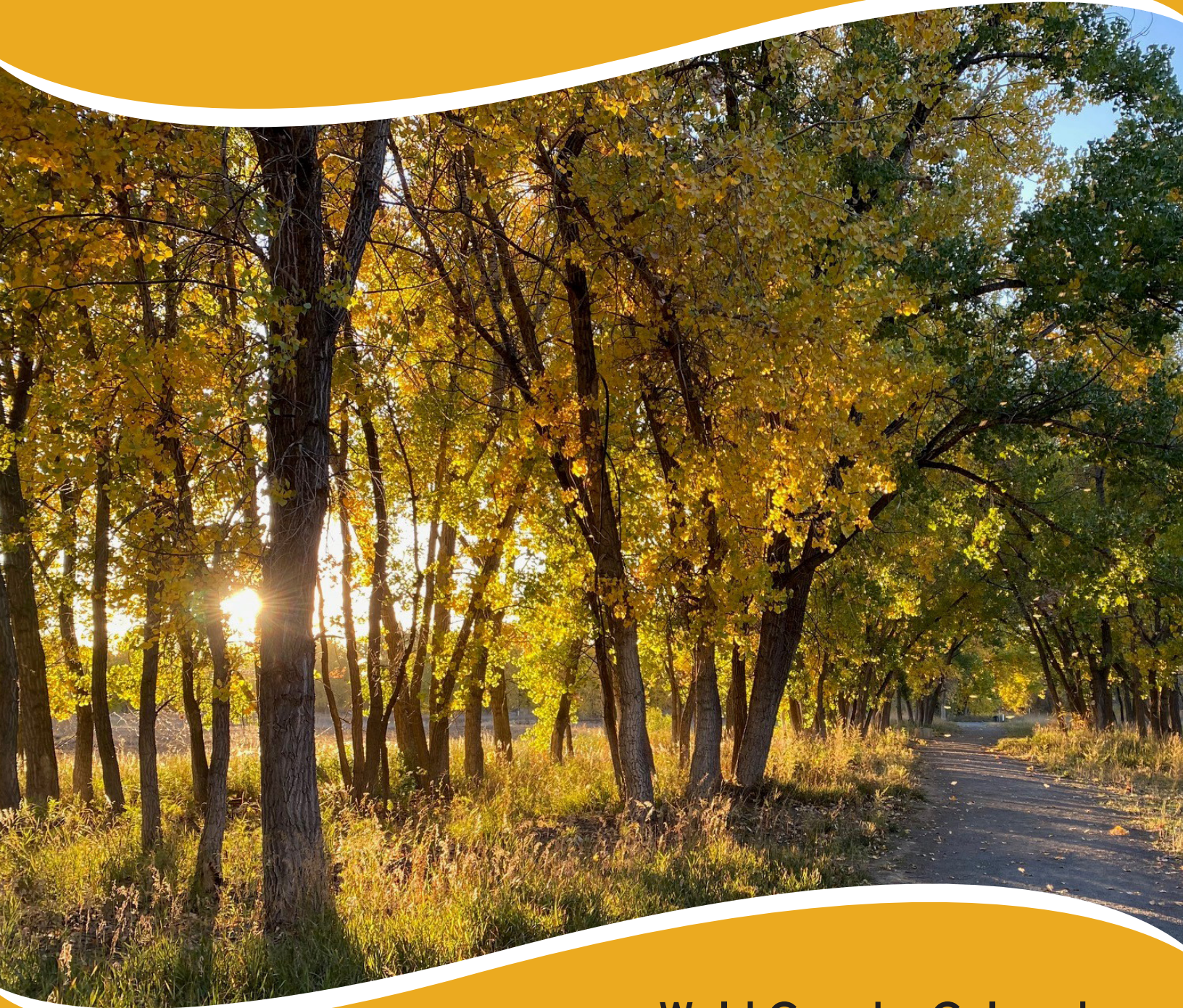




PROPOSED BUDGET

FISCAL YEAR 2026



Weld County, Colorado

Prepared by the Finance Department.
Leading with responsive, innovative, cost-effective services.

COUNTY OF WELD

2025

PROPOSED

BUDGET MESSAGE

PRESENTED TO:
WELD COUNTY BOARD OF COMMISSIONERS

Perry Buck, Chair

Scott James, Pro-Tem

Jason Maxey, Commissioner

Lynette Peppler, Commissioner

Kevin Ross, Commissioner

BY THE FINANCE DEPARTMENT

September 2025



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Weld
Colorado**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrell

Executive Director





DEPARTMENT OF FINANCE AND
ADMINISTRATION
PHONE: (970) 400-4200
FAX: (970) 336-7233
1150 O STREET
P.O. BOX 758
GREELEY, COLORADO 80632

September 11, 2025

Weld County Board of Commissioners
1150 O Street
Greeley, CO 80631

Board Members:

As Weld County approaches fiscal year 2026, it remains in a stronger financial position than many other local governments. It carries no outstanding debt, imposes no sales tax, maintains one of the lowest mill levies among all Colorado counties, holds a healthy cash reserve, and fully funds its pension obligations. However, while the County's current financial standing is sound, revenue projections indicate a potential decline or stagnation in the near term, while expenditures are expected to continue rising for the foreseeable future.

The Weld County 2026 Final Budget for operations and capital outlay expenditures of \$714,118,038, has been prepared in accordance with the directives developed during the existing budget process. The budget is funded with revenue estimates of \$588,822,940 and anticipated fund balances of \$870,563,809. This includes \$315,102,116 in property taxes or a 2.8% increase from the prior year. This is well below the maximum allowed property tax under the Weld County Home Rule Charter.

2026 BUDGET HIGHLIGHTS AND GROWTH OPPORTUNITIES

- ❖ To achieve a flat budget Weld County has reduced FTEs by 1.34 or a 0.07% decrease from 2025. However, to continue remain an Employer of Choice, 5 position reclassifications have been recommended for a total of 10 staff impacted.

- ❖ Finalize the implementation of an Enterprise Resource Planning (ERP) system.
- ❖ Efforts to secure a more cost-effective health insurance plan that benefits employees, their dependents, and the organization were a success. The new plan will take effect on January 1, 2026.
- ❖ There is increasing uncertainty surrounding the stability and availability of grant funding. Many of Weld County's programs and initiatives rely on state and federal grants, which are becoming more competitive and less predictable. This volatility in external funding sources poses a significant risk to long-term financial planning and service delivery.
- ❖ The 2026-2030 Capital Plan takes on numerous projects identified with the recently completed Facilities Master Plan and includes over \$50 million in existing projects such as an expansion to Fleet Services, and two large projects. The first is for an expanded judicial center complex for approximately \$347 million, and an Administrative Building to include the District Attorney's office at approximately \$144 million.
- ❖ Fund an accelerated and result driven Public Works 2026-2030 Capital Improvement Plan.
- ❖ Maintain a fully funded pension plan with an earning rate assumption of 5.9%.
- ❖ Comply with legislated duties mandated by the State of Colorado by SB25-003.
- ❖ Encourage economic vitality through incentives for expanding industry and commercial development in the county.

2026 FINANCIAL PLAN

ECONOMIC CONDITIONS AND OUTLOOK

The U.S. economy appears to be entering a period of deceleration, with moderate growth projected to remain below 2% through the final quarters of 2025 and into 2026. The introduction of new tariffs is expected to exert upward pressure on costs in 2026; however, revenue growth is anticipated to remain steady. Despite forecasts indicating a rise in consumer savings and a pullback in spending—driven in part by labor market instability—Kiplinger does not currently project a recessionary environment. Inflation is expected to close out the year at 3.1%, with the Federal Reserve targeting a 2% rate by the end of 2026. The technology sector continues to be a key driver of economic strength, bolstered by ongoing advancements in artificial intelligence.

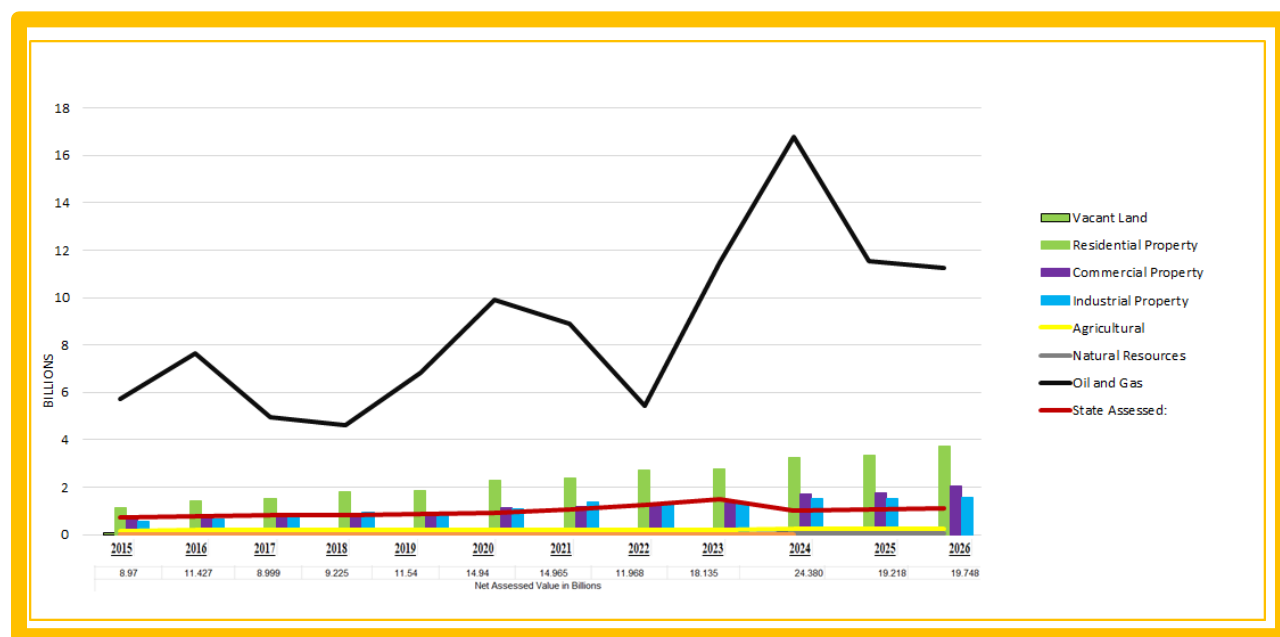
In June the Office of State Planning and Budgeting (OSPB) revised its 2026 GDP growth forecast for Colorado downward by 0.5%. Additionally, the estimated risk of a state-level recession has increased from 40% to 50%, reflecting heightened economic vulnerability.

At the local level, Weld County's labor market remains stable. According to data from the Federal Reserve Bank of St. Louis, the county's unemployment rate stood at 4.3% in June 2025, aligning with the national average. This represents a 0.5 percentage point decrease from May 2025 and continues a downward trend in local unemployment.

Infrastructure spending in Colorado has shown signs of deceleration, with forecasters projecting only modest growth in this sector. Despite this slowdown, construction activity remains supported by continued investment in healthcare, education, and technology-related projects.

The construction industry is facing additional headwinds, as imposed tariffs are expected to drive up material and equipment costs. In response to the evolving economic landscape, Weld County remains committed to proactive planning and strategic investment to ensure its infrastructure keeps pace with current and future demand.

Federal deregulation and State implemented rules have led to conflicting direction for Weld County's largest source of property tax, which is Oil and Gas development. The County Assessor has anticipated the next few years of assessed value for Weld County to remain relatively flat, while populations and service needs continue to grow. The 2026 tax year is a relative surprise by showing a 2.76% increase in assessed value, higher than originally expected. While growth of expenditures still trends to outpace revenues, this slight increase has allowed for moderate growth in property tax to meet the insistent demands placed on departments throughout the county.



2026 BUDGET PLAN FOR THE FUTURE

In developing the goals for the 2026 Budget, the highest priority in Finance is to ensure long-term financial stability. The main goal of the budget process is to continue to provide critical resources needed to meet Strategic Priority #1: Ensure Healthy, Safe and Livable Communities. Part of that structure is to evaluate the department budget requests provided and, if the information provided as justification for increasing services or staff is not sufficient, to remove the request from recommendation so unnecessary services are not funded indefinitely. Finance and Administration works together with the Board to provide a comprehensive plan and meet the county's mission statement: *To provide responsive, innovative, and cost-effective services*. The most important resource the county has is the employees that provide services to the public. Investing in that resource is a crucial way to make the county as effective as possible.

With local government being the second largest employer in the county¹ behind construction, and the State Demographer indicating that the labor force will continue to slow, Weld County needs to be innovative in attracting and retaining talent. Weld County is finding ways to keep the fundamentals that keep the county fiscally responsible, while balancing the ever-changing needs for staffing and being a competitive and attractive employer. This was addressed in the Strategic Plan for 2023-2028 which is included in the following pages for reference. Strategic Priority #4, Be an Employer of Choice, will be one of the County's focuses in the years to come.

Weld County remains one of Colorado's fastest-growing regions, though growth is beginning to slow. This moderation offers a chance to align services and infrastructure with current needs. However, rising operational costs and Weld County Charter limits can present fiscal challenges.

The Workday Enterprise Resource Planning (ERP) implementation is scheduled for completion in 2026, with the fiscal rollout beginning January 1, 2026. Operational efficiencies are expected to be realized as staff adapt to the new system. This ties to Strategic Priority #5: Provide Excellent, Cost-Effective Service Delivery. For the past nine years, Weld County's IT Department has managed a technology and innovation fund focused on improving customer service, optimizing staffing, and enhancing efficiency through innovation.

¹ Colorado State Demography Office, 09/12/25:
https://gis.dola.colorado.gov/Jobs_by_sector_chart/

In summary, despite the uncertain and pressing challenges, the Board, other elected officials, and managers must continue to provide strong financial and strategic leadership. This enables Weld County to provide critical health, social, public safety, and general government services to support a diverse and growing population. With the county's elected officials, leadership team, and the entire county workforce, we will ensure that whatever the future may hold, we keep serving the needs of our residents countywide. The 2026 budget will recommend measures to strengthen our current financial stability and bolster our ability to weather what the future will bring. Weld County leadership will bring forward a budget that demonstrates Weld County's continued creativity, resilience, and commitment to residents, but also a budget shaped by historical decisions and future strategies to continue Weld County's fiscal stewardship.

GENERAL GOVERNMENT OVERVIEW

The following is a summary of major changes in revenue and expenditures between 2025 and 2026.

Revenues

Revenues for general government functions are summarized below and total \$584,366,211 in 2026, an increase of 1.6% over 2025. The largest revenue increases are related to Property Taxes, however the percentage of revenues contributed by Property Taxes remains similar. Charges for Services also increased but are almost directly offset by the decrease in Miscellaneous Revenue. The amount of revenue from the various sources and the changes compared to 2025 are shown in the following tabulation:

Revenue Sources	2025 Amount	2025 Percent of Total	2026 Amount	2026 Percent of Total	Increase - Decrease from 2025
Property Taxes	\$307,156,321	53.39%	\$315,102,116	53.92%	\$7,945,795
Other Taxes	15,391,000	2.68%	14,491,000	2.48%	(900,000)
Licenses and Permits	4,917,500	0.85%	5,219,380	0.89%	301,880
Intergovernmental Revenues	106,054,527	18.44%	106,674,064	18.25%	619,537
Charges for Services	16,023,430	2.79%	17,470,242	2.99%	1,446,812
Miscellaneous Revenue	46,659,492	8.11%	44,998,678	7.70%	(1,660,814)
Fee Accounts	23,364,000	4.06%	24,546,000	4.20%	1,182,000
Internal Service Charges	55,688,406	9.68%	55,864,731	9.56%	176,325
Total	\$575,254,676	100%	\$584,366,211	100%	\$9,111,535

Expenditures

Expenditures by function for the different categories of spending such as General Government, Public Safety, Public Works, Social Services, Capital Expenditures, and other services total \$712,176,337 for 2026, which is an increase of 26.4% over 2025. The major increases are in Public Works, Public Safety, and General Government. Expenditures are increasing to account for the growth in the county as well inflation. The amounts by function and the changes from 2025 are as follows:

Expenditure Sources	2025 Amount	2024 Percent of Total	2026 Amount	2026 Percent of Total	Increase (Decrease) from 2025
General Government	\$74,668,289	13.25%	\$78,100,111	10.96%	\$3,431,822
Social Services	61,301,155	10.88%	64,756,661	9.09%	3,455,506
Road and Bridge	34,793,047	6.18%	10,617,789	1.49%	(24,175,258)
Public Safety	116,628,905	20.70%	117,497,861	16.50%	868,956
Human Services	15,313,324	2.72%	16,382,108	2.30%	1,068,784
Health	16,869,066	2.99%	17,519,114	2.47%	650,048
Capital	49,052,534	8.71%	53,417,595	7.50%	4,365,061
Public Works	98,961,052	17.57%	254,106,354	35.67%	155,145,302
Contingency	10,000,000	1.78%	10,000,000	1.40%	-
Miscellaneous	12,140,093	2.15%	13,915,348	1.95%	1,775,255
Culture and Recreation	1,909,202	0.34%	2,188,085	0.31%	278,883
Auxiliary	3,037,560	0.54%	3,001,071	0.42%	(36,489)
Internal Services	68,691,875	12.19%	70,684,240	9.92%	1,992,365
Total	\$563,366,102	100%	\$712,186,337	100%	\$148,820,235

The 2026 Budget provides sufficient resources—including available fund balances—to support the requested increases in service levels. The operational plan funded by this budget reflects Weld County Government's ongoing commitment to excellence and efficiency in fulfilling its responsibilities to taxpayers. In 2026, the planned Justice Center and other capital projects will require prudent budgeting and strategic allocation of resources to ensure their successful implementation.

Ultimately, the best we can offer our community is our continued commitment to excellence. Improvement is expected by our Board, embraced by our organization, and deserved by our residents. We thank the department heads,

elected officials, and their teams for their dedication in preparing the 2026 Budget. The development of this budget required significant time and thoughtful consideration, and that work continues as adjustments are made to meet evolving needs.

Copies of all budget documents and audited financial statements are available for the public at 1150 O Street, Greeley, Colorado or at <https://www.weld.gov/Government/Departments/Finance-and-Administration>. More general information about Weld County may be found on Weld County's website <https://www.weld.gov/Home>.

Sincerely,

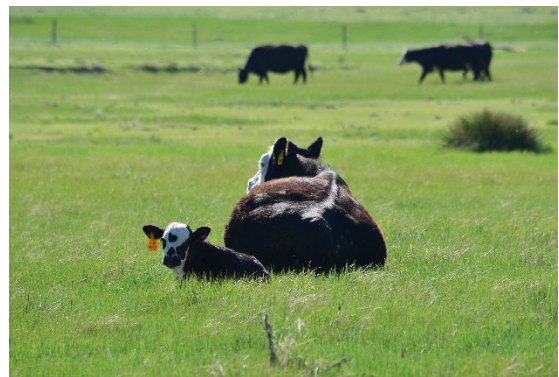
Cheryl Pattelli, CFO
Jennifer Offelie, Budget Manager
Linda Duncan, Fiscal and Budget Analyst

About Weld County

Established in 1861, Weld County is the third-largest county in Colorado by land area, steeped in a rich history and poised for a dynamic future. Located in the heart of northern Colorado, Weld County has long been a vital part of the state's development — and it continues to grow and evolve in exciting ways.



Growth is on the horizon. According to projections from the Colorado State Demography Office, Weld County's population is expected to double by 2050. This rapid growth is no surprise to those familiar with the area. With a unique blend of rural charm and urban accessibility, Weld County offers residents a high quality of life, robust job opportunities, and a welcoming community spirit. Whether you're looking to establish roots, raise a family, or launch the next phase of your career, Weld County provides the ideal setting for personal and professional growth.



Education lies at the heart of Weld County's success. With 16 public school districts serving communities large and small, families benefit from a range of K-12 educational options. The county is also home to Aims Community College, which offers workforce training and associate degrees in high-demand fields. Just a short drive away, the University of Northern Colorado in Greeley provides bachelor's, master's, and doctoral programs across a wide range of disciplines. This strong educational infrastructure ensures residents of all ages have access to lifelong learning and are well-equipped to meet the demands of a changing workforce.



Economically, Weld County is a powerhouse. It plays a pivotal role in Colorado's economy as one of the state's leading producers in both agriculture and energy. From expansive farmlands to oil and natural gas fields, Weld County's industries are diverse and thriving. Major employers like JBS Swift, Vestas, Halliburton Energy

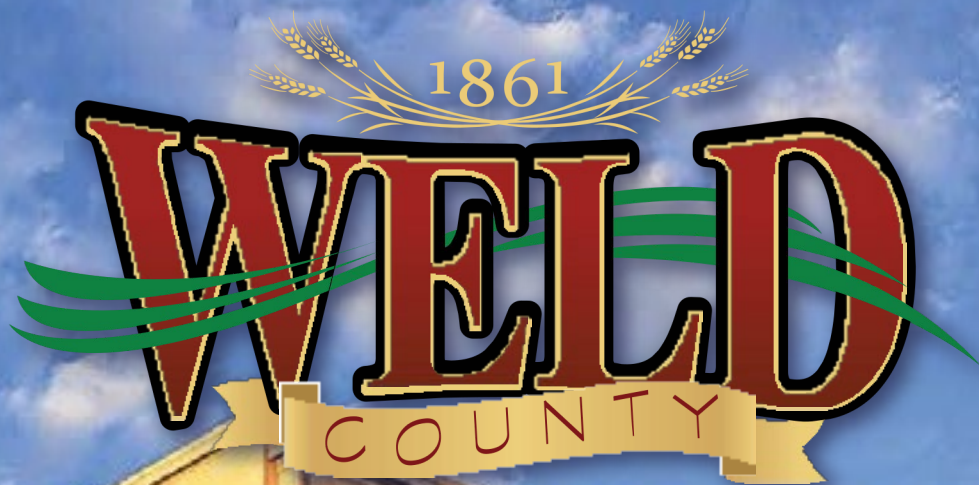
Services, and Leprino Foods anchor a resilient local economy that generates nearly \$6 billion in annual revenue. This strong economic foundation supports stable employment, fuels innovation, and attracts businesses from across the country.

Weld County's geography is as impressive as its growth. Spanning more than 4,000 square miles — larger than the states of Rhode Island and Delaware combined — the county offers vast open spaces, thriving communities, and room to grow. Its location places residents within an hour's drive of key destinations, including downtown Denver, Rocky Mountain National Park, and Cheyenne, Wyoming. For outdoor enthusiasts, Weld County is a haven of opportunity. Parks, lakes, and over 100 miles of trails offer endless options for hiking, biking, boating, camping, and fishing.

The county also offers distinctive cultural and recreational experiences. Unique attractions like the Wild Animal Sanctuary in Keenesburg — one of the largest carnivore sanctuaries in the world — and the high-octane thrills of the Colorado National Speedway in Dacono provide entertainment for residents and visitors alike. From family-friendly festivals and rodeos to live music and art exhibitions, Weld County boasts a vibrant and growing cultural scene that reflects its diverse and dynamic population.

In short, Weld County is more than just a place on the map — it's a place to belong. With a strong sense of community, economic vitality, and a vision for the future, it's easy to see why more and more people are choosing to call Weld County home.





STRATEGIC PLAN • 2023–2028



STRATEGIC PLAN AT A GLANCE

Mission To provide responsive, innovative, and cost-effective services.

Vision Be a model county government that delivers excellent services and enables citizens and communities to pursue prosperity and quality of life in ways that are accessible, inclusive, and forward thinking, while honoring our western heritage and respecting individual liberties.

Guiding Principles



Fiscal Stability



Accountability



Community-Focused



Empowerment



Collaboration



Excellence

Strategic Priorities



Ensure Healthy, Safe, and Livable Communities



Balance Growth and Development



Plan for Resilient Infrastructure, Facilities, and Resources



Be an Employer of Choice



Provide Excellent, Cost-Effective Service Delivery



Enhance Accessible Communication, Outreach, and Awareness

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ACKNOWLEDGEMENTS

Strategic Plan • 2023-2028



The Weld County
Board of County Commissioners
has developed this
five-year strategic plan
in collaboration with staff
to guide the county
into the future.



MISSION • VISION



Mission Statement

To provide responsive, innovative,
and cost-effective services.

Vision Statement

Be a model county government that delivers
excellent services and enables citizens and
communities to pursue prosperity and quality
of life in ways that are accessible, inclusive, and
forward thinking, while honoring our western
heritage and respecting
individual liberties.



GUIDING PRINCIPLES



Guiding Principles

Fiscal Stability

Consistent with the fiscally conservative philosophy of Weld County Government, we constantly strive to ensure the best and most efficient use of public funds and resources and be fiscally prepared for unforeseen changes and challenges so the County can serve both current and future generations.

Community - Focused

We endeavor to provide superior services in everything we do, treating citizens and communities with respect and dignity, creating innovative customer-driven solutions, and providing equal treatment under our codes and charter.

Collaboration

We actively engage with citizens and communities and form collaborative partnerships to achieve shared goals to address needs to enrich the lives of those who do business and/or reside in Weld County.

Accountability

We are committed to actions that foster accountability and the public's trust and confidence, seeking input from citizens and communities, including businesses, before making decisions, clearly communicating our intentions, and taking responsibility for all that we do.

Empowerment

We promote the autonomy and self-sufficiency of all in the Weld County community, encouraging all to advocate their interests in a responsible and self-determined way.

Excellence

We train and equip our employees for excellence and invest in their professional growth and development, so they can provide the most value to citizens and communities and meet the ever-changing needs of Weld County.

STRATEGIC PRIORITY 1

Ensure Healthy, Safe, and Livable Communities

Invest in innovative and collaborative community partnerships that promote self-sufficiency and enable people to improve their quality of life, while providing a continuum of services that preserve, promote, and protect the health, safety, and environment of Weld County.



Objectives

- A** Formalize a county-wide coalition focused on public health and safety programming to increase outreach and awareness.
- B** Enhance partnerships with community organizations to help connect recently released individuals with resources and services.
- C** Expand practices related to community policing to identify and divert crime.
- D** Increase awareness of victims' services and resources within the community to support victims of and witnesses to crimes.
- E** Enhance awareness, use, and exchange of survey data, and other strategies across departments to support effective service provision.
- F** Enhance access to health and safety services to best reach all in our community



STRATEGIC PRIORITY 1



Outcome Measures

- Coalition created and formalized by June 30, 2023.
- “Key Health Indicators” dashboard is expanded by June 30, 2024.
- Increase X% participation in Thriving Weld coalition by December 31, 2024.
- Dashboard/database of events, programs, and community partners developed by December 31, 2023.
- Prioritized listing of events or programs targeted for increased outreach/participation presented to the BOCC with recommendations by February 28, 2024.
- Decrease in % recidivism rate by December 31, 2025.
- Increase % diversion rate by December 31, 2026.
- Increase % of individuals connected to victims’ services programming by December 31, 2026.
- Updated survey completed (every three years) and results shared across departments and elected offices within 120 days of receiving results.
- Cross-departmental workgroup established by December 31, 2022, at least six months prior to the survey distribution in future years, to oversee survey development/dissemination of data and completion of action items from survey.
- Gap Analysis of service provision by departments and elected offices completed by June 30, 2023, and bi-annually thereafter.
- Prioritized recommendations to address identified gaps including program specific measurements of success presented to BOCC by March 31, 2024, and bi-annually thereafter.
- WCDPHE Mobile outreach unit established with collaborating partners (Sunrise Clinic, NCHA, etc.) by December 31, 2024.
- Increase X% in shared clinic space county-wide by December 31, 2024.



STRATEGIC PRIORITY 2

Balance Growth and Development

Foster a healthy and resilient regional economy through collaboration and partnerships that encourages growth, attracts, and retains businesses and talent, and creates opportunities for prosperity that enhance and support the quality of life in Weld County.

Objectives

- A** Continue to review County Code and policies to improve customer experience
- B** Sustain and expand programs and services to attract and retain businesses and the workforce
- C** Collaborate with municipalities to develop business and workforce incentive programs
- D** Encourage and consider all potential forms of energy development
- E** Continue to monitor, mitigate, and protect water resources to the best of Weld County's ability



STRATEGIC PRIORITY 2



Outcome Measures

- Customer experience reporting metrics identified by July 31, 2023 (i.e., time to issue permit, time to issue license, etc.) Establish benchmark and determine if improvement equates to increase/decrease, etc.
- Annually report on outcomes from policy to BOCC and public. Report to be posted online at the end of each fiscal year.
- # of small business incentives approved annually
- Status report bi-annually to County leadership on businesses who have received incentives: successes/challenges/barrier/type of services
- Establish baseline number of primary jobs existing in County by sector by June 30, 2023.
- Increase in number of primary jobs created by sector yr/yr and reported annually to BOCC.
- Relevant departments and elected offices provide report on collaboration efforts to BOCC in 4th quarter of each year, with recommendations for new collaborative initiatives.
- Types of energy sources and/or technologies are identified annually by June 30, 2024
- Recommendations for action presented to BOCC annually starting September 30, 2024
- Existing water resources identified by March 31, 2024
- Bi-Annual risk assessment and recommendations for mitigation of risks presented to BOCC starting in FY24.

STRATEGIC PRIORITY 3

Plan for Resilient Infrastructure, Facilities, and Resources

Design, maintain, continuously improve, and protect the county's roads, bridges, buildings, facilities, and resources to ensure safe, efficient access, used, transport, and availability by current and future generations in Weld County.

Objectives

- A** Maximize resources to leverage infrastructure funding and lifecycle infrastructure costs
- B** Plan for growth to balance capacity of infrastructure
- C** Maintain operational plans to ensure resilient infrastructure
- D** Maximize partnerships and involvement with non-profit and private sectors to solve infrastructure challenges
- E** Use data and technology to develop project budgets, forecasts, and other department work plans



STRATEGIC PRIORITY 3



Outcome Measures

- Complete planned capital projects within budget and on time annually starting in FY23.
- Formal review/report process for capital projects developed and implemented by December 31, 2023
- Increase # of employees trained in grant writing, application process, reporting process, reimbursement process, and annual reporting process by December 1, 2024.
- Grant Training Program developed for all county staff involved in grants process by December 31, 2025.
- 100% infrastructure meets and/or exceeds department specific industry standards, service level agreements, and follows all requirements by December 31, 2025.
- Respond to operational issues within department specified service level agreements or levels of services and provide annual report to leadership regarding levels of service and any barriers experienced over the past year.
- Develop a dashboard to identify and track performance on service level agreements or levels of service by December 31, 2024.
- Comprehensive list of financing options for infrastructure developed by July 1, 2023.
- 10-Year to 20-Year formal Infrastructure Plan is developed and presented to the BOCC by December 31, 2023.
- Inventory of all contracts, agreements, memorandums of understanding, etc. complete by all departments by December 31, 2023
- 90% of all contracts, agreements, memorandums of understanding, etc., are entered and tracked utilizing appropriate system by December 31, 2025
- 100% of leadership and departments have access to available data and technologies needed to make informed decisions by December 31, 2024
- Project Accounting system implemented by December 31, 2024.
- At least 75% of all applicable departments utilize system by June 30, 2025; increase to 90% by June 30, 2027.

STRATEGIC PRIORITY 4

Be an Employer of Choice

Implement flexible, creative and diverse methods of attracting, training, and retaining a workforce that is skilled, dedicated and supporting employees in achieving their goals.

Objectives

- A** Provide increased opportunities for interaction and communication between employees and leadership to understand employee needs and perspectives.
- B** Create a Weld County Leadership Program to maintain consistent leadership across all departments to increase employee support, skill development, and retention.
- C** Establish consistent application of supervisory roles to provide accountability.
- D** Provide training and opportunities that support career advancement and foster new ideas and innovation.



STRATEGIC PRIORITY 4



Outcome Measures

- Employee satisfaction/engagement metrics identified and benchmarked by December 31, 2023.
- Annual employee survey developed by December 31, 2023, and distributed to employees during annual performance evaluation starting in 2024.
- DHS internal annual employee survey established by December 31, 2023.
- DHS action plans developed for divisions and department-wide following survey results by December 31, 2024.
- 90% employee satisfaction rating following benchmarking activities by December 31, 2026.
- Consistent leadership standards developed and adopted by December 31, 2024.
- Leadership Program developed and implemented by December 31, 2025.
- 90% of all managers/supervisors adhere to adopted standards by December 31, 2026.
- Metrics for supervisor/departmental performance established by December 31, 2023.
- Dashboard for relevant county-wide supervisor/departmental performance metrics developed by March 31, 2024.
- Increase % of employee satisfaction rating following benchmarking activities by December 31, 2025.
- Department specific training plans developed by June 30, 2024.
- All DHS employees will have a minimum of 20 hours of training annually starting with the annual performance evaluation cycle for 2025.
- 90% adherence to departmental training plans achieved by December 31, 2026.

STRATEGIC PRIORITY 5

Provide Excellent, Cost-Effective Service Delivery

Apply best practices, technologies, and systems in innovative, collaborative, and cost-avoidance/effective ways to provide excellent services and programs to our community today so that we are prepared for and remain resilient in the future.

Objectives

- A** Review process and procedures to ensure that citizens and communities receive best and most cost-effective services.
- B** Expand Business Process Analyst (BPA) capacity to evaluate department systems and process.
- C** Create mechanisms for feedback and dialogue with the community regarding projects, initiatives, and service needs to increase awareness and understanding.
- D** Continue to expand ways for communities to engage with and receive services from the County.
- E** Enhance methods of communication to provide communities with increased information and resources.



STRATEGIC PRIORITY 5



Outcome Measures

- Departments will identify and prioritize between one and three processes or procedures for revision/streamlining annually beginning in 2023.
- 3 BPA projects submitted annually by DHS.
- Increase X% in administrative tasks being automated by use of software by December 31, 2024.
- Conduct a purchasing process assessment by December 31, 2023, including review of the purchasing code.
- Recommendations regarding centralized functions such as accounts payable, purchasing/buying provided to XXX by December 31, 2025.
- Budget Monitoring and Analysis process updated and implemented by December 31, 2024.
- Complete 100% of BPAs initiated during the fiscal year starting in 2025.
- Establish baseline measure of satisfaction with the role of BPA and communications by July 31, 2023.
- Departments will meet annually to discuss and prioritize methods to understand ways to improve delivery of digital services.
- Prioritized recommendations for potential digitization to Weld County Leadership by June 30th of each year.
- Library or catalogue of online or digital services developed by December 31, 2023.
- Cost-Benefit analyses and/or documentation of savings based on efficiencies provided in departmental budget requests starting in FY24.
- Total cost saving/efficiencies gained from efforts consolidated and reported on website/newsletter/etc. annually starting in FY25.
- DHS annual communication developed and distributed quarterly starting in 2023.
- Quarterly financial reports available online starting by December 31, 2025.
- Interactive, online budget and financial reports (PAFR) available starting with the FY26 Budget.

STRATEGIC PRIORITY 6

Enhance Accessible Communication, Outreach, and Awareness

Proactively communicate and engage with communities, employees, and governmental partners in a variety of ways that create dialogue, understanding and opportunities to educate, train, and create excitement about Weld County.

Objectives

- A** Provide mobile/digital access to applicable County services and investigate opportunities to integrate with existing systems.
- B** Strive to ensure that systems, services, and facilities are accessible to communities.
- C** Centralize and formalize communications and marketing processes for all departments.
- D** Enhance use of communication platforms.
- E** Increase awareness of county services.



STRATEGIC PRIORITY 6



Outcome Measures

- Services and integration opportunities identified and prioritized by June 30, 2023, and updated annually.
- Establish Customer Effort Score(s) (CES) for digital services by December 31, 2024
- Increase CES by 5% by December 31, 2026
- 100% of County payments can be made online and/or digitally by December 31, 2024.
- Increase X% of customers and/or vendors using online payment methods by December 31, 2026
- Internal working group on accessibility established by September 30, 2023
- DHS client perspective gap analyses completed by March 2024.
- Consolidated listing/repository/etc. of all accessibility standards developed by June 30, 2024 and updated annually.
- Documented processes for ensuring adherence to department specific standards implemented by March 31, 2025.
- Review of annual audits and recommendations for any needed improvements or action items needed performed annually and presented to County leadership within 120 days of audit completion.
- Design standards established by March 1, 2023
- Standardized templates county-wide developed and in-use by June 30, 2023
- Internal communication plans to increase employee engagement and awareness created by June 30, 2023.
- Departmental communication needs and goals developed by October 31, 2023.
- Implementation strategies and reporting mechanisms for departments implemented by December 31, 2023.
- Website content standards and templates developed by December 31, 2023.
- Communication and marketing approval workflows established and implemented by March 31, 2024
- Employee reporting guidance and definitions developed by March 31, 2024.
- County code updated as needed to ensure alignment with formalized communications processes by March 31, 2024.
- Standard measures of engagement defined, and baseline measures established by July 31, 2023.
- 15% increase in employee use of County intranet by December 31, 2023.
- Targets for increased % established by July 31, 2024.
- Public engagement platforms to establish baseline engagement metrics launched by December 31, 2024.
- Decrease “bounce rate” on County website by 10% by December 31, 2025
- Increase total social engagement by 8% annually
- Increase total civic engagement by 10% annually
- Top 5 specific campaigns needed identified and prioritized by October 31, 2023
- Top 2 prioritized campaigns developed and launched by December 31, 2023
- Remaining campaigns developed and launched by December 31, 2024
- Following campaign launches – specific programs engagements/services provided/etc. should serve
 - as a measure of success (i.e., % increase in number of qualified applicants, increased number of attendees at public safety awareness events, etc.)
- Three or more information sessions facilitated by DHS annually
- Internal working group focused on public engagement in large capital projects and/or County initiatives established by June 30, 2023

APPENDIX

Companion Report: Process for Performance Management, Plan Updating, and Evaluation

Background

Over the course of the past several months, Weld County has worked with its consultant to develop its Five-Year Strategic Plan. This Strategic Plan will serve as a guiding document for the County over the next five years. The mission, vision, principles, priorities, goals, and objectives reflected in the Strategic Plan were developed with the input, participation, and feedback from the Board of County Commissioners (BOCC), directors and assistant directors for all County departments, and county staff. To help measure progress made towards Weld County's vision, the plan also includes outcome measures. These measures provide insight into how the County is progressing towards its goals and objectives. Achieving those goals and objectives will carry the County towards reaching its vision in the future.

The BOCC has ultimate oversight on the success of this plan and progress made towards Weld County's vision. As such, the progress reporting described below incorporates BOCC involvement and oversight throughout.

Below is the timeline and actions taken to develop the Strategic Plan:

March – April: The Project Management Team met with the consultant to develop the overall project workplan and timeline, identify participants and develop interview questions.

April – May: The consultant held one on one interviews with County Commissioners.

May 26th: Preliminary Priority Setting Session held with BOCC.

June: The consultant held one on one interviews with elected officials and department directors and prepared a draft of work done by the BOCC in May. The Employee Survey was developed by the Project Management Team.

June 30th: Preliminary Planning Session held with elected officials and department directors.

July – August: The consultant prepared Existing Conditions and Future Needs Report and revised the draft based upon work done by elected officials and department directors. Employee Survey was sent to all staff.

August 18th: Strategic Planning Session held with BOCC, elected officials, and department directors. The consultant presented Existing Conditions and Future Needs Report. Elected officials and department directors began development of objectives and outcome measures.

September 21st: The consultant held focused sessions with elected officials and department directors to continue developing and refining objectives and outcome measures.

September 23rd –October 7th: Elected officials and department directors refined outcome measures, developed department specific measures, and reviewed with staff.

October 12th: Draft Strategic Plan was completed and provided to BOCC for review.

November 21st: Review Meeting was held with the BOCC to final comments.



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To help ensure that the Strategic Plan becomes, and remains, a document that guides Weld County towards achieving its vision, a process for reporting on progress has also been developed. The process outlined below will provide the BOCC, elected officials, department directors, staff, and the community the ability to evaluate progress and discuss potential updates to the plan. The process also provides transparency and formalizes a method of accountability; both of which will help to fully incorporate the goals and objectives of the plan into the decision making and priorities for the County. Transparency and accountability are critical elements to the successful implementation of the Strategic Plan.

As the County implements the Strategic Plan, new methods of progress, evaluation and updates may become needed. The Board of County Commissioners (BOCC) will work with the County's designated Strategic Plan coordinators to discuss and adjust the process below as needed over the course of the next three years when and if needed and will communicate any changes as they occur.

Performance Management Objectives

Establishing Standards and Benchmarks – Many of the objectives and associated outcome measures are new initiatives for the County. For this reason, the County will need to first develop the plan, program and/or metric by which to measure progress in future years. Once plans and metrics have been established during the first cycle of this plan, the County will then update the plan to reflect when the outcome measures based on these metrics will be reported.

One-Time Reporting – Several objectives within the plan require that a process, initiative and/or group is started by a certain date to continue progress of priorities and goals. For this reason, the outcome measure in the first cycle of the plan, is one-time, and related to the creation, establishment or kick-off of the initiative, group, or process that will provide ongoing measurement thereafter.

Monthly – Elected officials and department directors will evaluate and discuss progress made on objectives during monthly leadership team meetings. Department Directors will then share, discuss, and disseminate information to their teams.

Quarterly – Elected Officials and department directors will provide the BOCC and Strategic Plan coordinators with progress updates for each objective. Each elected official and department director will compile all information and prepare an informal report that will be provided to the coordinators for review. Following the coordinator's review, a formal quarterly report on all objectives identified in the plan will be presented to the BOCC. All metrics will be updated on the County's Strategic Plan Dashboard which will be accessible both internally and externally.

Bi-Annually – The Strategic Plan coordinators will prepare a mid-year written report that describes the progress made for each objective and any significant wins or notable challenges that have been experienced since the last bi-annual report. This written report will also be uploaded to the County's website for public access.

Annually – Each elected official and department director will prepare an annual report on progress made towards goals and objectives within their areas. This report will be prepared at the beginning of the annual budget cycle to help inform budget development for the following year. The reports will be provided to the coordinators and Budget staff to include in budget request documents that will be presented to the BOCC. The report will provide progress updates for each objective, all success measures that are reported annually and any significant wins or notable challenges that have been experienced. The report will also provide an overview on anticipated activities, progress to be made in the upcoming year and describe any potential revisions that may require discussion. This report will be presented to the BOCC in conjunction with the budget and uploaded to the County's website for public access.

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Outcome Measures

The outcome measures established with the plan vary by data type, method of collection and frequency of measurement. For most, the frequency of progress reporting is annual. However, there are several success measures that have reporting frequencies other than annual. All outcome measures and reporting frequencies are listed below.

