

## **GENERAL FUND SUMMARY**

The General Fund is funded at the level of \$118,161,264 down \$16,948,980. The major change is the \$25 million for the retirement plan funding last year is not included in this year's budget. The added funding in 2015 made the retirement plan fully funded at the end of 2015. Without including adjustments for cost of living, and salary step increases, the budget for general government functions is up \$507,203. The budget reflects the projected costs of conducting a Primary Election and a Presidential Election with a large turnout anticipated for the Presidential Election. In the Clerk and Recorder's office an Administrative Assistant position was eliminated mid-2015 for a savings of \$78,094. The Assessor is requesting an additional Data Collector position (\$54,736), plus the upgrade of two Personal Property Appraisers (\$8,264). Under the District Attorney the new Juvenile Restorative Justice program added in response to the passage of HB 12-1254 will be funded at \$222,003. The program is fully funded from state court fees. Human Resources' budget is up \$169,090 with the mid-year approval of the recruitment position, the recommendation to add an additional Assistant Recruiter to absorb more of the Human Services HR function, and the one year succession staffing for the Benefits Manager. Building and Grounds is up \$137,328 for an additional plumber position to transition the retirement of the long time plumber in October, 2016 (\$72,315), and additional carpenter position (\$65,013) due to workload requirements. With the purchase of the Chase Plaza Building the budget reflects the costs of the entire building (\$590,000) and revenues from the leased space (\$990,000) and Social Service space reimbursement (\$85,600) total \$1,075,600. The building generates a positive cash flow of \$485,600, which is being used to upgrade the building in the Capital Fund.

Last year was the first budget year that Weld County had an opportunity to completely evaluate the staffing, organizational, and capital needs of the county's information technology (IT) requirements. January 1, 2014, Weld County terminated the outsourcing contract for information technology (IT) services with Xerox and now provides those services with county employees under the leadership of a new Chief Information Officer. This change is a strategic decision to improve technology services, increase customer satisfaction and provide accountability for IT related projects. In the Information Technology budget an additional security position was approved mid-year (\$104,955). For 2016, supplies are down \$221,588 due to a reduction in small items of equipment which is in accordance with the Five Year Capital Improvement Plan and a better breakout of hardware and software maintenance costs by line item. Purchased Services are up \$11,500 primarily for training, and \$500,000 is allocated for new 2016 IT projects requested by departments. Capital is down \$1,497,412 in accordance with the Five Year Capital Improvement Plan, with \$993,500 for computer equipment and \$183,000 for software. Overall the IT budget for 2016 is down \$1,102,545, which was planned when the Five Year Capital Improvement Plan was developed last year. The GIS budget is up \$99,755. The major increase is the \$116,400 for imagery to do aerial mapping to update portions of the county. The updated imagery is done every 3-5 years depending upon growth and changes. Innovation and Technology Projects budget is funded at \$500,000, which is down \$500,000 from last year.

Public Safety functions are up \$1,599,017 in the budget. The Sheriff's Office budget was restructured mid-2015 with the election of a new Sheriff. The overall net Sheriff's Office recommended budget is up \$1,388,905 or 4.01%. The big driver of costs is accommodating the growth in the inmate population, which amounts to approximately \$1.1 million of the increase, or 3.13% of the 4.01% total increase. Staffing costs for the Sheriff's Office were increased \$609,033. It includes six Deputy Detention Officer III (\$463,119), and two Detention Sergeants (\$209,806) to accommodate the growing inmate population and the need to increase our facility capacity to 734 beds. In addition, in Patrol there is a request to move the 0.75 FTE Desk Clerk to full-time (\$31,636). The mid-year staffing adjustments reduced the costs by \$95,528. Another significant item is the increase of \$152,436 for inmate medical services related to adding 24/7 coverage in booking with an RN to insure medical screens on new arrests are completed. Board approved reorganizing work release under Justice Services effective January 1, 2016. Budget unit number will be changed to 1000-24125 to be in the Justice Services organizational structure. The Board

funded an additional Office Tech III position (\$53,634) to provide clerical support to the Work Release unit.

The Weld County Regional Communication Center (WCRCC) budget is up \$58,984 for an additional position to do quality assurance for certification programs and professional standards. The Criminal Justice Information System (CJIS) budget is up \$40,541 primarily due to an added analyst position because of the installation of the new public safety IT system purchased in 2015. The Commissioners made the decision in 2014 to replace the Spillman public safety information technology system with a new system. Office of Emergency Management is up \$29,320 for software to monitor chemical facilities, and mobile computing to provide the technological foundation to assist emergency managers in their responsibilities during an incident.

Engineering is up \$3,890,959 because the engineering and design fees have increased for the Weld County Road (WCR) 49 south corridor and WCR 49/47 north corridor in the 2016 budget. Staff costs increased \$213,090 to fund a new Survey Tech II position (\$82,819) and a Water Engineer position (\$130,271). General Fund's subsidy to the Public Health Department is up \$216,806 due to anticipated salary step and cost-of-living increases. Veteran's Services is up \$32,235 to move a part-time Office Tech II to full time to deal with the call volume coming into the office due to aging Vietnam veterans and the Iraq and Afghanistan veterans. An increase of \$1,687,868 is included for other General Fund departments' anticipated salary step and cost-of-living increases in 2016. Health insurance has no rate increase for employees or the employer in 2016 for two years in a row.

A new budget unit with a budget of \$143,940 is the Weld County Bright Futures Program and the donations and tax credits that support it. The program offers student grants from donations to eligible Weld County high school graduates, students earning GEDs and veterans pursuing post high school education or training. Under SB 15-82 the County is authorized to allow the use of county property tax incentive payments or credits to taxpayers contributing to the program for workforce development. Besides the administrative costs the County is funding \$15,000,000 in property tax incentive payments or credits to taxpayers contributing to the program in 2015. The \$15,000,000 will be placed in a trust fund for tax incentives and the donations will be in a separate trust fund restricted for use for the student grants only.

The available resources to the General Fund are \$131,617,314 compared to \$146,271,790 in 2015, down \$14,654,476. Property taxes are budgeted at \$112,907,305 with a personal property tax adjustment of (\$27,357,713) for a net \$85,549,592 down \$19,097,125. Revenue from interest earnings are up \$300,000 at \$1,400,000 for 2016, as interest rates are projected to move up during the course of the year. Planning and Building Inspection fees are up \$1,340,000 due to all the oil and gas activity in the County and an upturn in development. Intergovernmental revenues are up \$84,848 primarily due to higher District Attorney grants of \$28,163, and the Juvenile Restorative Justice grant (\$96,531). Charges for Services are down \$160,907 primarily from charges related to the District Attorney discover fees (\$42,500), Elections (\$30,000), GIS (\$40,000), and Sheriff concealed weapons permits. Fines from traffic enforcement are up \$159,500 due to all patrol staff working traffic and not just the traffic enforcement unit with the new Sheriff's reorganization. Indirect cost recovery is up \$1,815,321 due to Social Services' allocation. All other revenues are relatively stable with little change.

The beginning fund balance is anticipated to be \$12,000,000 for 2016. An estimated ending fund balance of \$13,456,050 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 2016 and future years.