rich traditions and history, Adams County offers the best of suburban and rural life—vibrant cities, quiet towns, and miles of recreation. Located in the Denver metro area, Adams County is the state's fifth-largest county, serving a population of more than 551,000 residents. With an annual growth rate of 3.8%, Adams County is projected by the Denver Council of Regional Governments (DRCOG) to have a population of 722,000 by 2040.

Adams County is a nexus in the region's transportation network, with I-25, I-70, I-76, I-270, and E-470, along with other state highways and regional arterials, all intersecting in the county. Adams County surrounds Denver International Airport (DEN), the sixth-busiest airport in the world in 2024.

In addition to its convenient location, Adams County is the most affordable county in the Denver metro area. The relatively lower cost of housing is attracting a younger population, creating a vibrant community and steadily growing workforce.

Adams County is home to the cities of Brighton, Commerce City, Federal Heights, Northglenn, and Thornton; portions of Arvada, Aurora, and Westminster; the town of Bennett; and a portion of the town of Lochbuie. Unincorporated communities include Henderson, Strasburg, and Watkins.



Glossary

The following terms are used in this report and are defined below.

Assets: What Adams County owns.

Business-type activities: Private sector-type operations where fees for services typically cover all or most of the cost of operations, including depreciation.

Capital assets: Items such as county-owned land, construction in progress, equipment, infrastructure and buildings, and improvements net of depreciation.

Current and other assets: Items such as pooled cash and investments, cash and investments with fiscal agents, receivables, internal balances, inventories, deposits with others, prepaid items, and deferred charges.

Deferred inflows of resources: An acquisition of a net asset that is applicable to a future reporting period.

Deferred outflows of resources: A consumption of a net asset that is applicable to a future reporting period.

Governmental activities: County basic services, including police, fire, public works, sanitation, economic development, and culture and recreation. Sales, use, and property taxes finance the majority of these services.

Invested in capital assets, net of related debt: Amounts invested in capital assets less accumulated depreciation and any outstanding debt used to acquire these assets.

Liabilities: What Adams County owes.

Long-term liabilities: Items such as bonds, loans, compensated absences, pension liabilities, and other county obligations.

Net position: The difference between the county's assets and liabilities. It is the net worth of Adams County.

Other liabilities: Items such as payables, payroll, accrued interest, and unearned revenue.

Primary government: All governmental and business-type activities belonging to the county, but excludes the discretely presented component units and fiduciary funds.

Restricted: Funds that are not available for use because they have been set aside for a specific purpose or project.

Unrestricted: One-time funds available to use for operations.

Meet the Elected Officials

AS OF DEC. 31, 2025

BOARD OF COUNTY COMMISSIONERS

From left to right: Steve O'Dorisio, Julie Duran Mullica, Lynn Baca, Kathy Henson, Emma Pinter



ELECTED OFFICIALS



ASSESSOR
Ken Musso



CLERK &
RECORDER
Josh
Zygielbaum



CORONER
Monica
Broncucia-
Jordan



DISTRICT
ATTORNEY
Brian Mason



SHERIFF
Gene R. Claps



TREASURER
& PUBLIC
TRUSTEE
Alexander
Villagran

ADAMS COUNTY EXECUTIVE LEADERSHIP TEAM

COUNTY MANAGER Dionne Stroter

SENIOR DEPUTY COUNTY MANAGER Alisha Reis

DEPUTY COUNTY MANAGER Kristin Sullivan

COUNTY ATTORNEY Heidi Miller

Adams County

BY THE NUMBERS

2025



ADAMS COUNTY HEALTH DEPARTMENT

Served 17,623 individuals from the Women, Infants, and Children (WIC) program, with an average monthly caseload of 11,589 residents per month.



BUDGET & FINANCE

Adopted a five-year Capital Improvement plan with \$45.7 million in capital projects and \$18.8 million in major maintenance projects starting in 2026.



COLORADO AIR AND SPACE PORT

Handled 125,584 takeoffs and landings in 2025 and welcomed Boom Supersonic and McAir Aviation as new tenants.