Ensure Healthy, Safe, and Livable Communities

OUTCOME MEASURES	REPORTING FREQUENCY
Cross Departmental Coalition created and formalized by June 30, 2023.	One-Time
"Key Health Indicators" dashboard is expanded by June 30, 2024.	One-Time
Increase X% participation in Thriving Weld coalition by December 31, 2024.	Annual
Dashboard/database of events, programs, and community partners developed by December 31, 2023.	One-Time
Prioritized listing of events or programs targeted for increased outreach/ participation presented to the BOCC with recommendations by February 28, 2024.	Annual
Decrease in % recidivism rate by December 31, 2025.	Annual
Increase % diversion rate by December 31, 2026.	Annual
Increase % of individuals connected to victims' services programming by December 31, 2026.	Annual
Updated Community Health Survey completed (every three years) and at least six months prior to the survey distribution in future years to oversee survey development/dissemination of data and completion of action items from survey.	Every Three Years
Cross-departmental workgroup established by December 31, 2022, and at least six months prior to the survey distribution in future years to oversee survey development/dissemination of data and completion of action items from survey.	One-Time and every three years
Gap Analysis of service provision by departments and elected offices completed by June 30, 2023, and bi-annually thereafter.	Bi-Annual
Prioritized recommendations to address identified gaps including program specific measurements of success presented to BOCC by March 31, 2024, and bi-annually thereafter.	Bi-Annual
WCDPHE Mobile outreach unit established with collaborating partners (Sunrise Clinic, NCHA, etc.) by December 31, 2024.	Annually
Increase X% in shared clinic space county-wide by December 31, 2024.	Annually

Balance Growth and Development

OUTCOME MEASURES	REPORTING FREQUENCY
Customer experience reporting metrics identified by July 31, 2023 (i.e., time to issue permit, time to issue license, etc.) Establish benchmark and determine if improvement equates to increase/decrease.	Establishing Baseline Metrics
Annually report on outcomes from policy to BOCC and public. Report to be posted online at the end of each fiscal year.	Annual
# of small business incentives approved annually.	Annual
Status report bi-annually to County leadership on businesses who have received incentives successes/challenges/barrier/type of services.	Bi-Annual
Establish baseline number of primary jobs existing in County by sector by June 30, 2023.	Establishing Baseline Metrics
Increase in number of primary jobs created by sector yr/yr and reported annually to BOCC.	Annual
Relevant departments and elected offices provide report on collaboration efforts to BOCC in 4th quarter of each year, with recommendations for new collaborative initiatives.	Annual
Types of energy sources and/or technologies are identified annually starting June 30, 2024	Annual
Recommendations for action presented to BOCC annually starting September 30, 2024.	Annual



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Existing water resources identified by March 31, 2024, and updated annually thereafter	Annual
Bi-Annual risk assessment and recommendations for mitigation of risks presented to BOCC starting in FY24.	Bi-Annual

Plan for Resilient Infrastructure

OUTCOME MEASURES	REPORTING FREQUENCY
Complete planned capital projects within budget and on time annually starting in FY23.	Annual
Formal review/report process for capital projects developed and implemented by December 31, 2023.	One-Time
Increase # of employees trained in grant writing, application process, reporting processes, reimbursement process, and annual reporting process by December 1, 2024.	One-Time
Grant Training Program developed for all county staff involved in grants process by December 31, 2025.	One-Time
100% infrastructure meets and/or exceeds department specific industry standards, service level agreements and follows all requirements by December 31, 2025.	Annual
Respond to operational issues within department specified service level agreements or levels of services and provide annual report to leadership regarding levels of service any barriers experienced over the past year.	Annual
Develop a dashboard to identify and track performance on service level agreements or levels of service by December 31, 2024.	One-Time and updated quarterly
Comprehensive list of financing options for infrastructure developed by July 1, 2023.	One-Time
10-Year to 20-Year formal Infrastructure Plan is developed and presented to the BOCC by December 31, 2023.	One-Time
Inventory of all contracts, agreements, memorandums of understanding, etc. complete all departments by December 31, 2023.	One-Time
90% of all contracts, agreements, memorandums of understanding, etc., are entered and tracked utilizing appropriate system by December 31, 2025.	Annual
100% of leadership and departments have access to available data and technologies needed to make informed decisions by December 31, 2024.	Annual
Project Accounting system implemented by March 31, 2025.	One-Time
75% of all applicable departments utilize project accounting system by June 30, 2025; increase to 90% by June 30, 2027.	Annual

Be an Employer of Choice

OUTCOME MEASURES	REPORTING FREQUENCY
Employee satisfaction/engagement metrics identified and benchmarked by December 31, 2023.	Establishing Baseline Metrics
Annual employee survey developed by December 31, 2023, and distributed to employees during annual performance evaluation process starting in 2024.	Annual
Metrics for supervisor/departmental performance established by December 31, 2023	Establishing Baseline Metric
DHS internal annual employee survey established by December 31, 2023.	Annual
Dashboard of relevant county-wide by supervisor/departmental performance metrics developed by March 31, 2024.	One-Time and updated quarterly
Department specific training plans developed by June 30, 2024.	One-Time
Consistent leadership standards developed and adopted by December 31, 2024.	One-Time
DHS actions plan developed for divisions and department wide following survey results by December 31, 2024.	One-Time
Leadership Program developed and implemented by December 31, 2025.	One-Time

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All DHS employees will have a minimum of 20 hours of training annually starting with the annual performance evaluation cycle for 2025.	Annual
Increase % in employee satisfaction rating following benchmarking activities by December 31, 2025.	Annual
90% employee satisfaction rating following benchmarking activities by December 31, 2026.	Annual
90% of all managers/supervisors adhere to adopted standards by December 31, 2026.	Annual
90% adherence to departmental training plans achieved by December 31, 2026.	Annual

Provide Excellent, Cost-Effective Service Delivery

OUTCOME MEASURES	REPORTING FREQUENCY
Departments will identify and prioritize between one and three processes or procedures for revision/streamlining annually beginning in 2023.	Annual
Establish baseline measure of satisfaction with the role of BPA and communications by July 31, 2023.	One-Time
Conduct a purchasing process assessment by December 31, 2023, including review the of purchasing code.	One-Time
Library or catalogue of online or digital services developed by December 31, 2023, and updated annually thereafter.	One-Time
DHS quarterly communication developed and distributed annually starting in 2023.	Quarterly
3 BPA projects submitted annually by DHS	Annual
Increase X% in administrative tasks being automated by use of software by December 31, 2024.	Annual
Recommendations regarding centralized functions such as accounts payable, purchasing/buying provided to County leadership by December 31, 2024.	One-Time
Budget Monitoring and Analysis process updated and implemented by December 31, 2024.	One-Time
Cost-Benefit analyses and/or documentation of savings based on efficiencies provided in departmental budget requests starting in FY24	Annual
Complete 100% of BPAs initiated during the fiscal year starting in 2025.	Annual
Departments will meet annually to discuss and prioritize methods to understand ways to improve delivery of digital services	Annual
Prioritized recommendations for potential digitization to Weld County Leadership by June 30th of each year.	Annual
Quarterly financial reports available online starting by December 31, 2025.	Quarterly
Interactive, online budget and financial reports (PAFR) available starting with the FY26 Budget.	One-Time

Enhance Accessible Communication, Outreach, and Awareness

OUTCOME MEASURES	REPORTING FREQUENCY
Design standards established by March 1, 2023.	One-Time
Consolidated listing/repository/etc. of all accessibility standards developed by June 30, 2024, and updated annually.	Annual
Services and integration opportunities identified and prioritized by June 30, 2023, and updated annually.	Annual
Standardized templates county-wide developed and in-use by June 30, 2023.	One-Time
Internal communication plans to increase employee engagement and awareness created by June 30, 2023.	One-Time
Internal working group focused on public engagement in large capital projects and/or County initiatives established by June 30, 2023.	One-Time
Top 5 specific campaigns needed identified and prioritized by October 31, 2023.	One-Time

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Standard measures of engagement defined, and baseline measures established by July 31, 2023.	Establishing Baseline Metrics
Internal working group on accessibility established by September 30, 2023, with meetings twice per year thereafter.	Annual
Departmental communication needs and goals developed by October 31, 2023.	One-Time
Implementation strategies and reporting mechanisms for departments implemented by December 31, 2023.	One-Time
15% increase in employee use of County intranet by December 31, 2023.	Annual
Top 2 prioritized campaigns developed and launched by December 31, 2023.	One-Time
Website content standards and templates developed by December 31, 2023.	One-Time
DHS client perspective gap analyses completed by March 2024 and bi-annually thereafter,	Bi-Annual
Communication and marketing approval workflows established and implemented by March 31, 2024.	One-Time
Employee reporting guidance and definitions developed by March 31, 2024.	One-Time
County code updated as needed to ensure alignment with formalized communications processes by March 31, 2024	Bi-Annual
processes by March 31, 2024 and reviewed biannually thereafter.	Establishing Baseline Metrics
Targets for increased % established by July 31, 2024.	Establishing Baseline Metrics
Establish Customer Effort Score(s) (CES) for digital services by December 31, 2024.	One-Time
Public engagement platforms to establish baseline engagement metrics launched by December 31, 2024.	Annual
100% of County payments can be made online and/or digitally by December 31, 2024.	Annual
Remaining campaigns developed and launched by December 31, 2024.	Annual
Documented processes for ensuring adherence to department specific standards	Annual
implemented by March 31, 2025.	Annual
Decrease “bounce rate” on County website by 10% by December 31, 2025.	
8% annual increase in total social engagement by December 31, 2025.	Annual
Review of annual audits and recommendations for any needed improvements or Action items needed performed annually and presented to County leadership within 120 days of audit completion	Annual
Increase CES by 5% by December 31, 2026.	Establishing Baseline Metrics
Increase X% of customers and/or vendors using online payment methods by December 31, 2026.	Annual
Following campaign launches – specific programs engagements/services provided/etc. should serve as a measure of success (i.e. % increase in number of qualified applicants, increased number of attendees at public safety events, etc.)	Establishing Baseline Metrics
Three of more information sessions facilitated by DHS annually	Annual

Plan Updating and Evaluation

The Strategic Plan was developed with long-term goals associated with each priority. The objectives associated are more short-term and generally achievable within a one-to-two-year period. Updates to objectives can be considered annually and proposed within the annual report provided to the BOCC during budget development. Updates to the priorities and goals established in the Strategic Plan will be evaluated by the Strategic Plan coordinators and brought to the BOCC for consideration during the annual budget process if needed. A formal review and revision to the plan will occur every five years. A Five-Year Strategic Plan Outcomes report will be compiled to report on all progress made over the course of the plan. This document will help provide the BOCC insight on successes and challenges experienced over the course of the plan and inform the development of the next Five-Year Strategic Plan.

2026 BUDGET STRATEGY

The budget strategy uses proven methodologies of dealing with past budgets and looking at future strategic approaches. The budget is based upon the following assumptions and approaches:

- A change to the local property tax rate threshold will not be presented to voters.
- In the 2026 budget request, any net county cost increase in a budget unit must be offset with a corresponding decrease in a department's total budget, unless sufficiently justified.
- Unless a change is legally mandated, the county's share of partnership programs will not increase, it will decrease wherever possible. County dollars will not displace federal or state reductions.
- Programs funded with state and/or federal allocation increases must be able to have a sustainability plan when staff or program costs are increased or be prepared to reduce staff or program costs if the allocation declines.
- Program managers and the public will be made aware of the proposed service reductions as soon as possible.
- Early warning sessions will be held in September addressing budget issues identified early in the process.
- No salary adjustments will be included in the requested budget. The Board will determine any salary adjustments above the 2025 level in the Final Budget process. Any Department Head or Elected Official justifying to the Board a higher salary for a class unique to that department or office should include the additional salary within the assigned target budget amount.
- Any 2026 classification upgrades will be treated like new position requests in the budget process, with the department funding any requests within the target amount.
- Outside agencies that provide contractual services will be treated like county departments.
- Additional program options outside the overall budget plan will be proposed for Board consideration. Staff will explore the options as directed by the

Board, and these options will be topics of discussion at the public work sessions and hearings.

- A review of all discretionary programs will be done by the Department Head or Elected Official and the Board.
- All vacant positions in 2026 will follow the “sunset review” process within the Workday system to determine if the position needs to be filled. Resources for new activities will come from increased productivity and termination of existing activities wherever possible. No new non-mandated programs will be proposed without proportionate cutbacks in other programs.
- All user and service fees will be examined, and recommendations made for increases or other adjustments to match the cost of providing such services.
- As 2026 budget requests accommodate or are integrated with long-term program strategies, they will be highlighted.
- The budget strategy will permit Weld County to cope with the new fiscal and program challenges faced in 2026, while accomplishing a balanced budget. The 2026 budget must be structured to attempt, within available funds, to ensure that:
 - Basic services are funded at adequate levels.
 - Revenue has been estimated at realistic levels.
 - Reserves that afford protection for the future are funded.
 - Productivity improvement programs are continued.
 - Employee compensation levels are based upon realistic employment market considerations and within the county's ability to pay.
 - TABOR Amendment limits will be adhered to in the budget.
 - Legislative and regulatory changes are accommodated.
 - Technologies are employed in cost effective manners in the county.
 - Population growth and development is planned for and accommodated.
 - New initiatives associated with the human capital management strategies are accommodated.

- Investment in the transportation system infrastructure as outlined in the Five-Year Public Works Capital Improvement Plan addresses the strategic roads of the county and the maintenance of the current road and bridge infrastructure.
- Weld County continues the initiatives required to foster area economic development and to improve the quality of life.
- Long-term capital planning for facilities, information technology, and communication infrastructure are provided.

2026 BUDGET CALENDAR

February 10, 2025	Board reviews the 2026 budget plan.
March 17 – April 28	Finance team discusses target budgets and 2026 budget plan with department heads and elected officials.
April 14	BOCC sets 2026 budget strategic direction.
April 21 – June 16	Departments prepare budget proposals.
May 30	Elected officials and department heads submit requests for Facilities special projects to the Director of Facilities and Finance.
May 30	Elected officials and department heads submit new position requests and any reclassification requests to Human Resources and Finance.
May 30	Elected officials and department heads submit requests for information technology services to Information Technology and Finance.
May 30	Elected officials and department heads submit requests for vehicles to the Director of Fleet Services and Finance.
June 16	Submit budget request to Finance Department.
July 16 – July 29	Department presentations to the BOCC.
August 11 – August 26	Executive Budget Team (EBT) meets and makes recommendations on requests.
September 16	Publish notice of availability of Proposed Budget.
September 17	Finance requests 2026 Fee Ordinance Changes to Departments
September 16 – October 20	Board meets to discuss 2026 requests and recommendations.
October 20	Publish notice of final budget hearing.
October 20	Board makes final decisions on 2026 budget requests.

2026 BUDGET CALENDAR (continued)

November 3	First Reading and Public Hearing on Final Budget 9:00 a.m.
November 17	Second Reading and Public Hearing on Final Budget 9:00 a.m.
December 1	Assessor certification of final assessed value due.
December 10	Final Reading and Public Hearing to adopt mill levy 9:00 a.m.

EXPLANATION OF OVERVIEW OF BUDGET AND MANAGEMENT SYSTEM

Budgeting, at best, is an inexact science. It can be both precise and unyielding as numbers tend to be, or as flexible as priority changes dictate. In the end, the goal of Weld County's budgeting process is to produce a "user friendly" document, designed to enhance policy makers', managers', and citizens' understanding of major issues, resource choices, and impact of the total budget. The budget is not only a financial plan, but a policy document, operational guide, and communication device.

As a financial plan, Weld County's budget includes all funds, presents a summary of historical and projected revenues and expenditures, describes major revenue sources, underlying assumptions and trends, and includes projected changes to fund balances.

As a policy document, the budget includes a budget message articulating strategic priorities, describes budget and financial policies, and addresses long-term concerns and issues.

As an operations guide, the document includes an organizational chart(s), provides authorized personnel schedules, describes departmental services or functions, and includes goals and objectives.

As a communications device, the budget includes a summary of budgetary issues, trends, and resource choices, explains the impact of other plans or planning processes, describes the preparation, review, and adoption process, includes a demographics or community profile section, and contains a table of contents and glossary of terms.

Program planning at the department level follows policy formulation. All departments assess their programs, explore alternatives, design and define existing and new programs, develop program objectives, and relate present operations to the programs planned. The budget is then based upon the program, performance, and periodic program review. This process allows for the allocation of resources by program area and multi-year projections. The programs are then evaluated on an on-going basis through program analysis,

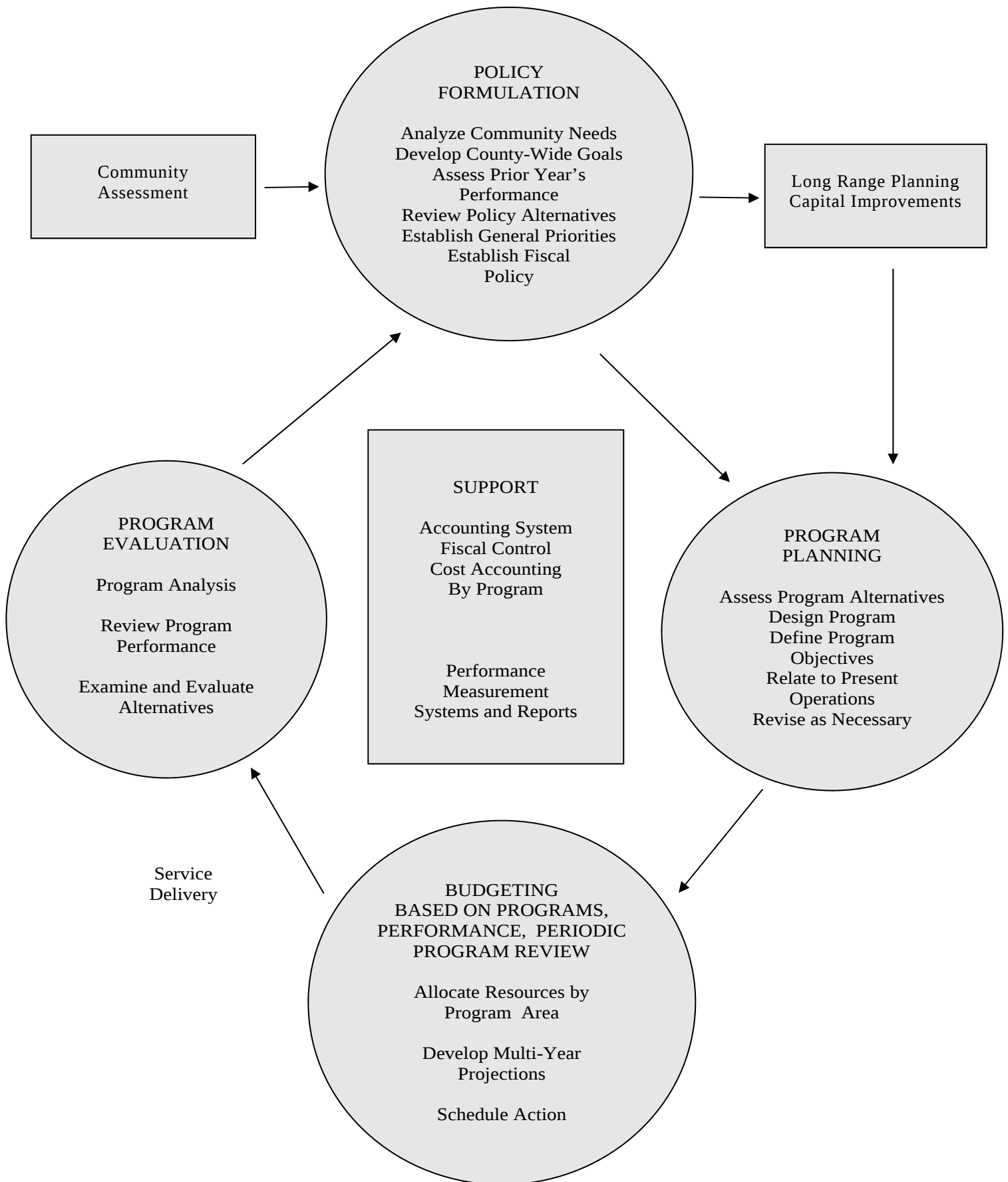
review of performance, and an examination and evaluation of alternatives. This input then cycles into the policy formation process for a new budget cycle.

The budget and management system is supported by the Banner Accounting System, fiscal control and cost accounting by program, and workload and performance management systems and reports.

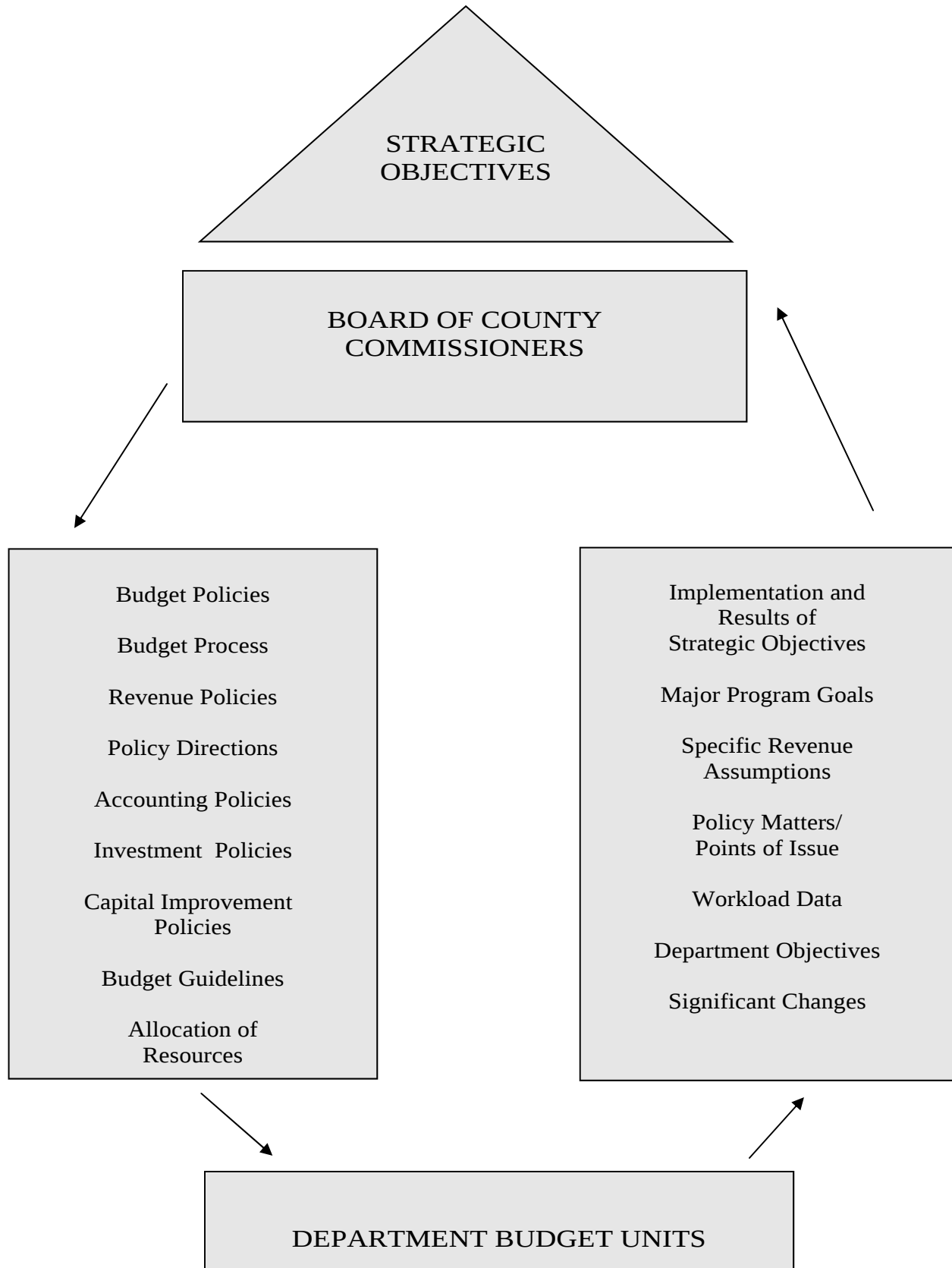
In summary, Weld County's budget process is virtually a year-around process, combining months of planning, analysis, program and policy review, and constant monitoring. The adopted budget asserts Weld County's commitment to meet or exceed the community's highest priority expectations at the lowest possible cost to citizens. In the end, the budget represents a balance between the political process represented by citizen input, policymakers, county departments and offices, and teamwork.

The following two pages show the process graphically.

OVERVIEW OF BUDGET AND MANAGEMENT SYSTEM



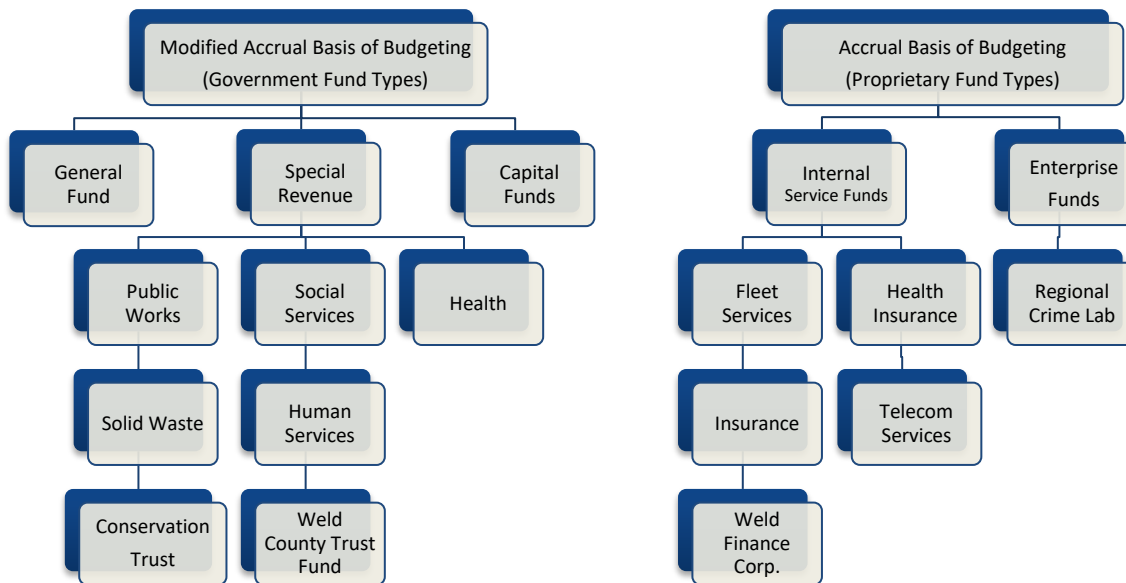
HIERARCHY OF BUDGET INFORMATION



SIGNIFICANT BUDGET AND ACCOUNTING POLICIES

WELD COUNTY FUND STRUCTURE

By Budgetary Basis



BUDGETARY ACCOUNTING BASIS:

The Weld County budgetary procedure uses the following Basis of Accounting. Basis of Accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of Accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental funds and expendable trust funds utilize the Modified Accrual Basis of Accounting. Under this method revenue is recorded in the year in which it becomes both measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Revenue susceptible to accrual, that is, measurable and available to finance the County's operations, or of a material amount and not received at the normal time of receipt, primarily consists of 1) state highway users' tax; 2) property taxes, assessed in 2025, payable in 2026; and 3) various routinely provided services (health department). Unbilled charges for services are recorded in the appropriate funds at year end.

Expenditures are generally recorded when the related fund liability is incurred.

Proprietary funds follow the Accrual Basis of Accounting method, whereby revenue is recognized in the year in which it is earned and becomes measurable. Expenses are recorded when liabilities are incurred. Due to Colorado legal requirements, capital expenses are budgeted and appropriated in the Proprietary Funds.

BUDGET ADOPTION:

An annual budget and appropriation ordinance is adopted by the Board of County Commissioners in accordance with the Colorado State Budget Act and Weld County Home Rule Charter. The budget is prepared on a basis consistent with generally accepted accounting principles for all governmental, proprietary and expendable trust funds. The accounting system is employed as a budgetary management control device during the year to monitor the individual departments (level of classification which expenditures may not legally exceed appropriations). All annual appropriations lapse at year end.

The Director of Finance and Chief Financial Officer is authorized to transfer budgeted amounts within departments of each fund. Any revisions that alter the total appropriation for each department must be approved by the Board of County Commissioners through a supplemental appropriation ordinance.

AMENDMENT TO BUDGET PROCESS:

Section 29-1-111, C. R. S., provides that, if during the fiscal year, the governing board deems it necessary, in view of the needs of the various offices or departments, it may transfer budgeted and appropriated monies from one or more spending agencies in the fund to one or more spending agencies in another fund and/or transfer budgeted appropriated monies between spending agencies within a fund.

Section 29-1-111, C. R. S., provides that, if during the fiscal year, the governing body or any spending agency received unanticipated revenue or revenues not assured at the time of the adoption of the budget from any source other than the local government's property tax mill levy, the governing board of the local

government may authorize the expenditure of these unanticipated or unassured funds by enacting a supplementary budget and appropriation.

Supplementary budget and appropriations require a two-thirds majority vote by the Board of County Commissioners.

PROPERTY TAXES:

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied no later than December 15 and are payable the following year in two installments on February 28 and June 15, or in full on April 30. The county, through the Weld County Treasurer, bills and collects its own property taxes as well as property taxes for all school districts, cities and towns and special districts located within the county. In accordance with Section 14-7 of the Weld County Home Rule Charter, all ad valorem tax levies for county purposes, when applied to the total valuation for assessment of the county, shall be reduced so as to prohibit the levying of a greater amount of tax revenue than was levied from ad valorem taxation in the preceding year, plus five percent (5%), except to provide for the payment of bonds and interest. The Board of County Commissioners may submit the question of an increased levy to the County Council and, if in the opinion of a majority of the County Council, the county is in need of additional funds, the Council may grant an increased levy for the county in such amount as it deems appropriate, and the county is authorized to make such increased levy.

Any one capital project requiring a capital expenditure out of funds procured by ad valorem taxation equal to a three-mill levy for three years shall be prohibited unless approved by a majority vote of the qualified electors at a general or special election per Section 14-8 of the Weld County Home Rule Charter.

With the passage of Amendment One (TABOR) effective November 4, 1992, the mill levy cannot be increased above the prior year mill levy, except by a vote of the people. In addition, the growth of property tax revenue cannot exceed the prior year amount plus inflation plus net new construction, without voter approval.

EXPLANATION OF INDIVIDUAL FUNDS

GOVERNMENTAL FUND TYPES:

Funds generally used to account for tax-supported activities.

General Fund

The General Fund accounts for all financial transactions of the County that are not properly accounted for in other funds. Ordinary operations of the County such as public safety, County administration and other activities financed from taxes and general revenues are reflected in this fund. The three percent of fiscal spending reserve established in accordance with the State Constitution Amendment One (TABOR), passed November 3, 1992, is included in the General Fund's fund balance.

Special Revenue Funds

Special Revenue Funds are established to account for taxes or other earmarked revenue for the County which finances specified activities as required by law or administrative action.

Public Works Fund: The Public Works Fund records all costs related to Weld County's road and bridge construction and maintenance. This fund is also utilized for allocation of monies to cities and towns for use in their road and street activities.

Social Services Fund: The Social Services Fund accounts for the various public welfare programs administered by the County.

Conservation Trust Fund: The Conservation Trust Fund accounts for revenue received from the State of Colorado to be used for the acquisition, development, and maintenance of new and existing conservation sites within Weld County. The funds are derived from the Colorado State Lottery.

Weld County Trust Fund: The Weld County Trust Fund, a permanent fund, accounts for the assets held by the Weld Trust, a Colorado nonprofit corporation recognized by the Internal Revenue Service as an exempt charitable organization

under Internal Revenue code section 501 (c)(3), for charitable purposes to benefit the citizens of Weld County.

Contingent Fund: The Contingent Fund records any property tax revenue levied by the Board of County Commissioners to cover reasonably unforeseen expenditures.

Public Health Fund: The Weld County Department of Public Health and Environment provides health services to County residents. The fund reflects revenue and expenditures for health care, health education, health monitoring, and other related activities.

Human Services Fund: The Human Services Fund accounts for various Federal and State human service grants. Primary funding agencies are DOL, HHS, and CSA.

Solid Waste Fund: This fund accounts for revenue received from a surcharge on dumping fees at solid waste disposal sites for the purpose of combating environmental problems and for further improvement and development of landfill sites within the County.

Capital Project Funds

Capital Project Funds are established to account for financial resources used for the acquisition or improvement of the capital facilities of the County.

Capital Expenditures Fund: This fund accounts for various capital improvement projects on County property as required by Section 29-1-301, C.R.S., 1973.

Communications Capital Development Fund: This fund accounts for various capital improvement projects for the development and maintenance of the county communications system infrastructure.

PROPRIETARY FUND TYPES:

Proprietary funds focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Enterprise Funds:

Enterprise Funds account for departments providing services primarily to third-party payers.

Northern Colorado Regional Forensic Laboratory Fund: This fund accounts for the maintenance and operational cost of the Northern Colorado Regional Forensic Laboratory. It is funded by rent paid by participating agencies.

Internal Service Funds:

Internal Service Funds are established to account for goods and services provided to other departments of the County on a cost-reimbursement basis.

Fleet Services Fund: This fund accounts for the revenue and costs generated by equipment and vehicles rented to the Public Works Fund and to various departments of other County funds.

Insurance Fund: This fund accounts for all insurance costs for the County. The program is a combination of insured risks and protected self-insurance risks.

Telecom Services Fund: This fund accounts for all phone costs provided to the County and other outside agencies on a cost-reimbursement basis.

Health Insurance Fund: This fund accounts for the self-insured health, dental, and vision plans offered to County employees.

Weld County Finance Corporation Fund: This fund accounts for the lease/purchase of county facilities. There are no active leases. The last lease was paid off on August 1, 2007.

BUDGET POLICIES

The basic budget policies of Weld County are stated in the following forms:

- Budget Process
- Program Policy Changes/Impacts
- County Strategic Objectives
- Revenue Policies and Assumptions
- Policy Directions
- Significant Budget and Accounting Policies
- 2025 Budget Guidelines

The overall County budget policies are reflected at the program level on each of the "Budget Unit Summary" sheets. The "Budget Unit Summary" sheets describe how the policies impact operations, service levels and/or finances at the program level. In addition, comments on the summaries explain implementation issues and provide goals and workload and performance data for monitoring purposes.

The "Budget Unit Summary" has been structured as follows to accommodate the governing board and public reader:

- Department Description
- Resources
- Summary of Changes
- Goals/Desired Outcomes/Performance Objectives/Key Performance Indicators
- Workload Measures
- Staff Recommendations

NOTE: In accordance with Article IV, Section 4-2(6)(b), of the Weld County Home Rule Charter, the Director of Finance and Administration shall cause the policies adopted or approved by the Board of County Commissioners to be implemented in the county as required by the Board of County Commissioners and insure that the activities of the departments are consistent with the policies determined and set by the Board of County Commissioners.

LONG TERM FINANCIAL PLANNING POLICIES

Balancing the Operating Budget: The State of Colorado's constitution requires all local governments to annually adopt a balanced budget. Balanced budget means expenditures cannot exceed available resources. No debt financing of the operational budget is permitted. Weld County's policy is that under no circumstances will Weld County adopt a budget that is not balanced, even if the constitutional requirement is lifted.

Long Range Planning: The Board of County Commissioners has adopted countywide strategic goals. The recommended budget shall, to the extent possible, based upon available resources, be consistent with the goals and objectives of the county's strategic goals. The process shall involve identifying several critical areas which have or are expected to have an impact on the financial condition of the county over the next five years. Once the critical issues are identified, specific goals and objectives will be developed along with an implementation plan by impacted departments.

Long Term Financial Forecast: Annually prepare a five-year forecast that maintains the current level of services, including known changes that will occur during the forecast period. If the forecast does not depict a positive operating condition in all five years of the forecast, the county will strive to balance the operating budget for all years included in the five-year financial forecast.

Long Term Budget-to-Actual Trends: Annually evaluate trends from a budget-to-actual perspective and from a historical year-to-year perspective to identify areas where resources have been over allocated. This will improve the accuracy of revenue and expenditure forecasts by eliminating the impact of recurring historical variances.

Asset Inventory: An inventory of capital needs will be maintained by the Finance department. The inventory shall include the identified needs, a list of projects, their cost estimates, and project timetable for funding, acquisition or construction. The recommended budget shall include a capital budget and a five-year capital plan with a balanced financial base for renewal, replacement, and new projects. The capital budget shall be adequate to maintain capital assets at a level sufficient to protect infrastructure and minimize future maintenance and replacement costs.

Revenue Diversification: Weld County encourages a diversity of revenue sources to improve the County's ability to handle fluctuations in individual revenue sources year to year and long-term. Due to the high percentage of oil and gas assessed values, Weld County also encourages the diversification of revenues for long range planning to minimize the dependence of the County's budget on oil and gas revenue fluctuations in production and price, and long-range depletion of the resource in the County.

Fees and Charges: Unless fees or charges are established by state law or contractually, Weld County will establish fees for goods and services at full cost recovery, including direct and indirect costs, where the user of the goods or services has the ability to pay. All fees will be reviewed periodically to ensure that they are still appropriate. Fees will be available for the public and adopted by code in public meetings.

Use of One-Time Revenues: Weld County has a policy discouraging the use of one-time revenues for ongoing operational expenditures. The highest priority for one-time revenues will be to fund assets or other non-recurring expenditures, or to put the one-time revenues in a reserve fund.

Debt Capacity, Issuance, and Management: To the extent possible, Weld County will pay cash for major projects rather than borrowing. Any existing debt will be retired at the earliest possible time during the life of the debt unless circumstances change significantly. Weld County's debt level per Weld County's Home Rule Charter and state law cannot exceed three percent of the current assessed value of the county. The current debt capacity is nearly \$550 million. Debt under the debt limit includes all financial obligations over one year in duration, e.g. general obligation bonds, revenue bonds, certificates of participation, notes, lease purchase agreements, letters of credit, revenue warrants, long term lease obligations, or any other multiple-fiscal year direct or indirect debt or other financial obligation. Obligations for pension plans are excluded under Colorado state law.

Stabilization Funds: Weld County maintains a prudent level of financial resources in the form of a contingent reserve, plus adequate fund balances for cash flow, to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. See fund balance policy in the policy section of the Budget Message for more details.

Operating/Capital Expenditure Accountability: A budgetary control system will be maintained by the Finance Department to ensure accountability and adherence to the budget by restricting the expenditure of funds above the amount appropriated for the spending agency. Monthly financial reports will be

available on-line through the accounting system for elected officials and department heads, detailing the progress towards budget compliance. These reports will, at a minimum, compare the current budget and year-to-year revenues and expenditures by department.

Contingency Planning: Weld County supports a financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management, and investment policies, programs and assumptions that will permit Weld County to deal with future contingencies in a reasonable and responsible way without adversely impacting County citizens.

Strategic Investment Plan for the Future of Weld County: Due to the oil and gas boom in Weld County from development of the Niobrara formation, Weld County property tax revenue has increased. As a result, in February 2012, staff developed, and the Board of Weld County Commissioners approved the *Strategic Investment Plan for the Future of Weld County*. A long-term strategy of investment in the county's infrastructure, technology and innovation, staff training and development, and economic development for diversification of the local economy can all have a demonstrable long-term payoff. A good county transportation system facilitates the movement of goods and services. Investment in innovation and technology will lay the foundation for new and more efficient governmental services being provided by Weld County government. Staff development ensures that the county's employees have the skills required to provide the very best service possible to the citizens of Weld County. Investment in economic development for the diversity of the local economy will lay a solid foundation for long-term economic growth in the county and allow Weld County to be competitive in retaining and attracting quality companies and a labor force to support those companies. Weld County must focus on investing rather than spending in order to ensure long-term economic prosperity not only while the energy boom is happening, but also when it eventually ends.

CAPITAL IMPROVEMENT POLICY

1. **Capital Improvement Plan** - A plan for capital expenditures to be incurred each year over a fixed period of several years (normally on a five-year cycle) setting forth each capital project and identifying the expected fiscal year for each project and the anticipated revenues to finance those projects.
2. **Capital Improvement Staff Committee** - The Finance department develops a Long Range County-wide Capital Improvement Plan for all major capital expenditures within the County after surveying County-wide needs with program managers. The Board of County Commissioners is responsible for approving capital improvement policies, as well as, approving capital improvement programming as a part of the annual budget.
3. **Capital Assets** - Capital assets are defined as land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.
4. **Capital Projects** - Capital projects are defined as those major, non-recurring projects that have a time interval of at least three (3) years between such expenditures and have a total cost of at least \$10,000. Purchases of real property and selected equipment may be exempted from these limitations. Examples of capital projects include:
 - a. New and expanded physical facilities.
 - b. Large scale rehabilitation and replacement facilities.
 - c. Major equipment which has a relatively long period of usefulness.
 - d. The cost of engineering or architectural studies for services related to a major public improvement.
 - e. Acquisition of land and/or buildings.
5. **Annual Action Program** - Those capital improvement projects from the plan which have been identified by the Finance department and approved by the Board of County Commissioners for funding and implementation for each fiscal budget year.
6. **Relationship Between Capital Funding and Operating Budget** - Capital assets, which include property, plant equipment, rights-of-way, and infrastructure assets (e.g., roads, bridges and similar items,) are reported in the applicable governmental or business-type funds. Capital assets are defined by the County as assets with an initial, individual cost of more than \$10,000 and a

useful life of more than one year. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

All reported capital assets, except for gravel roads, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation on all assets is provided on the straight-line basis (asset value divided by years of useful life) over the following estimated useful lives:

Buildings	20 - 50 years
Improvements	10 - 20 years
Infrastructure – Bridges	50 years
Infrastructure - Roads	20 years
Equipment	3 - 5 years
Heavy Equipment	10 - 20 years

GASB Statement 34 allows an alternative approach which would reflect a reasonable value of the asset, and the cost incurred to maintain the service potential to locally established minimum standards in lieu of depreciation. To elect this option the County must develop and implement an asset management system which measures, at least every third year by class of asset, if the minimum standards are being maintained. The County has elected to use this alternative approach only for gravel roads.

INVESTMENT POLICY

On March 5, 2003, the Board of County Commissioners adopted a comprehensive investment policy that is reviewed annually by the Investment Committee. A copy of the detailed investment policy can be obtained by contacting the Weld County Treasurer at (970) 400-3260. The following is a brief overview of the investment policy:

The County Treasurer is responsible for the investment of all available monies. The statutes defining legal investments for Colorado counties are Sections 24-75-601 and 30-10-708, C.R.S. Investment priorities are (1) safety, (2) liquidity, and (3) yield.

In compliance with statutes, deposits/investments are made only in "qualified" financial institutions, i.e., those which are federally insured by either FDIC or FSLIC. Further, any deposit/investment amount more than \$250,000 may only be made at institutions that are designated as public depositories by the state bank or savings and loan commissioners, Sections 11-10-118 and 11-47-118, C.R.S. Such designation occurs when acceptable collateral is pledged to secure the total deposit.

Deposits/investments shall be made in the name of the treasurer in one or more state banks, national banks having their principal offices in this state, or in compliance with the provisions of Article 47 of Title 11, C.R.S. 1973, savings and loan associations having their principal offices in this state which have been approved and designated by written resolution by a majority of the Board of County Commissioners.

The Board of County Commissioners can designate, by resolution, an average annual rate of interest income to be paid to a specific fund or funds. All other interest income is deposited to the county general fund for the purpose of supplementing the county mill levy, thus reducing the amount of revenue required from property tax.

The County maintains a cash and investment pool that is available for use by all funds except the Pension Trust Fund. Several of the County's funds also hold investments on their own account. The cash and investments of the Pension Trust Fund are held separately from those of the other County funds.

Deposits:

At year end, the estimated carrying amount of the County's deposits is nearly \$575 million. Of this amount, approximately \$1 million will be covered by Federal

deposit insurance, and the remainder was collateralized with securities held by the pledging financial institution's trust departments or agents in the County's name.

Investments:

Statutes authorize the County to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, commercial paper, and repurchase agreements. The Pension Trust Fund is also authorized to invest in corporate bonds and mortgages.

Interest revenue is projected on the basis of an average interest rate of 3.0 percent in 2025.

FUND BALANCE AND RESERVE POLICY

Weld County considers maintenance of adequate operating reserves to be a prudent management tool and important factor in providing financial flexibility to the County. A financial reserve may be used to address unanticipated revenue shortfalls and unforeseen expenditures. The reserves provide a first line of defense against deficit spending and help maintain liquidity when budget downturns become inevitable. The appropriate size of such fund balance reserves depends on the potential viability of the County's revenues and expenses, as well as its working cash needs to handle seasonality of revenues or expenditures.

The Board of County Commissioners adopted the County Fund Balance Policy on December 14, 2011, "nunc pro tunc" January 1, 2011. The policy was created to help reduce the negative impact on the County in times of economic uncertainty, major fluctuations in oil and gas assessed valuations, and potential losses of funding from other governmental agencies. The policy established minimum requirements for reserves and guidelines for the use of certain funds. The reserves and restrictions are also consistent with the requirements under Colorado statute or state constitutional requirements. The County Fund Balance Policy requires the following:

- Any remaining fund balance following all restrictions and commitments in the Health Fund shall be assigned for future health programs for the benefit of the citizens of Weld County.
- Any remaining fund balance following all restrictions and commitments in the Social Services Fund shall be assigned for future welfare programs for the benefit of the citizens of Weld County.
- Any remaining fund balance following all restrictions and commitments in the Human Services Fund shall be assigned for future welfare, senior, and employment programs for the benefit of the citizens of Weld County.
- The Contingency Fund shall maintain a minimum fund balance to cover a minimum ten (10) percent of the annual expenditures and maximum of twenty (20) percent of the annual total expenditures as determined by the Director of Finance to provide: (1) a reasonable level of assurance that Weld County's operations will continue even if circumstances occur where revenues are insufficient in an amount that is equal to at least one-percent of annual expenditures to cover necessary expenses for public safety, public

welfare and public works; (2) there is a major reduction in oil and gas assessed valuations; or (3) there are other unexpected needs or emergency situations costing an amount that is equal to at least one-percent of annual total expenditures that do not routinely occur. The Contingency Fund shall be funded by property tax. The Board may also exceed the balance of the maximum of twenty (20) percent of the annual total expenditures in the annual budget process if circumstances warrant it, such as oil and gas assessed valuation fluctuations.

- The three-percent TABOR emergency reserve required by Article X, Section 20(5) of the Colorado Constitution shall be a restricted fund balance in the General Fund in an amount equal to ten-million dollars or three-percent of the TABOR revenue limit, whichever is greater.

POLICY DIRECTIONS

- Incorporate Guiding Principles, Mission Statement, and Strategic Goals into the budget submission.
- Incorporate the Strategic Investment Plan for the Future of Weld County into the budget.
- Continue revenue maximization policy to support County services to users.
 - Continue policy of identifying ways to minimize the reliance upon property tax funding.
- Advocate legislative positions.
- Examine County programs on a continual basis to maximize productivity and maintain current service levels with current or reduced workforce.
- Examine County programs and services to prepare Weld County for continuing financial uncertainties and future limitations.
- Utilize cost cutting/revenue raising strategies to hold down costs and support County services. This may be accomplished by:
 - Organization assessment
 - Contraction in services
 - Productivity improvement
 - Privatization and contracting
 - Automation
 - Energy conservation
 - Administrative reorganization
 - Innovation/technological transfer
 - Continue position sunset review process to assess the need for any vacated positions.
- Utilize a target budget approach with the following features:
 - Identifies County's resource capacity
 - Clearly identifies targets and related reductions
 - Identify proposed non-funding early
 - Allows time to accommodate reductions (employees)
 - Allows board discretion in allocating funds to unfunded programs in critical service areas
 - Targets all offices, departments, and outside agencies
 - Better reflects County priorities

- Since limits are known, allows planning of alternative expenditure levels six months before fiscal year begins
- Constrains growth in existing levels, so high priority requests can be granted while lower priority projects are cut
- Examine all user and service fees and make recommendations for increases or other adjustments to match the cost of providing such services.
- Clearly identify all newly mandated program costs for the Board.
- Continue the County's share of partnership programs, unless a change is legally mandated, and decrease the share wherever possible.
- Maximize manpower avoidance or substitution methods for all departments through automation, productivity improvements, or cost cutting strategies.
- Recommend capital outlay expenses for equipment only when the need has been fully justified, the useful life of equipment cannot be extended, and it has been determined that salvage equipment is unavailable for use. Vehicle replacement must be recommended by the Director of Fleet Services for consideration in the budget process.
- Continue to examine priorities, which services to provide, best way to deliver services, and most cost-effective way to provide services within the constraints of TABOR.
- Minimize levels of management for departments within the County by flattening the organization and empowering employees to the maximum extent possible.
- Continued deployment of LEAN. The County began to use LEAN, a continuous improvement methodology, in 2017. Significant process improvements have been made in many departments, including Motor Vehicle, Jail Booking, Human Resources, and Human Services operations. The County's LEAN efforts are evolving from a centralized group in Information Technology to broader deployment throughout county departments involving their own staff.

