

# **GENERAL FUND SUMMARY**

The General Fund is funded at the level of \$156,053,509, down \$2,566,225 or 1.62%. Without including adjustments for salary step increases, the budget for general government functions is down \$727,680. Building and Grounds is up \$994,742 or 12.67% largely due to County construction on ten facilities and additions: Evidence Storage building, Coroner building, Clerk and Recorder building, Jail Wing addition, Oil Gas and Energy building, Car Wash building, Public Works office addition, and three buildings at the new Mead Grader Complex. These new or expanded facilities result in increases of personnel service, supplies and purchased services. The Elections budget is down \$1,205,788 since there will only be one election in 2021, versus three in 2020. District Attorney is up \$90,218 due to the upgrade of four positions.

Information Technology (IT) is down \$897,810 primarily due a reduction in capital expenditure. IT capital is funded in accordance with the Five-Year Capital Improvement Plan. For the last six years, all technology and innovation projects have been transferred to the IT budget, since they are primarily IT projects. The \$500,000 originally budgeted under Innovation and Technology has been transferred to the IT budget, and even with this budget transfer the IT budget is still down a total of \$1,397,810.

Public Safety functions are up \$104,680. The overall Sheriff's Office recommended budget is up in net county costs by \$2,153,329 or 4.20%. The Sheriff's Personnel Services are increasing by \$2,520,640 or 6.01%. The Sheriff's Office is requesting a total increase of 24 positions in 2021 primarily to accompany the increased demand in Civil Unit, cover shifts in the jail appropriately and to be able to shift existing inmates over to the new 2 West Wing once it opens in 2021. Sheriff supplies are up \$145,257 for new uniforms, new radios, and ammunition. Purchased Services for the Sheriff are down \$422,156 primarily due to the Sheriff no longer contracting with the Greeley Police Department for evidence and records. Revenues in the Sheriff's Office are up \$29,462 primarily from grants. The total impact of SB 20-217 on the Sheriff's operations and budget may require some adjustments in the budget in 2021 as the changes evolve.

Communications gross county costs are down \$1,737,529 due to an accounting change between the General Fund and E911. Net county costs are down \$1,912,053 with the E-911 surcharge going from \$1.20 to \$1.72 effective February 1, 2021, and the new user rate structure adopted by the Board in May 2019, which increased the user fee for fire agencies to 40% of actual costs starting in 2020, and phase in the user fee increase for law enforcement agencies by charging 25% in 2020, 32.5% in 2021, and 40% in 2022. Public Safety Information Services is up \$360,506 primarily for software increases and the accommodation of the Spillman conversion to the CentralSquare software. Other Public Safety budgets are stable with little or no increases.

Due to the passage of SB 19-181 making major changes in the regulation of oil and gas development in the state, the Board of County Commissioners created the Oil and Gas Energy Department on July 16, 2019. With the slowdown in oil and gas activity due to the COVID-19 pandemic and drop in oil and gas prices, the department has been reduced from 15 employees to 9 employees. The 2021 budget has dropped \$564,354 to \$1,415,646 and revenues are down \$942,500 to \$1,037,500 resulting in a net county cost of \$378,146.

Engineering is down \$3,692,148 because of reductions in the amount for engineering, design and rights-of-way for road and bridge projects in 2021. General Fund's subsidy to the Public Health Department is up \$114,957 due to anticipated salary step increases. An increase of \$1,767,391 is included for other General Fund departments' anticipated salary step increases in 2021. No cost of living adjustment is included due to the economic downturn from the COVID-19 pandemic. Health insurance rates will remain the same for employees and the employer in 2021. This means the health insurance rate has decreased 11.8% in the last seven years.

The available resources to the General Fund are \$179,426,420, compared to \$176,661,234 in 2020, up \$2,765,186. Property taxes are budgeted at \$107,521,153 down \$7,928,167. Revenues from interest earnings are unchanged at \$4,000,000 for 2021, due to higher cash balances in the next year but lower interest rates. Intergovernmental revenues are up \$1,125,913 primarily from budgeting for the first time Community Development Block Grant revenues of \$1,000,000 and urban renewal authority revenue increases. Charges for Services are up \$45,641. Fines from traffic enforcement are down \$35,000 due to less traffic enforcement resulting from SB 20-217. Licenses and permits are down \$1,402,500 with \$942,500 attributed to the reduction from oil and gas energy fees and \$460,000 for building inspection and planning fees. Indirect cost recovery is up \$536,277 due to Social Services' allocation. Treasurer fees are up \$2,000,000. All other revenues are relatively stable with little change.

The beginning fund balance is anticipated to be \$24,000,000 for 2021. An estimated ending fund balance of \$23,372,911 is projected for year-end. The fund balance amount serves as an additional contingency amount during the fiscal year. This fund balance amount is consistent with the anticipated ending fund balances for the last few years. It is prudent fiscal management for Weld County to maintain an anticipated fund balance of this level to respond to unforeseen needs of the citizens of Weld County in 2021 and future years.