COMMUNITY & ECONOMIC DEVELOPMENT

Secured \$2.54 million in grant funds to support beneficial electrification and building policy work—\$1.04 million from the Colorado Energy Office Local IMPACT Accelerator Grant and \$1.5 million from DRCOG.



COMMUNITY SAFETY & WELL-BEING

Prevented 10,473 nights of unsheltered homelessness, thanks to the Severe Weather Activation Program.



HUMAN SERVICES

Served 212,645 residents with food, medical, and cash assistance while enrolling 287 children in Head Start.



PARKS, OPEN SPACE & CULTURAL ARTS

Celebrated with 203,811 guests at all Adams County events—Pride, Stars & Stripes, the Adams County Fair, and Festival Latino.



PEOPLE & CULTURE SERVICES

The Learning & Development division delivered 98 classes to 1,090 attendees and achieved improved satisfaction scores—rising from 4.5–4.6 to 4.7–5.0.



PUBLIC WORKS

Maintained or repaired a total of 8,194 lane miles, including 7,800 lane miles of gravel road maintenance, 150 miles of paved road maintenance, and 244 miles of pothole repair.



RIVERDALE ANIMAL SHELTER

Provided 140,000 days of shelter and adopted 4,030 animals into their forever homes.

Celebrations in 2025



Adams County Pride

A large crowd gathered in Riverdale Regional Park in June as Adams County Pride encouraged everyone to take pride in who they are and celebrate love and equality at this free, family-friendly festival featuring art, live entertainment, and the MarriagePalooza mass wedding ceremony.



Stars & Stripes

Country singer and social media sensation Tayler Holder brought his growing music career and more than 20 million TikTok followers to the main stage at Stars & Stripes, Adams County's annual pre-Independence Day celebration at Riverdale Regional Park. A spectacular fireworks display over the Adams County Veterans Memorial closed out the night.



Celebrations in 2025



Adams County Fair

Always a highlight of the year, the Adams County Fair brought in huge crowds for the demolition derby, food and rides on the Midway, 4-H exhibits and competitions, Día de La Familia, and a slate of concerts including Tyler Braden, Bayker Blankenship, The Band Perry, and Adrien Nunez.



Festival Latino

Festival Latino was a day filled with vibrant cultural celebrations including live music, dance performances, art installations, and delicious cuisine celebrating Latino cultures. This free, family-friendly event showcased the rich heritage and diversity of Latino cultures in the region.



Net Position

The statement of net position presents all of Adams County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as the net position.

Adams County's fiscal year runs Jan. 1 to Dec. 31 each year. The county's statement of net position for fiscal years ended Dec. 31, 2023–Dec. 31, 2025 is shown in the chart below.

	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES		
	2025	2024	2023	2025	2024	2023
Cash & Investments	\$507,863,506	\$557,764,345	\$461,579,905	\$19,275,282	\$22,901,214	\$20,766,929
Capital Assets (Net)	1,104,671,022	1,007,085,607	928,161,379	60,329,252	52,581,375	49,692,956
Other Assets	444,037,416	422,105,392	395,352,588	12,392,603	12,445,828	12,463,423
Total Assets	2,056,571,944	1,986,955,344	1,785,093,872	91,997,137	87,928,417	82,923,308
Deferred Outflows of Resources	49,906,413	46,814,275	56,029,604	415,721	371,975	436,970
Current Liabilities	60,281,836	75,584,623	93,120,288	1,415,482	2,223,692	1,289,522
Long-term Liabilities	524,584,170	528,639,560	457,900,950	2,510,871	2,329,815	2,518,218
Total Liabilities	584,866,006	604,224,183	551,021,238	3,926,353	4,553,507	3,807,740
Deferred Inflows of Resources	407,891,974	387,634,218	357,574,776	7,660,861	7,388,439	7,590,796
Net Investment in Capital Assets	864,807,200	743,311,941	777,453,832	59,309,691	50,747,304	49,077,734
Restricted	236,140,208	287,307,108	224,250,832	–	–	–
Unrestricted	12,772,969	11,292,169	(69,177,202)	21,515,953	25,611,142	22,884,008
Total Net Position	\$1,113,720,377	\$1,041,911,218	\$932,527,462	\$80,825,644	\$76,358,446	\$71,961,742