2026 GUIDELINES

- Any new programs or expansion of existing programs will be highlighted as a policy issue for the Board.
- All newly mandated program costs should be clearly identified for the Board.
- Unless a change is legally mandated, the county's share of partnership programs should not be increased, the share should be decreased wherever possible.
- Methods to maximize manpower avoidance or substitution should be encouraged by all departments through automation, productivity improvements, or cost cutting strategies.
- Capital outlay expenses for equipment should only be recommended when the need has been fully justified, the useful life of equipment cannot be extended, and it has been determined that salvage equipment is unavailable for use. Vehicle replacement must be recommended by the Director of Fleet Services for consideration in the budget process.
- Budgets are to be prepared on a cost center basis with submission in this format, as well as in the normal line-item format like 2025's budget presentation.
- Salaries should be budgeted at the 2025 level. Any salary increases for a class unique to a department must be absorbed in target amounts or listed and summarized as an increase in request.
- All user and service fees should be examined, and recommendations made for increases or other adjustments to match the cost of providing such services.
- Those areas where increased personnel productivity has shown gains in services and/or reductions in cost should be identified.
- In reviewing the 2026 budget request, The Finance and Human Resources departments will develop preliminary recommendations to the Board of County Commissioners. The Finance team will ask the same basic questions concerning need and purpose, objectives, departmental priorities and rank, expected achievements and benefits, means for measuring results, consequences of not implementing the request, impact on other agencies or departments, alternative approaches or service level, resource

requirements, means of financing, and whether all cost cutting and revenue generating strategies have been applied.

- Unless a significant organizational change has occurred, or intentionally postponed to a certain point in time, upgrades of specific positions that were requested but denied in the last two years will not be reconsidered in the 2026 budget process.
- Use the following budget population data for performance measures:

YEAR	POPULATION
2024 (Actual)	367,453
2025 (Estimated)	376,012
2026 (Projected)	384,829

- Interns: Any department planning on using interns in the next fiscal year must include any costs associated with the interns in the budget request. Costs should include any salaries, equipment (vehicle), service and supplies (e.g., mileage). No mid-year intern position requests will be approved that have a cost that is not already budgeted in the final budget.

2026

SPECIAL BUDGET INSTRUCTIONS

The following are special budget instructions to be used for submission of your 2026 budget.

1. All budgets (including Enterprise and IGS) must be submitted by June 16, 2025.
2. All departments are requested to submit, on or before June 1, 2025, the following items that will be part of your 2026 budget:
 - A. Special Project Request for Facilities projects estimated to be over \$5,000.
 - B. Any additional position requests or reclassifications, as outlined in the Budget Manual, to allow Human Resources to assess the need.
 - C. Information Technology requests for computer hardware, software, phones, system upgrades or system study. (See memo from the CIO regarding 2026 IT Project Request process)
 - D. New or replacement vehicle requests to the Director of Fleet Services for inclusion in the Fleet Services budget.
3. Salary and fringe benefits will be budgeted at the 2025 level. Any anticipated increase over 2025 level must be highlighted as an increase.
4. For budgetary purposes, please use the 65¢ per mile reimbursement rate in developing your 2026 budget.
5. Any requests for equipment should be submitted as part of your departmental budget request. Once a determination has been made as to whether the Board of County Commissioners will approve your request for equipment purposes, the total amount may be moved to a Capital Outlay budget unit as has been the practice in past years.
6. Fleet Services IGA rates should be ascertained from the Director of Fleet Services for budget purposes. This is necessary because of the varying rates for unique kinds of vehicles, such as patrol cars, etc. Fuel costs should be budgeted as follows: unleaded \$3.29/gallon, diesel \$3.53/gallon, and LNG at \$2.90/gallon.
7. Any new or replacement vehicles should be discussed with the Director of Fleet Services and a Vehicle Request Form completed. Vehicles being replaced must be identified on the Vehicle Request Form and will be turned in when the replacement arrives in 2026.
8. Postage costs are anticipated to be 78¢ in 2026.

9. Any 2026 position classification upgrades will be treated the same as a new position request in the budget process and will be analyzed by Human Resources for reasonableness.
10. Unless there has been a significant organizational change or a future spread applied, reclassification requests made in the last two years and denied by the Board will NOT be reconsidered in the 2026 budget process.
11. Department presentations of their programs and budget request will be held in July and August, with the Board of County Commissioners reviewing the requests in September. The board will make decisions in October, and the budget will be approved during a three-reading process with public input in November and December 2025.
12. As revenues are budgeted, each department should examine whether credit cards should be implemented at the point of sale for the specific service being offered. If credit card services for payment are an option, discuss with the Finance department, the way the credit card service fee can be recovered or absorbed in the fee structure in compliance with all legal and credit card service provider requirements.
13. INTERNS: Any department planning on using interns in the next fiscal year must include any costs associated with the interns in the budget request. Costs should include any salaries, equipment (vehicle), service and supplies (e.g., mileage). No mid-year intern position requests will be approved that have a cost that is not already budgeted in the final budget.
14. Part of the 2026 budget process will include new goals and objectives as a part of the approved 2023-2028 Strategic Plan discussions and implementation. Each department is encouraged to continue tracking statistics outside of these new goals and objectives that show the programs value and are requested for other purposes, such as brochures or reporting.

If, in the development of your budget request, you determine that there are unique requirements or unique situations in your department that affect your budget presentation, please do not hesitate to contact the Budget Manager at 970-400-4202, Chief Financial Officer at 970-400-4451 to answer questions, or to get approval for variation to the normal procedures outlined in the special instructions.

REVENUE POLICIES AND ASSUMPTIONS

The following revenue policies and assumptions have been used in the preparation of the 2026 budget.

1. Wherever possible, those receiving the benefits of a government service should pay for what they receive in full through current fees, charges, and other assumptions.
2. Continual search for new sources of revenue shall be made to diversify the County's financing plan.
3. The County shall seek the establishment of a diversified and stable revenue system to shelter the County from short run fluctuations in any one revenue source.
4. Estimated revenues are conservatively projected.
 5. Proposed rate increases are based upon:
 - a. Fee policies applicable to each activity.
 - b. Related cost of the service provided.
 - c. The impact of inflation in the provision of services.
 - d. Equitability of comparable fees.
6. Programs funded by state and federal revenue sources shall be reduced or eliminated accordingly if state or federal revenues are reduced or eliminated. Local funding will be substituted only after a full study by the Board and if the program has a high priority to satisfy a local need.
7. Revenue targeting for a specific program shall only be utilized whenever legally required and when a revenue source has been established for the sole purpose of providing a specific program.
8. Revenue from intergovernmental sources with a specific ending date shall not be projected beyond the date.
9. Looking at 2026 economic projections that may impact the 2026 budget, each department should anticipate inflationary increases within their proposed budget request. Assume interest rates averaging 4.0 percent throughout 2026.
10. Property taxes are based upon the maximum allowable under Amendment One (TABOR) and the Weld County Home Rule Charter limitation.
11. Assume that unless there is proven evidence to the contrary, federal and state categorical and entitlement grants will continue at the current level of funding.

SPECIFIC REVENUE ASSUMPTIONS OF SIGNIFICANT REVENUE

Where appropriate, the local economic conditions and forward-looking economic indicators have been noted and considered in forecasting revenue trends.

Property Tax: Weld County's property tax revenue is very dependent upon oil and gas assessed valuation. The volatility of the oil and gas assessed values continues to be a major impact to the County's budget planning, as it has been for the last decade. In addition, legislative proposals and ballot initiatives regulating energy development in Colorado continue to threaten the long-term viability of this portion of the energy industry in the state. Going forward the county will levy with maximum allowable, per Weld County Home Rule Charter and Amendment One (TABOR) limitation.

Specific Ownership Tax: Personal property tax on vehicles (SOT) is anticipated to be equal to 2025 levels in 2026 due to high interest rates slowing projected vehicle sales and how the new vehicles figure into the five-year sliding fee schedule.

Building Inspection, Oil and Gas Permits, and Planning Permits: Although growth is still occurring in the county, due to the slowdown in the economy and decline in the oil and gas activity, permit revenues and Building Inspection permits were lower than anticipated throughout 2025 and therefore remain the same for 2026. However, Oil and Gas permits were higher than anticipated in 2025, and are therefore increasing for 2026 as crude oil prices are rising worldwide.

State and Federal Grant Revenue: The budget is prepared at the signed contract level or anticipated funding level provided by state or federal agency. The outcome of the presidential election has hinted to lowered available funds in Human and Social Service programs. We can anticipate moderation in non-defense discretionary spending and some spending cuts in entitlements. Spending and revenue imbalances at the state and federal levels will most likely result in lower or, at best, slower growth in intergovernmental revenues for the county in the future.

Charges for Services: Charges are anticipated to be up due in 2026 due to population growth and increases in fees.

Earning on Investments: Interest revenue is calculated on the average earnings rate of 3.0 to 4.0 percent, times the estimated average daily cash balances.

Royalties: Based on analysis of oil and gas leases active on 40,000 plus acres of mineral interests owned by Weld County. There has been a drop in assessed value to Oil and Gas, so royalties were decreased by 20% from 2024's record high revenue collection.

Rental: All rental income is based upon signed leases.

Overhead/Cost Plan: Revenues are based upon the 2024 Indirect Cost Plan approved by the Department of Health and Human Services that results in federal revenue allowable from grants. Social Services has been charged the full indirect cost allocation amount since July 1, 2012, which results in approximately an additional \$6.7 million in revenues in this area.

County Clerk Fees: Calculated on the historical level of activity, and legislative changes in the last few years.

Treasurer's Fees: Based upon historical level of activity for fees, which have been growing slightly due to the statutory fee structure for property taxes collected.

Highway Users - Special Bridge: Revenue based upon signed state and federal grant contracts.

Motor Vehicle Registration Fees: Like Specific Ownership Tax this revenue is anticipated to be the same in 2026 as 2025, due to aging vehicles, offset by population growth.

Highway User's Tax: Based on State Department of Highway estimates from gas tax less three percent reduction that Weld County has historically experienced. As vehicles become more fuel-efficient less fuel is purchased, thus paying less HUTF tax that is based upon a per gallon tax. This is offset by population growth in the state.

Social Service Revenue: Based on anticipated caseload as discussed under each program plus state and federal funding formula for each program.

Health Grants: Based upon contracts signed July 1, 2025.

Health Fees: Based upon historical patient/client caseload with 2026 rates applied. With more and more uninsured patients, utilization continues to increase in the county clinic due to affordability.

Human Services Grants: Based upon contract funding level as of October 1, 2025,

State Lottery: Funded at the prior year collected level, with no anticipated legislative changes.

Solid Waste Fees: Ten percent surcharge applied to historical waste volumes and input on projected volume from landfill operators.

Proprietary Fund Revenues: Revenues for each Proprietary Fund equal funded anticipated expenditures in user departments' budgets.

Severance Tax: Severance Tax distributions are determined by formula from the Department of Local Affairs, resulted from energy and mineral extraction statewide. The tax is specific to the energy industry employees that live in unincorporated Weld County, as municipalities get a direct allocation from the state. See the policy on severance tax direct distribution in the Public Works Non-Departmental Revenue (Budget Unit 2000-90100).

DEPARTMENT/FUND MATRIX AND ORGANIZATIONAL RESPONSIBILITY FOR BUDGET UNITS

BUDGET UNIT	RESPONSIBLE OFFICIAL
General Fund:	
Office of the Board	Chairman, Board of County Commissioners
Public Information	Public Information Officer
County Attorney	County Attorney
Public Trustee	Treasurer
Clerk to the Board	Clerk to the Board
Clerk and Recorder	Clerk and Recorder
Elections	Clerk and Recorder
Motor Vehicle	Clerk and Recorder
Treasurer	Treasurer
Assessor	Assessor
County Council	Chairman, County Council
District Attorney	District Attorney
Juvenile Diversion	District Attorney
Victim Witness	District Attorney
Adult Diversion	District Attorney
Finance and Administration	Director, Finance and Administration
Accounting	Controller
Purchasing	Chief Financial Officer
Printing and Supply	Chief Financial Officer
Human Resources	Director, Human Resources
Planning and Zoning	Director, Planning Services
Community Dev Block Grant	Chief Financial Officer
Facilities	Facilities Director

BUDGET UNIT	RESPONSIBLE OFFICIAL
Information Services	Chief Information Officer
Geographical Information System	Chief Information Officer
Sheriff Administration Units (21100-21160)	Sheriff
Patrol Unit	Sheriff
Investigation Unit	Sheriff
Regional Forensic Lab	Sheriff
Victim Advocates	Sheriff
Drug Task Force	Sheriff
Contract Services	Sheriff
Ordinance Enforcement	Sheriff
Communications - County-wide	Director, Public Safety Communications
E-911 Administration	Director, Public Safety Communications
Public Safety Wireless Communications	Director, Public Safety Communications
Public Safety Information System	Chief Information Officer
Coroner	Coroner
Courts and Transportation	Sheriff
Inmate Services and Security Units	Sheriff
Justice Services	Director, Justice Services
Community Corrections	Director, Justice Services
Work Release	Director, Justice Services
Oil and Gas Energy Department	Director, Oil and gas Energy Department
Building Inspection	Director, Planning Services
Office of Emergency Management	Director, Office of Emergency Management
Pest and Weed Control	Director, Public Works
Economic Development	Chief Financial Officer
Waste Water Management	Chief Financial Officer

BUDGET UNIT	RESPONSIBLE OFFICIAL
Engineering	Director, Public Works
Extension Service	Director, Extension Office
Veteran's Office	Facilities Director
Seniors Program	Chief Financial Officer
Parks and Trails	Chief Financial Officer
Building Rents	Chief Financial Officer
Non-Departmental	Chief Financial Officer
Community Agency Grants	Chief Financial Officer
Bright Futures	Chief Financial Officer
Island Grove Building	Chief Financial Officer
Asset and Resource Management	Chief Financial Officer
County Fair	Director, Extension Office
Special Revenue Funds:	
Public Works Fund	Director, Public Works
Social Services Fund	Director, Human Services
Health Fund	Director, Public Health and Environment
Human Services Fund	Director, Human Services
Conservation Trust Fund	Chief Financial Officer
Contingency Fund	Chief Financial Officer
Weld County Trust Fund	Chief Financial Officer
Solid Waste Fund	Chief Financial Officer
Capital Funds:	
Capital Expenditure Fund	Chief Financial Officer
Communications Capital Development Fund	Chief Financial Officer
Enterprise Fund:	
Regional Forensic Crime Lab Fund	Chief Financial Officer
Proprietary Funds:	
Fleet Services Fund	Director, Fleet Services

BUDGET UNIT	RESPONSIBLE OFFICIAL
Insurance Fund	Chief Financial Officer
Telecom Fund	Chief Information Officer
Health Insurance Fund	Chief Financial Officer

STAFFING OR EQUIPMENT REQUESTS / POINTS OF ISSUE WITH A FISCAL IMPACT

2026 Budget - Executive Budget Team (EBT) Recommendations											
	Recommended for BOCC approval										
	New request after original submission - recommended for BOCC approval										
	Partially recommended for BOCC approval (see notes for detail)										
	Not recommended for BOCC approval										
Fund /Org	Description	2023 Actuals	2024 Actuals	2025 Budget	2026 Original Budget Request	Difference (2026 Original Request vs. 2025 Budget)	Requested (includes new requests after original)	Change in request to recommend	Explanation of Increases Requested and EBT Partial Recommendation Notes (if applicable)	2026 Recommended Budget	Difference (2026 Recommended Budget vs. 2025 Budget)
GENERAL FUND											
1000 10100	OFFICE OF THE BOARD	924,245	967,848	1,103,449	1,146,949	43,500	20,000	10,000	DC Trip with New Contracted Vendor Overall increases in travel (\$7,500), registrations (\$3,000), meetings (\$6,000) and mileage(\$7,000) expenses	1,136,949	33,500
							23,500				
1000 10150	PUBLIC INFORMATION	392,289	509,577	561,460	684,705	123,245	123,770		1 new FTE Communications Manager position increase in supplies due to Canva subscription and Podcast Software increase in fixed charges	560,835	(625)
							4,470				
							100		decrease in Purchased Services (net) increases in phone costs and decreases in travel		
							(5,095)				
1000 10200	COUNTY ATTORNEY	1,547,508	1,626,734	2,017,451	2,050,351	32,900	14,716		reclassify County Attorney IV to V Supplies decreased, Purchased Services increased, Fixed Charges level	2,050,351	32,900
							18,164				
1000 16100	FINANCE	499,974	678,399	1,224,512	1,135,973	(88,539)	(253,319)	80,000	Reduced by 1 FTE Publishing software for Budget Book compilation For future FTE, but currently hoping to contract assistance for internal audit Reduction of vehicle expenses and Emp Appreciation for eliminated	1,045,973	(178,539)
							120,000				
							50,000				
							(5,220)				
1000 16200	ACCOUNTING	1,190,797	1,224,925	1,561,159	1,501,409	(59,750)	(59,750)		Reduction in Supplies due to elimination of Banner and iPayment	1,501,409	(59,750)
1000 16700	NEAHR HOMELAND SECURITY GRANT		385,273	542,085	542,085	0	0		GRANT PROGRAM ROLLS INTO GENERAL FUND		542,085
1000 16300	PURCHASING	306,522	430,192	476,254	476,254	0	0		-	476,254	0
1000 17600	PRINTING AND SUPPLY	520,742	533,992	569,155	569,155	0	0		-	569,155	0
1000 10300	PUBLIC TRUSTEE	289,128	250,175	311,655	365,043	53,388	51,188		5 FTE reclassify to 1 FTE Accountant \$18,125 historical 0.25FTE cost allocation to PT was removed from 6379 Prof Services Cost allocation for Treasurer/Public Trustee position moved to Personnel	313,855	2,200
							(18,125)				
							(15,925)				
1000 12100	TREASURER'S OFFICE	1,241,118	1,494,057	1,662,007	1,699,950	37,943	9,170		Increase in existing software licenses Increased printing and postage due to inflation 25 FTE no longer allocated to Public Trustee	1,699,950	37,943
							10,648				
							18,125				

2026 Budget - Executive Budget Team (EBT) Recommendations

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Fund	Org	Description	2023 Actuals	2024 Actuals	2025 Budget	2026 Original Budget Request	Difference (2026 Original Request vs. 2025 Budget)	increase Requested (includes new requests after original)	Change in request to recommend	Explanation of Increases Requested and EBT Partial Recommendation Notes (if applicable)	2026 Recommended Budget	Difference (2026 Recommended Budget vs. 2025 Budget)
1000	17100	PLANNING OFFICE	2,554,036	2,873,805	4,073,612	4,291,985	218,373	14,313		Reclassify Planner I to Planner II - Grade 43 (midyear 2025 approved)	4,321,157	247,545
								17,135		Reclassify Planner I to Planner II - Grade 40		
								4,586		Reclassify Planning Tech II to Executive Asst./Office Mgr		
								5,141		Reclassify Compliance Officer I to Compliance Officer II		
								15,523		Reclassify Engineer I to Engineer II		
								121,325		1 new FTE Engineer I		
								1,750		increase in office supplies and purchase of logo gear for staff		
								11,300		increases in printing, memberships, phones and maintenance		
								15,000	0	Continuing education travel out of town		
							Giving \$4,000 add. total for 2026	11,000	4,000	required conference attendance - floodplain mgmt, planning law updates, and Accela user conferences		
								1,000		increased tuition and education		
									214,982	Added by JO: STAFF from Oil & Gas and Environmental Health - removed from their budgets		
								300	200	increased employee appreciation		
1000	25100	BUILDING INSPECTION	1,912,652	2,017,573	1,937,893	1,977,342	39,449	9,198		Reclassify Permit Tech I to II (midyear 2025 approved)	1,977,342	39,449
								1,500		increased office supplies by \$500 and \$1,000 for logo gear for staff		
								25,001		Accela, AGT, BlueBeam and Selectron software costs		
								400		increased printing costs		
								2,350		increased travel for continuing education and meeting expense		
								1,000		required certifications for building inspectors		
		TOTAL PLANNING	4,466,688	4,891,378	6,011,505	6,269,327	257,822	257,822			6,298,499	286,994
1000	17150	COMMUNITY DEV BLOCK GRANT	338,798	1,260,180	1,211,310	1,251,662	40,352	(2,500)		reduced software to \$0	1,251,662	40,352
								5,300		increased memberships and advertising to actual costs		
								(9,277)		decreased to actual, offset with Other Professional Svcs to HNA		
								(2,800)		adjusted as phones are covered in Overhead, if not move to Prof. Svcs.		
								54,270		anticipating increased HNA costs		
								(5,000)		moved to training		
								5,000		increased to reflect actual		
								(4,641)		net decrease in overhead due to grant allocation		
1000	17200	FACILITIES DEPARTMENT	11,073,109	12,259,520	14,210,203	14,340,587	130,384	(137,478)			14,340,587	130,384
								3,208		removed 1 FTE and moved to IT		
								5,000		increase in software maintenance		
								(9,700)		winter boots and coats - 3 year cycle		
								102,093		reductions to printing, maintenance, and travel		
								103,499		increases in utilities		
								6,750		increases in contracts, \$60k for armed security for DHS		
								57,113		increase in other professional svcs, no note		
								(100)		increase in repairs and maintenance		
										decrease in employee appreciation		

2026 Budget - Executive Budget Team (EBT) Recommendations

[illegible]

2026 Budget - Executive Budget Team (EBT) Recommendations												
Fund	Org	Description	2023 Actuals	2024 Actuals	2025 Budget	2026 Original Budget Request	Difference (2026 Original Request vs. 2025 Budget)	Increase Requested (Includes new requests after original)	Change in request to recommend	Explanation of Increases Requested and EBT Partial Recommendation Notes (if applicable)	2026 Recommended Budget	Difference (2026 Recommended Budget vs. 2025 Budget)
1000	21140	SUPPORT SERVICES	794,011	665,081	1,142,781	888,080	(254,701)	(255,146)		decrease in supplies	888,080	(254,701)
								445		increase in purchased services		
1000	21150	RECORDS UNIT	1,135,027	1,306,682	1,233,817	1,241,772	7,955	8,055		increase in supplies	1,241,772	7,955
								(100)		decrease in purchased services		
1000	21160	EVIDENCE UNIT	236,382	312,159	402,613	411,917	9,304	8,050		increase in supplies	411,917	9,304
								389		increase in purchased services per Fleet Director		
								865		increase in purchased services		
1000	21200	PATROL	10,148,472	9,904,767	11,816,753	12,091,965	275,212	87,819		increase in supplies	12,091,965	275,212
								190,594		increase in purchased services		
								(3,201)		decrease in machinery and equipment		
1000	21205	INVESTIGATIONS	3,153,979	3,286,333	3,969,530	4,079,375	109,845	(10,124)		decrease in supplies	4,079,375	109,845
								3,410		increase in purchased services per Fleet Director		
								59,187		increase in purchased services		
								57,372		2 LPR systems - 1 new and 1 replacement		
1000	21210	CONTRACT SERVICES	183,359	171,395	181,838	183,413	1,575	1,575		increase in purchased services per Fleet Director	183,413	1,575
1000	21215	SCHOOL RESOURCE OFFICER	460,989	1,000,707	1,135,126	1,140,248	5,122	2,200		increase in supplies	1,140,248	5,122
								2,872		increase in purchased services per Fleet Director		
								50		increase in purchased services		
1000	21230	ORDNANCE ENFORCEMENT	449,866	572,094	639,506	649,048	9,542	(2,490)		decrease in supplies	649,048	9,542
								4,127		increase in purchased services per Fleet Director		
								7,905		increase in purchased services		
1000	21260	REGIONAL LAB	827,687	835,827	938,378	940,982	2,604	5,517		increase in supplies	940,982	2,604
								(3,113)		decrease in purchased services		
								200		increase in capital purchases		
1000	21300	VICTIM ADVOCATES	254,449	261,522	300,975	322,565	21,590	850		increase in supplies	322,565	21,590
								3,910		increase in purchased services per Fleet Director		
								16,830		increase in purchased services		
1000	21410	DRUG TASK FORCE	399,116	422,352	413,782	413,782	0			-	413,782	0
1000	24410	INMATE SERVICES	9,224,685	11,599,200	13,199,761	13,641,111	441,350	119,864		1 new FTE Chaplain moved from contract to FTE	13,521,247	321,486
								23,112		increase in supplies		
								169,749		increase in medical contract		
								127,400		increase in kitchen contract		
								1,225		increase in purchased services		
1000	24415	SECURITY	24,084,943	25,786,514	28,648,713	28,661,537	12,824	(72,725)		reclassify 6 corporals to detention deputies	28,661,537	12,824
								50,298		Reclassify Support Services Supervisor to Jail Lielenant		
								31,372		increase in supplies		
								3,279		increase in purchased services per Fleet Director		
								600		increase in purchased services		
1000	24420	COURTS AND TRANSPORTATION	5,310,126	6,011,236	6,349,041	6,348,899	(142)	(13,088)		decrease in supplies	6,348,899	(142)
								4,819		increase in purchased services per Fleet Director		
								17,711		increase in contract with Precision Security Team LLC		
								(9,584)		decrease in purchased services - mainly transportation		
		TOTAL SHERIFF	64,602,938	70,467,468	81,235,644	82,098,782	863,138	863,138			81,887,380	651,736

2026 Budget - Executive Budget Team (EBT) Recommendations

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Fund	Org	Description	2023 Actuals	2024 Actuals	2025 Budget	2026 Original Budget Request	Difference (2026 Original Request vs. 2025 Budget)	Requested (includes new requests after original)	Change in request to recommend	Explanation of Increases Requested and EBT Partial Recommendation Notes (if applicable)	2026 Recommended Budget	Difference (2026 Recommended Budget vs. 2025 Budget)
1000	50200	PARKS AND TRAIL S										
		Great Western Trail Authority			0	0	0			changed to CTF Fund	0	0
		Poudre River Trail Authority			32,000	32,000				additional capital charged to CTF fund	32,000	0
		City of Greeley/PRTMP			35,000	35,000	0				35,000	0
		Total Parks and Trails	77,000	277,000	67,000	67,000	0			-	67,000	-
1000	56110	SENIOR PROGRAMS	40,000	40,000	40,000	40,000	0			-	40,000	0
1000	56130	DEVELOPMENTALLY DISABLED (Envision)	38,225	38,225	38,225	38,225	0			-	38,225	0
1000	56140	MENTAL HEALTH										
		Adult Treatment Court			50,000	50,000	0			-	50,000	0
		North Behavioral Health			226,000	226,000	0			-	226,000	0
		Total Mental Health	191,600	226,400	276,000	276,000	0			-	276,000	0
1000	60200	ECONOMIC ASSISTANCE										
		Upstate Colorado			0	350,000	350,000	350,000	200,000	2025 paid from Economic Development Fund at \$200,000	200,000	200,000
		Small Business Development Center			0	65,000	65,000	65,000		2025 paid from Economic Development Fund	65,000	65,000
		Air Quality (Ramboli and 76 group)			1,000,000	1,000,000	0	0	420,000	-	420,000	(580,000)
		Total Economic Assistance	1,907,034	1,176,766	1,000,000	1,415,000	415,000			2025 paid from Economic Development Fund - Upstate and SBDC	685,000	(315,000)
1000	90150	COMMUNITY AGENCIES GRANTS										
		A Woman's Place			10,000	10,000	0			-	10,000	0
84												
		United Way- Reading Great by 8, 211, World's Way Home			70,000	70,000	0			-	70,000	0
		Pack24Kidz			0	0	0			-	0	0
		Total Community Agencies Grants	68,000	80,000	80,000	80,000	0			-	80,000	0
1000	90160	BRIGHTER WELD										
		Bright Futures			315,407	432,543	117,136	432,543	315,407		315,407	0
		Bright Futures			2,000,000	2,000,000	0				2,000,000	0
		Total Brighter Weld	372,084	1,342,971	2,315,407	2,432,543	117,136			Increase for 1 new FTE for scholarship monitoring	2,315,407	0
1000	96500	ISLAND GROVE BUILDINGS	100,136	8,489	901,967	979,754	77,787	77,787		\$59,774 allocated to County Building, \$18,013 allocated to Event Center	979,754	77,787
		TOTAL SPECIAL PROJECTS			4,718,599	5,328,522	609,923	925,330			4,481,386	(237,213)
1000	90100	NON DEPARTMENTAL	4,456,126	4,156,675	2,103,765	1,274,000	(829,765)	(829,765)	1,209,000	contracts moved to appropriate departments, paying lobbyists who are now	1,296,500	(807,265)
1000	96400	VETERANS	0	0	0	0	0			Also the removal of Workday to Countywide Technology Org	0	0
1000	56120	WASTE WATER	7,500	7,875	10,000	10,000	0	87,500		Remove Capital Solutions (\$65,000)	10,000	0
										ADD Transfers to other funds for Employee Appreciation		
1000	56160	COUNTY CONTRIBUTION								-		
					444,625		(444,625)	(80,400)			0	(444,625)
					5,926,280	6,399,019	472,739	472,739	6,046,315		6,046,315	(352,704)
					1,201,601	1,163,500	(38,101)				1,163,500	(38,101)
		Total County Contribution	9,487,150	6,706,962	7,572,506	7,562,519	434,638	434,638			7,209,815	(835,430)
1000	96600	ASSET AND RESOURCE MANAGE	5,016,184	5,458,039	5,173,848	5,173,848	0			-	5,173,848	0
1000	99999	CONTINGENCY	0	0	4,472,239	8,617,850	4,145,611	4,145,611	7,000,000		7,000,000	2,527,761
		TOTAL OTHER			19,332,358	22,638,217	3,305,859	3,670,084			20,690,163	885,066
		TOTAL GENERAL FUND	159,876,151	182,023,520	251,642,867	246,974,599	(4,668,268)	(4,432,144)			232,306,905	(18,724,532)

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Fund	Org	Description	2023 Actuals	2024 Actuals	2025 Budget	2026 Original Budget Request	Difference (2026 Original Request vs. 2025 Budget)	Increase Requested (includes new requests after original)	Change in request to recommend	Explanation of Increases Requested and EBT Partial Recommendation Notes (if applicable)	2026 Recommended Budget	Difference (2026 Recommended Budget vs. 2025 Budget)
PUBLIC WORKS												
2000	30100	ADMINISTRATION	1,245,900		1,735,245	1,706,879	(28,366)	(21,880)		decreased overall supplies stockage, increase in Supplies for first aid, DEF, and new trainer position	1,706,879	(28,366)
								45		2025 adjustment to actual		
								84		Increase to DishNetwork service fees		
								4,834		Increase in Medical Services for increased background check fees and added required Silica physicals (MSHA requirement)		
								(10,164)		decrease to Repairs and Maintenance for Vehicles for adjustments to fuel amounts and lowered fleet maintenance costs		
								(1,285)		decrease in Repairs and Maintenance for multi function devices,		
2000	32100	TRUCKING	7,666,278		8,197,364	8,228,105	30,741	7,807		Increase in Overtime due to hours and rate increases	8,228,105	
								3,500		Increase in hand-held radio costs		30,741
								5,000		Increase in Utilities as a result of an increase in port-o-let services		
								41,000		Increase in Contract Payments due to anticipated material hauling contract increases		
								(38,566)		decrease in Repairs and Maintenance due to decreased vehicle repair		
								12,000		Increase in Machinery and Equip for 1 Vaisala MD30 Mobile Road Detector		
2000	32200	GRAVEL ROAD MANAGEMENT	10,201,783		12,074,270	6,624,972	(5,449,298)	(2,167,466)		reduction in Personnel Services due to transfer of 19 FTEs to Dust Management Services (32800)	6,624,972	(5,449,298)
								(2,203,787)		reduction in Supplies due to transfer of 19 FTEs to Dust Management Services (32800)		
								(1,061,545)		reduction in Purchased Services due to transfer of 19 FTEs and equipment to Dust Management Services (32800)		
								(16,500)		reduction in Fixed Charges - moved rental equipment to Dust Management Services (32800)		
2000	32300	ROAD AND BRIDGE CONSTRUCTION	6,229,440		9,028,637	10,280,559	1,251,922	421,016		4 new FTE - Guardrail Crew - Service Worker III	10,280,559	1,251,922
								1,750		Guardrail Crew - Outerwear		
								107,819		1 new FTE - Guardrail Crew - Welder Grade 32		
								600		Increase in Small Equipment due to inflation		
								111,000		Increase in Road Construction Supplies due to class 6 material usage and contracted guard rail repair		
								57,190		Increase in Other Operating Supplies due to anticipated cost increases in shotrock, washed rock, squeegee, and concrete. \$33,560 for radios,		
								571,721		Increase in Other Operating Supplies due to anticipated material costs		
								3,353		Increase and adding \$500,000 for the purchase of guardrail inventory		
								(46,527)		Increase in Other Purchased Services due to increased port-o-let service		
								24,000		decrease in repairs and maintenance due to decreased anticipated fuel increase in Machinery and Equip for 1 Vaisala MD30 Mobile Road Detector System		
2000	32400	MAINTENANCE SUPPORT	2,850,925		4,224,177	4,252,494	28,317	2,520		Increase in Overtime due to increase in snow operations and weekend on-	4,252,494	28,317
								500		Increase in Small Equipment due to inflation		
								16,250		Increase in Road Construction Supplies for liquid de-icer for snow		
								(80)		decrease in Operating Supplies due to eliminated cellular boosters,		
								7,040		Increased COGS for supports and hardware		
								7,000		Increase in Utilities due to increased dumpster and port-o-let costs		
								(63,913)		decrease in Repair and Maintenance due to adjusted fuel and fleet maintenance/repair costs		
								36,000		Increased Machinery and Equipment Rental due to Attenuator		
								23,000		Increased Machinery and Equipment for Digital sign printer/plotter		

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2000	32500	OTHER PUBLIC WORKS	26,450,282		39,417,766	180,104,300	140,686,534	(95,036) 200,000 120,081,570 500,000 20,000,000		decrease in Personnel Services due to reduction of 2 seasonal employees increase in Contract Payments due to added irrigation and drainage increase in Infrastructure Projects based on CIP- WCR 66 and WCR 54 corridors are the largest contributors increase in Haul Route Program due to added costs for smoothness testing, diamond grinding, rumble strips, and roadway profilograph if reduced from GF Move from Engineering (31100-6450) and (31100-6379) to OPW and reduced from GF High Plains 2025 roll forward	189,642,380
											150,224,614
										</	

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SOCIAL SERVICES												
2100	42110	ADMINISTRATION-REGULAR	12,565,843	21,616,393	21,579,205	22,673,861	1,094,656	5,513,113		2024 Actuals Plus 3% for 2025 COLA Plus \$169,780.29 Compensation Study Increase Plus 3% for 2026 COLA (includes all benefits) Reduction of personnel to accommodate the increase of cost allocation. Offset by personnel reduction based on 12 FTE removed from 5% increase in insurance premiums (NOT ALL IN EXCESS)	22,673,861	1,094,656
								3,631,210	(635,977)			
								467,728	(169,566)			
								48,734		Increase to Office Supplies		
								134,170		Increase to Small Equipment - combined with indirects		
								225,708		Increase in Computer Software for HS-Connects		
										Increase in Software Maintenance		
										Increase in Purchase Services - includes 10% utility increases, increased security service costs, and other changes without notations		
								722,786		decrease in Fixed Charges - subject to change once County-wide cost allocation is calculated		
								(1,409,101)				
								5,899,981	6,705,524	County-wide cost allocation budgeted at 2024 rate, not 2026 rate. Offset by personnel reduction based on 12 FTE removed from wages based on 2024 Cost Allocation Adjustments due to RMS		
								(8,239,692)				
								4,776		Reclass of position Paralegal III		
2100	42111	NON PROGRAM REVENUE	(148,482)	(151,702)	(170,000)	(151,702)	18,298	18,298		decrease (net) in all funds	(151,702)	18,298
2100	42115	OTHER PROGRAMS		390,386	329,750	447,208	117,458	83,527		Increase (net) in Personnel Services - 3% COLA plus Comp study	447,208	117,458
								(1,947)		Increases plus indirects		
										decrease (net) in Supplies now charged to individual accounts		
								24,376		Increase (net) in Purchase Services: \$25,000 increase for TWS Strategies services, other net changes		
								11,502				
										Increase in Overhead		
2100	42200	CHILD SUPPORT ADMINISTRATION	4,019,143	4,398,964	4,538,000	4,610,488	72,488	69,935		Increase in Personnel Services for COLA etc.	4,610,488	72,488
								(1,523,946)		estimated decrease in Salaries due to County Attorney Staff replacing contract with Peek Goldstone		
								1,046,625		Increase in Personnel Services for insurance 5% increase and COLA 3%		
								(41,308)		decrease (net) in Supplies		
								(169,367)		decrease (net) in Purchased Services		
								(30,026)		decrease in Fixed Charges		
								720,575		Increase due to Cost Allocation Adjustments		
2100	42365	COLORADO WORKS	2,524,106	4,156,865	4,769,100	4,349,072	(420,028)	(391,281)		decrease (net) in Personnel due to calculating on 2024 figures	4,349,072	(420,028)
								(44,495)		decrease (net) in all other funds		
								15,748		unknown variance - line item detail out of balance		
2100	42370	NEEDY AND DISABLED	121,516	122,398	80,000	74,733	(5,267)	5,112		Increase in Grants and Donations	74,733	(5,267)
								(10,379)		decrease in Contra Account		
2100	42375	DAY CARE & ADMINISTRATION	1,610,762	837,072	1,752,000	2,006,735	254,735	(25,566)		decrease (net) in Personnel due to calculating on 2024 figures	2,006,735	254,735
								(1,000,000)		decrease in Other Purchase Services due to contract terminations with North Range Behavioural Health and the United Way due to budget		
								1,247,718		Increase in Grants and Donations for MOE allocation and share increases		
								31,767		Increases (net) in all other fund balances		
								816		unknown variance - line item detail out of balance		
2100	42380	OLD AGE PENSION	359,231	413,896	535,000	441,057	(93,943)	(93,943)		decrease through cost allocation	441,057	(93,943)

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2100	42410	CHILD WELFARE & ADMINISTRATION	20,577,906	23,456,272	22,064,000	24,674,696	2,610,696	2,471,134		2024 Actuals Plus 3% for 2025 COLA Plus \$17,874.93 Compensation Study Increase Plus 3% for 2026 COLA plus indirects	24,674,696
								58,543		Increase in Software Maintenance for Bintl and Legal Files	
								72,965		Increase (net) of all other fund balances	
								8,054		unknown variance - line item detail out of balance	
2100	42415	PLACEMENT ALTERNATIVE CARE	2,487,263	3,381,882	3,719,500	3,553,842	(165,658)	(142,751)		decrease (net) in Personnel due to calculating on 2024 figures	3,553,842
								(42,907)		decrease (net) in Purchased Services	
								20,000		Increase in contra account	
2100	42450	ADULT PROTECTION		1,573,838	2,014,600	1,981,842	(32,758)	(7,741)		decrease (net) in Personnel due to calculating on 2024 figures	1,981,842
								(25,017)		decrease (net) in all other funds	
2100	42610	LEAP ADMINISTRATION		55,376	50,000	57,091	7,091	7,091		Increase (net) in Purchase Services	57,091
2100	42700	GENERAL ASSISTANCE		37,738	40,000	37,738	(2,262)	(2,262)		decrease (net) in Purchased Services	37,738
								55,400		Increase in Employee Appreciation	
2100	427000	COMMON SUPPORT		44,671	56,700	57,300	600	(600)	56,100	employee appreciation (add 6 FTE to HS. Remove 12 FTE from SS for PHE)	56,100
		TOTAL SOCIAL SERVICES	44,117,288	60,334,049	61,357,855	64,813,961	3,456,106	9,415,063			64,812,761
											3,454,906

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CONSERVATION TRUST												
2200	73700	Island Grove Buildings			482,804	687,400	204,596	204,596			687,400	204,596
		Great Western Trail Authority			20,000	20,000	0				20,000	0
		Poudre River Trail Authority			200,000	200,000	0				200,000	0
		TOTAL CONSERVATION TRUST	0	0	702,804	907,400	204,596	204,596			907,400	204,596
CONTINGENCY												
2300	90300	CONTINGENCY			10,000,000	10,000,000	0			-	10,000,000	0

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PUBLIC HEALTH												
2500	41100	ADMINISTRATION			2,079,704	1,316,477	(763,227)	27,843		Increase in Personnel Services due to Baker Tilly and COLA	1,311,915	(767,789)
								4,562		reclassify finance/grant tech to Finance Supervisor		
								(116,020)		decrease in Purchase Services adjustment to actual - Community Survey		
								(748,612)		Costs occur only every three years		
								(2,000)		decrease in Miscellaneous due to capital allocation		
								81,000		decreased Grants and Donations to actual		
								(5,000)		Increase in Contra Account for certificate fees paid to the state		
										decrease in Computer Equipment		
251010	41210	GENERAL HEALTH EDUCATION			230,602	170,827	(59,775)				170,827	(59,775)
2515	41210	GENERAL HEALTH EDUCATION			120,095	116,359	(3,736)				116,359	(3,736)
2517	41210	GENERAL HEALTH EDUCATION			359,225	409,932	50,707				409,932	50,707
2519	41210	GENERAL HEALTH EDUCATION			56,751	231,644	174,893				231,644	174,893
2520	41210	GENERAL HEALTH EDUCATION			1,089,901	1,219,588	129,687				1,219,588	129,687
2521	41210	GENERAL HEALTH EDUCATION			44,255	19,725	(24,530)				19,725	(24,530)
2522	41210	GENERAL HEALTH EDUCATION			0	0	0				0	0
2523	41210	GENERAL HEALTH EDUCATION			176,344	207,389	31,045				207,389	31,045
2524	41210	GENERAL HEALTH EDUCATION			86,648	0	(86,648)				0	(86,648)
2525	41210	GENERAL HEALTH EDUCATION			193,716	0	(193,716)				0	(193,716)
252710	41210	GENERAL HEALTH EDUCATION			128,542	0	(128,542)				0	(128,542)
2528	41210	GENERAL HEALTH EDUCATION			0	0	0				0	0
2529	41210	GENERAL HEALTH EDUCATION			20,401	489,734	469,333				489,734	469,333
90		Total General Health Education	2,359,138	2,390,837	2,506,480	2,865,198	358,718	13,178		Increase in Personnel Services to reclassify of 3 PH Ed Specialist from I to II	2,862,020	358,718
								4,038		Increase in Contract Labor for youth and adult advisors - to be grant		
								83,009		Increase in Personnel Services for Baker Tilly and COLA		
								7,713		Increase in Supplies to purchase cooking equipment no longer grant funded, small supply items		
								(24,339)		decrease (net) in Purchase Services due to Opioid Abatement program discontinuance and adjusting to actuals		
								264,376		Increase in Fixed Charges due to Per Capita grant moving to revenue		
								4,636		Increase (net) in Fixed Charges - mainly Overhead		
								6,107		-\$6,108 variance in 2026 budget between department sheet and expense		
2530	41300	COMMUNITY HEALTH SERVICES			42,460	659,743	617,283				659,743	617,283
253310	41300	COMMUNITY HEALTH SERVICES			417,044	406,233	(10,811)				406,233	(10,811)
255211	41300	COMMUNITY HEALTH SERVICES			1,416,482	1,463,730	47,248				1,463,730	47,248
255810	41300	COMMUNITY HEALTH SERVICES			116,572	133,022	16,450				133,022	16,450
2590	41300	COMMUNITY HEALTH SERVICES			0	1,420,152	1,420,152				1,420,152	1,420,152
2591	41300	COMMUNITY HEALTH SERVICES			0	640,810	640,810				640,810	640,810
2592	41300	COMMUNITY HEALTH SERVICES			0	666,345	666,345				666,345	666,345
2593	41300	COMMUNITY HEALTH SERVICES			0	330,498	330,498				330,498	330,498
2594	41300	COMMUNITY HEALTH SERVICES			0	128,049	128,049				128,049	128,049
2595	41300	COMMUNITY HEALTH SERVICES			0	6,320	6,320				6,320	6,320
2597	41300	COMMUNITY HEALTH SERVICES			0	165,583	165,583				165,583	165,583
		Total Community Health Services	1,770,129	1,845,196	1,992,558	6,020,485	4,027,927	316,618		Increase in Personnel Services: COLA and Baker Tilly	6,005,618	4,027,927
								4,889		Increase in Personnel Services to reclassify Nurse 1 to Nurse II		
								9,978		Increase in Personnel Services to reclassify (3) OT III to OT IV		
								(2,100)		decrease in Personnel Services Contracto Labor		
								(31,300)		decrease in Supplies to adjust to actual		
								(120,500)		decrease in Data Processing Services due to switching to new EMR		
								(8,625)		decrease (net) in Purchased Services not including Data Processing		
								262,844		Increase (net) in Fixed Charges - Per Capital grant moved to Grants in movement from 41600 to 41300		
								3,596,118				

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HUMAN SERVICES												

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SOLID WASTE												
	2700	21240	TRANSFER	85,000	85,000	85,000	0			-	85,000	0
	2700	90200	SOLID WASTE	201,947	295,241	350,000	54,759	54,759		Increase in internal expenses for situations such as County Attorney needs to remove a trailer. JO	350,000	54,759
	2700	90200	TRANSFER	1,777,665	1,350,922	852,435	386,834	386,834		Increases to Health Department for HHW and continuing the voucher program	1,239,269	386,834
		TOTAL SOLID WASTE		2,064,612	1,790,993	1,232,676	1,674,269	441,593			1,674,269	441,593
CAPITAL PROJECTS												
	4000	17500	CAPITAL IMPROVEMENT AND ACQ	18,783,786	22,237,802	46,989,534	41,465,100	(5,524,434)	(18,201,300)	JUDICIAL CENTER FOR 2026 (ADDED AFTER REDUCTIONS) Removed projects via recommendations	24,411,655 23,263,800 47,675,455	(23,725,734) 47,675,455
CAPITAL PROJECTS - E911												
	4010	22200	E-911 CAPITAL IMPROVEMENT AN	3,133,721	1,093,299	1,948,000	5,742,140	4,550,000 (675,000) (195,860)		Increase in fund for remodel to back up location 3105 reduction in Public Safety IT CIP reduction (net) in fund not inclusive of the above	5,742,140	3,794,140
REGIONAL CRIME LAB												
	5200	27100	CRIME LAB - JOINT OPS	307,315	328,520	310,000	310,000	0		-	310,000	0

2026 SALARY AND BENEFIT RECOMMENDATIONS

Weld County strives to pay competitive and equitable salaries and benefits. To maintain this competitive position, Weld County participates in various salary surveys. Salaries are set by the Board of County Commissioners after full consideration is given to:

- Current market compensation ranges from labor competitors within Weld County, the grade and step ranges of comparable positions within the organization, and compensation ranges from labor competitors outside the Weld County geographic region.
- Comparisons are analyzed from other government entities (counties, municipalities, etc.), private sector businesses, and non-profit entities. Weld County positions are assigned a grade based on a multitude of specific identifiers as presented in the Weld County job description. The range associated with the assigned grade is then compared to the minimum, median, and maximum salary ranges from the comparison sources listed above.
- There are occasionally positions within Weld County Government which do not have direct comparators available for analysis; in these cases, Weld County Compensation analyzes both the “best fit” comparable positions as well as a blended analysis if one Weld County position comprises functions from several different roles in labor competitors.
 - Ability to pay and the sustainability of the pay long term.
 - Benefits and supplemental pay policies.
 - Supply/demand situations for personnel needs.
 - Supply/demand situation in the labor market.
 - Employees' expectations.
 - Retention of career employees.
 - Taxpayers' perceptions of pay and benefits.
 - Economic conditions locally and nationally.