Changes in Net Position

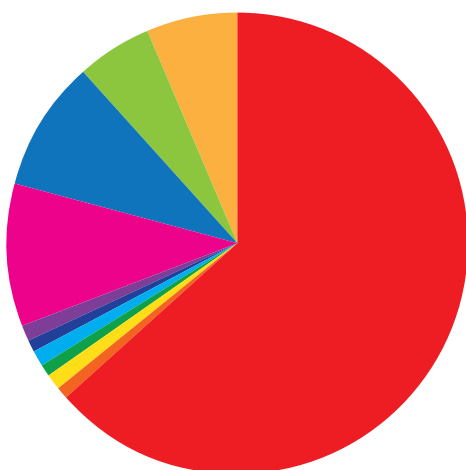
The statement of activities shows how Adams County's net position changed during the year reported and shows total revenues earned and expenses incurred. When revenues exceed expenses, the county's net position increases. If expenses were to exceed revenues, net position would decrease.

	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES		
	2025	2024	2023	2025	2024	2023
Program Revenues	\$ 255,144,546	\$268,243,402	\$230,884,110	\$10,943,094	\$12,047,988	\$11,600,711
General Revenues	498,057,383	504,793,105	428,601,073	2,189,365	1,683,056	1,291,685
Total Revenues	753,201,929	773,036,507	659,485,183	13,132,459	13,731,044	12,892,396
General Gov't	163,472,293	162,379,370	178,658,393	–	–	–
Public Safety	192,899,671	198,087,533	136,482,254	–	–	–
County-Funded Human Services	1,192,472	2,499,675	3,470,568	–	–	–
Public Works	76,560,085	73,727,686	73,941,790	–	–	–
Culture & Recreation	9,738,126	9,558,046	10,394,911	–	–	–
Health & Welfare	184,494,993	180,953,596	159,389,465	–	–	–
Urban Housing & Redevelopment	2,225,931	3,512,261	2,052,719	–	–	–
Conservation of Natural Resources	31,831,781	19,074,010	20,372,995	–	–	–
Economic Opportunity	5,643,753	5,760,865	6,056,487	–	–	–
Interest on Long-Term Debt	9,333,665	5,720,711	5,384,763	–	–	–
Colorado Air and Space Port	–	–	–	7,766,268	7,101,049	6,468,792
Golf Course	–	–	–	3,972,819	3,726,362	3,547,234
Stormwater	–	–	–	926,174	885,907	1,152,513
Total Expenses	\$ 677,392,770	\$661,273,773	\$596,204,345	\$ 12,665,261	\$11,713,318	\$11,168,539
Change in Net Position Before Transfers	75,809,159	111,762,734	63,280,838	467,198	2,017,726	1,723,857
Transfers	(4,000,000)	(2,378,978)	(8,527,618)	4,000,000	2,378,978	8,527,618
Change in Net Position	71,809,159	109,383,756	54,753,220	4,467,198	4,396,704	10,251,475
Net Position, Beginning of Year	1,041,911,218	932,527,462	877,774,242	76,358,446	71,961,742	61,710,267
Net Position, End of Year	1,113,720,377	\$1,041,911,218	\$932,527,462	\$80,825,644	\$76,358,446	\$71,961,742

General Fund Revenues

In 2025, Adams County's total General Fund Revenues were \$391,307,205, which was a decrease of \$24,667,067 from the previous year, driven by reduced property taxes from increased abatements, lower investment earnings, and fewer operating grants.