Salary Surveys Utilized:

- Neighboring county websites
- Employers' Council
- Payfactors
- Comp Analyst
- Economic Research Institute (ERI)
- Bureau of Labor Statistics (BLS)

Considering the economic conditions through 2025, and Weld County's focus on retaining qualified employees, the following recommendations are being made:

- In 2025, the county implemented a multi-year initiative to update the compensation structure at Weld County, which had not been changed since the late 1970s. The intent is to allow for more flexibility to reward hard working employees with merit-based increases and allow for a much broader pay range for growth within each job classification or position.
- The 2026 proposed budget includes a 2.0 percent cost of living increase anticipated to help address the increases costs and the competitive job market. The budget also builds in up to a 1.5% merit-based increase, to account for the prior system "Steps" that accounted for longevity and performance.
- Health insurance rates are expected to remain the same for most employees, and the county will also remain the same for 2025. Health coverage will be provided by Anthem on a partially self-insured basis with a Preferred Provider Organization (PPO) option and a High-Deductible Health Plan/Health Savings Account (HDHP/HSA) option.
- According to the County's actuarial company, the retirement plan is fully funded at approximately 107%. No additional county contributions or expenses are requested at this time; however the retirement board is asking that the county consider some improvements to the retirement plan option for attracting and retaining staff.
- Weld County continues to support a bilingual pay differential for English/Spanish-speaking employees in positions where such skills are required. This differential is reviewed and approved annually by the Weld Board of County Commissioners. For eligible employees, the amounts of the differential vary based on both the frequency of use and the proficiency level required for the employee's current position. Department head approval and qualified testing to verify employees' proficiency will be completed before the differential will be provided, and verification that speaking Spanish is a bona fide requirement for their position.

Other benefit changes recommended are listed on the following page.

OTHER BENEFITS

Benefits Coverage

Employee survey responses indicated that one issue that will help retention is not requiring employees to bundle coverage of medical health insurance with dental and vision insurance needs. 2025 is the first year that this “unbundled” option was available to employees. A High-Deductible Health Plan (HDHP) with Anthem will be eligible for a Health Savings Account (HSA) with a \$1,000 employer-paid contribution. Additionally, 25 visits of chiropractor care have been added to medical plans, an increase in physical therapy sessions to 40 annually, and no increase in employee premiums.

Vision Program

This is a 100% employee-paid benefit utilizing the VSP (Vision Service Plan) network, which is one of the largest national networks of private-practice eye care doctors. Members are responsible for a \$10 copay for an annual vision exam and receive allowances towards lenses and frames for prescription eyewear.

Dental Program

The County offers three dental plans: low, medium, and high. The low plan is fully covered by the County, while the medium and high plans are 50% covered by the County. Feedback from the survey highlighted a demand for improved dental coverage, the county has enhanced the high plan to include orthodontic care for children.

Life Insurance

Coverage is three times the annual salary up to \$600,000, with a cost of \$0.131 per \$1,000 per month.

Long Term Disability

The cost is \$0.312 per \$100 of compensation. The benefit provides 60% compensation after 180 days of a continuous absence. Maximum coverage ends the later of the employee Social Security Normal Retirement Age or the maximum benefit period provided in the employee benefits summary.

Short Term Disability

The cost is \$0.147 per \$10 of covered benefit. It provides 60% compensation after 30 days of a continuous absence or expiration of employee accumulated sick leave whichever is greater, due to employee's own health condition. Maximum

coverage ends when the 180- day elimination waiting period for qualifying benefits for LTD. Employee sick leave accumulation limited to a maximum of 480 hours.

Employee Assistance Program

This program is offered by IOME.

Wellness Program

Wellness program has been enhanced for all County employees through the addition and advancement of wellness resources and programs. Aetna will contribute \$100,000 to the wellness program.

Executive Pay Plan

Elected Officials have a direct benefit plan for health purposes.

Mileage Reimbursement

Mileage is indexed two cents below the IRS mileage allowance rate.

Retirement Benefits

- **County Retirement Plan:** 12.5% of gross salary for the County and 9.0% employee contribution.
- **PERA – Health Department:** 15.77% of gross salary for County contribution and 9.0% employee contribution.
- **PERA – District Attorney Only:** 21.61% of gross salary for County contribution and 11% of gross salary for employee contribution.

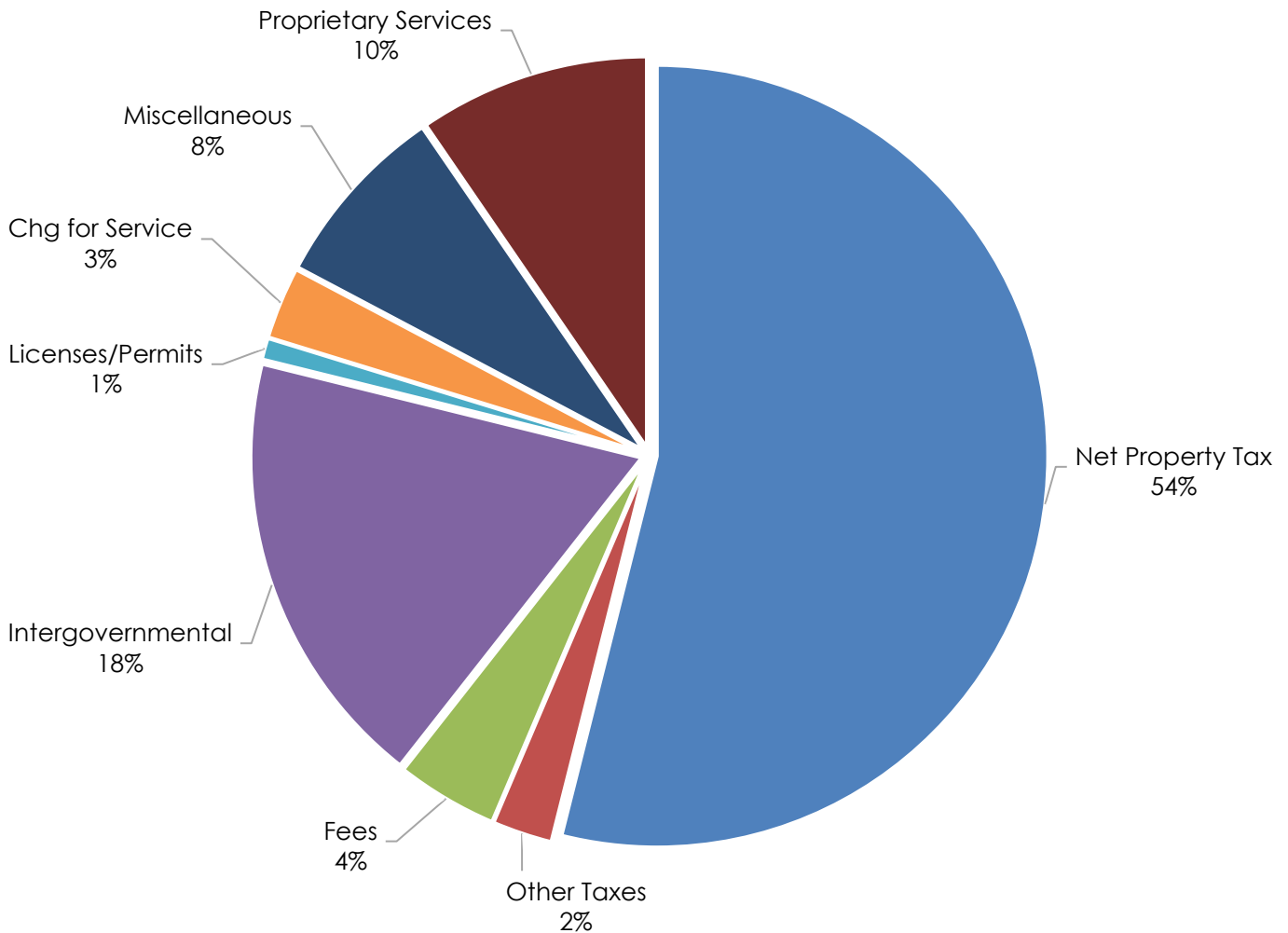
Voluntary Coverages

Includes supplemental life with accidental death and dismemberment, accident, hospital indemnity, critical illness, pet insurance, and Flexible Spending Accounts. These plans are 100% employee paid.



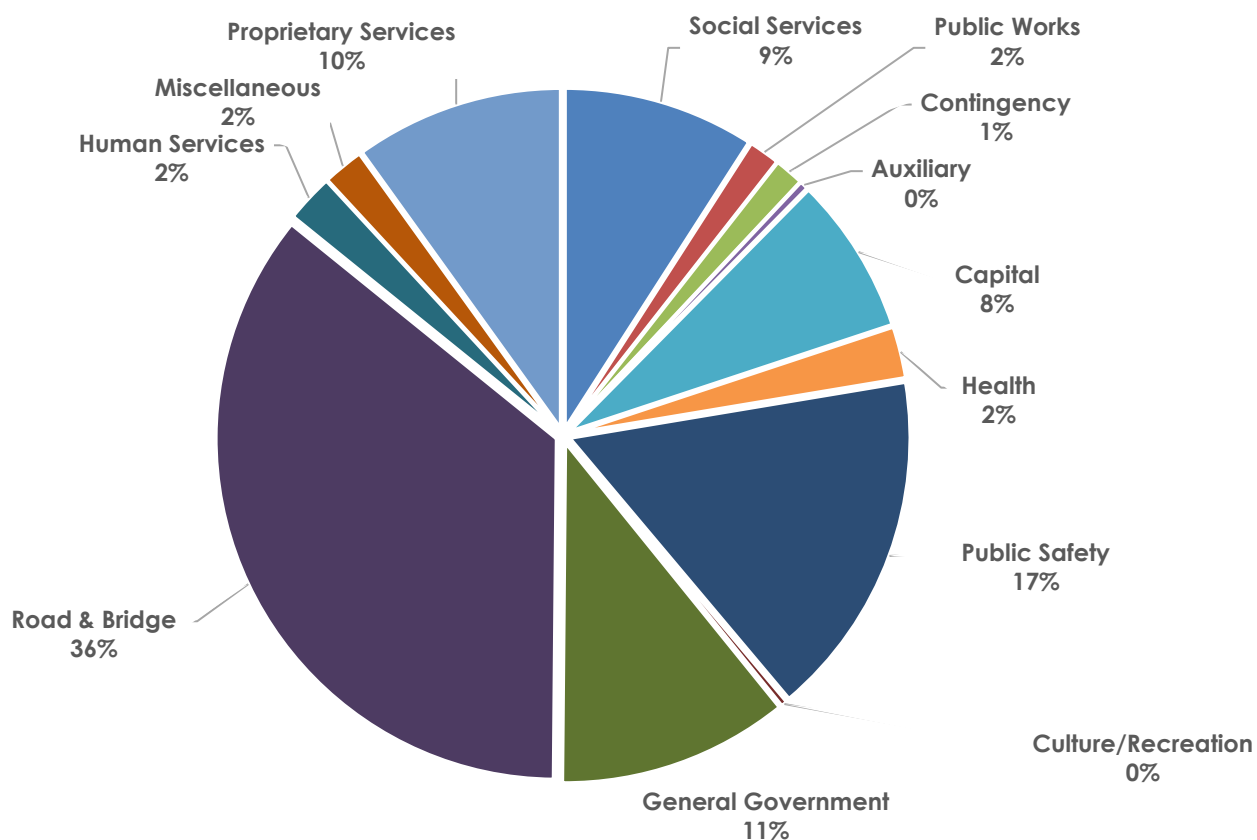
ALL FUND REVENUES

Revenue Comparison	2025	2026	% Increase (Decrease)
Net Property Tax	\$ 306,156,321	\$ 315,102,116	2.9%
Other Taxes	15,391,000	14,491,000	-5.8%
Fees	23,364,000	24,546,000	5.1%
Intergovernmental	106,054,527	106,674,064	0.6%
Licenses and Permits	4,917,500	5,219,380	6.1%
Charges for Service	16,023,430	17,470,242	9.0%
Miscellaneous	46,659,492	44,998,678	-3.6%
Proprietary Services	55,688,406	55,864,731	0.3%
TOTAL	\$ 574,254,676	\$ 584,366,211	1.76%



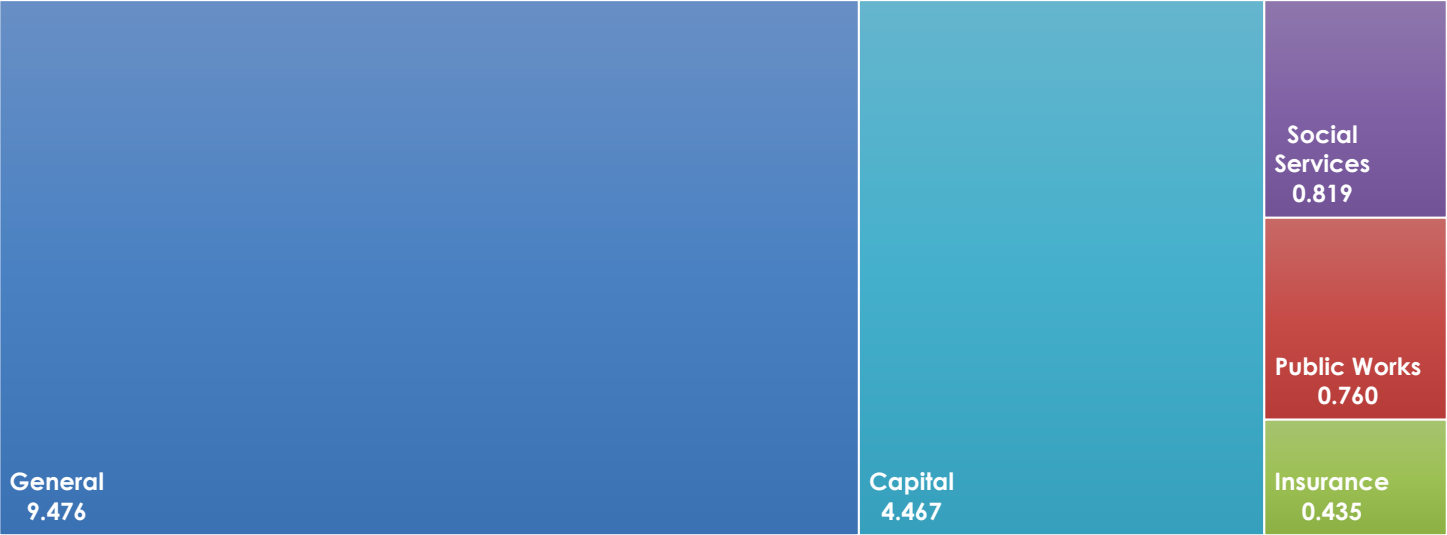
ALL FUND EXPENDITURES

Expense Comparison	2025	2026	% Increase (Decrease)
General Government	\$ 74,668,289	\$ 78,100,111	5%
Social Services	\$ 61,301,155	\$ 64,756,661	6%
Road and Bridge	\$ 34,793,047	\$ 10,617,789	-69%
Public Safety	\$ 116,628,905	\$ 117,497,861	1%
Human Services	\$ 15,313,324	\$ 16,382,108	7%
Health	\$ 16,869,066	\$ 17,519,114	4%
Capital	\$ 49,052,534	\$ 53,417,595	9%
Public Works	\$ 98,961,052	\$ 254,106,354	157%
Contingency	\$ 10,000,000	\$ 10,000,000	0%
Miscellaneous	\$ 12,140,093	\$ 13,915,348	15%
Culture and Recreation	\$ 1,909,202	\$ 2,188,085	15%
Auxiliary	\$ 3,037,560	\$ 3,001,071	-1%
Internal Services	\$ 68,691,875	\$ 70,684,240	3%
TOTAL	\$ 563,366,102	\$ 712,186,337	26%

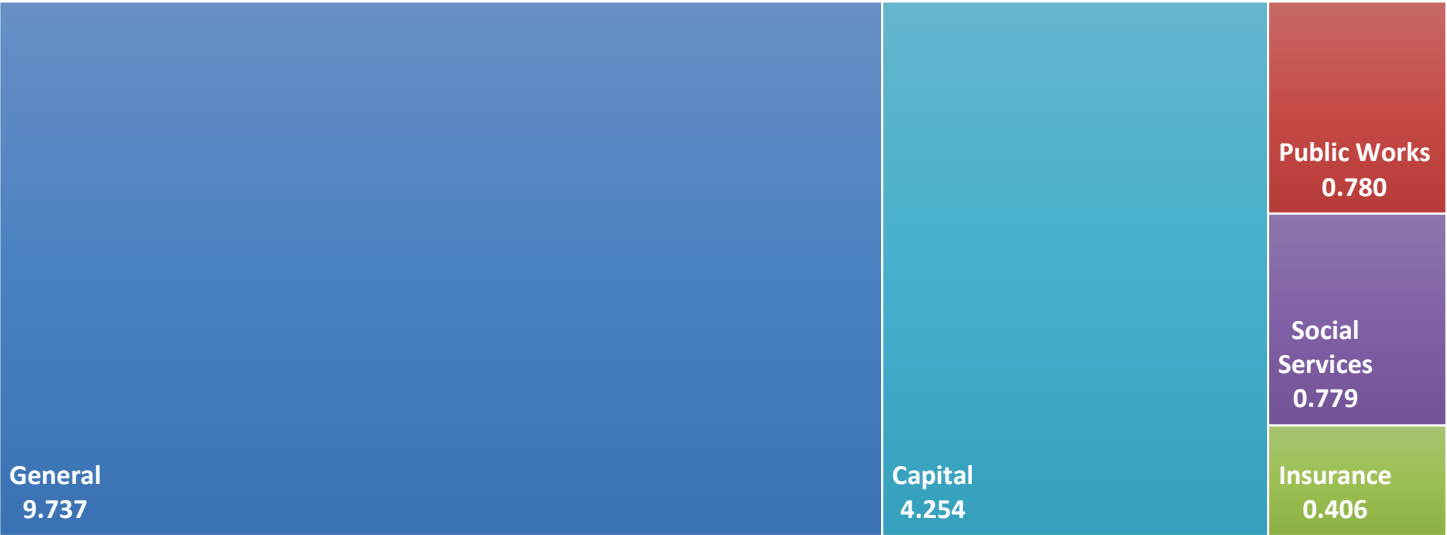


MILL LEVY

2026
15.956 TOTAL LEVY



2025
15.956 TOTAL LEVY



2026 Estimated Beginning Fund Balances*

Fund	Est. Balance 12/31/2024	2025 Budgeted Revenue	2025 Budgeted Expenses	Balance as of 12/31/2025
				\$ -
1000 General Fund	\$ 164,205,880	\$ 250,656,157	\$ 250,736,557	\$ 164,125,480
2000 PUBLIC WORKS	\$ 263,964,015	\$ 82,022,581	\$ 98,961,052	\$ 247,025,544
2100 SOCIAL SERVICES	\$ 5,140,603	\$ 59,956,294	\$ 61,357,855	\$ 3,739,042
2200 CONSERVATION TRUST	\$ 785,923	\$ 797,329	\$ 702,804	\$ 880,448
2300 CONTINGENT	\$ 164,822,351	\$ -	\$ -	\$ 164,822,351
2500 HEALTH DEPARTMENT**	\$ 22,267,433	\$ 15,334,765	\$ 15,334,765	\$ 22,267,433
2600 HUMAN SERVICES	\$ 201,409	\$ 15,356,700	\$ 15,356,700	\$ 201,409
2700 SOLID WASTE	\$ 7,868,136	\$ 1,700,000	\$ 1,232,676	\$ 8,335,460
7400 WELD COUNTY TRUST FUND	\$ 46,944,899	\$ 2,500,000	\$ 2,000,000	\$ 47,444,899
CAPITAL				
4000 CAPITAL EXPENDITURES	\$ 137,416,687	\$ 82,933,927	\$ 46,989,534	\$ 173,361,080
4010 COMMUNICATIONS CAP DEV	\$ 6,049,181	\$ 2,063,000	\$ 1,948,000	\$ 6,164,181
PROPRIETARY FUNDS				
5200 REGIONAL CRIME LAB	\$ 640,000	\$ 310,000	\$ 310,000	\$ 640,000
6000 FLEET SERVICES	\$ 5,667,705	\$ 22,752,713	\$ 23,096,713	\$ 5,323,705
6200 HEALTH INSURANCE	\$ 14,061,426	\$ 36,508,573	\$ 35,253,642	\$ 15,316,357
6300 INSURANCE	\$ 10,506,935	\$ 8,187,069	\$ 8,240,400	\$ 10,453,604
6400 TELECOM SERVICES	\$ 462,816	\$ 1,791,120	\$ 1,791,120	\$ 462,816
6500 WELD FINANCE CORP	\$ -			
				\$ 870,563,809
* All funds include trust funds that roll up to Major Funds				
**Health Department includes PERA Trust Fund				

General Fund includes:

Bright Futures (property tax credits)
 E-Recording for Clerk and Recorder
 Economic Development
 Front Range Communications Center
 SO Commissary Account
 Extension COOP fund
 Drug Task Force seizure dollars
 DSHEM

Public Works Fund includes:

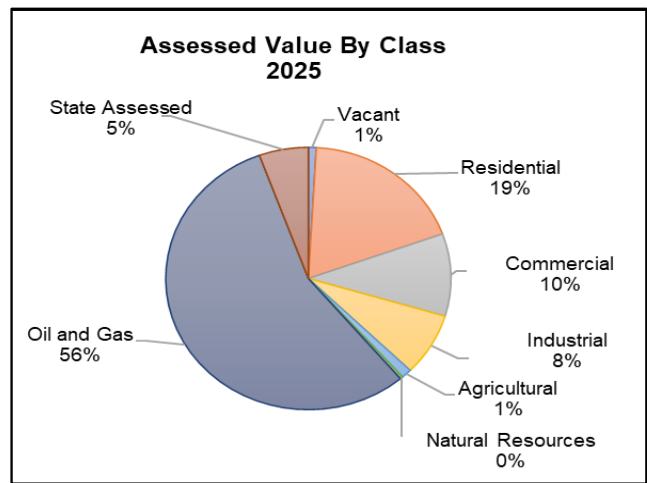
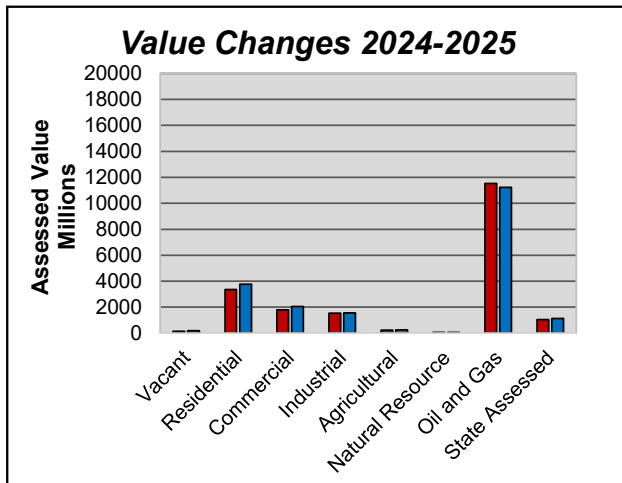
Benefit Area 1 \$1,007,764
 Benefit Area 2 \$1,256,556
 Benefit Area 3 \$1,635,181
 Benefit Area 4 \$1,824,711

Proprietary Funds do NOT include:

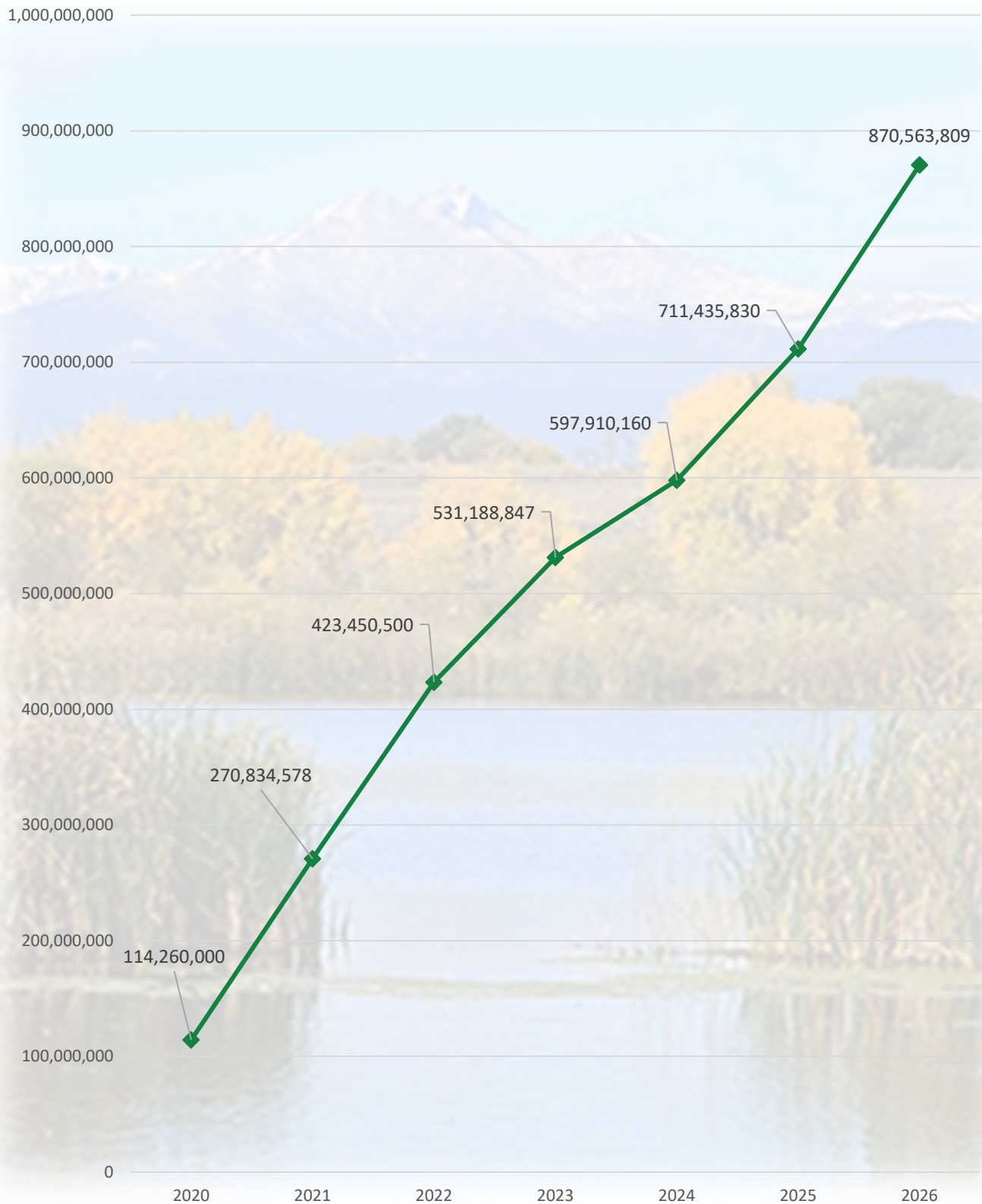
Net Investments in Capital Assets

**WELD COUNTY
TOTAL TAXABLE PROPERTY
2025 ASSESSED VALUES
TO BE USED FOR 2026 BUDGET**

Class	2024 Final Assessed Value	2025 PROPOSED Assessed Value	Change \$	Change %
Vacant	\$ 144,078,970	\$ 179,613,000	\$ 35,534,030	24.66%
Residential	\$ 3,354,136,830	\$ 3,755,548,520	\$ 401,411,690	11.97%
Commercial	\$ 1,781,976,980	\$ 2,054,859,790	\$ 272,882,810	15.31%
Industrial	\$ 1,540,611,860	\$ 1,554,639,850	\$ 14,027,990	0.91%
Agricultural	\$ 232,762,910	\$ 238,012,020	\$ 5,249,110	2.26%
Natural Resource	\$ 54,079,750	\$ 63,720,930	\$ 9,641,180	17.83%
Oil and Gas	\$ 11,531,413,450	\$ 11,232,154,740	\$ (299,258,710)	-2.60%
State Assessed	\$ 1,048,379,700	\$ 1,125,372,700	\$ 76,993,000	7.34%
Total Value:	\$ 19,687,440,450	\$ 20,203,921,550	\$ 516,481,100	2.62%
Less TIF Value	\$ 469,601,587	\$ 455,731,750	\$ (13,869,837)	-2.95%
Net Total	\$ 19,217,838,863	\$ 19,748,189,800	\$ 530,350,937	2.76%



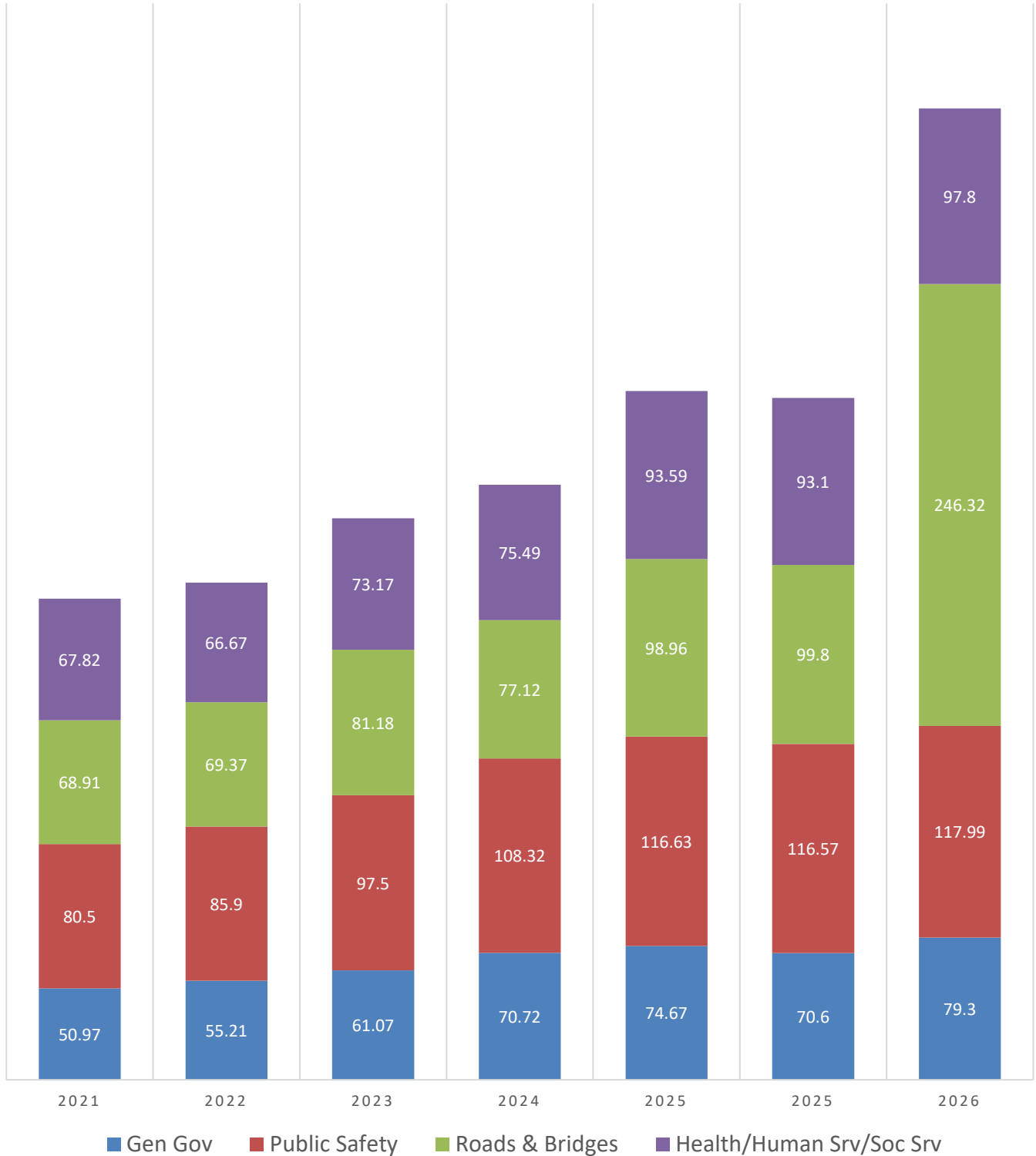
BEGINNING FUND BALANCES

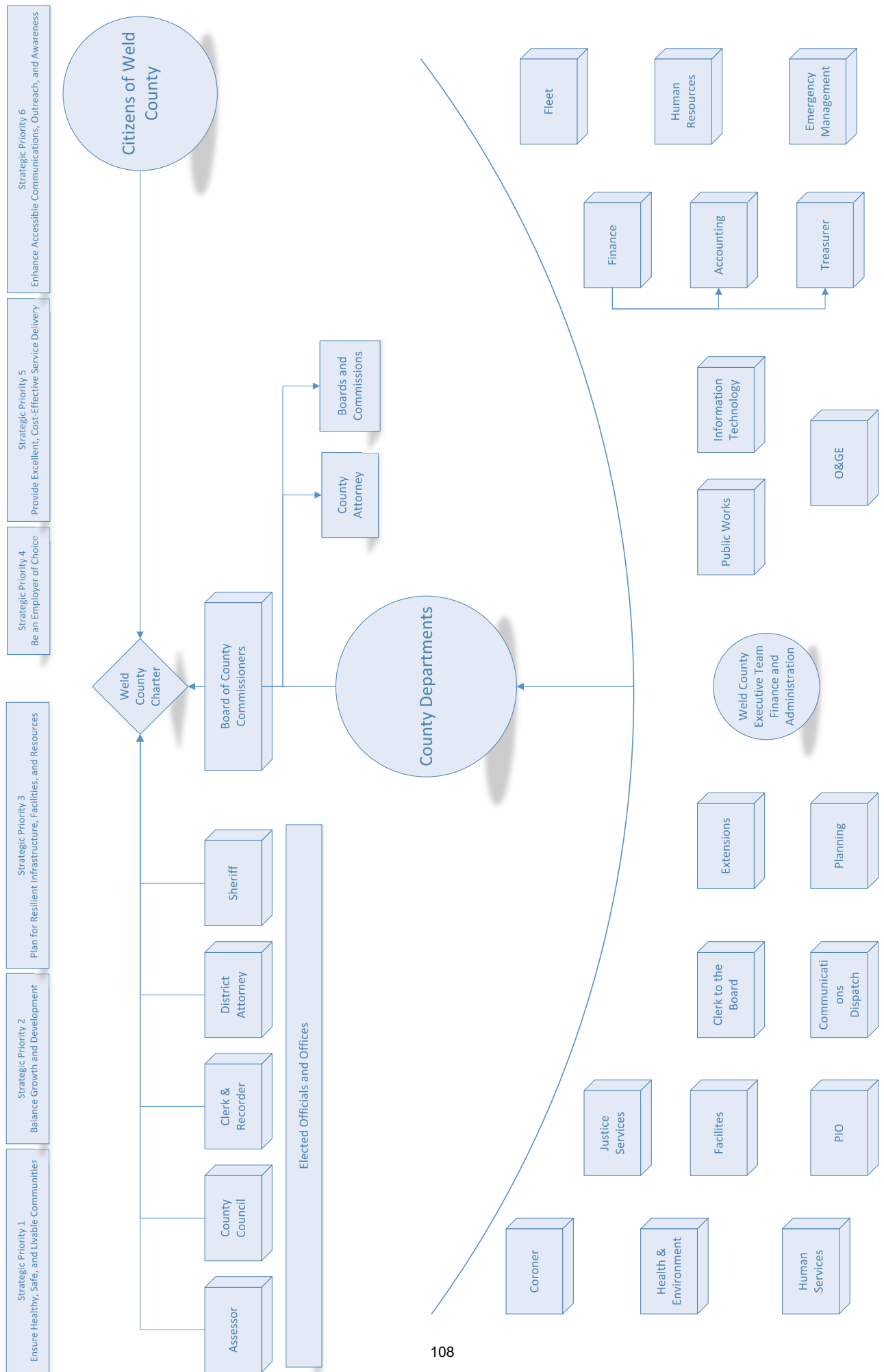


SEVEN YEAR TREND

County Expenditures

In Millions





SUMMARY OF COUNTY FUNDED FULL TIME EQUIVALENTS (FTE)

2025 to 2026

DEPARTMENT	LAST YEAR ACTUAL 2024	CURRENT YEAR BUDGET 2025	REQUESTED BUDGET 2026	PROPOSED BUDGET 2026	CURRENT TO FINAL CHANGE
GENERAL FUND:					
Office of the Board	6.00	6.00	6.00	6.00	
Public Information	5.00	6.00	7.00	6.00	
County Attorney	7.00	7.00	7.00	7.00	
Public Trustee	2.50	2.50	3.00	2.50	
Clerk to the Board	7.00	7.00	7.00	7.00	
Clerk and Recorder	8.00	8.00	8.00	8.00	
Elections	7.00	7.00	8.00	8.00	1.00
Motor Vehicle	55.00	54.00	56.00	54.00	
Treasurer	10.00	10.00	10.00	10.00	
Assessor	41.50	41.50	41.50	41.50	
County Council	1.00	1.00	1.00	1.00	
District Attorney	69.00	69.00	73.00	71.00	2.00
Juvenile Diversion	2.50	2.50	2.50	2.50	
Victim Witness	16.00	16.00	16.00	15.00	-1.00
Finance and Administration	4.00	5.00	4.00	4.00	-1.00
Accounting	9.50	9.50	9.50	9.00	-0.50
Purchasing	3.00	3.00	3.00	3.00	
Human Resources	22.00	22.00	22.00	22.00	
Planning and Zoning	26.00	26.00	29.00	28.00	2.00
Community Develop (CDBG)	2.00	1.00	1.00	1.00	
Facilities	53.00	53.00	52.00	52.00	-1.00
Information Services	54.00	54.00	55.00	55.00	1.00
Printing and Supply	4.00	4.00	4.00	4.00	
SO Admin Patrol	16.00	16.00	18.00	17.00	1.00
SO Admin Detention	30.00	30.00	30.00	30.00	
SO Prof. Standards	12.00	12.00	12.00	12.00	
SO Civil Unit	7.20	7.20	7.20	7.20	
SO Support Services	1.00	1.00	1.00	1.00	
SO Records Unit	14.00	14.00	14.00	14.00	
SO Evidence Unit	3.00	3.00	3.00	3.00	
Sheriff Patrol	62.00	62.00	62.00	62.00	
Sheriff Investigations	23.00	23.00	23.00	23.00	
Municipal Contract	1.00	1.00	1.00	1.00	

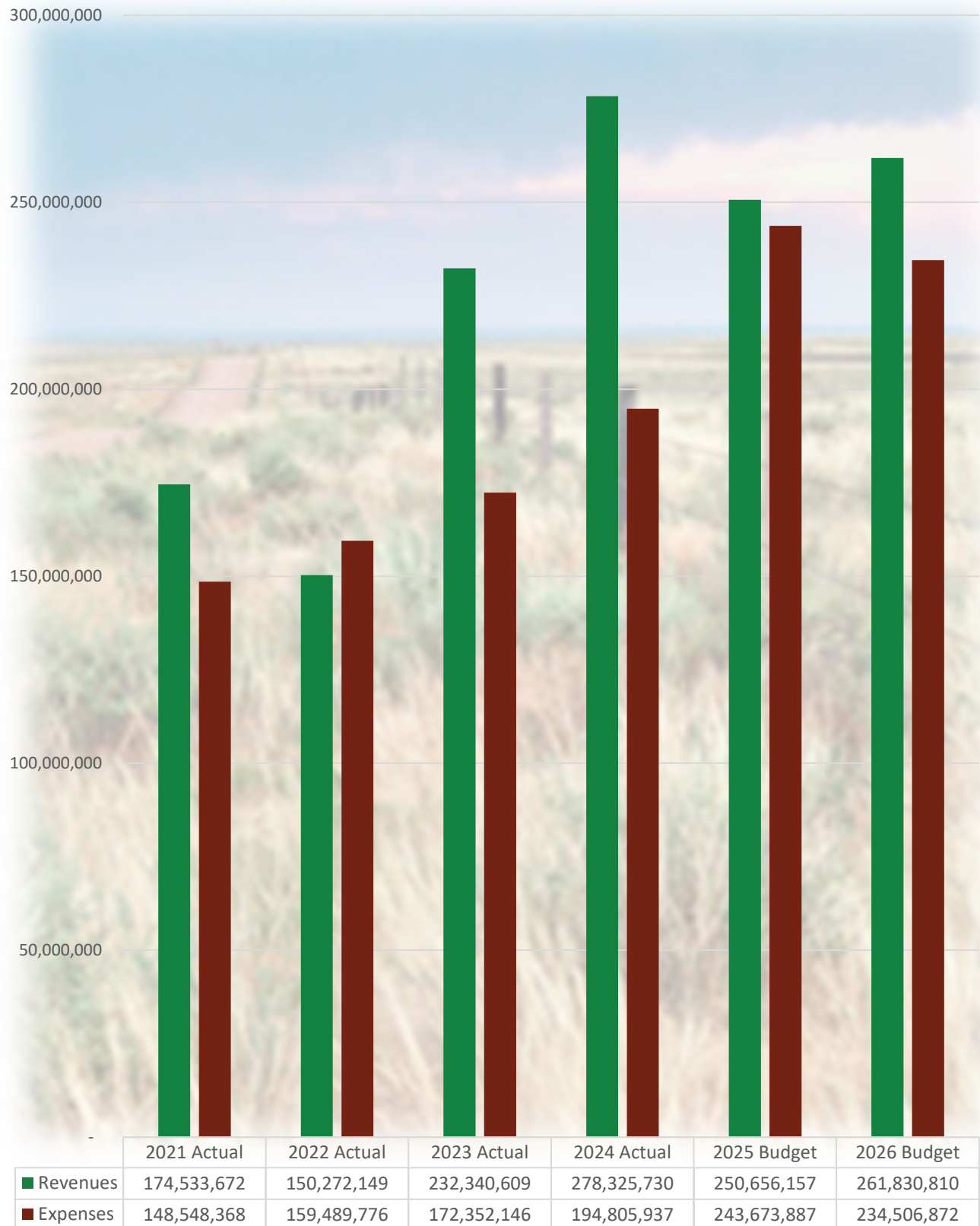
DEPARTMENT	LAST YEAR ACTUAL 2024	CURRENT YEAR BUDGET 2025	REQUESTED BUDGET 2026	PROPOSED BUDGET 2026	CURRENT TO FINAL CHANGE
School Resource Officers	7.00	7.00	7.00	7.00	
Animal Control/Code Enforcement	3.00	3.00	3.00	3.00	
Crime Lab	5.00	5.00	5.00	5.00	
Victim Advocates	2.00	2.00	2.00	2.00	
Drug Task Force	2.00	2.00	2.00	2.00	
Inmate Services	20.00	20.00	21.00	20.00	
Security	205.00	205.00	204.00	204.00	-1.00
Courts and Transport	35.00	35.00	35.00	35.00	
Communications	115.00	109.00	108.00	108.00	-1.00
PS Information Systems	10.00	10.00	10.00	10.00	
PS Wireless Communications	1.00	1.00	1.00	1.00	
Coroner	12.50	12.50	12.50	12.50	
Justice Services	17.00	17.00	17.00	17.00	
Work Release	20.00	20.00	20.00	20.00	
Adult Diversion	1.50	1.50	1.50	1.50	
Community Corrections	1.40	1.40	1.40	1.40	
Building Inspection	14.00	13.00	13.00	13.00	
Oil and Gas Energy	9.00	9.00	8.00	8.00	-1.00
Noxious Weeds	6.00	6.00	6.00	6.00	
Office of Emergency Mgt.	5.00	5.00	5.00	3.00	-2.00
General Engineering	34.00	33.00	34.00	33.00	
Extension Service	12.98	12.98	12.98	12.98	
Fair	1.25	1.25	1.50	1.50	0.25
TOTAL GENERAL FUND	1,123.83	1,115.83	1,127.58	1,114.58	(1.25)
PUBLIC WORKS:					
Administration	8.00	9.00	9.00	9.00	
Trucking	33.00	33.00	33.00	33.00	
Motor Graders	53.00	55.00	36.00	36.00	-19.00
Bridge Construction	33.00	33.00	38.00	38.00	5.00
Maintenance Support	15.00	15.00	15.00	15.00	
Mining	8.00	8.00	8.00	8.00	
Pavement Management	26.00	32.00	35.00	34.00	2.00
Dust Mitigation	0.00	0.00	20.00	19.00	19.00
TOTAL PUBLIC WORKS	176.00	185.00	194.00	192.00	7.00

DEPARTMENT	LAST YEAR ACTUAL 2024	CURRENT YEAR BUDGET 2025	REQUESTED BUDGET 2026	PROPOSED BUDGET 2026	CURRENT TO FINAL CHANGE
HEALTH FUND:					
Administration	8.00	8.00	8.00	8.00	
Health Communication	20.19	20.19	20.19	20.19	
Community Health Service	13.00	13.00	13.00	13.00	
Environmental Services	36.60	35.79	35.79	35.79	
Health Preparedness	2.00	2.00	2.00	2.00	
Public Health Services	21.61	21.61	21.61	21.61	
TOTAL HEALTH FUND	101.40	100.59	99.50	99.50	-1.08
SOCIAL SERVICES	416	426	414	414	-12
HUMAN SERVICES	141	141	147	147	6
FLEET SERVICES	22	22	22	22	0
TELECOM SERVICES	2	2	2	2	0
GRAND TOTAL	1,982.23	1,992.41	2,006.08	1,991.08	(1.33)



GENERAL FUND

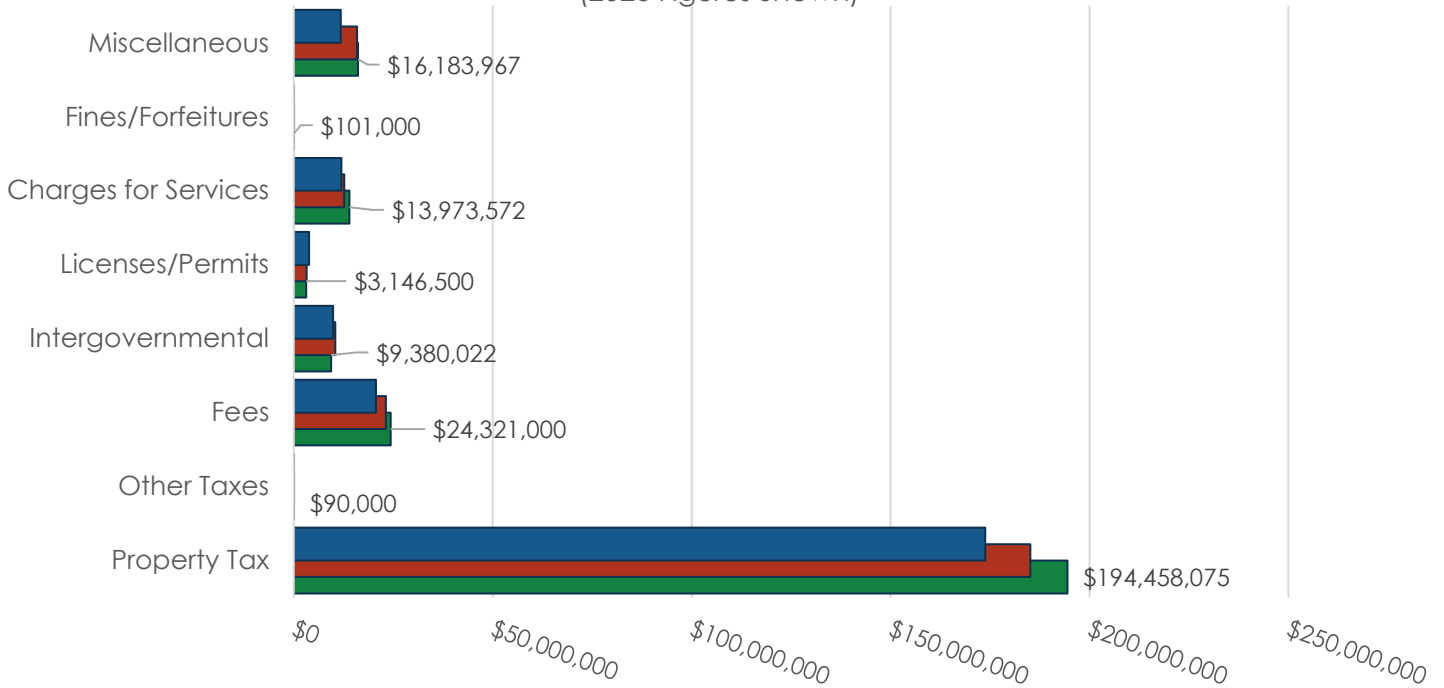
5 Year Revenue and Expense Comparison



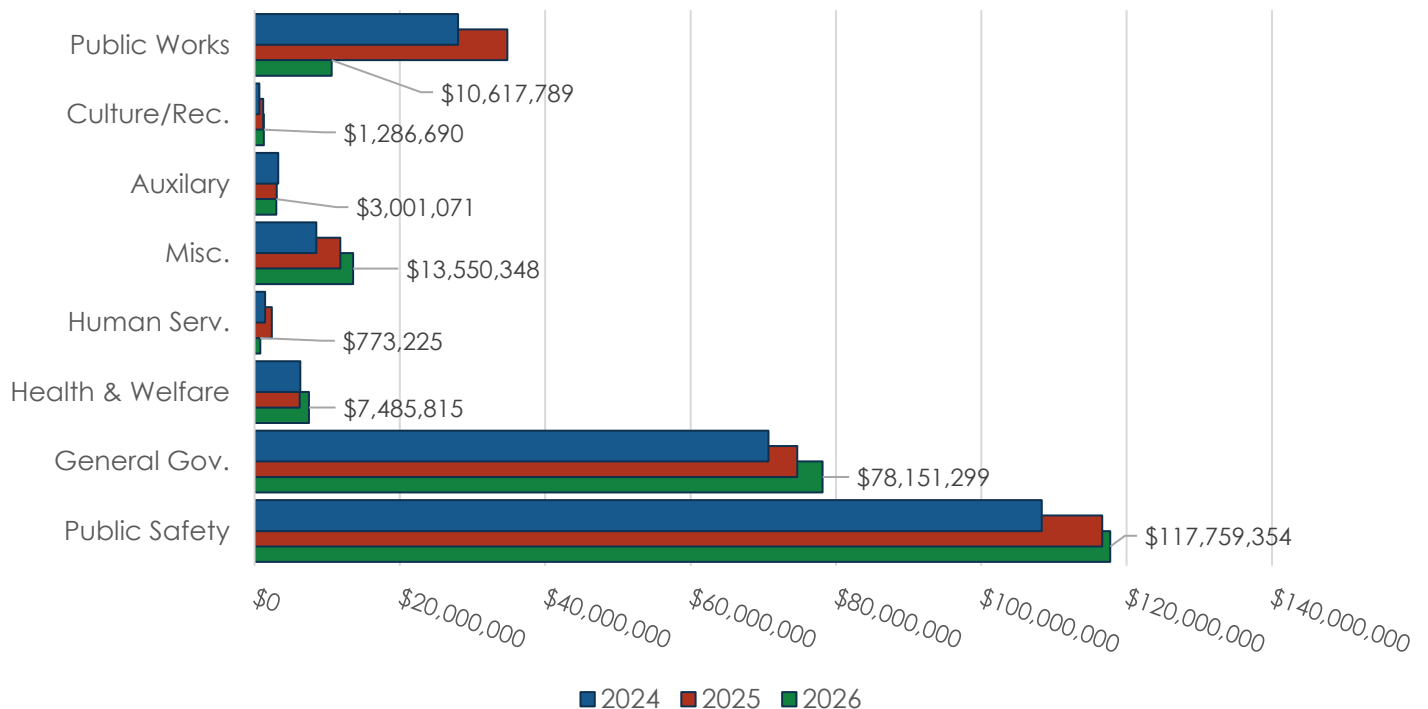
GENERAL FUND

Revenues and Expenses by Source

REVENUES
(2026 Figures Shown)

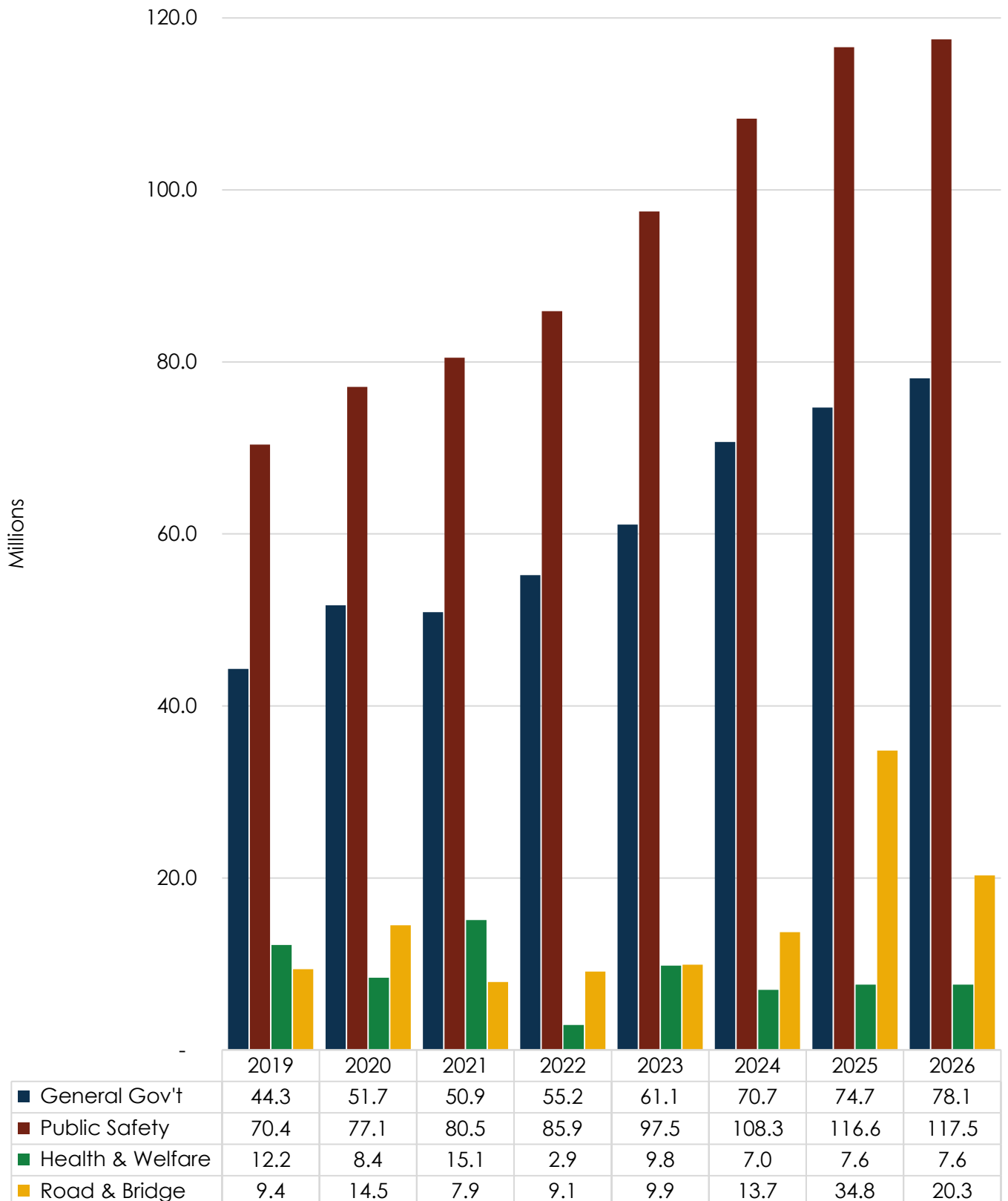


EXPENSES
(2026 Figures Shown)



GENERAL FUND

Seven Year Comparison of General Government, Public Safety, Health & Welfare Expenses, and Road & Bridge (Engineering)



GENERAL FUND SUMMARY

For 2026, the requested General Fund funding appropriations are \$232,619,586, down \$18,116,971, or 7.2%, from 2025. The largest decrease is specific to Engineering moving project expenses to the Public Works Fund for 2026 to help absorb some of the additional expenses for the Board approved Judicial Center project under the Capital Fund. A total of 12.75 new FTE positions were requested. Of these, 5.0 new FTEs are recommended for the General Fund. To maintain staffing levels consistent with those in 2025, a reduction of 4.0 FTEs is anticipated in other areas to offset the increase.

Election-related costs increase substantially during election years. This is reflected in a projected \$1.5 million increase in expenditures for 2026. There is also an increase of 1.0 FTE for Elections to help accommodate new mandates at the federal level for improving security and accuracy of election processes.

Facilities budgets for the operating costs of all Weld County buildings, and maintenance of the buildings and grounds. County leadership is working on a Facilities Master Plan, and changes are coming to how the funds are budgeted to improve the efficiencies in overall operations as needed.

As a part of the Strategic Plan execution, Finance and Administration personnel expect to launch the financial portion of the Workday ERP implementation in 2026. Strategically, the county is separating all County-wide Technology and Projects into its own budget unit, or Cost Center, and is incorporated into the General Government expenses and removed from specific units such as Finance, IT and Human Resources. There are also dollars designated for Employee Training and continuing the Employee Appreciation program, included to help Weld County attract and retain talent by being an Employer of Choice, Strategic Priority #4. Included in the miscellaneous expenditure category of the General Fund is a 2% proposed cost-of-living increase and the option of up to a 1.5% merit-based increase for those surpassing performance expectations. The General Fund Proposed budget has accounted for the implemented compensation survey, per the board's direction in 2024 and 2025, and is reflected in the existing expenses.

Revenues for 2026 remain relatively stagnant, with many grant funds decreasing from the federal and state level, but fees increasing due to rising population and additional taxing authorities. Revenues are budgeted at \$252,955,400, a \$2,299,283 increase, or less than 1%, from total 2025 revenues. This includes property tax revenue of \$187,124,097, remaining the same as from 2025. Urban Renewal Authority shared revenues will decrease by approximately \$721,045 for 2026, because of the reduction in assessed value in these developing areas. Property Tax continues to be the main source of funding at 74% for General Fund appropriations.

**GENERAL FUND
SUMMARY OF REVENUES
2026**

Fund	Org Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
TAXES						
1000	90100 4112	CURRENT PROPERTY TAXES	187,121,957	196,458,075	187,124,097	
1000	90100 4116	PROPERTY TAX ADJUSTMENT	(2,000,000)	(2,000,000)	(2,000,000)	
1000	90100 4117	PERSONAL PROPERTY TAX INCENTIVE	-	-	-	
1000	90100 4140	SEVERANCE TAXES	-	-	-	
1000	90100 4150	TOBACCO PRODUCTS	90,000	90,000	90,000	
TOTAL TAXES			185,211,957	194,548,075	185,214,097	-
LICENSES AND PERMITS						
1000	90100 4215	LICENSES, LIQUOR/DANCE	5,000	5,000	5,000	
1000	17100 4221	PERMITS	350,000	350,000	350,000	
1000	25200 4221	PERMITS	537,500	506,500	506,500	
1000	25100 4222	BUILDING	900,000	900,000	900,000	
1000	25100 4224	ELECTRICAL	800,000	800,000	800,000	
1000	25100 4226	PLAN CHECK	585,000	585,000	585,000	
TOTAL LICENSES AND PERMITS			3,177,500	3,146,500	3,146,500	-
INTERGOVERNMENTAL						
1000	21300 4320	FEDERAL GRANTS	62,196	67,918	67,918	
1000	26200 4320	FEDERAL GRANTS	328,379	287,050	0	
1000	15100 4336	REIMBURSEMENTS	127,270	127,270	127,270	
1000	21200 4336	REIMBURSEMENTS	13,000	0	0	
1000	24410 4336	REIMBURSEMENTS	10,000	10,000	10,000	
1000	15200 4340	GRANTS	168,300	168,300	168,300	
1000	15300 4340	GRANTS	119,000	129,000	129,000	
1120	15300 4340	GRANTS	232,791	360,374	280,000	
1130	15300 4340	GRANTS	156,200	128,160	128,160	
1000	17100 4340	GRANTS	200,000	0	0	
1000	17150 4340	GRANTS	1,211,310	1,251,662	1,251,662	
1000	21200 4340	GRANTS	0	9,000	9,000	
1000	21260 4340	GRANTS	36,270	26,000	26,000	
1000	21300 4340	GRANTS	39,930	25,066	25,066	
1000	24200 4340	GRANTS	153,965	156,625	156,625	
1000	24410 4340	GRANTS	300,000	300,000	300,000	
1000	26200 4340	GRANTS	83,788	0	0	
116024	24220 4340	GRANTS	4,068,414	0	0	
116025	24220 4340	GRANTS	0	4,229,503	4,229,503	
1000	90100 4351	TOWN OF FREDRICK	9,415	22,489	22,489	
1000	90100 4352	THORNTON	78,714	78,714	78,714	
1000	90100 4353	BRIGHTON URBAN RENEWAL AUTHORITY	200,932	223,353	223,353	
1000	24415 4354	CITIES AND TOWNS	480,000	200,000	200,000	
1000	90100 4355	ERIE URBAN RENEWAL AUTHORITY	6,749	400	400	
1000	90100 4357	SOUTH FIRESTONE URA	7,154	8,682	8,682	
1000	90100 4358	FORT LUPTON URA	48,349	84,233	84,233	
1000	90100 4359	MEAD URA (MURA)	256,713	331,327	331,327	
1000	90100 4360	EAGLE BUSINESS PARK URA	132,987	287,180	287,180	
1000	90100 4361	EVANS URA	0	0	0	
1000	90100 4362	NORTH FIRESTONE URA	312,731	287,180	287,180	
1000	90100 4363	WYNDAM HILL URA	587	908	908	
1000	90100 4364	DACONO URA	1,374,552	382,510	382,510	
1000	90100 4365	CENTRAL FIRESTONE URA	196,255	275,575	275,575	
TOTAL INTERGOVERNMENTAL			10,415,951	9,458,479	9,091,055	-

**GENERAL FUND
SUMMARY OF REVENUES
2026**

Fund	Org Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
CHARGES FOR SERVICES						
1000	11100 4410	CHARGE FOR SERVICES	0	0	61,000	
1000	11200 4410	CHARGE FOR SERVICES	600,000	600,000	950,000	
1000	15100 4410	CHARGE FOR SERVICES	40,000	43,000	43,000	
1000	15200 4410	CHARGE FOR SERVICES	4,000	4,000	4,000	
1000	17200 4410	CHARGE FOR SERVICES	200	0	0	
1000	17350 4410	CHARGE FOR SERVICES	1,600	700	700	
1000	17600 4410	CHARGE FOR SERVICES	190,000	190,000	190,000	
1000	21100 4410	CHARGE FOR SERVICES	110,000	110,000	110,000	
1000	21110 4410	CHARGE FOR SERVICES	25,000	23,000	23,000	
1000	21130 4410	CHARGE FOR SERVICES	170,000	170,000	170,000	
1000	21150 4410	CHARGE FOR SERVICES	20,000	25,000	25,000	
1000	21210 4410	CHARGE FOR SERVICES	186,264	202,280	202,280	
1000	22100 4410	CHARGE FOR SERVICES	8,811,951	9,719,374	9,719,374	
1000	22400 4410	CHARGE FOR SERVICES	1,227,309	1,174,518	1,174,518	
1000	22500 4410	CHARGE FOR SERVICES	361,500	377,200	377,200	
1000	24100 4410	CHARGE FOR SERVICES	35,000	35,000	35,000	
1000	24125 4410	CHARGE FOR SERVICES	600,000	600,000	600,000	
1000	24150 4410	CHARGE FOR SERVICES	10,000	10,000	10,000	
1000	24410 4410	CHARGE FOR SERVICES	235,000	650,000	650,000	
1000	26100 4410	CHARGE FOR SERVICES	6,000	6,000	6,000	
1000	90100 4420	PARKING	20,000	20,000	20,000	
1000	13100 4430	SALE OF SUPPLIES	500	500	500	
1000	17600 4430	SALE OF SUPPLIES	1,000	1,000	1,000	
1000	24100 4430	SALE OF SUPPLIES	12,000	12,000	12,000	
TOTAL CHARGES FOR SERVICES			12,667,324	13,973,572	14,384,572	-
FINES						
1000	21200 4510	FINES	65,000	65,000	65,000	
1000	90100 4510	FINES	36,000	36,000	36,000	
TOTAL FINES			101,000	101,000	101,000	-
MISCELLANEOUS						
1000	90100 4610	EARNINGS ON INVESTMENTS	8,000,000	8,000,000	8,000,000	
1000	17250 4624	RENTS FROM BUILDINGS	371,374	0	0	
1000	22100 4624	RENTS FROM BUILDINGS	142,161	142,161	142,161	
1000	90100 4624	RENTS FROM BUILDINGS	529,122	936,847	936,847	
1000	90100 4630	INDIRECT COSTS	6,192,275	6,192,275	6,705,524	
1000	21110 4670	REFUND OF EXPENDITURE	1,500	0	0	
1000	21260 4670	REFUND OF EXPENDITURE	45,000	30,000	30,000	
1000	22100 4670	REFUND OF EXPENDITURE	554,493	536,561	536,561	
1000	24410 4670	REFUND OF EXPENDITURE	4,500	3,000	3,000	
1000	24420 4670	REFUND OF EXPENDITURE	40,000	40,000	40,000	
1000	22400 4680	OTHER	0	240,123	240,123	
1000	23200 4680	OTHER	63,000	63,000	63,000	
TOTAL MISCELLANEOUS			15,943,425	16,183,967	16,697,216	-
FEES, CABLE, FRANCHISE						
1000	12100 4720	ADVERTISING FEES	50,000	0	0	
1000	10300 4730	OTHER FEES	340,000	475,000	475,000	
1000	11100 4730	OTHER FEES	10,500,000	10,500,000	10,500,000	
1000	12100 4730	OTHER FEES	12,000,000	13,100,000	13,100,000	
1000	13100 4730	OTHER FEES	60,000	60,000	60,000	
1000	21110 4730	OTHER FEES	100,000	97,000	97,000	
1000	90100 4740	FEES, CABLE FRANCHISE	89,000	89,000	89,000	
TOTAL FEES			23,139,000	24,321,000	24,321,000	-
TOTAL GENERAL FUND			250,656,157	261,732,593	252,955,440	-

**GENERAL FUND
SUMMARY OF EXPENDITURES
2026**

Fund	Org	Expenditure Function	2025 Budget	2026 Request	2026 Recommend	2026 Final
GENERAL GOVERNMENT						
1000	10100	OFFICE OF THE BOARD	1,103,449	1,146,949	1,136,949	
1000	10150	PUBLIC INFORMATION	561,460	684,705	560,835	
1000	10200	COUNTY ATTORNEY	2,017,451	2,050,351	2,050,351	
1000	10300	PUBLIC TRUSTEE	311,655	365,043	313,855	
1000	10400	CLERK TO THE BOARD	899,779	900,179	900,179	
1000	11100	COUNTY CLERK	1,261,336	1,266,736	1,266,836	
1000	11200	ELECTIONS AND REGISTRATION	2,095,065	3,558,727	3,558,727	
1000	11300	MOTOR VEHICLE	4,995,216	5,214,402	5,030,615	
1000	12100	TREASURER'S OFFICE	1,662,007	1,699,950	1,699,950	
1000	13100	ASSESSOR	5,396,450	5,463,920	5,463,920	
1000	14100	COUNTY COUNCIL	68,403	68,403	68,403	
1000	15100	DISTRICT ATTORNEY	10,911,923	11,598,529	11,266,476	
1000	15200	JUVENILE DIVERSION	222,660	222,925	222,925	
1000	15300	VICTIM WITNESS	1,245,524	1,253,839	1,166,000	
1001	15300	VICTIM WITNESS	388,991	388,991	388,991	
1000	16100	FINANCE	1,224,512	1,135,973	1,045,973	
1000	16200	ACCOUNTING	1,561,159	1,501,409	1,501,409	
1000	16300	PURCHASING	476,254	476,254	476,254	
1000	16400	HUMAN RESOURCES	3,649,653	3,399,653	3,395,653	
1000	16450	WELLNESS PROGRAM	892,200	872,200	872,200	
1000	17100	PLANNING OFFICE	4,073,612	4,291,985	4,321,157	
1000	17150	COMMUNITY DEV BLOCK GRANT	1,211,310	1,251,662	1,251,662	
1000	17200	FACILITIES DEPARTMENT	14,210,203	14,340,587	14,340,587	
1000	17300	INFORMATION SERVICES	13,198,524	13,160,077	13,161,277	
1000	17350	GEOGRAPHICAL INFORMATION SYSTEM	460,338	454,160	454,160	
1000	17375	COUNTYWIDE TECHNOLOGY AND PROJECTS	0	1,963,868	1,615,612	
1000	17600	PRINTING AND SUPPLY	569,155	569,155	569,155	
TOTAL GENERAL GOVERNMENT			74,668,289	79,300,632	78,100,111	0
PUBLIC SAFETY						
1000	21100	ADMINISTRATION	3,302,038	3,506,001	3,414,463	
1000	21110	BOOKING	3,236,507	3,301,925	3,301,925	
1000	21120	PROFESSIONAL STD	3,553,411	3,504,703	3,504,703	
1000	21130	CIVIL	771,074	771,459	771,459	
1000	21140	SUPPORT SERVICES	1,142,781	888,080	888,080	
1000	21150	RECORDS UNIT	1,233,817	1,241,772	1,241,772	
1000	21160	EVIDENCE UNIT	402,613	411,917	411,917	
1000	21200	PATROL	11,816,753	12,091,965	12,091,965	
1000	21205	INVESTIGATIONS	3,969,530	4,079,375	4,079,375	
1000	21210	CONTRACT SERVICES	181,838	183,413	183,413	
1000	21215	SCHOOL RESOURCE OFFICER	1,135,126	1,140,248	1,140,248	
1000	21230	ORDINANCE ENFORCEMENT	639,506	649,048	649,048	
1000	21260	REGIONAL LAB	938,378	940,982	940,982	
1000	21300	VICTIM ADVOCATES	300,975	322,565	322,565	
1000	21410	DRUG TASK FORCE	413,782	413,782	413,782	
1000	22100	COMMUNICATIONS SERVICE	14,640,959	14,669,786	14,669,786	
1000	22400	PUBLIC SAFETY INFORMATION SYSTEM	2,933,630	3,349,963	3,349,963	
1000	22500	PUBLIC SAFETY WIRELESS COMM	361,500	377,200	377,200	
1000	23200	COUNTY CORONER	1,969,043	1,979,078	1,979,078	
1000	24100	JUSTICE SERVICES	2,405,793	2,439,693	2,439,693	
1000	24125	WORK RELEASE	2,627,160	2,596,368	2,596,368	
1000	24150	ADULT DIVERSION	187,726	187,891	187,891	
1000	24200	COMMUNITY CORRECTIONS-ADMIN	156,614	159,274	159,274	
116024	24220	COMMUNITY CORRECTIONS-SERVICES	4,068,414	0	0	
116025	24220	COMMUNITY CORRECTIONS-SERVICES	0	4,229,503	4,229,503	
1000	24410	INMATE SERVICES	13,199,761	13,641,111	13,521,247	
1000	24415	SECURITY	28,648,713	28,661,537	28,661,537	
1000	24420	COURTS AND TRANSPORTATION	6,349,041	6,348,899	6,348,899	
1000	25100	BUILDING INSPECTION	1,937,893	1,977,342	1,977,342	
1000	25200	OIL AND GAS ENERGY	1,683,449	1,617,301	1,600,622	
1000	26100	WEED AND PEST	1,416,352	1,451,579	1,451,579	
1000	26200	OFFICE OF EMERGENCY MANAGEMENT	119 1,004,728	853,675	592,182	
TOTAL PUBLIC SAFETY			116,628,905	117,987,435	117,497,861	0

**GENERAL FUND
SUMMARY OF EXPENDITURES
2026**

Fund	Org	Expenditure Function	2025 Budget	2026 Request	2026 Recommend	2026 Final
PUBLIC WORKS						
1000	31100	ENGINEERING	34,793,047	20,252,108	10,617,789	
CULTURE AND RECURATION						
1000	50200	PARKS AND TRAILS	67,000	67,000	67,000	
HEALTH AND WELFARE						
1000	56110	SENIOR PROGRAMS	40,000	40,000	40,000	
1000	56120	WASTE WATER	10,000	10,000	10,000	
1000	56130	DEVELOPMENTALLY DISABLED	38,225	38,225	38,225	
1000	56140	MENTAL HEALTH	276,000	276,000	276,000	
1000	56160	COUNTY CONTRIBUTION	7,208,281	7,562,519	7,209,815	
		TOTAL HEALTH AND WELFARE	7,572,506	7,926,744	7,574,040	0
ECONOMIC ASSISTANCE						
1000	60200	ECONOMIC ASSISTANCE	1,000,000	1,415,000	685,000	
MISCELLANEOUS						
1000	90100	NON DEPARTMENTAL	2,103,765	1,274,000	1,296,500	
1000	90150	COMMUNITY AGENCIES GRANTS	80,000	80,000	80,000	
1000	90160	BRIGHTER WELD	2,315,407	2,432,543	2,315,407	
1000	96100	EXTENSION	722,153	685,664	685,664	
1000	96200	FAIR	237,431	239,936	233,931	
1000	96400	VETERANS	0	0	0	
1000	96500	ISLAND GROVE BUILDINGS	901,967	979,754	979,754	
1000	96600	ASSET AND RESOURCE MANAGEMENT	5,173,848	5,173,848	5,173,848	
1000	99999	CONTINGENCY	4,472,239	8,617,850	7,000,000	
1000	752200	TRANSFER TO CTF	0	0	0	
		TOTAL MISCELLANEOUS	16,006,810	19,483,595	17,765,104	0
		TOTAL GENERAL FUND	250,736,557	246,432,514	232,306,905	0

BUDGET UNIT REQUEST SUMMARY

Department: BOARD OF COUNTY COMMISSIONERS

Budget Unit: OFFICE OF THE BOARD- 1000-10100 [CC_10500]

DEPARTMENT DESCRIPTION: The Board of County Commissioners is the statutory head of county government. Each major department is overseen by one Commissioner, with each Commissioner serving as an assistant in another area, on a rotating basis each year. Statutory duties also include sitting as the Board of Equalization to hear appeals on tax assessments; sitting as the County Board of Social Services; and filling, by appointment, all vacancies in county offices except the Board of Commissioners.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$844,953	\$968,669	\$968,669	\$968,669
Supplies	1,216	1,900	1,900	1,900
Purchased Services	121,079	132,280	175,780	165,780
Fixed Charges	600	600	600	600
Capital	-	-	-	-
Gross County Cost	\$967,848	\$1,103,449	\$1,146,949	\$1,136,949
Revenue	-	-	-	-
Net County Cost	\$967,848	\$1,103,449	\$1,146,949	\$1,136,949
Budgeted Positions	6.0	6.0	6.0	6.0

SUMMARY OF CHANGES: Overall increases in travel (\$7,500), registrations (\$3,000), meetings (\$6,000) and mileage (\$7,000) expenses account for the increases in Purchased Services for the five active board members. The board added one trip to Washington DC with a newer contracted vendor to help impact the effectiveness of federal policy changes to Weld County, and that was an additional \$20,000 to this budget in 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: Administration removed \$10,000 for travel to ensure not all of county leadership is gone at the same time for continuity of government plans. This allows half of leadership to attend each year. Recommend approval for remaining requests.

BOARD ACTION:

OFFICE OF THE BOARD- 1000-10100 [CC_10500]

(CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Strategic Priority 1: F & 5: D - Health Department Mobile Unit completed and is out in the community.
2. Strategic Priority 3B - Actively engaged with staff and continued evaluating the Facilities Master Plan and made decisions on critical infrastructure and planned for future growth and needs of not only staff, but the residents we serve.
3. Strategic Priority 4: D - Encouraged and participated in new Leadership Academy Classes.
4. Strategic Priority 5: E - Worked with staff to submit "Good Governance Plan" to DOLA, which will shape code, processes and policy in years to come.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. Strategic Priority 1: E - Enhance awareness, use, and exchange of survey data, and other strategies across departments to support effective service provision.
2. Strategic Priority 2: E - Continue to monitor, mitigate, and protect water resources to the best of Weld County's ability.
3. Strategic Priority 4: A - Review processes and procedures to ensure that citizens and communities receive the best and most cost-effective services.

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.163	0.160	0.156
Per capita cost (county support)	\$2.63	\$2.93	\$2.98

BUDGET UNIT REQUEST SUMMARY

Department: BOARD OF COUNTY COMMISSIONERS

Budget Unit: PUBLIC INFORMATION- 1000-10150 [CC_12700]

DEPARTMENT DESCRIPTION: The public information function of the county is funded in this budget unit. The director serves as the county's Public Information Officer. The staff of this department assist all departments in developing and disseminating information to the public about Weld County government and services.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$463,144	\$497,499	\$621,269	\$497,499
Supplies	33,308	36,844	41,314	41,314
Purchased Services	12,505	26,517	21,422	21,422
Fixed Charges	620	600	700	600
Capital	-	-	-	-
Gross County Cost	\$509,577	\$561,460	\$684,705	\$560,835
Revenue	-	-	-	-
Net County Cost	\$509,577	\$561,460	\$684,705	\$560,835
Budgeted Positions	5.0	6.0	7.0	6.0

SUMMARY OF CHANGES: The 2026 budget request remains flat in Supplies and Purchased Services (achieved through reduction of conference and other purchased services expenses). The request for one additional FTE accounts for the increase in the personnel line item. A Communications Manager position will assist in guiding the day-to-day projects of the Communications Team on behalf of the Public Information Officer, while allowing more flexibility to the Public Information Officer to not only better address the larger commissioner-driven projects and goals but also better set direction and future planning for the communications department overall per the county's strategic plan and board direction.

FINANCE/ADMINISTRATION RECOMMENDATION: The Communications Manager is a policy issue for the board, however not recommended in a year of requesting no budget increases. This also removes \$100 for employee appreciation for the potential position. Recommend approval of remaining expenses.

BOARD ACTION:

PUBLIC INFORMATION- 1000-10150 [CC_12700]

(CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

Strategic Priority 6C:

1. Creation and distribution of a county-wide branding and style guide.
2. Direction to departments and supported by the BOCC for the Communications and Public Information Department to review all public facing material.

Strategic Priority 6D:

1. Move news releases from listserve to subscribe option, allowing more people to receive this information.
2. Baseline metrics for social media established to gauge campaign success.
3. Update Chapter 4 of County Code

Strategic Priority 6E:

1. Addition of eNewsletter Communication "The Weld County Energy Line"
2. Addition of podcast option for County Roots
3. Addition of Instagram to reach new audiences
4. Host first ever Weld Count government citizen's academy
5. Launch and promote Legislative webpage for residents to learn about legislative issues impacting county government

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. Define best practices for webpage structure and layout to share with departments. (6C)
2. Create and manage content to expand the county's YouTube Channel (6E)
3. Develop county-wide educational campaigns for 2027 roll-out (6E)
4. Audit county's communications platforms and explore improvements. (6D)

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Work Outputs</u>			
County Roots Newsletter issues	27	26	26
County Roots Newsletter viewership	5,308	6,017	6,257
Other county newsletters	5	10	12
Intranet articles/employee communication	76	76	76
News releases	60	60	60
Social media: Facebook followers	31,542	32,109	33,393
Social media: Twitter followers	2,353	2,461	2,560
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.136	0.160	0.182
Per capita cost (county support)	\$1.39	\$1.49	\$1.78

BUDGET UNIT REQUEST SUMMARY

Department: COUNTY ATTORNEY

Budget Unit: COUNTY ATTORNEY- 1000-10200 [CC_10900]

DEPARTMENT DESCRIPTION: The County Attorney renders opinions on constitutional questions, defends any lawsuits against Weld County, and brings civil actions for enforcement of County regulations. The seven full-time assistant county attorneys share the responsibilities of the office.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$1,199,213	\$1,475,331	\$1,490,046	\$1,490,046
Supplies	1,663	32,500	33,205	33,205
Purchased Services	424,838	508,720	526,200	526,200
Fixed Charges	1,020	900	900	900
Capital	-	-	-	-
Gross County Cost	\$1,626,734	\$2,017,451	\$2,050,351	\$2,050,351
Revenue	-	-	-	-
Net County Cost	\$1,626,734	\$2,017,451	\$2,050,351	\$2,050,351
Budgeted Positions	7.0	7.0	7.0	7.0

SUMMARY OF CHANGES: The total increase of \$32,900 is made up of increases in supplies and purchased services for software increases, training, subscriptions and E-Discovery contracts. The remaining \$14,716 is for a promotion of one attorney from County Attorney IV to V, due to increased responsibilities and demands.

FINANCE/ADMINISTRATION RECOMMENDATION: The promotion is a policy issue for the board. Recommend approval.

BOARD ACTION:

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: As employees that deal with internal and external personal or sensitive information, the County Attorney's Office does not provide workload measures or goals in the budget document.

BUDGET UNIT REQUEST SUMMARY

Department: PUBLIC TRUSTEE

Budget Unit: PUBLIC TRUSTEE- 1000-10300 [CC_11600]

DEPARTMENT DESCRIPTION: The Public Trustee's Office processes two primary real estate functions: administering foreclosures initiated within the county and releasing deeds of trust when a mortgage loan is paid off. The Public Trustee assists with managing tax escrow accounts for land purchase contracts and serves as the County Treasurer.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$232,893	\$275,430	\$344,743	\$293,555
Supplies	1,364	1,500	1,500	1,500
Purchased Services	15,800	34,625	18,700	18,700
Fixed Charges	118	100	100	100
Capital	-	-	-	-
Gross County Cost	\$250,175	\$311,655	\$365,043	\$313,855
Revenue	-	340,000	475,000	475,000
Net County Cost	\$250,175	(\$28,345)	(\$109,957)	(\$161,145)
Budgeted Positions	2.5	2.5	3.0	2.5

SUMMARY OF CHANGES: Revenue is projected to increase by \$135,000 based on fee increases per HB24-1443. Supplies are staying the same and Purchased Services are decreasing by \$15,925 due to a cost allocation to split Treasurer/Public Trustee position. This has been incorporated into the salary section. The 2026 FTE budget captures 2025 approved staffing changes of an additional 0.5 FTE, refilling a vacated position and bringing Public Trustee to a 1FTE position. This is reflected in a salary increase of \$69,313.

FINANCE/ADMINISTRATION RECOMMENDATION: At this time, the increase of a 0.5 FTE is not recommended with the hope that efficiencies can be found with Workday implementation. However, the offsetting \$18,125 should have been included and remains in the personnel request with an offsetting decrease in Treasurer's Office. Recommend approval of remaining expenses.

BOARD ACTION:

PUBLIC TRUSTEE- 1000-10300 [CC_11600]

(CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Built new website consistent with County format
2. Moved foreclosure software platform to County server
3. Implemented cross-training between Treasurer and Public Trustee offices
4. Completed online ADA compliance metrics
5. Moved QuickBooks from desktop to online version
6. Moved live foreclosure auctions to online.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. Transition Public Trustee to new ERP system
2. Continue cross-training between Treasurer and Public Trustee
3. Continue policy and procedure manual
4. Transition to electronic payments for foreclosure transactions

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Work Outputs</u>			
Foreclosures	407	500	500
Releases	9,154	9,000	9,000
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.068	0.066	0.078
Per capita contribution	\$0.68	\$(0.08)	\$(0.29)

BUDGET UNIT REQUEST SUMMARY

Department: CLERK TO THE BOARD

Budget Unit: CLERK TO THE BOARD- 1000-10400 [CC_10510]

DEPARTMENT DESCRIPTION: The Clerk to the Board records all meetings and hearings of the County Commissioners and manages all official records of the Board concerning land use, special districts, liquor licenses, property tax abatements, road right-of-way vacation petitions, and County Board of Equalization.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$767,250	\$792,854	\$792,854	\$792,854
Supplies	56,000	72,100	71,600	71,600
Purchased Services	25,122	34,125	35,025	35,025
Fixed Charges	701	700	700	700
Capital	-	-	-	-
Gross County Cost	\$849,073	\$899,779	\$900,179	\$900,179
Revenue	-	-	-	-
Net County Cost	\$849,073	\$899,799	\$900,179	\$900,179
Budgeted Positions	7.0	7.0	7.0	7.0

SUMMARY OF CHANGES: Small changes in supplies and travel were made to offset increases in publishing and legal notices due to many county code changes expected in 2026. The total increase requested was \$400.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

CLERK TO THE BOARD- 1000-10400 [CC_10510]

(CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. **Priority 3.D:** Maximize partnerships and involvement with non-profit and private sectors to solve infrastructure challenges. Specifically, inventory of all contracts, agreements, memorandums of understanding, etc. complete by all departments by December 2025. Prepared, published, indexed, and scanned all Commissioner Agendas, Minutes, Ordinances Land Use Hearings, Liquor Licenses, Road Right-of-Way Petitions, and Oil and Gas records, as well as all related documents within the specified timelines.
2. **Priority 6.A:** Provide mobile/digital access to applicable County services and investigate opportunities to integrate with existing systems. Completed onboarding for the new personnel to implement use of the existing Contract Management System (OnBase) for digital document routing and review processing.
3. **Priority 5.A:** Review process and procedures to ensure that citizens and communities receive best and most cost-effective services, specifically to identify and prioritize between one and three processes or procedures for revision/streamlining annually. Supported the Assessor's Office with annual County Board of Equalization process within the statutory deadlines, to present the property value recommendations of independent referees for review by the Board of Equalization for final approval.
4. **Priority 4.D:** Provide training and opportunities that support career advancement and foster new ideas and innovation. Conducted complete candidate search, promoted from within, hired a new staff member, conducted additional cross-training and succession planning, and increased office efficiency through ongoing full coverage of responsibilities following personnel retirement.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. **Priority 2.A:** Continue to review County Code and policies to improve customer experience. Specifically, work with new personnel and MuniCode to increase speed at which supplements are completed and published for public use.
2. **Priority 3.D:** Maximize partnerships and involvement with non-profit and private sectors to solve infrastructure challenges. Specifically, inventory of all contracts, agreements, memorandums of understanding, etc. complete by all departments by December 31, 2026.
3. **Priority 5.A:** Review processes and procedures to ensure citizens and communities receive best and most cost-effective services. Specifically, increase administrative tasks being automated by use of software by December 31, 2026. Participate in software upgrade, as necessary (Power2Pay), to ensure compatibility with the new County-wide ERP system.

CLERK TO THE BOARD- 1000-10400 [CC_10510]

(CONTINUED)

4. **Priority 6.C:** Centralize and formalize communications and marketing processes for all departments. Specifically, County Code will be updated, as needed, to ensure alignment with formalized communications processes by March 31, 2025, and review bi-annually thereafter. Draft and propose updates to Chapter 2 Administration of the Weld County Code, to incorporate and be consistent with new Consent Agenda policies and various departmental and procurement policy changes.

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Work Outputs</u>			
Number of meetings/hearings transcribed	179	190	195
Number of documents optically scanned	3,581	3,800	3,900
Number of BOE appeals processed	155	400	150
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.191	0.186	0.182
Per capita cost (county support)	\$2.31	\$2.39	\$2.34
Cost per meeting/hearing	\$4,369.01	\$4,086.93	\$4,895.98

BUDGET UNIT REQUEST SUMMARY

Department: CLERK AND RECORDER

Budget Unit: COUNTY CLERK- 1000-11100 [CC_10300]

DEPARTMENT DESCRIPTION: The Recording Department records, scans, retrieves and reproduces copies of legal documents, and issues marriage licenses.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$947,377	\$1,056,521	\$1,056,521	\$1,056,521
Supplies	3,938	120,295	124,545	124,545
Purchased Services	36,106	78,770	78,770	78,770
Fixed Charges	1,106	6,900	6,900	7,000
Capital	-	-	-	-
Gross County Cost	\$988,527	\$1,262,486	\$1,266,736	\$1,266,836
Revenue	10,093,478	10,500,000	10,500,000	10,561,000
Net County Cost	\$(9,104,951)	\$(9,237,514)	\$(9,233,264)	\$(9,294,164)
Budgeted Positions	9.0	8.0	8.0	8.0

SUMMARY OF CHANGES: The \$4,250 increase in Supplies is specific to the software maintenance contracts and verified by IT. No significant increases requested.

FINANCE/ADMINISTRATION RECOMMENDATION: Finance included the potential for \$61,000 of revenue to be included for adding passport processing service in Recording. Recommend approval, and increased employee appreciation by \$100 for an additional FTE in Elections.