	2025	2024	2023	2022
 Property Taxes	\$281,908,363	\$288,973,952	\$222,130,184	\$211,105,712
 Other Taxes	703,588	666,869	663,720	734,465
 Liquor Licenses	23,329	17,273	27,488	25,425
 Marriage Licenses	27,909	29,624	28,602	18,277
 Marijuana Licenses	150,000	200,000	195,000	180,000
 Building Permits	2,783,722	2,847,823	2,503,952	2,547,585
 Other Licenses & Permits	72,047	65,382	78,472	64,956
 Intergovernmental	28,862,363	49,094,820	35,151,016	47,364,711
 Charges for Services	38,478,387	35,114,112	32,495,811	32,520,805
 Investment Earnings	19,777,828	22,790,515	18,498,618	(1,854,772)
 Miscellaneous Revenues	18,519,669	16,173,902	22,113,022	10,083,164
Total General Fund Revenues	\$391,307,205	\$415,974,272	\$333,885,885	\$302,790,328

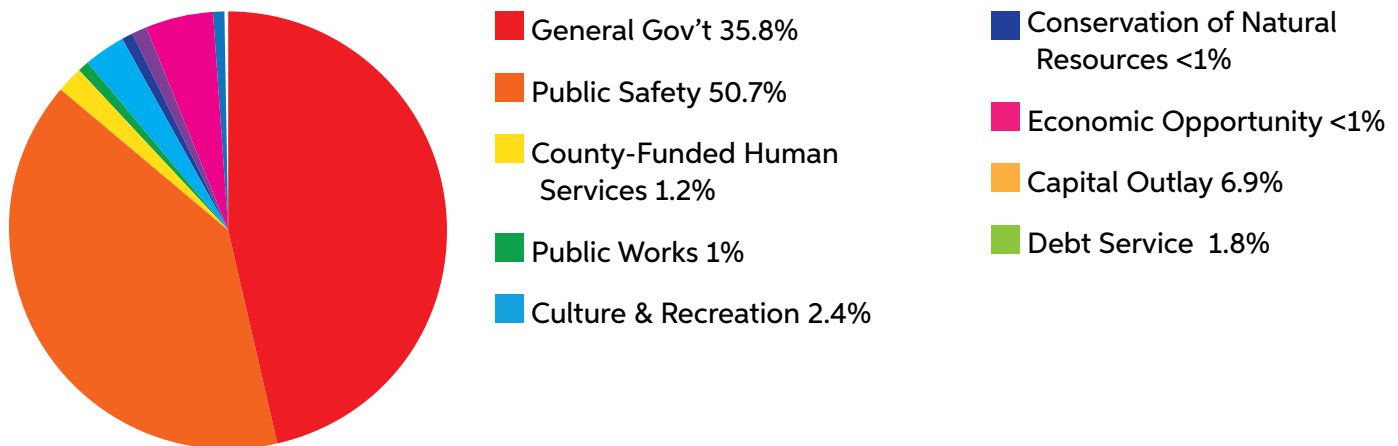


-  Property Taxes 72%
-  Other Taxes <1%
-  Liquor Licenses <1%
-  Marriage Licenses <1%
-  Marijuana Licenses <1%
-  Building Permits <1%
-  Other Licenses & Permits <1%
-  Intergovernmental 6%
-  Charges for Services 9.8%
-  Investment Earnings 5%
-  Miscellaneous 4.7%

General Fund Expenditures

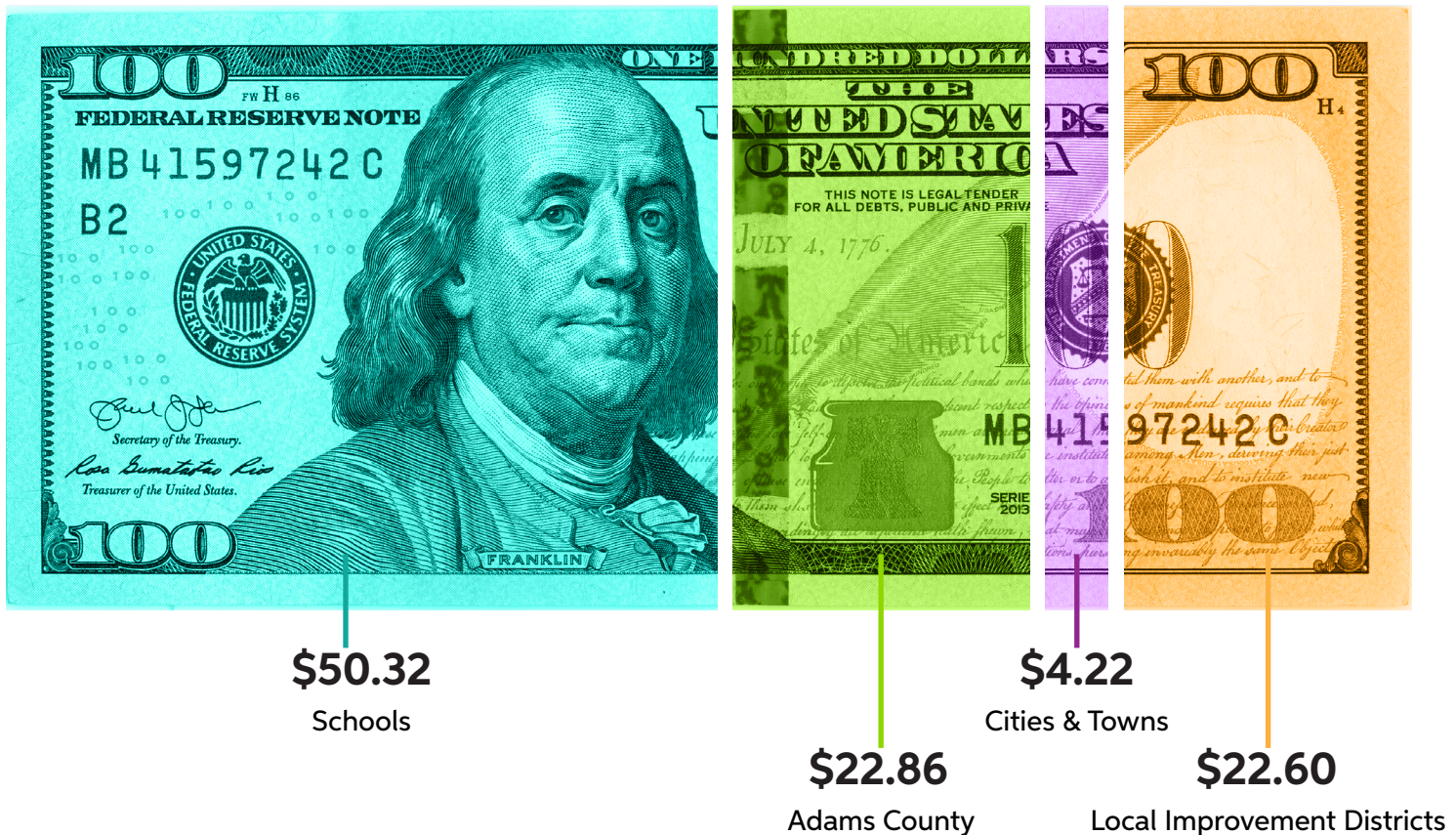
In 2025, Adams County's total General Fund Expenditures were \$381,479,796, which was \$9,827,409 less than the General Fund Revenues from this year. The General Fund expenses remained stable from previous years and expenses for the general government function saw a substantial decrease due to the decrease spending on the American Rescue Plan Act program.

	2025	2024	2023	2022
 General Gov't	\$136,559,779	\$175,644,640	\$153,482,476	\$149,607,412
 Public Safety	193,534,051	162,902,300	131,106,887	109,329,170
 County-Funded Human Services	4,530,200	4,108,924	3,559,645	8,026,049
 Public Works	3,787,303	3,360,067	2,897,438	1,776,044
 Culture & Recreation	9,277,294	8,969,355	9,128,479	7,757,278
 Conservation of Natural Resources	100,594	174,787	225,993	323,514
 Economic Opportunity	267,804	225,156	149,915	128,121
 Capital Outlay	26,256,106	21,913,173	16,747,533	14,376,674
 Debt Service	7,166,665	3,926,876	2,860,917	738,317
Total General Fund Expenditures	\$ 381,479,796	\$381,495,278	\$320,159,283	\$292,062,579