BOARD ACTION:

COUNTY CLERK- 1000-11100 [CC_10300]

(CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Purchase services or items using the recording technology fund to improve customer service.
2. Continue to meet statutory guidelines.
3. Continue high customer service rating.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. **Ensure Healthy, Safe, and Livable Communities:** Self-sufficiency with e-filing documents and feeding other departments documentation such as subdivision and annexation plats to ensure public safety in our growing communities.
2. **Balance Growth and Development:** Ease of research to search and purchase records online to support businesses, municipalities, and land/homeowners.
3. **Plan for Resilient Infrastructure, Facilities, and Resources:** Maintaining historical and current documents so they may be accessed in perpetuity.
4. **Be an Employer of Choice:** Employees to have access to continuing education with tuition assistance, attend online and in-person training provided by the County, and opportunities to attend National and State conferences. This allows us to build leadership and advancement opportunities to foster new ideas and innovation.
5. **Provide Excellent, Cost-Effective Service Delivery:** Eighty-seven percent (87%) of documents are E-recorded. There is no need to hand deliver or mail documents to be recorded. E-Recording offers protection from natural disasters because it is more resilient and secure.
6. **Enhance Accessible Communication, Outreach, and Awareness:** Continue education around recording documents and protection against fraud.

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Number of documents recorded	65,381	59,293	65,000
Number of copies produced	18,529	15,000	16,000
Number of marriage licenses issued	2,162	2,100	2,200
<u>Efficiency Measures</u>			
FTEs per 10,000/capita – Recording	0.245	0.213	0.208
Per capita contribution	\$2.69	\$3.36	\$3.29
Number of documents recorded per FTE	7,265	7,412	8,125

BUDGET UNIT REQUEST SUMMARY

Department: CLERK AND RECORDER

Budget Unit: ELECTIONS AND REGISTRATION- 1000-11200 [CC_10310]

DEPARTMENT DESCRIPTION: The Elections Department conducts primary and general elections every two years, conducts voter registration, maintains records alphabetically and by precinct, conducts schools for election judges, provides supplies for elections, issues certificates of registration for proof of age and citizenship for international travel, services municipal clerks, school districts, special districts, and conducts special elections each November in the off year. Starting in 2020 there will be a Presidential Primary every four years.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$1,422,575	\$1,099,732	\$1,769,549	\$1,769,549
Supplies	934,144	569,500	1,188,700	1,188,700
Purchased Services	418,605	380,833	555,478	555,478
Fixed Charges	21,043	45,000	45,000	45,000
Capital	-	-	-	-
Gross County Cost	\$2,796,367	\$2,095,065	\$3,558,727	\$3,558,727
Revenue	1,589,275	600,000	600,000	950,000
Net County Cost	\$1,207,092	\$1,495,065	\$2,958,727	\$2,608,727
Budgeted Positions	7.0	7.0	8.0	8.0

SUMMARY OF CHANGES: The total increase in Elections of \$2,955,727 is due to two scheduled elections. Under Personal Services, the Clerk and Recorder is requesting an Assistant Manager position that will cost \$89,348 if approved. Contract Labor is estimated to increase by \$580,469. Supplies are increasing by \$619,200. Postage is increasing by \$70,000 and Maintenance is increasing by \$74,953 which accounts for most of the increase in Purchased Services. The Secretary of State will cover up to 45% of reimbursable expenses for the General Election.

FINANCE/ADMINISTRATION RECOMMENDATION: The security of the election process is a high concern, so the new position is recommended. Based on flat rate election fee increases, Finance added \$350,000 for coordinated election reimbursements from internal municipalities for 2026, after discussion with the department. Recommend approval.

BOARD ACTION:

ELECTIONS AND REGISTRATION- 1000-11200

[CC_10310] (CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Conduct a successful Coordinated Election.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. **Ensure Healthy, Safe, and Livable Communities:** Collaborate and involve community to build a strong volunteer base to conduct elections.
2. **Balance Growth and Development:** Hold secure fair and transparent elections to make sure the will of the people is known.
3. **Plan for Resilient Infrastructure, Facilities, and Resources:** The Department of Homeland Security has designated elections systems part of the nation's critical infrastructure. Continue working with county stakeholders to make sure the Elections Department has the resources to ensure safe and secure elections.
4. **Be an Employer of Choice:** Provide training opportunities such as state certification and attend conferences to continue building leadership and advancement opportunities to foster new ideas and innovation.
5. **Provide Excellent, Cost-Effective Service Delivery:** Continue voter outreach in our community. Participate in national and state involvement for best practices and policies.
6. **Enhance Accessible Communication, Outreach, and Awareness:** Increase awareness through voter education by engaging with the public in person and communication platforms.

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Work Outputs</u>			
Number of voter transactions	426,279	447,593	469,973
Revenue generated from elections	\$722,845	\$250,000	\$600,000
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.191	0.186	0.208
Per capita cost (county support)	\$3.29	\$3.98	\$6.78
Transactions per FTE	60,897	63,942	67,942

BUDGET UNIT REQUEST SUMMARY

Department: CLERK AND RECORDER

Budget Unit: MOTOR VEHICLE- 1000-11300 [CC_10320]

DEPARTMENT DESCRIPTION: Motor Vehicle collects registration fees, specific ownership tax, sales tax, and files chattel mortgages on motor vehicles, processes title applications, maintains files on all titles and license plates issued in Weld County, and provides law enforcement agencies with vehicle registration information.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$3,813,897	\$4,518,099	\$4,701,886	\$4,518,099
Supplies	226,417	46,470	45,970	45,970
Purchased Services	401,229	430,647	466,546	466,546
Fixed Charges	5,100	-	-	-
Capital	-	-	-	-
Gross County Cost	\$4,446,643	\$4,995,216	\$5,214,402	\$5,030,615
Revenue	-	-	-	-
Net County Cost	\$4,446,643	\$4,995,216	\$5,214,402	\$5,030,615
Budgeted Positions	51.0	54.0	56.0	54.0

SUMMARY OF CHANGES: The Clerk and Recorder is requesting one Auditor position at Grade 25 and an Assistant Manager at Grade 22 for the Fort Lupton office and will cost \$183,787 if approved. Supplies decreased by \$500 to reflect a decrease of software maintenance from Nemo-Q and verified by IT. Purchased Services is up \$35,899, made up of a 10% increase in postage expenses due to an increase in E-services and postage increase that will go into effect in July of 2025.

FINANCE/ADMINISTRATION RECOMMENDATION: The new positions are a policy issue for the board; however, it is believed efficiencies can be found within existing personnel and the increases should be requested in a subsequent year. Recommend approval of remaining expenses.

BOARD ACTION:

MOTOR VEHICLE - 1000-11300 [CC_10320]

(CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

2. Increased the number of appointments available to the public every day.
3. Renewal kiosks continue to be the most productive in the state.
4. Provided more E-Services on our website to reduce in-office visits.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. **Ensure Healthy, Safe, and Livable Communities:** Vehicle Roadworthiness to preserve and protect the safety and environment, Emissions Practices to protect the health and environment, and Fraud training and auditing positions for community policing to identify and divert crime.
2. **Balance Growth and Development:** Expand services at Business and Dealer Desk to attract and retain businesses/workforce.
3. **Plan for Resilient Infrastructure, Facilities, and Resources:** The accurate of collection of road and bridge fees to help ensure resilient infrastructure.
4. **Be an Employer of Choice:** Provide training opportunities such as state certification and attend conferences to continue building leadership and advancement opportunities to foster new ideas and innovation.
5. **Provide Excellent, Cost-Effective Service Delivery:** Continue to expand online services in collaboration with the Department of Revenue to apply technologies to provide excellent services.
6. **Enhance Accessible Communication, Outreach, and Awareness:** Motor Vehicle education and service announcements around fraud and scams.

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Work Outputs</u>			
Number of titles/registrations issued	429,776	483,774	493,239
Fort Lupton Branch:	152	346	353
Number of marriage licenses issued			
Del Camino Branch:	449	187	193
Number of marriage licenses issued			
<u>Efficiency Measures</u>			
FTEs per 10,000/capita – DMV	1.388	1.436	1.403
Per capita cost	\$12.10	\$13.28	\$13.07
Number of titles/registrations issued per FTEs	8,427	8,959	9,134

BUDGET UNIT REQUEST SUMMARY

Department: FINANCE AND ADMINISTRATION

Budget Unit: TREASURER'S OFFICE- 1000-12100 [CC_11610]

DEPARTMENT DESCRIPTION: The Treasurer is responsible for billing, collecting, and distributing property taxes to various underlying taxing authorities to include schools, municipalities, state, special districts, and metro districts. The Treasurer's Office invests idle funds in accordance with state statute and the county's investment policy while providing for safety, liquidity, and competitive yields. The Treasurer also serves as the county's Public Trustee, overseeing foreclosures and release of deeds of trust.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$944,947	\$1,128,792	\$1,128,792	\$1,128,792
Supplies	148,891	162,240	171,410	171,410
Purchased Services	398,316	388,600	399,248	399,248
Fixed Charges	672	(17,625)	500	500
Capital	-	-	-	-
Gross County Cost	\$1,492,826	\$1,662,007	\$1,699,950	\$1,699,950
Revenue	13,321,688	12,050,000	13,100,000	13,100,000
Net County Cost	\$(11,828,862)	\$(10,387,993)	\$(11,400,050)	\$(11,400,050)
Budgeted Positions	10.0	10.0	10.0	10.0

SUMMARY OF CHANGES: 2026 Revenue is projected to increase by \$1,050,000 aligning with 2024 actual collections. Supplies costs are forecasted to increase by \$9,170 due to increases in existing software licenses. Purchased Services is projected to increase by a total of \$10,648 for increased postage and printing cost due to inflation. The interdepartmental charge between Public Trustee and Treasurer will be reflected in actual salaries in 2026, based on time allocated in cross-training. As a result, the credit was removed from Fixed Charges for 2026 and would be reflected as salary savings, if so approved.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

TREASURER - 1000-12100 [CC_11610]

(CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Legislative Changes: Implemented legislative changes related to HB 1056 Deed Auction and Senate Bill 183 Mobile Home Interest
2. Provide Excellent, Cost-Effective Service Delivery by:
 - a. Updated Treasurer Website meeting the 2025 ADA compliance deadline
 - b. Implemented software updates for deed auctions and treasury functions
 - c. Workday financial module implementation in progress
3. Be an Employer of Choice:
 - a. Provided training sessions for personal and professional growth
 - b. Implemented additional security measures to protect staff and public
 - c. Updated job descriptions to better align with the strategic goals of the Treasurer's office

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. Provide Excellent, Cost-Effective Service Delivery
 - a. WorkDay implementation - The Workday Finance module implementation will be completed, and the new ERP system will be utilized
 - b. Continue to improve the taxpayers online experience with a comprehensive website providing real time results
2. Be an Employer of Choice by offering training sessions that align with the employee's current and future career path within the county.

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Work Outputs</u>			
Property Tax Collected	\$1.8 B	\$1.5 B	\$1.5 B
Percentage of Property Tax Collected	99.5%	99.50%	99.50%
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.272	0.266	0.260
Per capita contribution	\$4.06	\$4.42	\$4.42

BUDGET UNIT REQUEST SUMMARY

Department: ASSESSOR'S OFFICE

Budget Unit: ASSESSOR- 1000-13100 [CC_10100]

DEPARTMENT DESCRIPTION: The Assessor's Office discovers and lists all real and personal property in Weld County; maintains accurate public records, including ownership history, parcel values and parcel maps; completes appraisals of all real and personal property using statutory mandates and mass appraisal techniques; completes statutory reports and certifications for Weld County taxing authorities for use in the property tax system; and completes and delivers an accurate tax warrant to the Treasurer for collection of property taxes.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$4,070,178	\$4,844,656	\$4,844,656	\$4,844,656
Supplies	273,688	303,150	370,620	370,620
Purchased Services	293,291	244,444	244,444	244,444
Fixed Charges	4,188	4,200	4,200	4,200
Capital	-	-	-	-
Gross County Cost	\$4,641,344	\$5,396,450	\$5,463,920	\$5,463,920
Revenue	270,042	60,500	60,500	60,500
Net County Cost	\$4,371,302	\$5,335,950	\$5,403,420	\$5,403,420
Budgeted Positions	41.5	41.5	41.5	41.5

SUMMARY OF CHANGES: Software maintenance costs increased by \$13,470 for existing software and \$54,000 for annual licenses for online appeals. All other budget items remained the same.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

ASSESSOR - 1000-13100 [CC_10100]

(CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. **Provide Excellent, Cost-Effective Service:** Develop sales comparison value review process that identifies and test appropriate residential comparable values prior to taxpayer notice of value. The intent is to have another method for verifying value to ensure accuracy and minimize value adjustments during appeals.
2. **Enhance Accessible Communication, Outreach and Awareness:** Identify opportunities for collective communications with municipal planning departments and establish expectations for mapping correct parcel ownership based on conveyance and dedication documents.
3. **Enhance Accessible Communication, Outreach and Awareness:** Develop Intranet page for Assessor's Office employees that includes notices, standard procedures, reference materials, and calendar items to improve internal communication.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. **Enhance Accessible Communication, Outreach and Awareness:** Implement explanatory videos on the Assessor's website to provide clear and accessible information on the methodology used to calculate property taxes, with particular emphasis on the statutorily mandated split assessment rate for residential properties. This initiative aims to enhance transparency and promote greater understanding among property owners, title companies, and real estate professionals.
2. **Provide Excellent, Cost-Effective Service Delivery:** Integrate AI, machine learning, and geospatial analytics into the valuation process to improve data quality, uncover spatial patterns, refine neighborhood-level variables, and better understand interdependent factors — ultimately driving more equitable property assessments.

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Work Outputs</u>			
Number of parcels (including personal property, OG equipment and SA)	191,600	193,700	197,000
Number of administrative updates to database	160,000	165,000	170,000
Tax Authorities	610	639	660
Number of Permits reviewed	7,800	7,200	7,800
New Construction units added	3,400	3,000	3,500
Sales Verification	14,500	16,000	17,000

ASSESSOR - 1000-13100 [CC_10100]

(CONTINUED)

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	1.129	1.104	1.078
Per capita cost (county support)	\$11.90	\$14.19	\$14.04
Cost per parcel	\$22.81	\$27.85	\$27.15
Parcels Per FTE	4,617	4,667	4,747
<u>Effectiveness Measures (desired results)</u>			
Deed Processing Time (days)	5	5	5
Requests for Information per FTE	825	825	825
Percent of Properties Site Reviewed	5%	5%	5%
Assessment Levels compared to market value	100%	100%	100%

BUDGET UNIT REQUEST SUMMARY

Department: COUNTY COUNCIL

Budget Unit: COUNTY COUNCIL- 1000-14100 [CC_11100]

DEPARTMENT DESCRIPTION: Weld County's Home Rule Charter provides for a five-member, unsalaried County Council chosen in non-partisan elections. Major responsibilities of the Council are setting salaries of all elected officials, filling vacancies in the Board of County Commissioners, reviewing county government and making periodic reports to the citizens, and authorizing an increased levy in ad valorem taxes if requested by the County Commissioners.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$30,836	\$36,103	\$36,103	\$36,103
Supplies	-	300	300	300
Purchased Services	1,093	31,900	31,900	31,900
Fixed Charges	-	100	100	100
Capital	-	-	-	-
Gross County Cost	\$31,929	\$68,403	\$68,403	\$68,403
Revenue	-	-	-	-
Net County Cost	\$31,929	\$68,403	\$68,403	\$68,403
Budgeted Positions	1.0	1.0	1.0	1.0

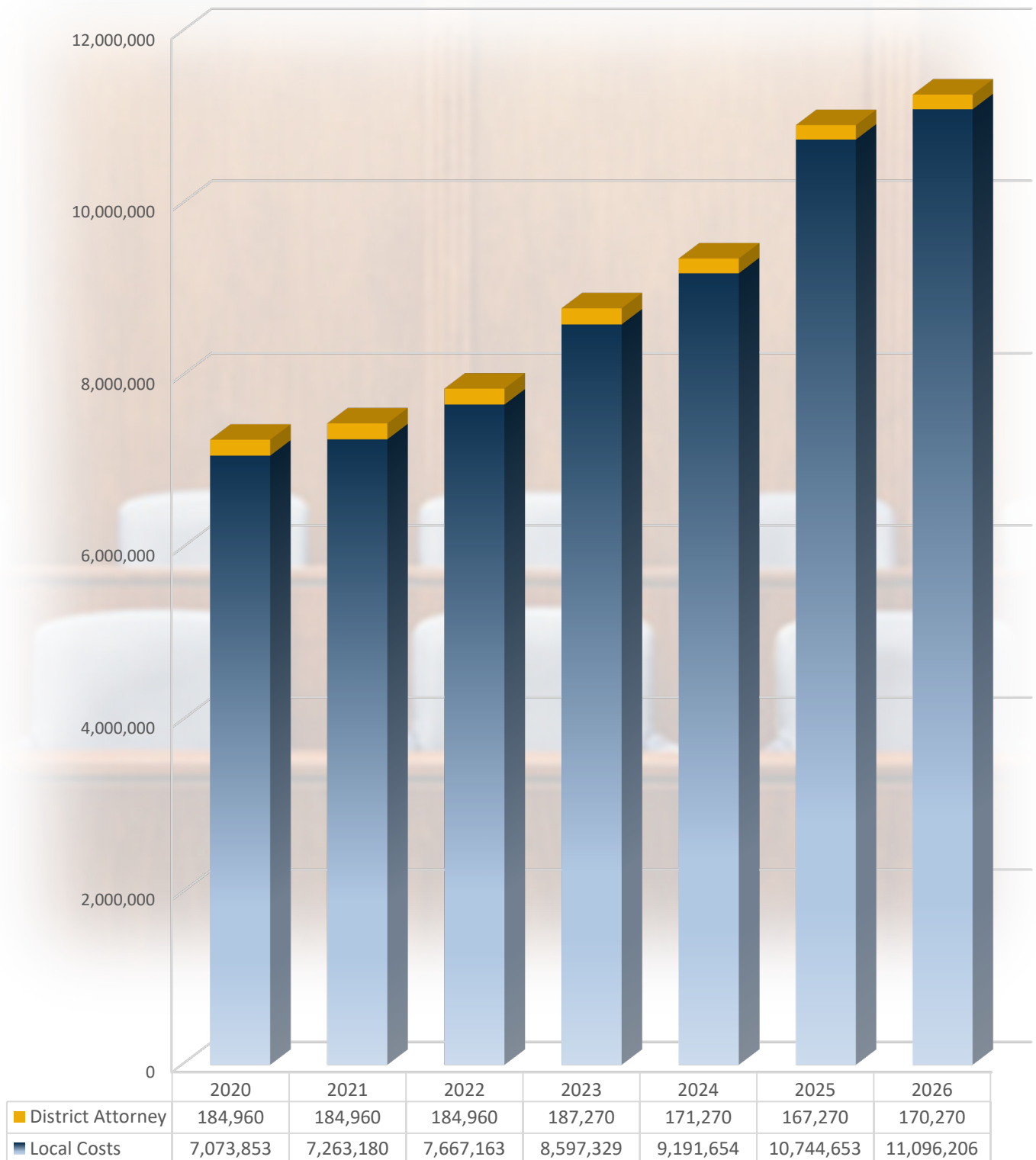
SUMMARY OF CHANGES: No changes are requested for the 2026 budget. The \$25,000 authorized for departmental audits goes back to the fund balance if unspent.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

SEVEN YEAR TRENDS

District Attorney's Office



BUDGET UNIT REQUEST SUMMARY

Department: DISTRICT ATTORNEY

Budget Unit: DISTRICT ATTORNEY- 1000-15100 [CC_20810]

DEPARTMENT DESCRIPTION: The District Attorney's Office prosecutes crimes upon complaints of citizens or investigation and complaint of law enforcement agencies; answers all criminal complaints of the people; handles such civil matters as juvenile actions and non-support actions; serves as attorney for all county officers, except the County Commissioners; and handles consumer fraud and welfare fraud complaints.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$9,240,208	\$10,490,545	\$11,124,116	\$10,799,872
Supplies	53,066	160,018	168,800	168,800
Purchased Services	280,042	252,460	296,313	288,703
Fixed Charges	8,647	8,900	9,300	9,100
Capital	-	-	-	-
Gross County Cost	\$9,581,963	\$10,911,923	\$11,598,529	\$11,266,475
Revenue	170,645	167,270	170,270	170,270
Net County Cost	\$9,411,317	\$10,744,653	\$11,428,259	\$11,096,205
Budgeted Positions	65.0	69.0	73.0	71.0

SUMMARY OF CHANGES: Four positions were requested for 2026 for an additional \$633,571 in personnel, including three attorneys and one additional investigator for the increased workload reflected throughout the judicial district. Other small increases include software increases per the IT memo (\$7,782), an increase of \$1,000 for Roxio software. Purchased Services has an overall increase due to mandated expert witness fee increases, annual memberships and assessment fees increasing, and travel and professional development for new employees.

FINANCE/ADMINISTRATION RECOMMENDATION: The board, via work session in August 2025, approved a Deputy District Attorney at \$172,378 in August 2025. The investigator position is recommended for the increased workload, however the two remaining attorneys are not recommended, as there are now three additional attorneys approved within the past two years. The hope is with some longevity, the efficiencies will increase and stabilize until additional courtrooms are opened. Because of the recommendation, travel and professional development were also reduced to only half of the increased request. The office also included an additional request of \$4,890 in Memberships and Dues for the Colorado District Attorney's Council. Recommend approval of reduced expenses.

DISTRICT ATTORNEY - 1000-15100 [CC_20810]

(CONTINUED)

BOARD ACTION:

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: As a state official the District Attorney does not provide workload measures or goals in the budget document.

BUDGET UNIT REQUEST SUMMARY

Department: DISTRICT ATTORNEY

Budget Unit: JUVENILE DIVERSION - 1000-15200 [CC_20820]

DEPARTMENT DESCRIPTION: The Juvenile Diversion unit reviews and recommends charges in juvenile cases to reduce the juvenile caseloads for the Courts and Probation. The counseling component provides supervision, counseling, an apology letter to victim, restitution payments, community service hours, and a variety of groups and other services to juvenile offenders who would otherwise be prosecuted through the Courts.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$301,097	\$220,391	\$220,391	\$220,391
Supplies	717	764	764	764
Purchased Services	5,798	1,505	1,520	1,520
Fixed Charges	250	-	250	250
Capital	-	-	-	-
Gross County Cost	\$307,862	\$222,660	\$222,925	\$222,925
Revenue	160,740	172,300	172,300	172,300
Net County Cost	\$147,122	\$50,360	\$50,625	\$50,625
Budgeted Positions	2.5	2.5	2.5	2.5

SUMMARY OF CHANGES: No proposed changes for 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: As a state official the District Attorney does not provide workload measures or goals in the budget document.

BUDGET UNIT REQUEST SUMMARY

Department: DISTRICT ATTORNEY

Budget Unit: VICTIM WITNESS- 1000-15300 [CC_20830]

DEPARTMENT DESCRIPTION: The Victim Witness Assistance Unit provides services for victims of crime through the Federal Victims of Crime Act, Victim Assistance Law Enforcement, Crime Victim Compensation and the Victims' Rights Amendment. The VW Program provides services to all victims/witnesses involved in cases being prosecuted through the District Attorney's Office. Crime Victim Compensation provides monetary assistance to eligible crime victims who have reported the crime to a law enforcement agency. The Victim Assistance and Law Enforcement Fund (VALE) provides grant funding to agencies that provide direct and youth prevention services to victims in Weld County.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$1,021,948	\$1,601,080	\$1,601,080	\$1,513,241
Supplies	35	385	350	350
Purchased Services	24,280	33,050	41,400	41,400
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$1,046,263	\$1,634,515	\$1,642,830	\$1,554,991
Revenue	126,551	507,991	617,534	537,160
Net County Cost	\$919,711	\$1,126,524	\$1,025,296	\$1,017,831
Budgeted Positions	16.0	16.0	16.0	15.0

SUMMARY OF CHANGES:

Expenses:

- Personnel Services-No changes to staff for 2026.
- Purchased Services: Increased for VALE/CVC biennial conference and Victim Witness program training needs.

Revenue:

Funding comes from the following sources: VALE Grant (\$128,000), VOCA Grant (\$360,374 requested in 2026 application), VALE Administrative Fund (\$61,000) and Crime Victim Compensation Administration Fund (\$68,000).

VICTIM WITNESS ASSISTANCE - 1000-15300

[CC_20830] (CONTINUED)

SUMMARY OF CHANGES (CONTINUED):

Revenue changes for 2026 include:

1. The 2026 VOCA Grant was requested at the previous grant amount from 2024, prior to a decrease. Funding announcements will not be provided until fall of 2025.
2. The VALE Board has requested that agencies prepare for a decreased grant, with cuts up to 40%. The county budget amount was submitted with a 20% decrease.
3. VALE Administrative funds are based on offender fines and fees, which can be unpredictable due to the number of cases filed and resolved within the year. Funds have continued to decrease due to judicial waivers. However, a Colorado Supreme Court Chief Justice directive was released in April of 2025 which may lower the number of cases that are waived.
4. In 2024, the administrative amount assessed for Crime Victim Compensation dollars increased from 10% to 20% statutorily.
5. The total grant revenue is requested at approximately \$100,000 more than in 2025, as reductions are expected in 2026. Expenses were cut wherever possible to help offset these revenues.

FINANCE/ADMINISTRATION RECOMMENDATION: Due to amended VOCA funding reducing over \$80,000, and an anticipated decrease in VALE funding, the recommendation is to remove one FTE from the Victim Witness unit. This is a policy issue for the board. Recommend approval.

BOARD ACTION:

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: As a state official the District Attorney does not provide workload measures or goals in the budget document.

BUDGET UNIT REQUEST SUMMARY

Department: FINANCE AND ADMINISTRATION

Budget Unit: FINANCE- 1000-16100 [CC_11620]

DEPARTMENT DESCRIPTION: The Finance and Administration office provides financial and administrative support to the Board of County Commissioners.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$668,809	\$1,187,012	\$933,693	\$933,693
Supplies	57	500	120,500	80,500
Purchased Services	9,248	35,000	79,880	29,880
Fixed Charges	285	2,000	1,900	1,900
Capital	-	-	-	-
Gross County Cost	\$678,399	\$1,224,512	\$1,135,973	\$1,045,973
Revenue	-	-	-	-
Net County Cost	\$678,399	\$1,224,512	\$1,135,973	\$1,045,973
Budgeted Positions	4.0	5.0	4.0	4.0

SUMMARY OF CHANGES: In April 2025, the board eliminated a position, removing one FTE. Supplies are increasing by up to \$120,000 based on RFP results for a publishing software to combine the audited financials with the budget book and improve the output of both documents and allow for ADA compliance and more accuracy and simplicity. The ongoing cost of the publishing software will be significantly lower after implementation is complete.

Purchased Services reflects a request for up to \$50,000 in contract services to allow for a potential internal auditor position to improve cash handling, compliance, revenue collection and reconciliation. Removal of \$5,100 is related to the vehicle expenses of the eliminated position, as well as the Employee Appreciation program under Fixed Costs, which accounts for half of all the Finance FTE for the General Fund as well as the employees in this cost center. Overall decrease of \$88,539.

FINANCE/ADMINISTRATION RECOMMENDATION: The recommended budget removes \$40,000 from the implementation cost of the publishing software after vendors had submitted their best and final offers. The contract internal audit service is removed from the recommended budget. While it would be a great service, reducing costs is the highest priority for 2026.

BOARD ACTION:

FINANCE AND ADMINISTRATION - 1000-16100

[CC_11620] (CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Budget presentations to the board for 2026 showed vast improvements of connection to the county-wide strategic plan and transparency.
2. Workday Implementation took up a majority of 2025, with multiple weeks of testing and validations for the Phase 2 roll out on January 1, 2026.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. Continue to develop incentives for increasing commercial industry development in the county.

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Work Outputs</u>			
Excess revenue over budgeted revenue	21.52%	10.00%	8.00%
Budgeted Expenses over actual expenses	15.89%	10.00%	8.00%
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.109	0.133	0.104
Per capita cost (county support)	\$1.85	\$3.26	\$2.72

BUDGET UNIT REQUEST SUMMARY

Department: FINANCE AND ADMINISTRATION

Budget Unit: ACCOUNTING- 1000-16200 [CC_11630]

DEPARTMENT DESCRIPTION: The Accounting Department oversees all general accounting functions and must maintain and produce accurate records for various departments' use to allow proper budgetary control. The department maintains records for grants in the County and assists in the annual audit by an independent auditor, issues County warrants, and provides budgetary control by processing supplemental appropriations, etcetera.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$1,045,997	\$1,305,599	\$1,305,599	\$1,305,599
Supplies	183,587	199,760	140,010	140,010
Purchased Services	31,142	55,300	55,300	55,300
Fixed Charges	997	500	500	500
Capital	-	-	-	-
Gross County Cost	\$1,261,723	\$1,561,159	\$1,501,409	\$1,501,409
Revenue	-	-	-	-
Net County Cost	\$1,261,723	\$1,561,159	\$1,501,409	\$1,501,409
Budgeted Positions	9.0	9.0	9.0	9.0

SUMMARY OF CHANGES: No significant changes for 2026. Software maintenance has an overall decrease due to the elimination of Banner and iPayment in 2026. CanAm software (\$120,000) originally anticipated under Accounting is moved to Countywide Technology and Projects.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

ACCOUNTING - 1000-16200 [CC_11630]

(CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Workday Finance ERP implementation is on schedule.
2. Unit testing has been completed and End to End testing began July 2025 for an on-time go-live for January 1, 2026.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. Workday go-live is scheduled for January 1, 2026. This will help us achieve the following goal: Apply best practices, technologies, and systems in innovative, collaborative, and cost-avoidance/effective ways to provide excellent services and programs to our community today so that we are prepared for and remain resilient in the future.

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Work Outputs</u>			
Number of Account Payable warrants issued	17,440	16,770	13,160
Average number of employees paid	1,920	1,950	1,950
Number of employees trained on General Ledger	150	150	150
Total Intergovernmental funds	\$118.12M	\$89.4M	\$83.9M
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.223	0.246	0.240
Per capita cost (county support)	\$3.42	\$3.86	\$4.16
Account Payable warrants per week per A/P FTE	340	330	330
Employees paid monthly per Payroll FTE	960	650	667

BUDGET UNIT REQUEST SUMMARY

Department: FINANCE AND ADMINISTRATION

Budget Unit: HOMELAND SECURITY GRANT- 7067-90100 [CC_21100]

DEPARTMENT DESCRIPTION: Weld County took fiscal ownership of the Department of Homeland Security regional grant in mid-2023. The grant will be in place for multiple years and will roll up into the General Fund.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	\$47,700	-	-
Supplies	\$6	-	-	-
Purchased Services	-	-	-	-
Fixed Charges	385,267	494,385	\$542,085	\$542,085
Capital	-	-	-	-
Gross County Cost	\$385,273	\$542,085	\$542,085	\$542,085
Revenue	357,377	-	-	-
Net County Cost	\$27,896	\$542,085	\$542,085	\$542,085
Budgeted Positions	0.5	0.5	0	0

SUMMARY OF CHANGES: Finance has chosen not to refill the FTE position managing this grant, and the salary amount is requested to be transferred to the payment of the consultant that has assisted with this grant over many years. 2026 is the last year Weld County intends to be the fiscal agent for this program.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: FINANCE AND ADMINISTRATION

Budget Unit: PURCHASING- 1000-16300 [CC_11640]

DEPARTMENT DESCRIPTION: The Purchasing department is responsible for all purchases whether by formal bid, telephone proposal, or quotation. The department maintains vendor bid lists for all types of bidding and seeks approval from the Board of County Commissioners on all bids over \$50,000.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$421,328	\$466,204	\$466,204	\$466,204
Supplies	360	400	400	400
Purchased Services	8,206	9,450	9,450	9,450
Fixed Charges	298	200	200	200
Capital	-	-	-	-
Gross County Cost	\$430,192	\$476,254	\$476,254	\$476,254
Revenue	-	-	-	-
Net County Cost	\$430,192	\$476,254	\$476,254	\$476,254
Budgeted Positions	3.0	3.0	3.0	3.0

SUMMARY OF CHANGES: No changes requested for 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

PURCHASING - 1000-16300 [CC_11640]

(CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Continual Improvement Process for updating County contact templates to reduce risk exposure.
2. Boost efficiency by creating standardized bid templates that also meet WCAG 2.1 accessibility requirements
3. Collaborated, streamlined, and reduced costs of purchases using cooperatives.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. Continue to improve paperless processes and removing duplicative processes.
2. Implement procurement process efficiencies through Workday.
3. Continue to leverage cooperative purchasing agreements to reduce spending while increasing efficiencies.

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Work Outputs</u>			
Number of formal bids presented to BOCC	217	200	200
Number of Purchase Orders placed	801	800	850
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.082	0.080	0.078
Per capita cost (county support)	\$1.17	\$1.27	\$1.24
No. of formal bids/FTE presented to BOCC	146	180	185

BUDGET UNIT REQUEST SUMMARY

Department: FINANCE AND ADMINISTRATION

Budget Unit: HUMAN RESOURCES- 1000-16400 [CC_11900]

DEPARTMENT DESCRIPTION: The Human Resources Department plays a critical and strategic role in the effective operation of Weld County Government. This essential department is responsible for developing and enforcing employment policies, maintaining job descriptions/classifications, and administering fair and competitive compensation systems. Human Resources manages the full spectrum of employment functions, from recruiting and hiring to employee relations, disciplinary actions, and terminations. This ensures compliance with legal and organizational standards. The department also oversees and maintains the Human Resources Information System (HRIS), which serves as the central system of record for personnel data and supports efficient processing, reporting, and analytics across all HR functions. In addition, Human Resources drives workforce development through comprehensive training programs for supervisors, managers, and front-line staff. It also oversees the County's benefits, leave management, risk management, and employee wellness/safety programs, which are vital to maintaining a safe, healthy and productive work environment. These core functions directly support the County's ability to attract, retain and develop a high-performing workforce dedicated to serving the citizens of Weld County.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$2,575,251	\$2,885,053	\$2,885,053	\$2,885,053
Supplies	292,802	479,000	186,000	182,000
Purchased Services	296,762	283,400	326,400	326,400
Fixed Charges	2,401	2,200	2,200	2,200
Capital	-	-	-	-
Gross County Cost	\$3,167,216	\$3,649,653	\$3,399,653	\$3,395,653
Revenue	-	-	-	-
Net County Cost	\$3,167,216	\$3,649,653	\$3,399,653	\$3,395,653
Budgeted Positions	23.0	22.0	22.0	22.0

SUMMARY OF CHANGES: The Human Resource Department's 2026 budget is projected to decrease by approximately \$250,000. This reduction is primarily due to reallocation directives from the Finance Department. Human Resources is not submitting any requests for additional personnel, IT resources, or facility needs for 2026 but did experience some slight increases in software costs.

FINANCE/ADMINISTRATION RECOMMENDATION: Finance removed \$4,000 of other operating supplies to lower the increases requested.

HUMAN RESOURCES - 1000-16400 [CC_11900]

(CONTINUED)

BOARD ACTION:

STRATEGIC ALIGNMENT:

The Human Resources department aligns with all 6 strategic initiatives of Weld County by supporting a modern workforce and staying on top of initiatives that attract and retain top talent. Each of the below goals will aid in our continued commitment to being an Employer of Choice. As an Employer of Choice, Weld must implement flexible, creative and diverse methods of attracting, training, and retaining a workforce that is skilled, dedicated and supporting employees in achieving their goals.

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Workday Implementation: Celebrated the one-year anniversary of the successful launch of Workday Phase I in June 2024, streamlining HR operations and data management.
2. Compensation & Classification Study: Completed a comprehensive county-wide study, with implementation effective July 1, 2025. This effort supports the long-term goal of transitioning to a true merit-based compensation system by 2028.
3. Payfactors Partnership: Partnered with Payfactors to support ongoing maintenance of the new pay structure and alignment with the county's compensation philosophy.
4. POWR Case Reduction: Achieved a reduction in POWR (Preservation of Weld Resources) cases, indicating improved workplace practices and employee relations.
5. Improved Turnover Trends: Continued positive trends in employee retention, contributing to greater workforce stability.
6. MVR Monitoring Rollout: Launched new Motor Vehicle Record (MVR) monitoring to reinforce employee safety and risk mitigation.
7. Health Plan Improvements: Realized a significant reduction in cardiovascular-related claims on the county's health plan, attributed to proactive, bi-annual screenings offered to all employees.
8. Benefits Enhancements: Continued to enhance the employee benefits package to better meet workforce needs and remain competitive.

HUMAN RESOURCES - 1000-16400 [CC_11900]

(CONTINUED)

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

In 2026, the Human Resources Department will focus on several key strategic initiatives to support organizational growth, workforce development, and the County's evolving compensation philosophy:

1. Leadership Development: Continue investing in leadership development to prepare teams for the transition to a true merit-based compensation system by equipping leaders with the necessary tools and training.
2. Performance Management Program: Launch a new performance management program as a foundational tool to support merit-based pay and drive accountability, growth, and development.
3. Workday Phase II: Support the implementation and enhancement of Workday Phase II, with continued collaboration between Human Resources and Finance to maximize system capabilities and ensure long-term success.
4. Health Insurance Transition: Facilitate a smooth transition to a new health insurance provider, offering a more comprehensive plan and stronger partnership aligned with the County's employee wellness and financial objectives.
5. Compensation Maintenance: Uphold the County's evolving compensation philosophy by adhering to a regular market analysis schedule to ensure competitiveness in attracting and retaining talent.
6. Succession Planning and Talent Management: Prioritize succession planning and talent management as core HR functions, ensuring the County has a skilled and prepared workforce to meet the ongoing needs of Weld County residents.

PERFORMANCE MEASURES

	<u>2024 ACTUALS</u>	<u>2025 ESTIMATED</u>	<u>2026 PROJECTED</u>
<u>Work Outputs</u>			
Authorized County positions (FTEs)	1,868	1,951	2,000
Occupied FTEs	1,757	1,885	1,950
Employees			
Terminated/Resigned/Retired	277	275	275
Employees Hired	361	400	425
Turnover Rate	16%	15%	14%
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.626	0.585	0.572
Per capita cost (county support)	\$8.62	\$9.71	\$8.82
Personnel served per FTE	101	98	91

BUDGET UNIT REQUEST SUMMARY

Department: FINANCE AND ADMINISTRATION

Budget Unit: WELLNESS PROGRAM- 1000-16450 [CC_11900]

DEPARTMENT DESCRIPTION: The Wellness Program is a subsidiary of Human Resources that focuses on the health and well-being of all Weld County employees by addressing department as well as individual risk factors and building programming to reduce risk and promote a healthy lifestyle.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	\$47,295	\$116,500	\$121,500	\$121,500
Purchased Services	512,629	775,700	750,700	750,700
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$559,924	\$892,200	\$872,200	\$872,200
Revenue	-	-	-	-
Net County Cost	\$559,924	\$892,200	\$872,200	\$872,200
Budgeted Positions	0.0	0.0	0.0	0.0

SUMMARY OF CHANGES: The Wellness Budget is projecting a slight decrease in 2026 due to realignment of costs as directed by the Finance Department.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Continue to create wellness programming that focuses on trends presented through health insurance claims, such as skin cancer screening campaign. The cardiovascular system has proven successful, as cardiovascular claims are no longer in our top 5 highest cost categories.
2. Has implemented a County wide Motor Vehicle Record Program that coincides with a drug and alcohol screening program for all employees that have driving as an essential function of their job to reduce risk of our employees and the citizens of Weld County
3. Continues to offer safety and wellness programming to engage our employees in a culture that promotes health and safety.

WELLNESS PROGRAM - 1000-16450 [CC_11900]

(CONTINUED)

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. Improve engagement in the Employee Medical Clinic by increasing knowledge of what the clinic provides, partnering with the clinic on health campaigns, and continuing to build a relationship of trust with the clinic staff and management team.
2. Continue to build a culture that focuses on the health and safety of our employees by continuing to increase the awareness on safety and wellness through programs and campaigns.
3. Partner closely with workers compensation, property and liability, and health insurance carriers to create proactive approaches to reduce claims and address costly trends.

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
<u>Work Outputs</u>	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
Wellness Incentive Program Completion	969	750	900
inBody Scans	909	1,800	1,800
IOME 50 Minute Counseling Sessions	934	900	1,000
Cardiovascular Screenings	518	550	550
<u>Efficiency Measures</u>			
Per capita cost (county support)	\$1.52	\$2.37	\$2.27

BUDGET UNIT REQUEST SUMMARY

Department: PLANNING AND ZONING

Budget Unit: PLANNING OFFICE- 1000-17100 [CC_12500]

DEPARTMENT DESCRIPTION: The Planning and Zoning department provides the Weld County Planning Commission and Board of County Commissioners with research and recommendations regarding land use decisions in relationship to the Weld County Comprehensive Plan, zoning, development review, and the issuance of land use entitlements. The department provides information, guidance, and assistance to Weld County citizens and jurisdictions with land use decisions and community development activities.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$3,144,602	\$3,437,526	\$3,615,549	\$3,666,821
Supplies	6,077	27,810	29,560	29,560
Purchased Services	318,899	604,476	642,776	620,776
Fixed Charges	(595,773)	3,800	4,100	4,000
Capital	-	-	-	-
Gross County Cost	\$2,873,805	\$4,073,612	\$4,291,985	\$4,321,157
Revenue	350,790	550,000	350,000	350,000
Net County Cost	\$2,523,015	\$3,523,612	\$3,941,985	\$3,971,157
Budgeted Positions	25.0	26.0	29.0	28.0

SUMMARY OF CHANGES: Personnel Services included a mid-year 2025 approval requesting one promotion of an existing position, resulting in a \$14,313 increase in Personnel. The 2026 request includes four promotions to existing positions, resulting in a \$42,385 increase in Personnel. The promotions are to reclassify a Planning Tech II to an Executive Assistant/Office Manager, an Engineer I position to an Engineer II, a Compliance Officer I to a Compliance Officer II, and a Planner I to a Planner II based on performance and certifications. The budget includes a request to add a new Engineer I position, resulting in an increase of \$121,325. Historically, the department maintains a ratio of one Engineer for every two Planners; therefore, the increase in Planners necessitates hiring an additional Engineer.

The requested increase in travel accounts for new required conference participation, including Floodplain Management, Planning Law Updates, and Accela User Conferences that provide direct benefits to county operations. Additional increased travel costs are due to rising airfare, lodging, and per diem rates. These conferences provide critical regulatory updates, industry best practices, and technology training that directly enhance the efficiency of our planning processes.

PLANNING AND ZONING - 1000-17100

[CC_12500] (CONTINUED)

SUMMARY OF CHANGES (CONTINUED): Several staff members have obtained professional licenses (CFM, AICP, PE) that require continuing education credits (CEUs) to remain valid. Many of these CEU opportunities are not available locally, requiring travel to industry conferences and specialized training sessions. Without this budget increase, staff may risk losing their certifications, which could jeopardize the department's ability to meet regulatory requirements and maintain high professional standards.

FINANCE/ADMINISTRATION RECOMMENDATION: Finance added salaries for the two additional FTE that were transferred mid-year to Planning, including one FTE from Oil and Gas and one FTE from Environmental Health. With those additions, Finance recommends delaying the promotions and new position for another year or two with the hopes efficiencies can be developed with the existing staff. Also, travel and training were reduced from the requested \$52,000 to a total of \$30,000, which is still a \$4,000 increase from 2025. However, thoughtful use of those dollars is requested to maximize training opportunities. Recommend approval of this budget.

BOARD ACTION:

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Planning Activity</u>			
Land Use Permits (USR, COZ, ZPAG, etc.)	186	205	226
Land Division Permits (FFD, MINF, LLA, etc.)	179	197	217
Total Number of Cases Processed	365	402	442
Pre-Application Meetings	253	300	330
Code Revisions	4	6	8
Small Business Incentive Program	2	0	0
<u>Development Review Activity</u>			
Grading Permits Issued	80	88	97
Access Permits Issued	623	685	754
IA's Project Collateral Dollars Collected/YR	\$696,978	\$446,481	\$500,000
Number of Flood Hazard Dev Permits (FHDP) Issued:	73	80	88
Number of Flood Plain (FP) Permits Issued	29	35	39

PLANNING AND ZONING - 1000-17100

[CC_12500] (CONTINUED)

PERFORMANCE MEASURES (CONTINUED)

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Compliance Activity</u>			
Number of complaints (COMP)	339	373	410
Number of violations initiated (CCV)	229	252	277
Number of violations closed	233	256	282
Violations referred to County Attorney's Office	71	78	86
Vouchers (Property clean up assistance)	13	14	15
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.680	0.691	0.728
Per capita cost (county support)	\$6.87	\$9.37	\$10.32

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Housing Needs Assessment (HNA): Building a Vision for Weld County's Housing Future
 - a. Weld County is actively advancing its Housing Needs Assessment (HNA) in alignment with Senate Bill 2024-174, ensuring compliance well ahead of the December 31, 2026, deadline. This initiative represents an exciting opportunity to better understand and plan for the evolving housing needs of the community. Final recommendations and refinements will be developed with input from staff, the PC, and BOCC—ensuring this plan is not just a compliance measure but a bold step forward in shaping a more inclusive and resilient Weld County housing landscape with adoption in Q4 of 2025.
2. Fee Study: Aligning Resources with Service Excellence
 - a. To ensure Weld County's planning services remain both effective and equitable, a comprehensive fee study has been initiated, excluding impact fees, with a professional consultant engaged in May 2025. This project is a critical step toward modernizing cost structure, enhancing transparency, and reinforcing the commitment to high-quality service delivery. While currently in the data-gathering stage, the study is on track for completion in alignment with the County's annual fee ordinance process. The resulting recommendations will support thoughtful, data-driven adjustments for 2026 that reflect both operational realities and dedication to customer service.