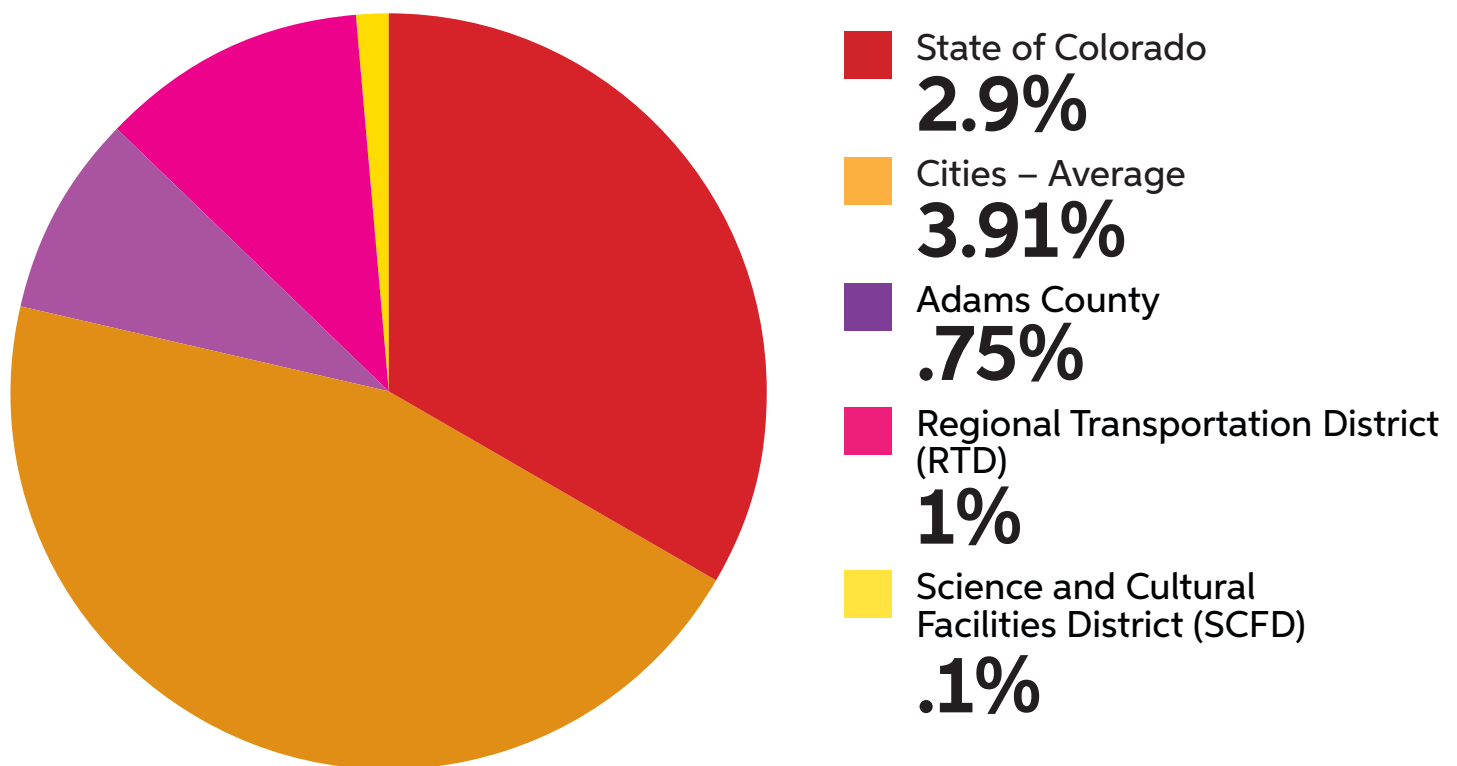
Property Tax Distribution

In addition to collecting property taxes for the county, the Adams County Treasurer's Office also collects property taxes on behalf of many other taxing authorities such as schools, cities, metro districts, water districts, and fire districts. After collection, the amounts due to other taxing authorities are distributed monthly to the appropriate parties. In 2025, \$1,573,142,231 was certified to be collected by the Treasurer's Office. Of that amount, less than 25% remained with the county after collection. See below for a breakdown of where your property taxes go.