PLANNING AND ZONING - 1000-17100

[CC_12500] (CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS CONTINUED:

3. Code Updates: Modernizing for Clarity, Consistency, and Growth
 - a. In 2025, Weld County has made significant progress in updating land use codes to better reflect current practices and future needs. Already this year, revisions have been adopted to Chapter 27 (Planned Unit Developments) and Chapter 2 (graywater systems), modernizing and aligning code with best practices. Two additional ordinances are set for third readings on June 16, 2025: one enhancing clarity around agricultural land leveling and reservoir dredging (Chapter 8), and the other launching the first phase of a comprehensive update to Chapter 21, including Articles I and II and the repeal of Article IV. Subsequent updates to Articles III and VII are already in the pipeline, while OGED is leading efforts on Articles V and VI. June 16 will also mark the first reading of a complementary ordinance updating key definitions and provisions in Chapter 23. Together, these efforts form the foundation of a cleaner, more efficient, and more future-ready development code for Weld County.
4. Comprehensive Plan: Charting a Unified Vision for Weld County's Future
 - a. Weld County is preparing to embark on a once-in-a-generation update to its Comprehensive Plan—a bold and forward-thinking effort to shape the county's long-term growth, development, and preservation strategies. This plan will reflect the values of residents, the realities of our regional context, and the opportunities ahead. Building on a strong agricultural legacy and diverse communities, the plan will incorporate robust public engagement, cutting-edge mapping and scenario planning tools, and a deep understanding of Weld County's economic and environmental landscape. A consultant will be selected later this year to guide this process, with the goal of producing a plan that is visually compelling, highly actionable, and rooted in consensus. This initiative will ensure future land use decisions are not only legally sound and technically precise—but also visionary, inclusive, and built to last.

PLANNING AND ZONING - 1000-17100

[CC_12500] (CONTINUED)

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. Ensure Healthy, Safe and Livable Communities by administering the Comprehensive Plan vision into actionable policies and decisions.
2. Balance Growth and Development by responsibly evaluating applications, ensuring consistency and maintaining fair and uniform standards across the county. The Planning Department continues to update codes and policies that support balanced growth and development. These improved processes align to provide excellent, cost-effective service delivery to ensure county codes and policies continue to improve customer service and experiences.
3. Plan for Resilient Infrastructure, Facilities, and Resources by restricting development in high-risk areas such as floodplains, enforcing setbacks and buffers, preserving wetlands and other open spaces.
4. Be an Employer of Choice by implementing creative and diverse methods for attracting and retaining a department workforce that is skilled and dedicated. Supports employees in achieving their goals by providing increased training opportunities and leadership programs.
5. Provide Excellent, Cost-Effective Service Delivery by reviewing processes and procedures to ensure that citizens and communities receive the best and most cost-effective services.
6. Enhance Accessible Communication, Outreach, and Awareness by providing online application submission, online payments, and the availability to track application progress in real-time without phone calls or office visits. The department coordinates with the Communications department to enhance accessible communication, outreach and awareness by proactively communicating and engaging with communities, employees and residents.

BUDGET UNIT REQUEST SUMMARY

Department: FINANCE AND ADMINISTRATION

Budget Unit: COMMUNITY DEV BLOCK GRANT- 1000-17150 [CC_11660]

DEPARTMENT DESCRIPTION: The CDBG department administers the Community Development Block Grant program which is funded through an allocation from the U.S. Department of Housing and Urban Development.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$101,529	\$105,807	\$105,807	\$105,807
Supplies	30	4,600	2,100	2,100
Purchased Services	5,807	29,907	77,400	77,400
Fixed Charges	1,152,814	1,070,996	1,066,355	1,066,355
Capital	-	-	-	-
Gross County Cost	\$1,260,180	\$1,211,310	\$1,251,662	\$1,251,662
Revenue	1,260,180	1,211,310	1,251,662	1,251,662
Net County Cost	-	-	-	-
Budgeted Positions	1.0	1.0	1.0	1.0

SUMMARY OF CHANGES: Increased budget for Fixed Charges and overhead to reflect increased revenue due to a larger grant allocation from HUD.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Performed a Housing Needs Assessment for rural Weld County to inform affordable housing efforts thereby promoting self-sufficiency in LMI persons and improving their quality of life. (P1)
2. 100% of all contracts, agreements, memorandums of understanding etc. and entered and tracked in OnBase during 2025. (P3)
3. Increased social and/or civic engagement by 10% in 2025. (P6)

COMMUNITY DEVELOPMENT BLOCK GRANT - 1000-17150 [CC_11660] (CONTINUED)

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. All Weld County CDBG projects funded with prior year program funds to be completed by the end of Program Year 2025 (PY25).
 - a. CDBG grant funds assist Weld County municipalities to carry out infrastructure projects they could not otherwise afford. CDBG staff works with subrecipients to complete their projects as efficiently as possible and to meet current Federal, State and local standards.
 - b. Priority 5A: Review process and procedures to ensure that citizens and communities receive best and most cost-effective services.
2. Timely completion of a HUD compliant 2026-2030 Consolidated Plan for the Weld County CDBG Program.
 - a. Share final plan with other County departments most notably Planning and Public Works.
 - b. Priority 1E: Enhance awareness, use and exchange of survey data and other strategies across departments to support effective service provision.
3. Create a robust library of data sources for HUD beneficiary reporting requirements.
 - a. Issues exist finding accurate numbers for smaller communities for whom specific census data is not readily available. Beneficiary data for all CDBG funded projects must be reported in HUD's IDIS (Integrated Disbursement and Information System) broken down by income (extremely low, low and moderate), race, ethnicity, number of Seniors, and disabled persons, etc. This data is not only required for reporting but to qualify the project as eligible for CDBG funding. Driven by the Federal objective that 70% of CDBG-funded projects serve low- and moderate-income persons or is a special project designed to remove barriers to accessibility which serves beneficiaries presumed by HUD to be low to moderate income as a group, i.e. Seniors/disabled persons. Weld County designed their program such that all projects funded with County CDBG dollars must meet the test of benefit to low- and moderate-income persons.
 - b. When meeting with potential grant applicants prior to, or during, the initial screening process, the data for their municipality is shared with them, including the numbers of Seniors and disabled persons. This gives CDBG staff an opportunity to advocate their proposed project be designed as accessible by adding the construction of compliant ADA ramps to a street project or providing for accessible parking in front of their newly renovated Senior Center or make the entire project about accessibility since these items would be eligible for CDBG funding given HUD's priority for accessibility.
 - c. Priority 6B Strive to ensure that systems, services and facilities are accessible to communities.

BUDGET UNIT REQUEST SUMMARY

Department: FACILITIES

Budget Unit: FACILITIES DEPARTMENT ADMINISTRATION- 1000-17200
[CC_11300]

DEPARTMENT DESCRIPTION: Facilities maintains all 105 county buildings and grounds in the areas of air conditioning, heating, plumbing, carpentry, painting, electrical, lawn and grounds care, furniture moves, snow removal, etc. This Department performs cleaning tasks in the Courthouse, Centennial Complex, Human Services Buildings, South County Services Building, Public Works Headquarters, North County Jail, Health Building, Training Center, Southwest Weld Administration Building, Public Safety Administration Building, Alternative Programs Building, Community Corrections Building, Regional Crime Lab, and Weld Business Park Administrative Buildings.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$5,077,934	\$6,001,545	\$5,864,067	\$5,864,067
Supplies	554,431	867,000	875,208	875,208
Purchased Services	6,613,703	7,566,358	7,826,112	7,826,112
Fixed Charges	13,453	(224,700)	(224,800)	(224,800)
Capital	-	-	-	-
Gross County Cost	\$12,259,520	\$14,210,203	\$14,340,587	\$14,340,587
Revenue	(3,226)	371,574	-	-
Net County Cost	\$12,262,746	\$13,838,629	\$14,340,587	\$14,340,587
Budgeted Positions	53.0	53.0	52.0	52.0

SUMMARY OF CHANGES: This is a summary of the six different units that will make up the Facilities department in 2026. The total increase in expenditures of \$130,424 is 0.92%, reflected by increases in all county building utilities and repairs and moving \$60,000 in armed security contract expenses from Non-Departmental to Facilities' Security unit. The increase is also offset with the moving of one FTE to Information Technology for the moving of audio/visual tickets to be housed under IT in 2026. Revenue has also been moved to Non-Departmental for the rental agreements within the Chase building, and Missile Site Fees that are still collected.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

FACILITIES - 1000-17200 [CC_11300]

(CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

- Responded to operational repair issues within 7 days of receipt and goal of completion within 30 days.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. FACILITIES MASTER PLAN
 - 20-year Capital and Infrastructure mission
 - Begin with FLEET Building \$19M construction.
 - (Communication 911 renovation and new backup Center, \$8.5M).
 - Judicial Center
 - FCA: Facility Condition Assessment data drives decisions.
 - JAIL security and technology assessment vision.
2. GRANTS: Facilities plans to pursue and utilize grants to offset costs to the following areas:
 - DOLA Department of Local Affairs
 - FLEET \$1,000,000
 - GROUNDS BUILDING \$200,000
 - KEENSBURG GRADER SHED \$200,000
 - EECBG (Energy Efficiency and Conservation Block Grant)
 - Lighting and Lighting Control Systems \$231,000
3. Maintain operational plans to ensure resilient infrastructure:
 - Facilities to continue maintaining infrastructure throughout the County based on the following:
 - a. Operational repair issues to be corrected within 7days of receipt.
 - b. Forecasting infrastructure issues and creating a corrective action plan.

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Number of square feet maintained	1,767,712	1,767,712	1,767,712
Number of preventative maintenance work orders (PMs)	275	300	300
Number of tracked repair work orders	11,816	12,000	12,000
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	1.442	1.410	1.351
Per capita cost (county support)	\$33.37	\$36.80	\$37.26
Cost per square foot	\$6.26	\$7.68	\$7.94

BUDGET UNIT REQUEST SUMMARY

Department: FACILITIES

Budget Unit: WELD PLAZA- 1000-17250 [CC_11370]

DEPARTMENT DESCRIPTION: The Weld Plaza Building was purchased in 2014 for future justice services and court related county offices. The building has excess space that will be leased until there is a county need. This budget accounts for the costs and rental revenues of the building.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	\$3,520	-	-	-
Purchased Services	315,391	-	-	-
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$318,911	-	-	-
Revenue	\$566,783	-	-	-
Net County Cost	(\$247,872)	-	-	-
Budgeted Positions	0	0	0	0

SUMMARY OF CHANGES: As of 2023, most tenants outside of county business were no longer renting space, therefore, the Weld Plaza expenses and revenues are being moved to Facilities.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval of removing this budget.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: INFORMATION TECHNOLOGY

Budget Unit: INFORMATION SERVICES- 1000-17300 [CC_12100]

DEPARTMENT DESCRIPTION: Information Technology provides the technology involving the development, maintenance, and use of computer systems, software, networks, and telecommunications for the processing and distribution of data support services to Weld County.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$8,828,837	\$9,065,548	\$9,090,778	\$9,090,778
Supplies	4,566,686	4,646,973	5,054,130	5,055,330
Purchased Services	175,275	94,900	96,900	96,900
Fixed Charges	(2,384,723)	(1,523,875)	(2,197,731)	(2,197,731)
Capital	-	915,000	1,116,000	1,116,000
Gross County Cost	\$11,186,075	\$13,198,546	\$13,160,077	\$13,161,277
Revenue	-	-	-	-
Net County Cost	\$11,186,075	\$13,198,546	\$13,160,077	\$13,161,277
Budgeted Positions	56.0	56.0	56.0	56.0

SUMMARY OF CHANGES: Personnel for 2026 remains static, however also reflects the elimination of two part-time positions as discussed with the implementation of Workday, and the move of 1.0 FTE from Facilities to IT to take over audio-visual repair and assistance starting in 2026. The original position was budgeted at a Grade 43 and moved to an IT Tech Support at a Grade 35, with the remaining \$20,000 in salary savings being moved to supplies for any break/fix small purchases for this new function.

The biggest change is moving Countywide Technology and Projects back to a separate Cost Center starting in 2026. This allows for a better analysis of IT functions without including the budget of up to \$1 million, depending on available funding, and for other department requests and countywide software such as Workday and CanAm, that are not specifically IT software.

FINANCE/ADMINISTRATION RECOMMENDATION: Finance increased Supplies by \$1,200 and removed the same expense from Engineering for monitors that would be purchased by IT. Recommend approval.

BOARD ACTION:

INFORMATION TECHNOLOGY - 1000-17300

[CC_12100] (CONTINUED)

Mission Statement (Information Technology): The mission of the Weld County Information Technology (IT) Department is to provide responsive, adaptive, transformative, innovative, and cost-effective information technology solutions and services. This assists County departments and offices to successfully achieve their objectives. IT will assist with the implementation and support of technology solutions empowering the citizens of Weld County to access information and mission critical services in a comprehensive, responsive and effective manner.

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Ensure Healthy, Safe, and Livable Communities:
 - HEP-1666 2025 Community Health Survey
 - OEM-1587 Emergency Response System Replacement
 - SO-1699 Axon Body Worn Cameras
 - HE - Health Mobile Unit
 - SO-1735 Command Bus
 - COM-1755 new 911 protocols
 - WELD-1782 address Standardization for oil field sites
2. Balance Growth and Development:
 - WELD-1702 Migration to SharePoint
 - BOCC-1733 Assembly Room Audio Visual Replacement
 - FAC-1704 Audio/Video System – Conference Room Upgrades
 - IT-1546 Interactive Display - Administration Building
 - SS-1696 Chocolate/Phase II of TIMS
 - CTB-1421 Upgrade Record Management
 - PL- 1707 Storymaps for Planning Website
 - FAC-1513 Dispatch remodel (10-year growth)
 - FAC-1697 nLight Facilities Project
 - AS-1611 2024 Aerial Imagery
3. Plan for Resilient Infrastructure, Facilities, and Resources:
 - PS-1538 Public safety BCP
 - WELD-1783 MFA / Mobile Outlook Client / ActiveSync
 - WELD-1578 Enterprise Password Management
 - WELD-1693 Disaster Recovery BCP – Infrastructure
4. Be an Employer of Choice:
 - HR-1585 Wellness Platform RFP
 - WELD-1486 Workday Implementation Phase I
 - IT- Orientation Presentation/Support
5. Provide Excellent, Cost-Effective Service Delivery:
 - IT-1711 2025 Data Protection
 - FAC-1536 Jail Security Electronics and Controls
 - PL-1646 Desktops for Accela Lobby Kiosks

INFORMATION TECHNOLOGY - 1000-17300

[CC_12100] (CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS CONTINUED:

- IT-1657 Software RFP/Implementation of HaloIT
 - SO-1533 Jail Muni Billing
 - AS-1429 online appeals
6. Enhance Accessible Communication, Outreach, and Awareness:
- MV-1672 Upgrade Nemo Q Kiosk Installation - Greeley
 - MV-1673 Upgrade Nemo Q Kiosk Installation – Del Camino
 - IT-1703 Update Vendor Response Form within RFP template
 - PL-1707 Storymaps for Planning Website
 - WELD-1384 HB21-1110 Conformance - Accessibility Standards

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

IT Strategic Priorities for IT Excellence in County Governance

7. Information Technology Security
- Implement cybersecurity protocols across systems and endpoints.
 - Conduct regular audits and penetration testing.
 - Train staff on data privacy, phishing prevention, and secure practices.
8. Enterprise Architecture
- Align IT infrastructure with organizational mission and departmental workflows.
 - Standardize technology stacks to ensure scalability and integration.
 - Document systems architecture for continuity and disaster recovery.
9. Business Alignment
- Create measurable IT objectives that support business goals. (Service Level Agreement, System Uptime, Speed to Answer, etc.)
 - Involve stakeholders in the planning of tech initiatives via regular departmental and office meetings.
 - Develop application roadmap for each department and office that infuses AI technologies where appropriate.
10. Project Management
- Use agile or hybrid frameworks to manage IT projects.
 - Define clear roles, milestones, and success metrics.
 - Create dashboards for transparency and executive oversight.
11. Service Management - Client Experience
- Implement an ITIL-based framework for service delivery.
 - Monitor SLAs and user satisfaction through helpdesk analytics.
 - Continuously improve with user feedback loops and incident reviews.
12. Application Management
- Track usage and performance throughout application lifecycles.
 - Establish regular update and retirement schedules.
 - Ensure licensing, security patches, and interoperability standards.

INFORMATION TECHNOLOGY - 1000-17300

[CC_12100] (CONTINUED)

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS CONTINUED:

13. Infrastructure Management
 - Modernize physical and cloud infrastructure with resilience in mind.
 - Monitor uptime, latency, and performance KPIs.
 - Automate routine tasks and backups to improve reliability.
14. Data Management
 - Maintain a data governance policy covering privacy, access, and retention.
 - Implement secure, scalable data storage systems.
 - Use data analytics to inform policy and decision-making.
15. Innovation & Emerging Technologies
 - Identify opportunities with AI and IoT.
 - Review opportunities for automation - chatbots, repetitive tasks, cybersecurity, etc.
 - Partner with other counties and municipalities or vendors for research and opportunities to increase efficiencies.
16. IT Governance
 - Develop clear IT usage policies and training guidelines.
 - Brief the BOCC with bi-weekly updates and recommendations.
 - Ensure compliance with federal, state, and local regulations.

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Number of Computing Devices Supported	3,750	4,347	4,500
Number of Personal Computer systems installed/replaced	350	575	500
Number of IT Managed Projects	162	150	148
Number of Technical Support Calls/Month	1,400	1,400	1,200
Number of Virtual Servers Managed	325	325	400
Number of Application Managed	130	130	180
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	1.524	1.489	1.455
Per capita cost (county support)	\$30.44	\$35.10	\$34.20

NOTE: INFORMATION TECHNOLOGY HAS A COMPREHENSIVE STRATEGIC PLAN AVAILABLE BY EMAILING: RROSE@WELD.GOV

BUDGET UNIT REQUEST SUMMARY

Department: INFORMATION TECHNOLOGY

Budget Unit: GEOGRAPHICAL INFORMATION SYSTEM- 1000-17350
[CC_12110]

DEPARTMENT DESCRIPTION: Geographical Information Systems (GIS) provides the technical support for the development and maintenance of the Weld County geographical information system that serves the entire county and some outside entities.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	\$368,819	\$457,178	\$450,800	\$450,800
Purchased Services	3,160	3,160	3,360	3,360
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$371,979	\$460,338	\$454,160	\$454,160
Revenue	1,341	1,600	700	700
Net County Cost	\$370,639	\$458,738	\$453,460	\$453,460
Budgeted Positions	0.0	0.0	0.0	0.0

SUMMARY OF CHANGES: Small changes were made to accurately reflect expenses, including higher services, lower supplies and lower revenue. This unit typically comes in under budget.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Leveraged the benefits of the Esri Enterprise License Agreement to deploy innovative and cutting-edge technology.
2. Reviewed GIS systems and updated or migrated from software and web mapping applications that were being retired or deprecated.
3. Ensured that new GIS applications adhere to digital accessibility standards.
4. Provided GIS support for initiatives that preserve, promote, and protect the health, safety, and environment of Weld County.

GEOGRAPHICAL INFORMATION SYSTEM – 1000-17350 [CC_12110] (CONTINUED)

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. Develop GIS applications that adhere to accessibility standards and provide communication and community outreach.
2. Employ best practices to upgrade or maintain GIS systems on current software versions to deliver innovative and secure technology.
3. Review existing workflows and processes to ensure streamlined and cost-effective methods are in place.

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
# Parcels in Database	159,245	163,226	167,307
# Parcels Updated	4,043	3,981	4,081
# Available Coverage (Layers) in GIS	90	95	100
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.000	0.000	0.000
Per capita costs (County support)	\$1.01	\$1.22	\$1.18

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: GIS is a division of Information Services, see goals for Budget Unit 1000-17300 [CC_046].

BUDGET UNIT REQUEST SUMMARY

Department: INFORMATION TECHNOLOGY

Budget Unit: COUNTY-WIDE PROJECTS AND TECHNOLOGY- 1000-17375
[CC-12100]

DEPARTMENT DESCRIPTION: Geographical Information Systems (GIS) provides the technical support for the development and maintenance of the Weld County geographical information system that serves the entire county and some outside entities.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	-	-	\$568,200	\$568,200
Purchased Services	-	-	803,534	668,902
Fixed Charges	-	-	-	-
Capital	-	-	592,134	378,510
Gross County Cost	-	-	\$1,963,868	\$1,615,612
Revenue	-	-	-	-
Net County Cost	-	-	\$1,963,868	\$1,615,612
Budgeted Positions	0.0	0.0	0.0	0.0

SUMMARY OF CHANGES: Finance recommended using this Cost Center to accurately account for county-wide software such as CanAm and Workday, as well as separating the department requested IT projects to be separated from the IT budget. These include multiple projects that have made it through the IT project evaluation.

FINANCE/ADMINISTRATION RECOMMENDATION: To reduce costs, Finance and IT deferred a total of five projects, amounting to \$348,256, for a future year. Recommend approval of the reduced budget.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: FINANCE AND ADMINISTRATION

Budget Unit: PRINTING AND SUPPLY- 1000-17600 [CC_11650]

DEPARTMENT DESCRIPTION: The Print Shop provides printing and supply support, mail processing, and courier services to the county.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$411,496	\$424,455	\$424,455	\$424,455
Supplies	62,312	74,000	74,000	74,000
Purchased Services	59,828	70,500	70,500	70,500
Fixed Charges	356	200	200	200
Capital	-	-	-	-
Gross County Cost	\$533,992	\$569,155	\$569,155	\$569,155
Revenue	234,721	191,000	191,000	191,000
Net County Cost	\$299,271	\$378,155	\$378,155	\$378,155
Budgeted Positions	4.0	4.0	4.0	4.0

SUMMARY OF CHANGES: No changes requested for 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

Per Strategic Goal 5-A, the goal of the Printing and Supply Division is to provide the most cost -effective services possible. Here are some examples:

1. Health Department: Printing, sorting, stuffing, and mailing the tri-annual health survey to approximately 70,757 residents to lower postage costs. There were four separate letters and postcards printed and prepared for mailing.
2. Public Trustee: Address, stuff, and mail foreclosures. In 2024, there were 686 foreclosures for a total of 7,451 letters mailed. Year to date as of May 31, 2025, there have been 419 foreclosures, and 4,388 associated letters mailed.
3. Treasurer: Delinquent tax notices are mailed out once a year. For 2024, 8,665 were organized and sent. This division also handles all returned mail from tax notices, and re-mails with forwarding address. They also keep a log for the Treasurer to update their files.
4. Assessor: Prints and sends the Notice of Valuation, Notice of Determination, and Personal Property Letters each year.

PRINTING AND SUPPLIES1000-17600 [CC_11650]

(CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS (CONTINUED):

5. Clerk and Recording: Sends the renewal tags for Motor Vehicle requests that are processed daily. In 2024, over 34,935 were sent out. This division also prints, sorts and mails all New Voter notices and any Colorado Department of Revenue notices or confirmation cards at the Clerk and Recorder's request. Undeliverable ballot notices are organized and tracked after every election.
6. Human Services: Monthly processes the M476, A2220 and CE33 reports for Child Support and Rosters and Remittance notices for Fiscal are printed, inserted and mailed out.
7. Instrumental in assisting other departments with mailing, such as Accounting for the annual requirement of 1099's and W-2's, Planning for USR, PUDs and any other requests.
8. Every year in July, assists the County Fair with printing and mailing any requested materials.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

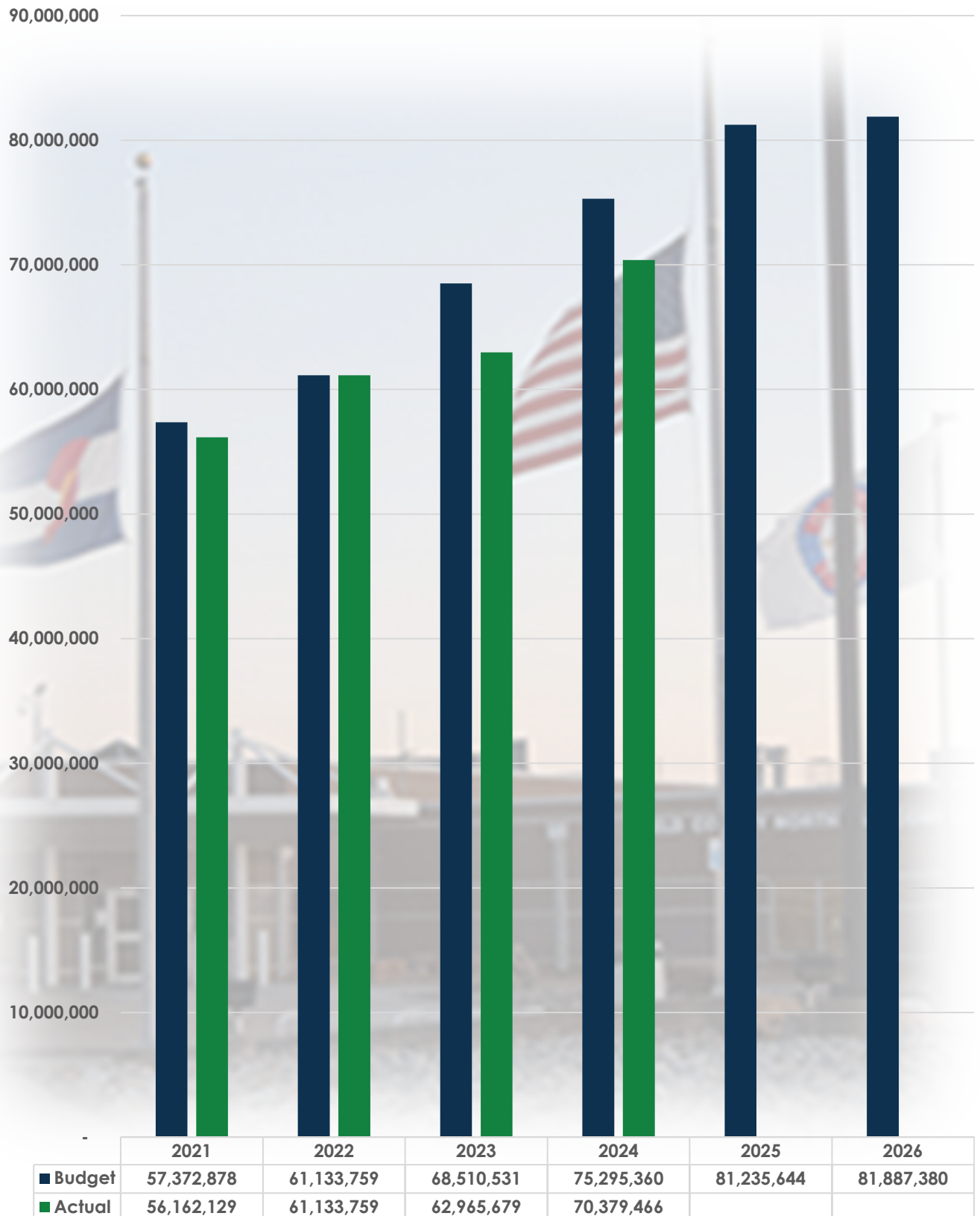
Continuing to assist departments on large mail-merge projects to improve efficiency and lower the ever-rising postage and printing costs. This ensures accurate information is given to residents of the county at the lowest cost possible, directly impacting Strategic Goal 5-A

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Print Orders	1,518	1,476	1,500
Mail Pieces	355,915	416,075	400,000
Supply Orders	6	10	10
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.109	0.106	0.104
Per Capita cost (county support)	\$0.81	\$1.01	\$0.98

BUDGET COMPARISON

Sherrif's Office Expenses

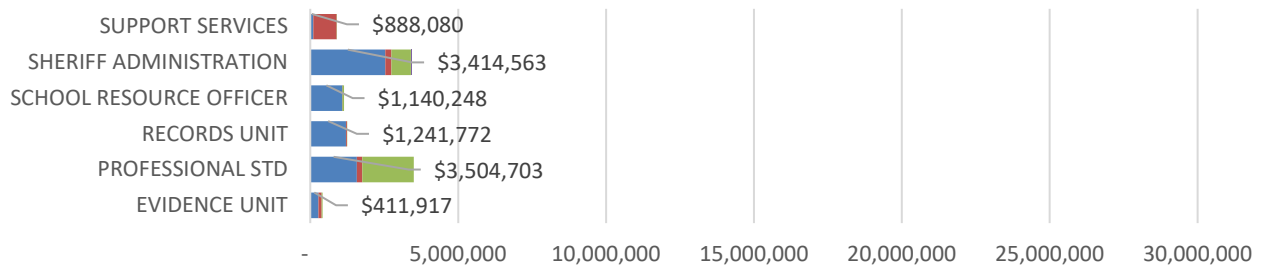


SHERIFF'S OFFICE

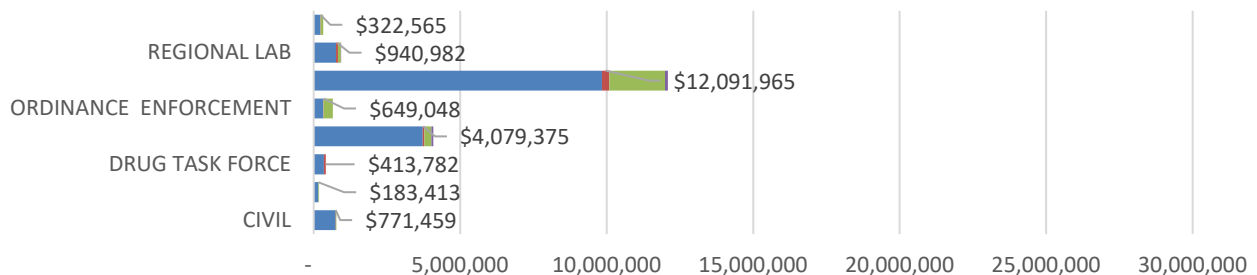
2026 BUDGET SUMMARY

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$55,333,299	61,870,519	\$62,150,632	\$61,939,430
Supplies	1,313,621	2,244,972	2,244,972	2,244,972
Purchased Services	13,683,643	17,439,407	17,439,407	17,439,407
Fixed Charges	(63,112)	(39,800)	(39,800)	(40,000)
Capital	115,014	303,571	303,571	303,571
Gross County Cost	\$70,382,465	81,235,644	\$82,098,782	\$81,887,380
Revenue	3,084,523	2,053,264	2,053,264	2,053,264
Net County Cost	\$67,297,942	79,291,984	\$80,045,518	\$79,834,116
Budgeted Positions	448.2	448.2	451.2	449.20

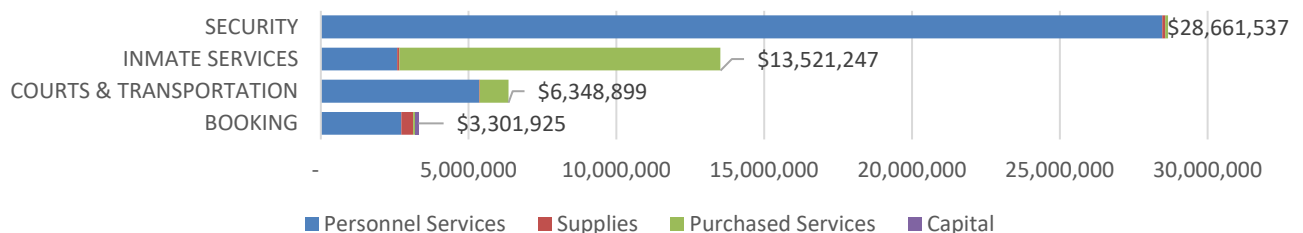
ADMINISTRATION



PATROL



JAIL



BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: SHERIFF ADMINISTRATION- 1000-21100 [CC_20100]

DEPARTMENT DESCRIPTION: The Administration Unit supports other budget units within the Sheriff's Office. This budget unit provides for policy development, formulation of written directives and overall direction by the Sheriff and upper agency staff. Typical activities performed within this budget unit include clerical staff support, agency service billing, agency procurement, Human Resources Department support, and lobby counter service access to the public.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$2,387,409	\$2,449,167	\$2,631,843	\$2,540,505
Supplies	58,533	133,610	157,885	157,885
Purchased Services	119,420	654,861	657,573	657,573
Fixed Charges	21,888	44,900	45,200	45,000
Capital	-	19,500	13,500	13,500
Gross County Cost	\$2,587,251	\$3,302,038	\$3,506,001	\$3,414,463
Revenue	106,389	110,000	110,000	110,000
Net County Cost	\$2,480,861	\$3,192,038	\$3,396,001	\$3,304,463
Budgeted Positions	16.0	16.0	18.0	17.0

SUMMARY OF CHANGES: Total Net Change: increase of \$203,963.

Personnel increase of \$182,676 for adding 2 new Law Enforcement Techs to handle the added duties mandated by SB 25-003. Purchased Services increased by \$2,712 of which \$5,801 is attributed to Vehicle Repair and Maintenance per advice of Fleet Director. Supplies increased by \$24,275, including a new printer for the north office due to increased customer service. Fixed Charges increased by \$300 for employee appreciation for the entire Sheriff's Office. Capital decreased by \$6,000 for multi-use printers bought in 2025, not needing replacement in 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: The recommendation is to increase FTE by 1 to see if the increased legislation really does result in an excessive increased workload. Finance would support a midyear increase if the workload increase is obvious. Also, employee appreciation was lowered by \$200 to reflect the two FTE not recommended for 2026.

BOARD ACTION:

SHERIFF ADMINISTRATION PATROL - 1000-21100

[CC_20100] (CONTINUED)

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Press Releases (PIO)	26	28	30
Social Media Posts (PIO)	891	900	910
Vin Checks	1,751	1,900	2,000
Fingerprints	2,600	3,000	3,500
Concealed Handgun Permits Issued	5,003	5,300	5,600
CORA/CCJRA Requests and Releases	1,357	1,500	1,800
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.435	0.426	0.442
Per Capita cost (county support)	\$6.75	\$8.49	\$8.59

BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: BOOKING- 1000-21110 [CC_20200]

DEPARTMENT DESCRIPTION: The Booking Unit supports other budget units within the Sheriff's Office. This budget unit provides 24-hour data entry of prisoner information needed to complete the booking process. Additional responsibilities include managing prisoner property, money, inmate, and staff supplies, inmate mail processing, facilitating personal and professional visitation for inmates and lobby counter service access to the public. Revenue is generated from inmate telephone and commissary contracts.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$2,368,760	\$2,725,554	\$2,725,554	\$2,725,554
Supplies	221,250	418,623	400,001	400,001
Purchased Services	40,684	62,330	60,370	60,370
Fixed Charges	-	-	-	-
Capital	-	30,000	116,000	116,000
Gross County Cost	\$2,630,694	\$3,236,507	\$3,301,925	\$3,301,925
Revenue	124,648	126,500	120,000	120,000
Net County Cost	\$2,506,046	\$3,110,007	\$3,181,925	\$3,181,925
Budgeted Positions	30.0	30.0	30.0	30.0

SUMMARY OF CHANGES: Net Change: increase of \$71,918.

Revenue decreased by \$6,500, Supplies decreased by \$18,622, and Purchased Services decreased by \$1,960. Capital increased by \$86,000: \$20,000 to replace 2 old copiers and \$66,000 to replace multiple end-of-life ten-printers.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

SHERIFF BOOKING UNIT - 1000-21110 [CC_20200]

(CONTINUED)

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Inmate Book-In	9,213	9,350	9,400
Inmate Book-Out	9,265	9,400	9,475
Jail Inmate mail outs	8,774	8,850	9,000
Jail Inmate mail ins	8,029	8,200	8,300
Personal Remote Inmate Visitation	35,858	36,000	36,500
Personal Onsite Inmate Visitation	2,328	2,500	2,600
Professional Onsite Inmate Visitation	2,328	2,400	2,500
Fingerprinting of Public	2,688	2,750	2,900
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.816	0.798	0.780
Per Capita cost (county support)	\$6.82	\$8.27	\$8.27

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: see the Detention Division and Patrol Division Goals that follow the Sheriff's Office Summary page.

BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: PROFESSIONAL STANDARDS UNIT- 1000-21120 [CC_20120]

DEPARTMENT DESCRIPTION: The Professional Standards Unit supports other budget units within the Sheriff's Office. This unit is responsible for the administration of the internal affairs investigative process, recruitment, and screening applicants for employment within the Sheriff's Office. Additionally, this unit is responsible for developing, scheduling, facilitating, and documenting/tracking training for all divisions, updating policy and procedure to comply with current case law, best practice, and ensuring the Sheriff's Office practice and procedure are aligned.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$1,395,762	\$1,578,469	\$1,578,469	\$1,578,469
Supplies	80,375	171,979	175,180	175,180
Purchased Services	845,017	1,802,963	1,751,054	1,751,054
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$2,321,154	\$3,553,411	\$3,504,703	\$3,504,703
Revenue	43,994	-	-	-
Net County Cost	\$2,277,160	\$3,553,411	\$3,504,703	\$3,504,703
Budgeted Positions	12.0	12.0	12.0	12.0

SUMMARY OF CHANGES: Net Change: decrease of \$48,708.

No significant program changes requested for 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

SHERIFF PROFESSIONAL STANDARDS - 1000-21120

[CC_20120] (CONTINUED)

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Polygraph	224	230	235
Hiring	112	115	115
Training (hours) Provided to WCSO	24,360	14,120	15,000
Academies	8	9	9
Use of force	239	262	289
Investigations	76	84	92
Detention Incidents Reviewed	2,707	3,167	3,705
Inmate Discipline Appeals	371	408	448
Detention Videos Copied	225	247	271
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.327	0.319	0.312
Per Capita cost (county support)	\$6.20	\$9.45	\$9.11

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: see the Detention Division and Patrol Division Goals that follow the Sheriff's Office Summary page.

BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: CIVIL UNIT- 1000-21130 [CC_20300]

DEPARTMENT DESCRIPTION: The Civil Unit provides a statutorily required function by serving civil process and precepts issued from the courts. Civil papers are generally court-issued documents but may also pertain to small claims, court summons, or subpoenas.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$746,442	\$753,180	\$753,180	\$753,180
Supplies	700	1,200	500	500
Purchased Services	45,358	16,694	17,779	17,779
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$792,500	\$771,074	\$771,459	\$771,459
Revenue	183,057	170,000	170,000	170,000
Net County Cost	\$609,442	\$601,074	\$601,459	\$601,459
Budgeted Positions	7.2	7.2	7.2	7.2

SUMMARY OF CHANGES: The net change is an increase of \$385. Supplies decreased by \$700 and Purchased Services increase by \$1,085 all of which is attributed to Vehicle repairs and maintenance per the advice of the Fleet Director.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

SHERIFF CIVIL UNIT - 1000-21130 [CC_20300]

(CONTINUED)

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Civil Process Served	6,065	6,238	6,413
Evictions	1,116	1,012	1,064
Sheriff's Sales (Court Orders for seized property and equipment)	8	10	10
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.196	0.191	0.187
Per Capita Net County Cost	\$1.66	\$1.60	\$1.56

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: see the Detention Division and Patrol Division Goals that follow the Sheriff's Office Summary page.

BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: SHERIFF'S SUPPORT SERVICES - 1000-21140 [CC_20140]

DEPARTMENT DESCRIPTION: The Support Services Unit supports other budget units within the Sheriff's Office. This unit is responsible for the coordination and facilitation of tracking, ordering, and maintaining designated equipment assigned in all divisions.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$100,428	\$101,265	\$101,265	\$101,265
Supplies	563,264	1,041,516	786,370	786,370
Purchased Services	1,369	-	445	445
Fixed Charges	0	-	-	-
Capital	0	-	-	-
Gross County Cost	\$665,081	\$1,142,781	\$888,080	\$888,080
Revenue	1,015	-	-	-
Net County Cost	\$664,066	\$1,142,781	\$888,080	\$888,080
Budgeted Positions	1.0	1.0	1.0	1.0

SUMMARY OF CHANGES: \$254,701 net decrease in expenses requested for 2026. Supplies decreased by \$255,146. This reduction is reflected across costs as follows: \$93,755 was a decrease in Firearm Supplies, \$134,566 in Small Equipment, \$27,525 in Uniforms, and a \$200 reduction to Other Operating Supplies. An increase of \$445 is requested in Purchased Services for maintenance of Lifeloc BAC FC10 Plus units.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

SHERIFF SUPPORT SERVICES - 1000-21140

[CC_20140] (CONTINUED)

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
New Hire Equipment Procurement and Issue (QM)	61	40	75
Critical Equipment and Firearm Inventory (QM)	12	12	12
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.027	0.027	0.026
Per Capita Net County Cost	\$1.81	\$3.04	\$2.31

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: See Administration, Detention, and Patrol Division Goals specific to new projects, physical plant maintenance, and equipment allocation and new personnel hires.

BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: SHERIFF'S RECORDS UNIT - 1000-21150 [CC_20130]

DEPARTMENT DESCRIPTION: The Records Unit was established in 2020 when Law Enforcement Records services, which used to be contracted out to the Greeley Police Department, was brought inhouse. The Records Unit is responsible for the processing, storage, dissemination to other criminal justice stakeholders, and the appropriate and legal release of criminal justice records for the Weld County Sheriff's Office. These responsibilities are accomplished while complying with all federal, state, and local regulations.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$1,287,878	\$1,207,957	\$1,207,957	\$1,207,957
Supplies	7,052	19,420	27,475	27,475
Purchased Services	11,752	6,440	6,340	6,340
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$1,306,682	\$1,233,817	\$1,241,772	\$1,241,772
Revenue	19,647	20,000	25,000	25,000
Net County Cost	\$1,287,035	\$1,213,817	\$1,216,772	\$1,216,772
Budgeted Positions	14.0	14.0	14.0	14.0

SUMMARY OF CHANGES: Increase in Supplies for the purchase of replacement office chairs due to age, and new office scanner. \$100 reduction in Purchased Services.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend Approval.

BOARD ACTION:

SHERIFF RECORDS UNIT - 1000-21150 [CC_20130]

(CONTINUED)

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Citations Processed	2,347	2,647	2,847
Weld County Criminal Reports Processed	16,473	10,035	10,737
Warrants – Added/Modified/Cleared	14,052	16,052	18,052
CORA/CCJRA Requests and Releases	6,024	6,445	6,896
Records Revenue	\$12,788	\$13,682	\$14,638
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.381	0.372	0.364
Per Capita Net County Cost	\$3.50	\$3.23	\$3.16

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: 2023 total Records reports processed increased in total over 2022 actuals by 153%. It should be noted that report processing time has reduced significantly because of a new RMS. The new system is much more constrictive, and processing times are slower. A 4-year trend shows a 10% increase over 2020 actuals. Projected growth of new items is estimated at 7% on average.

BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: SHERIFF'S EVIDENCE UNIT - 1000-21160 [CC_20110]

DEPARTMENT DESCRIPTION: The Evidence Unit was established in 2020 when Law Enforcement Evidence services, which used to be contracted out to the Greeley Police Department, was brought inhouse. The Evidence Unit is responsible for the intake, storage, security, and disposition of evidence (both physical and digital) and other property for the Weld County Sheriff's Office. These responsibilities are accomplished while complying with all federal, state, local and chain of custody regulations.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$246,993	\$272,761	\$272,761	\$272,761
Supplies	53,356	100,970	109,020	109,020
Purchased Services	11,810	28,882	30,136	30,136
Fixed Charges	-	-	-	-
Capital	7,918	-	-	-
Gross County Cost	\$312,159	\$402,613	\$411,917	\$411,917
Revenue	6,705	-	-	-
Net County Cost	\$305,454	\$402,613	\$411,917	\$411,917
Budgeted Positions	3.0	3.0	3.0	3.0

SUMMARY OF CHANGES: An overall increase of \$9,304 was requested for this budget unit for 2026. Supplies comprise much of the increase including purchases for a desktop scanner, refrigerator, and freezer. Purchased Services increased to reflect the vehicle repairs and maintenance of \$389 and \$865 in other small items.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

SHERIFF EVIDENCE UNIT - 1000-21160 [CC_20110]

(CONTINUED)

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Total Evidence Items in Inventory	101,150	106,207	116,238
New Physical Evidence Items	2,735	2,871	3,014
New Digital Evidence Items	3,944	4,141	4,348
Total New Evidence Items	6,679	7,012	7,362
Items Disposed or Destroyed	1,547	1,600	1,650
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.082	0.080	0.078
Per Capita Net County Cost	\$0.83	\$1.07	\$1.07

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: 2023 evidence submissions decreased in total over 2022 actuals by 6.9%, but the 5-year trend shows a 7.1% increase over 2019 actuals. Estimated and projected growth of new items is estimated at 3% on average. A key element to effective Evidence Management is maintaining a 1:1 ratio of new physical items submitted to items disposed or destroyed. Significant investment in time and manpower will be necessary to improve this key performance metric. [to be updated in final budget]

BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: SHERIFF'S PATROL - 1000-21200 [CC_20350]

DEPARTMENT DESCRIPTION: The Patrol Unit provides field response to reports of possible criminal activity or threat to public safety to include traffic safety enforcement in unincorporated areas of county and within municipalities contracting for law enforcement service. Unit provides crime prevention information and strategy education, serves arrest warrants, transports prisoners, and conducts criminal investigations. Activities are frequently coordinated with municipal, other county, state, and federal law enforcement and regulatory agencies.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$8,380,535	\$9,839,632	\$9,839,632	\$9,839,632
Supplies	87,393	162,496	250,315	250,315
Purchased Services	1,421,838	1,704,225	1,894,819	1,894,819
Fixed Charges	0	0	0	0
Capital	15,000	110,400	107,199	107,199
Gross County Cost	\$9,904,766	\$11,816,753	\$12,091,965	\$12,091,965
Revenue	\$146,401	78,000	74,000	74,000
Net County Cost	\$9,758,365	\$11,738,753	\$12,017,965	\$12,017,965
Budgeted Positions	62.0	62.0	62.0	62.0

SUMMARY OF CHANGES: 2026 Net County Cost is increasing by \$279,212 or 2.4%. Supplies are increasing by \$38,400 to replace 5 ballistic vests, \$18,156 for additional ballistic shields, \$12,750 for new helmet mounted AXON cameras for SWAT, \$3,500 for collapsable hazard cones, \$4,000 for command bus equipment, \$800 for Go Pro cameras for K9 units, \$2,000 for magnetic vehicle signage, \$300 increase in software licenses, and other small increases. Purchased Services increased by \$190,594, \$90,905 of which is for vehicle repairs and maintenance. \$60,000 of the increase was allocated to the Frontera Co-Responder program, and an additional \$44,500 for FARO Focus Premium USA, and \$7,299 to replace an aging drone.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

SHERIFF'S PATROL - 1000-21200 [CC_20350]

(CONTINUED)

BOARD ACTION:

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS [update for final budget]:

1. Developed reporting metrics from Central Square.
2. Transitioned to "E-tickets" within Central Square.
3. Adjusted our operation to send support to the jail to temporarily reduce/eliminate overtime.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. Work with other County departments to address abandoned recreational vehicles.
2. Deploy radio booster in North County to help School Resource Officers in Briggsdale, Grover, Pawnee.
3. Focus on retention of patrol deputies.