Sales Taxes

The State of Colorado collects and remits sales tax to Adams County on the retail sales of tangible personal property sold within county limits. Since each city within Adams County has its own sales tax rate, the total rate residents pay will vary depending on location. However, the illustration below demonstrates how the sales tax rate you pay is allocated to different entities using an average rate of all the cities within Adams County:



**Note: There is no city sales tax for retail sales in unincorporated Adams County.*

One of the ways Adams County residents will see the impact of their sales tax dollars is through parks and open space. One-third of sales tax revenue is used for this purpose, which is split into three components:

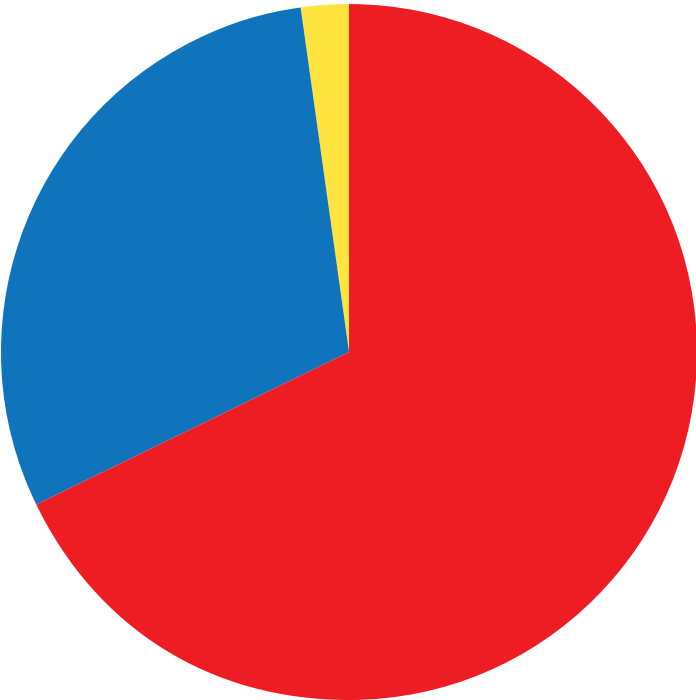
- **2% ADMINISTRATIVE FEE:** Used to cover the costs to administer the sales tax program, including salaries of staff, office supplies, and promotional materials.
- **30% SHAREBACK:** 30% of the revenue received is automatically returned to the cities, towns, and unincorporated areas of Adams County for use in open space projects.
- **68% GRANT FUND:** Adams County Parks, Open Space & Cultural Arts staff administer a competitive grant process in which qualified jurisdictions can apply for funding to complete a wide variety of projects that enhance open space within Adams County.

Sales Taxes

Adams County Open Space Sales Tax Distribution Report 2025

SHAREBACK OVERVIEW

Proceeds from the sales tax benefit parks, recreation, trails, and open space projects countywide. Funds are distributed in three ways:



- Competitive Grant Program:
68%
- Shareback Program:
30%
- Administrative Costs:
2%

The Shareback Program distributes 30% of open space sales tax revenue back to the taxing jurisdiction for use on either passive or active projects.

In 2025, the 30% Shareback Program totaled \$9,905,791.57.

City of Arvada	\$113,876.10
City of Aurora	\$1,954,099.29
Town of Bennett	\$91,962.07
City of Brighton	\$905,448.65
City of Commerce City	\$1,161,880.08
City of Federal Heights	\$168,912.50
City of Northglenn	\$486,835.76
City of Thornton	\$1,980,404.92
City of Westminster	\$1,072,090.24
Unincorporated Adams County	\$1,970,281.97
Program totaled	\$9,905,791.57

Open Space Sales Tax Grants

In 2025, the Adams County Board of Commissioners (BoCC) awarded more than \$33 million in open space grants for 49 projects thanks to the voter-approved Open Space Sales Tax. This sales tax was passed by Adams County voters in 1999, and in perpetuity in 2020.

When the Open Space Sales Tax was presented to voters in 1999, the ballot question called for the creation of an Open Space Advisory Board. This board recommends open space projects to the BoCC for funding. Grants are funded from 68% of the tax proceeds and awarded twice a year.

To view projects funded and dollar amounts awarded by jurisdiction for 2025 and previous years, visit adamscountyco.gov/osst or scan the QR code.



Maternal, Infant, and Early Childhood Home Visiting (MIECHV) Grant

The Adams County Health Department (ACHD) receives federal Maternal, Infant, and Early Childhood Home Visiting (MIECHV) funding to support the Nurse-Family Partnership (NFP) program, a voluntary, evidence-based home visiting model that improves maternal and child health outcomes for first-time, low-income families.

MIECHV funds support a multidisciplinary team consisting of 12 nurse home visitors and essential program infrastructure, including nurse supervisors, program management, data and quality improvement functions, client support services, training, and administrative support. Through regular home visits, registered nurses partner with families from pregnancy through the child's second birthday, providing education, health guidance, developmental support, and connections to community resources. The program focuses on improving outcomes in maternal and child

health, child development and school readiness, family economic self-sufficiency, positive parenting practices, and prevention of child maltreatment.

For fiscal year (FY) 2025, ACHD's NFP demonstrated strong performance across the majority of the federally required benchmarks, including sustained breastfeeding rates, maternal depression screening, well-child visits completion, postpartum care, tobacco cessation referrals, parent-child interaction observations, developmental referral completion (families engaged in early intervention after an RN referral), intimate partner violence (IPV) screening, and continuity of health insurance coverage. The program also achieved a 100% completion rate for intimate partner violence referrals to resources for families with a positive IPV screen.

FY25 Selected Performance Measures

Measure	FY24–25 Result	FY23–24 Result
Preterm Births (Lower Is Better)	9.6%	11.8%
Breastfeeding at Six Months	55.0%	42.6%
Postpartum Depression Screening	93.8%	92.3%
Well-Child Visits	84.2%	83.0%
Postpartum Care	83.1%	82.6%
Tobacco Cessation Referrals	90.9%	62.5%
Parent-Child Interaction Screens	79.2%	73.0%
Behavioral Concern Inquiries	99.8%	97.8%
Intimate Partner Violence Screening	81.1%	72.5%
Continuity of Insurance Coverage	82.9%	82.3%
Developmental Referral Completion	58.3%	40.0%
IPV Referral Completion	100.0%	87.5%

Workforce & Business Center Grants Overview

Adams County delivers workforce development services through its Workforce & Business Center, connecting businesses, job seekers, education providers, and community partners to strengthen the regional workforce and support economic growth. Services include employer recruitment and hiring assistance, labor market information, apprenticeships, incumbent-worker training, industry-sector partnerships, career navigation, workforce training, work-based learning opportunities, and youth career-readiness programs. The county also collaborates with education, economic development, human services, and

community organizations to align workforce investments with regional labor market needs.

Adams County offers specialized employment and training programs for veterans, dislocated workers, individuals with disabilities, justice-involved people, migrant and seasonal farmworkers, and other groups facing employment barriers. The county also manages programs that meet employer workforce needs, including foreign labor certification and other workforce access efforts. Through these efforts, Adams County helps businesses attract and retain talent while creating opportunities for employment, career growth, and economic mobility for residents.

Financial Snapshot *Program Year 2024 (July 1, 2024–June 30, 2025)*

Program/Grant	Funding amount
Reskilling, Upskilling, and Next-skilling Worker (RUN)	\$4,448,643.59
Workforce Innovation Opportunity Act (WIOA) Title I: Adult, Dislocated Worker, and Youth)	\$4,213,279.71
Workforce Innovation Opportunity Act (WIOA) Title III: Employment Services (Wagner-Peyser Act)	\$1,282,711.90
Employment First	\$1,121,398.65
Workforce Development Enterprise Fund	\$785,413.00
Quality Jobs, Equity, Strategy, and Training (QUEST)	\$459,661.36
Reemployment Services and Eligibility Assessment	\$410,776.54
Disability Program Navigator	\$100,136.80
Career Navigation and Coaching	\$100,005.04
Wagner-Peyser Supplemental Funds	\$97,910.71
Up & Adams	\$62,072.32
Jobs for Veterans	\$14,000

ADAMS COUNTY, COLORADO 

Popular Annual Financial Report

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FOR THE YEAR ENDED DEC. 31, 2025



4430 S. Adams County Pkwy., Brighton, CO 80601