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Adult Custodial Arrest	1,957	2,057	2,157
Adult Non-Custodial Arrest	826	867	910
Juvenile Arrest	3	3	3
Total Traffic Stops	5,500	5,600	5,675
Total Traffic Warnings	3,597	3,700	3,745
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	1.687	1.649	1.611
Per capita net cost	\$26.75	\$31.22	\$31.23

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: see the Detention Division and Patrol Division Goals that follow the Sheriff's Office Summary page.

BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: SHERIFF'S INVESTIGATIONS UNIT - 1000-21205 [CC_20330]

DEPARTMENT DESCRIPTION: This Investigations Unit is responsible to review reports of criminal activity documented by patrol deputies and determine if a criminal act was committed, attempt to identify and apprehend the person(s) responsible and attempt to recover property that has been reported stolen. The investigations unit is available 24/7 to respond to the scene of criminal activity. This unit responds to, and investigates, any major persons and property crimes, including the collection and preservation of evidence, interviewing victims and potential suspects and people of interest, writing search and arrest warrants, preparing written reports, establishing probable cause, apprehending suspects, and testifying in court.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$3,050,072	\$3,717,299	\$3,717,299	\$3,717,299
Supplies	96,566	71,020	60,896	60,896
Purchased Services	139,695	181,211	243,808	243,808
Fixed Charges	-	-	-	-
Capital	-	-	57,372	57,372
Gross County Cost	\$3,286,333	\$3,969,530	\$4,079,375	\$4,079,375
Revenue	63,334	-	-	-
Net County Cost	\$3,222,999	\$3,969,530	\$4,079,375	\$4,079,375
Budgeted Positions	23.0	23.0	23.0	23.0

SUMMARY OF CHANGES: 2026 Net County Cost is increasing by \$109,845 or 2.77%. Supplies are to decrease by \$10,124. Purchased Services increased by \$62,597 to reflect an increase in vehicle repairs and maintenance of \$3,410, \$49,000 for Flock cameras and related equipment, \$6,986 ELSAG hardware and software coverage, and \$3,061 for IRIS warranty. Capital will increase by \$46,072 for 2 new vehicle LPR systems and \$11,300 for a Pole Camera for Arcules.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

SHERIFF'S INVESTIGATIONS UNIT - 1000-21205

[CC_20330] (CONTINUED)

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Cases Assigned	280	325	400
Cases Solved	249	295	350
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.626	0.612	0.598
Per capita net cost	\$8.77	\$10.56	\$10.60

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: see the Detention Division and Patrol Division Goals that follow the Sheriff's Office Summary page.

BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: MUNICIPAL CONTRACT ENFORCEMENT - 1000-21210 [CC_20310]

DEPARTMENT DESCRIPTION: The Municipal Contract Enforcement Unit provides law enforcement services for contract towns, Weld Central High School, and Aims Community College.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$160,805	\$157,603	\$157,603	\$157,603
Supplies	-	-	-	-
Purchased Services	10,590	24,235	25,810	25,810
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$171,395	\$181,838	\$183,413	\$183,413
Revenue	177,174	186,264	202,280	202,280
Net County Cost	\$(5,779)	\$(4,426)	\$(18,867)	\$(18,867)
Budgeted Positions	1.0	1.0	1.0	1.0

SUMMARY OF CHANGES: The 2026 Net County Cost is decreasing by \$14,441. The AIMS contract is responsible for \$16,016 in increased revenue. Purchased Services will increase by \$1,575 for vehicle repairs and maintenance costs.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Number of Dispatched Calls	66	69	72
Adult Arrests	2	2	2
Juvenile Arrests	1	1	1
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.027	0.027	0.026
Per capita net cost	\$(0.02)	\$(0.01)	\$(0.05)

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: see the Detention Division and Patrol Division Goals that follow the Sheriff's Office Summary page.

BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: SCHOOL RESOURCE OFFICERS UNIT - 1000-21215 [CC_20370]

DEPARTMENT DESCRIPTION: The School Resource Officer Unit provides law enforcement services for contract schools in unincorporated Weld County. The Unit will ensure safety and security of assigned schools, work with the schools for student intervention, investigate criminal incidents, and act as liaison between the school and the Sheriff's Office.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$938,245	\$1,090,594	\$1,090,594	\$1,090,594
Supplies	-	-	2,200	2,200
Purchased Services	62,461	44,532	47,454	47,454
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$1,000,707	\$1,135,126	\$1,140,248	\$1,140,248
Revenue	-	-	-	-
Net County Cost	\$1,000,707	\$1,135,126	\$1,140,248	\$1,140,248
Budgeted Positions	7.0	7.0	7.0	7.0

SUMMARY OF CHANGES: 2026 Net County Cost is projected to increase by \$5,122. Supplies are increasing by \$2,200 for SWAG for six schools and a master lock for school access. Purchased Services is increasing by \$2,922 of which \$2,872 is for vehicle repairs and maintenance.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Number of Dispatched Calls	974	1022	1074
Adult Arrests	34	36	38
Juvenile Arrests	5	6	7
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.191	0.186	0.182
Per capita net cost	\$2.72	\$3.02	\$2.96

BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: ORDINANCE ENFORCEMENT - 1000-21230 [CC_20340]

DEPARTMENT DESCRIPTION: The Ordinance Enforcement Unit provides limited enforcement of Weld County Ordinance 88, as amended, pertaining to dogs-at-large. Animal control officers are only available on a limited basis. Deputy response outside the dedicated time is limited to cases where public safety threat exists. This unit is also responsible for handling all calls for illegal dumping of trash/waste within the county, as enforceable by Weld County Ordinance. Animal control officers routinely collect illegally dumped items from county roadways and public property to ensure the safety of motorists traveling within the county.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$257,297	\$329,726	\$329,726	\$329,726
Supplies	3,780	10,890	8,400	8,400
Purchased Services	311,017	383,890	395,922	395,922
Fixed Charges	-	(85,000)	(85,000)	(85,000)
Capital	-	-	-	-
Gross County Cost	\$572,094	\$639,506	\$649,048	\$649,048
Revenue	10	-	-	-
Net County Cost	\$572,084	\$639,506	\$649,048	\$649,048
Budgeted Positions	3.0	3.0	3.0	3.0

SUMMARY OF CHANGES: 2026 Net County Cost is increasing by \$9,542, or 14.9%. Supplies are decreasing by \$2,490. Purchased Services will increase by \$12,032, of which \$4,127 is for vehicle repairs and maintenance.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

ORDINANCE ENFORCEMENT - 1000-21230

[CC_20340] (CONTINUED)

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Number of dispatched calls	2,599	2,880	3,161
Animals Transported to Shelter	759	643	701
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.082	0.080	0.078
Per capita cost (county support)	\$1.56	\$1.70	\$1.91

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: see the Detention Division and Patrol Division Goals that follow the Sheriff's Office Summary page.

BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: REGIONAL FORENSIC LABORATORY - 1000-21260 [CC_20360]

DEPARTMENT DESCRIPTION: The limited forensic laboratory is jointly funded by the City of Greeley and Weld County. The two entities also have agreements for services on a contract basis. The laboratory provides forensic analysis of evidence and forensic computer analysis, latent prints, shoes and tires, controlled substances, and fire debris. It also has a DNA position assigned to the Denver CBI facility performing DNA analyses for Weld County in that lab. The laboratory meets the stringent requirements necessary for accreditation by the American Society of Crime Lab Directors.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$690,057	\$765,015	\$765,015	\$765,015
Supplies	39,568	62,602	68,119	68,119
Purchased Services	97,402	101,461	98,348	98,348
Fixed Charges	-	-	-	-
Capital	8,799	9,300	9,500	9,500
Gross County Cost	\$835,827	\$938,378	\$940,982	\$940,982
Revenue	68,552	81,270	56,000	56,000
Net County Cost	\$767,274	\$857,108	\$884,982	\$884,982
Budgeted Positions	5.0	5.0	5.0	5.0

SUMMARY OF CHANGES: 2026 Net County Cost is increasing by \$27,874 or 3.25%. Supplies are increasing by \$5,517. Of this increase much is attributed to purchases of small equipment items including a UV Crosslinker (\$3,957), computer software, and Sumuri Recon (\$1,350) and MSAB (\$6,900). These increases are offset by reductions in Cellebrite licenses (\$6,500), hard drives (\$1,200), and lab supplies. Purchased Services is decreasing by \$3,113. Capital costs will increase by \$200 due of DME Forensic Workstations.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

REGIONAL FORENSIC LABORATORY - 1000-21260

[CC_20360] (CONTINUED)

PERFORMANCE MEASURES (update for final)

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Partner agency cases submitted/ partner agency cases completed	1,993 / 2,555	2,063 / 2,811	2,187 / 3,120
Total cases submitted to the NCRFL/ Total cases submitted to CBI Lab System.	3,555 / 19,185	3,614 / 20,766	3,752 / 22,347
Court Testimony Appearances	48	52	60
<u>Efficiency Measures</u>			
FTEs per 10,000/capita (23 FTE's, 8 GPD/WCSO)	0.140	0.136	0.133
Per capita cost (county support)	\$2.14	\$2.31	\$2.29
<u>Effectiveness Measures</u> <u>(desired results)</u>			
Quality Audit – Vault/ Personal Evidence/ Internal	52	52	58
Proficiency Testing (Test Run/Errors)	20 / 0	24 / 0	24 / 0

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: The Northern Colorado Regional Forensic Laboratory (NCRFL) is a consortium of 5 law enforcement agencies that have combined lab staff, along with CBI staff housed in Greeley, to provide forensic services to the Northern Colorado region, primarily to the participating agencies.

Over the next year we will be aggressively working to lessen our backlog, provide continued education training to our staff members and decrease our turn-around times for all services we provide.

BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: VICTIM ADVOCATE SERVICES - 1000-21300 [CC_20380]

DEPARTMENT DESCRIPTION: The Victim Advocate Services Unit provides service for victims of crime through Victim Assistance (VALE/VOCA) funding.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$222,132	\$231,172	\$231,172	\$231,172
Supplies	2,601	4,850	5,700	5,700
Purchased Services	36,789	64,953	85,693	85,693
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$261,522	\$300,975	\$322,565	\$322,565
Revenue	128,661	102,126	92,984	92,984
Net County Cost	\$132,861	\$198,849	\$229,581	\$229,581
Budgeted Positions	2.0	2.0	2.0	2.0

SUMMARY OF CHANGES: 2026 Net County Cost increases by \$30,732. Part of this is due to a reduction in Revenue due to an anticipated reduction in grant funding for 2026. Supplies costs for 2026 are increasing by \$850 of which \$600 will be for uniforms for VSU to present a professional appearance. Purchased Services is increasing by \$20,740. \$16,830 of this increase is for SpidrTech Automated Survey Software Subscription and the remaining \$3,910 will be for vehicle repairs and maintenance.

RECOMMENDATION: Recommend approval.

BOARD ACTION:

VICTIM ADVOCATE SERVICES - 1000-21300

[CC_20380] (CONTINUED)

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Number of victims and witnesses served	562	404	560
Victims served per 10,000/capita	12.51*	12.97*	13.28*
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.054	0.053	0.052
Per capita cost (county support)	\$0.36	\$0.53	\$0.60

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: see the Detention Division and Patrol Division Goals that follow the Sheriff's Office Summary page.

*to be updated in final budget book.

BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: MULTI-JURISDICTIONAL DRUG TASK FORCE - 1000-21410 [CC_20320]

DEPARTMENT DESCRIPTION: Multi-Jurisdictional Drug Task Force provides drug interdiction by overt and covert investigation throughout Weld County. This is the only drug or narcotics unit for any law enforcement agency in Weld County. Task Force personnel are directly supervised by the Greeley Police Department with policy and strategic direction from a Control Group of area chiefs and the Sheriff.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$352,104	\$342,782	\$342,782	\$342,782
Supplies	-	-	-	-
Purchased Services	70,248	71,000	71,000	71,000
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$422,352	\$413,782	\$413,782	\$413,782
Revenue	-	-	-	-
Net County Cost	\$422,352	\$413,782	\$413,782	\$413,782
Budgeted Positions	2.0	2.0	2.0	2.0

SUMMARY OF CHANGES: There are no new requests for the 2026 budget period. This budget has successfully remained flat, as requested.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

MULTI-JURISDICTIONAL DRUG TASK FORCE - 1000-21410 [CC_20320] (CONTINUED)

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Criminal Cases Opened	148	160	172
Drug Arrests	119	128	137
Search Warrants Executed	23	25	27
Cocaine Seizures (Pounds)	10.69	12	14
Methamphetamine Seizures (Pounds)	29.04	32	34
Marijuana Seizures (Pounds)	39.28	42	44
Meth Lab Seized	0	1	1
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.054	0.053	0.052
Per capita cost (county support)	\$1.15	\$1.10	\$1.08

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: see the Detention Division and Patrol Division Goals that follow the Sheriff's Office Summary page.

BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: INMATE SERVICES - 1000-24410 [CC_20220]

DEPARTMENT DESCRIPTION: The Inmate Services Unit provides and oversees professional jail support services such as medical care, food preparation, and facility programming to meet statutory mandates. This unit consists of licensed and unlicensed mental health professionals, inmate classification staff and a part-time inmate chaplain who coordinates community volunteer services. The staff assesses inmate suicide risk, develops case management plans for inmates with special needs, and provides other programming to include Right to Read, trusty prisoner work and the coordination of community-based services.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$2,078,228	\$2,466,755	\$2,586,619	\$2,466,755
Supplies	43,560	52,626	75,738	75,738
Purchased Services	9,397,184	10,680,380	10,978,754	10,978,754
Fixed Charges	-	-	-	-
Capital	80,229	-	-	-
Gross County Cost	\$11,599,200	\$13,199,761	\$13,641,111	\$13,521,247
Revenue	1,459,196	549,500	963,000	963,000
Net County Cost	\$10,140,004	\$12,650,261	\$12,678,111	\$12,558,247
Budgeted Positions	20.0	20.0	21.0	20.0

SUMMARY OF CHANGES: 2026 Net County Cost is increasing by \$27,950, per the requested budget. The increase includes reclassifying the Chaplain position from a contract position for \$78,883 annually to a salaried position of \$119,864 (including fringe).

Supply cost increases by \$23,112. This increase is allocated as follows: \$5,000 for medical equipment replacement, \$16,500 for updated dental equipment, and approximately \$2,000 for small kitchen equipment. Purchased services cost is projected to increase by \$298,374. This rise in cost is primarily attributable to an increase of \$169,749 in the existing inmate health services contract. The inmate food service contract is increasing by \$127,400, as part of the set contractual increase. Revenue is forecasted to increase by \$413,500 compared to the 2025 budget.

INMATE SERVICES - 1000-24410 [CC_20220]

(CONTINUED)

FINANCE/ADMINISTRATION RECOMMENDATION: The FTE position for Chaplain was removed as it was not recommended for a year where expenses were requested to remain flat, however, this is a policy issue for the board.

BOARD ACTION:

PERFORMANCE MEASURES: Included in Security Unit (1000-24415) Summary.

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: see the Detention Division and Patrol Division Goals that follow the Sheriff's Office Summary page.

BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: SECURITY UNIT - 1000-24415 [CC_20230]

DEPARTMENT DESCRIPTION: The North Jail is a secure adult detention facility for offenders awaiting adjudication or serving court sentences. Colorado Statutes require the Sheriff to receive and safely keep all adult prisoners lawfully committed and hold them in a clean, wholesome, safe, and well-maintained jail. Additionally, a custodial crew is part of this unit and responsible to clean the North Jail Complex.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$25,615,451	\$28,488,161	\$28,465,734	\$28,465,734
Supplies	39,504	63,086	94,458	94,458
Purchased Services	120,573	97,466	101,345	101,345
Fixed Charges	-	-	-	-
Capital	10,986	-	-	-
Gross County Cost	\$25,786,514	\$28,648,713	\$28,661,537	\$28,661,537
Revenue	594,695	480,000	200,000	200,000
Net County Cost	\$25,191,819	\$28,168,713	\$28,461,537	\$28,461,537
Budgeted Positions	205.0	205.0	205.0	205.0

SUMMARY OF CHANGES: 2026 Net County Cost is increasing by \$293,000 or 1%. The increase includes a reduction in Personnel Services due to the reclassification of 6 Corporals down to Detention Deputies (-\$72,725), and an increase due to adding one lieutenant for jail administration (\$50,298).

Supply cost is projected to increase by \$31,372 due to increased perimeter safety equipment such as active shooter response kits and ballistic helmets, as well as replacements of worn-out equipment. Purchased services is increasing by \$3,879, driven by a \$3,279 increase in vehicle maintenance and repair costs. Revenue is forecasted to decrease by \$280,000 based on shorter DOC holdings which affect inmate stay reimbursements.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

SECURITY UNIT - 1000-24415 [CC_20230]

(CONTINUED)

PLEASE NOTE: Detentions Division Efficiency Measures are calculated by combining Booking Unit (21110), Inmate Services (24410), Security Unit (24415) and Courts and Transportation Unit (24420). These are the numbers used for calculations:

Year	FTEs	Figure Type	County Population	Per Capita Net Cost
2017	232	Past	304,600	24,972,838
2018	265	Past	314,350	28,898,686
2019	279	Past	323,650	31,333,165
2020	286	Past	331,893	34,348,350
2021	309	Past	340,020	36,474,547
2022	314	Past	345,150	37,396,579
2023	314	Past	358,111	38,655,744
2024	290	Estimated	366,309	46,654,334
2025	290	Projected	374,917	50,238,022
2026				

SECURITY UNIT - 1000-24415 [CC_20230]

(CONTINUED)

COMBINED PERFORMANCE MEASURES FOR ALL OFFENDER SUPERVISION

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Avg. Secure Jail Population	591	600	625
Number of Offenders Transported to Court Appearances	13,122	13,500	13,800
New Detention Deputies Entering Basic Training	34	25	20
Projects Managed (Quality control, safety standards, contractor compliance, completion timelines)	3	4	4
Facilities Managed (Maintenance coordination and contract compliance on SO buildings and Property)	5	5	5
Vendor Contracts Managed (Hardware, software, technologies associated with building and services)	5	5	6
Work Orders (Submitted and reviewed)	1,985	2,000	2,020
<u>Efficiency Measures</u>			
Detention Division FTEs per 10,000 Capita	7.892	7.713	7.536
Per Capita Net County Cost	\$125.26	\$132.74	\$73.96
Average Medical Cost Per Inmate Daily	35.58	39.73	38.88
Avg. Food Cost Per Inmate Daily	6.76	7.31	7.58
	44% at	45% at	47% at
Secure Facility Occupancy Rate	591/1335	600/1335	625/1335

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: see the Detention Division and Patrol Division Goals that follow the Sheriff's Office Summary page.

BUDGET UNIT REQUEST SUMMARY

Department: SHERIFF'S OFFICE

Budget Unit: COURTS AND TRANSPORTATION UNIT - 1000-24420 [CC_20210]

DEPARTMENT DESCRIPTION: Colorado Revised Statute 30-1-114(2) requires the Sheriff to assist the District Attorney and the Courts of record in the county. 94 CV 419, Div. I, 19th Judicial District, August 17, 1994, ordered the Sheriff to provide security for the Weld County Courthouse. This unit provides the transportation of inmates held on Weld County court orders in other jurisdictions back to Weld County. Additionally, the unit is responsible to coordinate and facilitate the transportation of inmates to and from the North Jail Complex to their court appearances at the court complex. This unit supports the resources to comply with all these requirements.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$5,054,701	\$5,353,427	\$5,353,427	\$5,353,427
Supplies	16,100	35,803	22,715	22,715
Purchased Services	940,436	959,811	972,757	972,757
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$6,011,236	\$6,349,041	\$6,348,899	\$6,348,899
Revenue	30,263	40,000	40,000	40,000
Net County Cost	\$5,980,973	\$6,309,041	\$6,308,899	\$6,308,899
Budgeted Positions	35.0	35.0	35.0	35.0

SUMMARY OF CHANGES: 2026 Net County Cost is decreasing by \$142.

Supplies are decreasing by \$13,088 due to less requests for small equipment and smaller requests for replacements and upgrades. Purchased Services increased by \$12,946 of which \$4,819 was related to increased vehicle repairs and maintenance. The remainder of the increase is for approximately \$12,000 more in transport costs offset very slightly by small reductions elsewhere.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

PERFORMANCE MEASURES: Included in Security Unit (1000-24415) Summary.

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: see the Detention Division and Patrol Division Goals that follow the Sheriff's Office Summary page.

BUDGET UNIT REQUEST SUMMARY

Department: COMMUNICATIONS

Budget Unit: COUNTY-WIDE COMMUNICATIONS - 1000-22100 [CC_20350]

DEPARTMENT DESCRIPTION: The Weld County Regional Communications Center (WCRCC) provides dispatch services for 22 law enforcement agencies, 19 fire departments, 5 rescue/ambulance departments, and local government including Public Works. Weld County assumed management of the WCRCC on September 2, 2013.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$9,414,216	\$12,428,978	\$12,350,694	\$12,350,694
Supplies	23,105	51,700	51,700	51,700
Purchased Services	1,889,598	2,149,281	2,256,492	2,256,492
Fixed Charges	8,686	11,000	10,900	10,900
Capital	-	-	-	-
Gross County Cost	\$11,335,605	\$14,640,959	\$14,669,786	\$14,669,786
Revenue	11,580,665	9,508,605	10,398,096	10,398,096
Net County Cost	\$(245,059)	\$5,132,354	\$4,271,690	\$4,271,690
Budgeted Positions	102.0	109.0	108.0	108.0

SUMMARY OF CHANGES: The 2026 budget request includes the reduction of 1 FTE (-\$91,010) due to increased efficiencies and the reclassification of 1 Guard Terminal Specialist to a Law Specialist (\$12,726) for quality assurance in Personnel Services.

There are no proposed changes to Supplies for 2026. Purchased Services increased due to phone maintenance costs for an increased number of users. Fixed charges reflect a reduction of \$100.

Revenue increases by \$907,423 which accounts for the cost allocation plan still contributing to 40% of unreimbursed expenses, and small increases with the Adams County FRCC user agreement which is in year 6 out of 10 years total. A small reduction in revenue of \$17,932 was reflected as one agency paid off their lease agreement.

COMMUNICATIONS - 1000-22100 [CC_20350]

(CONTINUED)

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

2025 ACCOMPLISHMENTS:

1. Ensure Healthy, Safe, and Livable Communities: Kicked off protocol implementation for Emergency Fire Dispatch and Emergency Police Dispatch protocols. Go-Live 01/26/26
2. Plan for Resilient Infrastructure, Facilities & Resources: Performed radio system upgrades to newest release at the time of implementation. Also assumed higher level involvement with planning committees.
3. Be an Employer of Choice: Implemented the opener and closer model to improve skill set of Certified Training Officers and provide balance for training time.

2026 BUDGET GOALS AND PRIORITIES:

1. Ensure Healthy, Safe, and Livable Communities: Kicked off protocol implementation for Emergency Fire Dispatch and Emergency Police Dispatch protocols. Go-Live 01/26/26
2. Plan for Resilient Infrastructure, Facilities & Resources: Complete networking encryption methods across FRCC, Improve outage notification process for PSWC and FRCC. Complete county-wide update to addressing for oil/gas sites to improve emergency response. Evaluate site security and determine hardening methods.
3. Be an Employer of Choice: Implement Supervisor certification process to include a training curriculum and continuing education program compliant with APCO ANSI 3.102.0-2017.
4. Provide excellent, cost-effective service delivery: Achieve APCO Training Program Certification to demonstrate adherence to industry recommended standards as outlined in APCO ANSI 3.103.0-2010 to ensure employees are training to the highest standard of professional excellence.

COMMUNICATIONS - 1000-22100 [CC_20350]

(CONTINUED)

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
E-911 Calls	147,605	155,000	160,000
Non-911 Calls	207,124	290,000	315,000
CAD Incidents for Law and Fire/Ambulance	391,878	410,000	420,000
EMD Calls	23,216	25,000	26,000
Wireless Subscriber Service Tickets	466	480	500
<u>Efficiency Measures</u>			
FTEs per 10,000 per Capita	2.776	2.899	2.806
Per Capita Cost - Operating Budget	\$(0.67)	\$13.65	\$11.10
EMD Call per FTE	227	245	250
CAD Incident per FTE	3,841	4,000	4,100

BUDGET UNIT REQUEST SUMMARY

Department: INFORMATION TECHNOLOGY

Budget Unit: PUBLIC SAFETY INFORMATION SYSTEM - 1000-22400 [CC_21200]

DEPARTMENT DESCRIPTION: Public Safety Information System provides a comprehensive, integrated criminal justice system serving multiple public safety agencies including computer-aided dispatch, criminal records management, jail records management, and prosecution system.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$1,629,850	\$1,701,930	\$1,701,930	\$1,701,930
Supplies	1,020,627	1,209,150	1,625,483	1,625,483
Purchased Services	14,626	22,550	22,550	22,550
Fixed Charges	-	-	-	-
Contra Account	-	-	-	-
Capital	108,534	-	-	-
Gross County Cost	\$2,665,104	\$2,933,630	\$3,349,963	\$3,349,963
Revenue	3,762,299	1,227,309	1,414,641	1,414,641
Net County Cost	\$(1,097,195)	\$1,706,321	\$1,935,322	\$1,935,322
Budgeted Positions	10.0	10.0	10.0	10.0

SUMMARY OF CHANGES: Net County Costs for 2026 are increasing by \$229,001.

Supplies are increasing by \$416,333 which are specific to increases in software maintenance costs. Revenue is increasing \$187,322 by the proportional share of expenses allocated to outside agencies.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: COMMUNICATIONS

Budget Unit: PUBLIC SAFETY WIRELESS COMMUNICATIONS - 1000-22500
[CC_20400]

DEPARTMENT DESCRIPTION: Public Safety Wireless Communications provides wireless communication maintenance of radio equipment for all Weld County Regional Communications Center (WCRCC) users which are for 22 law enforcement agencies, 19 fire departments, 5 rescue/ambulance departments, and local government including public works. Weld County began offering this service in-house June 2018.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$140,557	\$147,698	\$147,698	\$147,698
Supplies	10,474	9,300	9,300	9,300
Purchased Services	6,994	102,322	102,322	102,322
Fixed Charges	(548)	102,180	117,880	117,880
Contra Account	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$164,296	\$314,920	\$361,500	\$361,500
Revenue	284,632	314,920	361,500	361,500
Net County Cost	\$(120,336)	-	-	-
Budgeted Positions	1.0	1.0	1.0	1.0

SUMMARY OF CHANGES: \$15,700 increase in Supplies for purchases made by the office and charged to the agencies. No other requested changes.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

PUBLIC SAFETY WIRELESS COMMUNICATIONS - 1000-22500 [CC_20400] (CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS (to update in final budget):

1. Implemented TDMA to all Weld County sites.
2. Increased interoperability with public safety agencies surrounding Weld County.
3. Upgraded all backhaul microwave paths to be encrypted with AES encryption.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS (to update in final budget):

1. Perform radio system upgrade to newest release at time of implementation.
2. Obtain ICS/NIMS level certifications.
3. Assume more involvement with regional planning committees.

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Service Tickets	466	480	500
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.027	0.027	0.026
Per capita cost (county support)	\$(0.43)	\$0.00	\$0.00

BUDGET UNIT REQUEST SUMMARY

Department: CORONER'S OFFICE

Budget Unit: CORONER - 1000-23200 [CC_20600]

DEPARTMENT DESCRIPTION: The Coroner's Office responds to all unattended deaths in Weld County. Autopsies are performed in all cases of suspicious death or at the discretion of the Coroner's or District Attorney's Office.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$1,361,361	\$1,538,879	\$1,538,879	\$1,538,879
Supplies	22,792	48,948	55,200	48,948
Purchased Services	395,023	371,916	383,699	371,916
Fixed Charges	966	1,300	1,300	1,300
Capital	-	8,000	-	8,000
Gross County Cost	\$1,780,142	\$1,969,043	\$1,979,078	\$1,969,043
Revenue	26,125	63,000	63,000	63,000
Net County Cost	\$1,754,017	\$1,906,043	\$1,916,078	\$1,906,043
Budgeted Positions	12.0	12.5	12.5	12.5

SUMMARY OF CHANGES: Supplies are increasing by \$6,252 of which \$17,100 are additional maintenance costs for VertiQ and Contexture. The offset is a reduction in Other Operating Supplies of \$10,848. Purchased Services increase overall by \$11,783. CCA annual membership fees are increasing by \$322 and Medical Services by \$9,750 for complex cases and additional exams and tests. Finally, Capital will decrease by \$8,000 due a lift added to the budget and purchased in 2025.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

CORONER - 1000-23200 [CC_20600]

(CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Continue to be host well-received team building events with other agencies to build comradery and better working relationships.
2. Continue to be a preferred provider of forensic services for Weld County, and neighboring communities/jurisdictions.
3. We have taken advantage of in-county training opportunities for staff (Active Shooter; compensation summary; mental health)
4. Activated and continue to "tweak" our coroner-specific database (VertiQ) with continued support from the IT department.
5. We have fully staffed our morgue (1.5 FTE) and our services are better than ever.
6. We are excited to be ordering our replacement forklift (body lift) for the cooler. This will enhance productivity.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. Provide better feedback to investigators and improve report writing.
2. To be 100% staffed. We are currently hiring a medico-legal death investigator.
3. We are preparing one of our senior investigators for the Deputy II position to improve retention.
4. Continue to work with VertiQ to provide timely statistics and incorporate our historical case data.
5. Continue to evaluate the level of examination necessary to provide the best service for the deceased and community, while minimizing the cost to Weld County.

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Total number of cases reviewed	1,224	1,750	1,775
Number of cases investigated	787	825	1,010
Number of autopsies/examinations	295	295	300
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.327	0.332	0.325
Per capita cost (county support)	\$4.77	\$5.07	\$4.98
Average cost per autopsy/examination (with toxicology)	\$1,291	\$1,291	\$1,300

**to be updated in final budget*

BUDGET UNIT REQUEST SUMMARY

Department: JUSTICE SERVICES

Budget Unit: PRETRIAL SERVICES – 1000-24100 [CC_21410]

DEPARTMENT DESCRIPTION: Pretrial Services personnel collect and present relevant information the Court and other judicial officials regarding individuals recently arrested and booked into the Weld County Jail, along with recommendations for safe and appropriate pretrial release options. Personnel also provide supervision of defendants released prior to trial, with the objective of reducing unnecessary and costly pretrial incarceration, assuring court appearance compliance, and minimizing the risk of new criminal activity during the pretrial period.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$1,752,810	\$1,922,293	\$1,922,293	\$1,922,293
Supplies	23,707	49,600	51,500	51,500
Purchased Services	226,495	432,200	464,200	464,200
Fixed Charges	1,635	1,700	1,700	1,700
Capital	-	-	-	-
Gross County Cost	\$2,004,647	\$2,405,793	\$2,439,693	\$2,439,693
Revenue	39,361	47,000	47,000	47,000
Net County Cost	\$1,965,287	\$2,358,793	\$2,392,693	\$2,392,693
Budgeted Positions	16.5	17.0	17.0	17.0

SUMMARY OF CHANGES: The 2026 request includes an increase in Supplies of \$1,900 for software as directed by IT. Purchased Services is increasing by \$32,000 due to accounting for Shred-It services of \$2,000 and adding \$30,000 for language line services, substance use testing, security services, and transferring budget unit 24125-6379 into Pretrial Services.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

PRETRIAL SERVICES - 1000-24100 [CC_21410]

(CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

Weld County Strategic Priority #1 - Ensure Healthy, Safe, and Livable Communities: Continued evidence based pretrial release risk assessment and supervision best practices of defendants in the community; assure defendants' court appearance and law abidance.

Weld County Strategic Priority #4 - Be an Employer of Choice: Increased 0.50 FTE in Personnel Services, to move two (2) part-time positions to full-time to strengthen overall staffing model.

Weld County Strategic Priority #5 - Provide Excellent, Cost-Effective Service Delivery: Continued variable cost avoidance to help manage expense of operating the jail.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

Continued achievement of all the above **Weld County Strategic Priorities #1, #4 and #5.**

1. Continued variable cost avoidance to help manage expense of operating the jail.
2. Formal collaboration with UNC's Department of Criminology and Criminal Justice to complete research of local and statewide practices of pretrial release decisions, of defendant community supervision conditions and delivery of Pretrial Services.
4. Professional development and training to enhance employee job satisfaction; completion of Leadership Academies by all managerial staff.
5. Assist Courts and justice system stakeholders to deliver enhanced services to pretrial defendants with co-occurring illicit substance use and behavioral health disorders.

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Pretrial Services Risk Assessments	3,000	3,000	3,100
Defendants on Pretrial Supervision (ADP)	1,580	1,634	1,650
Domestic Violence Screening Assessments	830	860	870
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.449	0.452	0.442
Per capita net cost	\$5.35	\$6.27	\$6.22

BUDGET UNIT REQUEST SUMMARY

Department: JUSTICE SERVICES

Budget Unit: WORK RELEASE - 24125 [CC_21420]

DEPARTMENT DESCRIPTION: Pursuant to Section 18-1.3-106, C.R.S., Courts are authorized to utilize alternative sentencing programs. These programs provide a cost-effective option to traditional incarceration by offering structured supervision for low-risk offenders, helping to reduce reliance on secure custody while maintaining public safety.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$2,212,218	\$2,328,931	\$2,328,931	\$2,328,931
Supplies	12,762	28,890	32,490	32,490
Purchased Services	150,747	267,339	232,947	232,947
Fixed Charges	1,908	2,000	2,000	2,000
Capital	-	-	-	-
Gross County Cost	\$2,377,635	\$2,627,160	\$2,596,368	\$2,596,368
Revenue	428,971	600,000	600,000	600,000
Net County Cost	\$1,948,664	\$2,027,160	\$1,996,368	\$1,996,368
Budgeted Positions	20.0	20.0	20.0	20.0

SUMMARY OF CHANGES: 2026 requests include an increase to Supplies of \$3,600 for fees and a \$608 increase to the Comcast cable bill. Purchased Services decreasing by \$35,000 due to moving costs to Pretrial Services for Electronic Monitoring and into the associated program costs. These changes result in a decrease of \$30,792.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

Work Release/Electronic Monitoring - 1000-24125 [CC_21420] (Continued)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

Weld County Strategic Priority #1 – Ensure Healthy, Safe, and Livable Communities: Deliver, safe community-based sentencing alternatives to create variable costs avoidance and savings and effective programs and employment and life-skills building opportunities to clients; 80% successful completion rate for Work Release program and 91% Electronic Home Monitoring programs.

Weld County Strategic Priority #4 – Be an Employer of Choice: Over 90% staff retention rate.

Weld County Strategic Priority #5 – Provide Excellent, Cost-Effective Service Delivery: Continue to provide alternatives to incarceration costs.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

Continued achievement of all the **above Weld County Strategic Priorities #1, #4 and #5.**

1. Increase residential daily subsistence rate at Work Release program by 1.06% (\$16 to \$17 per day).
2. Deliver, safe community-based sentencing alternatives to create variable costs avoidance and savings and effective programs and employment and life-skills building opportunities to clients.
3. Diversify in-house services for specialized offenders.
4. Professional development and training to enhance employee job satisfaction; completion of Leadership Academies by all managerial staff.

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Avg. Work Release Clients - ADP	80	80	90-100
Avg. Electronic Home Monitoring - ADP	45	45	50
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.544	0.532	0.520
Per capita net cost	\$5.30	\$5.39	\$5.19

BUDGET UNIT REQUEST SUMMARY

Department: DISTRICT ATTORNEY'S OFFICE

Budget Unit: ADULT DIVERSION SERVICES – 1000-24150 [CC_20800]

DEPARTMENT DESCRIPTION: Adult Diversion Services offers persons charged with criminal offenses alternatives to traditional criminal justice or juvenile justice proceedings. Staff screens defendants for acceptance into the program and develop service plans to address defendants' risks and needs. Completion of the program will result in dismissal of charges or its equivalent.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$117,638	\$186,726	\$186,726	\$186,726
Supplies	-	500	500	500
Purchased Services	1,364	500	515	515
Fixed Charges	150	-	150	150
Capital	-	-	-	-
Gross County Cost	\$119,152	\$187,726	\$187,891	\$187,891
Revenue	5,550	10,000	10,000	10,000
Net County Cost	\$113,602	\$177,726	\$177,891	\$177,891
Budgeted Positions	1.5	1.5	1.5	1.5

SUMMARY OF CHANGES: \$165 in increases are requested for 2026. Purchased Services will increase \$15 for printing costs and Fixed Charges will increase \$150 for employee appreciation.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: As a state official the District Attorney does not provide workload measures or goals in the budget document.

BUDGET UNIT REQUEST SUMMARY

Department: JUSTICE SERVICES

Budget Unit: COMMUNITY CORRECTIONS - 24200 & 24220 [CC_21400]

DEPARTMENT DESCRIPTION: Through local government, a Community Corrections Board is authorized, under Title 17, Article 27 of the Colorado Revised Statute, to administer funds allocated by the Colorado legislature through the Division of Criminal Justice (DCJ) for administration and placement of offenders into a community corrections program. The Weld County Community Corrections Board, under the authority of the Board of Commissioners of Weld County, and through the department, sub-contracts with a selected vendor to provide residential and non-residential supervision services of adult felony offenders sentenced directly to the program as, or in lieu of, a transition from prison. Justice Services oversees all aspects to the daily administration of community corrections.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$117,384	\$118,211	\$130,352	\$130,352
Supplies	775	5,000	2,000	2,000
Purchased Services	4,701,086	4,095,817	4,253,225	4,253,225
Fixed Charges	26,052	6,000	3,200	3,200
Capital	-	-	-	-
Gross County Cost	\$4,845,297	\$4,225,028	\$4,388,777	\$4,388,777
Revenue	4,823,614	4,222,379	4,386,128	4,386,128
Net County Cost	\$21,682	\$2,649	\$2,649	\$2,649
Budgeted Positions	1.4	1.4	1.4	1.4

SUMMARY OF CHANGES: The state allocation for the placement of adult offenders for the following services for SFY 25/26: \$3,878,636 for Residential Diversion, Transition, Condition of Probation and Condition of Parole placements (148 beds); \$199,545.50 for Non-Residential Diversion services (55 slots); \$75,000 for Offender Treatment Support Services; \$76,321.36 for Facility Payment funding to lessen vendor staff turnover and promote evidence-based programming.

Increase in Personnel Services to account for anticipated COLA and correcting the allocation of benefits. Supplies, Purchased Services and Fixed Charges will be decreasing by \$3,000, \$3,681, and \$2,800 respectively to offset the personnel cost increases.

The contractor lease rate was adjusted to cover the increase in utilities and other maintenance costs at the facility, for a budgeted amount of \$351,050 for 2025/26. This amount is listed as a revenue under Non-Departmental Budget Unit #1000-90100.

COMMUNITY CORRECTIONS ADMINISTRATION - 1000-24200 & 24220 [CC_21400] (CONTINUED)

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

Weld County Strategic Priority #1 - Ensure Healthy, Safe, and Livable Communities:

1. Provided ongoing taxpayers' savings with less expensive and effective placement alternatives to jail and prison incarceration for adult offenders. Completed Request for Proposal (RFP) process to select Community Corrections Services provider and updates to the facility Lease Agreement.
2. Correctly and promptly, screened all offender referrals from the Courts, the DOC/Parole for possible placement in a community corrections program; screened to assure for low recidivism and successful placements; scheduled auditing of program performance in adherence to contractual expectations; and execution of new Master Contract with the State.

Weld County Strategic Priority #4 – Be an Employer of Choice: 100% employee retention rate.

Weld County Strategic Priority #5 - Provide Excellent, Cost-Effective Service Delivery:

1. Correctly received, managed, and processed all state-allocated funds.
2. Provided ongoing taxpayers' savings with less expensive and effective placement alternatives to jail and prison incarceration for adult offenders.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

Continued achievement of all the above **Weld County Strategic Priorities #1 and #5.**

1. 1. Correctly and promptly, screen all offender referrals from the Courts, the DOC/Parole for possible placement in a community corrections program; screen to assure for low recidivism and successful placements; implement new Structured Decision-Making Tool for the Weld County Community Corrections Board.
2. 2. Continue daily oversight of day-to-day community corrections operations and with physical plant upkeep and maintenance of the Community Corrections Facility.
3. 3. Continue schedule auditing of program performance in adherence to contractual expectations.
4. 100% compliance to receive, manage, and process all state-allocated funds.
5. Continued ongoing taxpayers' savings with less expensive and effective placement alternatives to jail and prison incarceration for adult offenders.

COMMUNITY CORRECTIONS ADMINISTRATION - 1000-24200 & 24220 [CC_21400] (CONTINUED)

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Intervention Community Corrections Services (contractor): Total Average Daily Populations of Offender	170	170	180
Populations by Type - Residential Transition, Residential Diversion, and Non-Residential Diversion			
Annual Referrals for Screening and Placement	800	800	800
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.039	0.038	0.037
Per capita cost (county support)	\$0.06	\$0.01	\$0.01

BUDGET UNIT REQUEST SUMMARY

Department: PLANNING AND ZONING

Budget Unit: BUILDING INSPECTIONS 1000-25100 [CC_12510]

DEPARTMENT DESCRIPTION: Building Inspection administers building codes, reviews plans, and makes on-site inspections during each phase of building construction to ensure minimum life safety requirements are met. The Department also assists Weld County citizens in understanding and applying the International Building Codes consistent with protecting the health, safety, and welfare of our citizens.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$1,488,292	\$1,696,970	\$1,706,168	\$1,706,168
Supplies	114,197	158,945	185,446	185,446
Purchased Services	38,207	81,978	85,728	85,728
Fixed Charges	376,877	-	-	-
Capital	-	-	-	-
Gross County Cost	\$2,017,573	\$1,937,893	\$1,977,342	\$1,977,342
Revenue	1,951,487	2,285,000	2,285,000	2,285,000
Net County Cost	\$66,086	\$(347,107)	\$(307,658)	\$(307,658)
Budgeted Positions	14.0	13.0	14.0	14.0

SUMMARY OF CHANGES: Personnel Services includes a 2025 mid-year request to reclassify a Permit Tech I to Permit Tech II which was approved for \$9,198. Supplies are increasing by \$1,000 for logo gear for staff to maintain a consistent and professional appearance when interacting with citizens, as well as an additional \$500 for office supplies.

Purchased Services will increase by \$25,001 for Accela, AGT, Bluebeam and Selectron increased software costs. Additions of \$2,350 and \$1,000 are included in Purchased Services for increased travel and certifications costs for continuing education. These training sessions are not available locally, necessitating out-of-town travel to attend conferences and certification workshops. Without adequate funding, staff risk losing their certifications, which would jeopardize the department's ability to maintain compliance with regulatory requirements and industry standards.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BUILDING INSPECTION - 1000-25100 [CC_12510]

(CONTINUED)

BOARD ACTION:

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

Fee Study Analysis:

- Ensuring costs fairly reflect service delivery while remaining competitive with neighboring jurisdictions. Fee types include building permits, development applications and inspection fees.

Improved Service of Scheduling Inspections:

- Implemented Selectron Voice Response (IVR), which is an automated phone system integrated with Accela to streamline inspection requests and improve department productivity and customer service.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

- Ensure Healthy, Safe and Livable Communities by enforcing building codes to ensure public safety standards.
- Balance Growth and Development by responsibly evaluating applications, ensuring consistency and maintaining fair and uniform standards across the county. The Building Department continues to update codes and policies that support balanced growth and development. These improved processes align to provide excellent, cost-effective service delivery to ensure county codes and policies continue to improve customer service and experiences.
- Plan for Resilient Infrastructure, Facilities, and Resources by conducting thorough inspections to verify compliance with standards and providing expert advice on building requirements and best practices.
- Be an Employer of Choice by implementing creative and diverse methods for attracting and retaining a department workforce that is skilled and dedicated. Supports employees in achieving their goals by providing increased training opportunities and leadership programs.
- Provide Excellent, Cost-Effective Service Delivery by reviewing processes and procedures to ensure that citizens and communities receive the best and most cost-effective services.
- Enhance Accessible Communication, Outreach, and Awareness by collaborating with the Communications Department to enhance accessible communication, outreach, and awareness by proactively communicating the Accela Citizen Access online building permit submittal process to improve government efficiencies.

BUILDING INSPECTION - 1000-25100 [CC_12510]

(CONTINUED)

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Total Number of Building Permits Issued	1,925	2,118	2,390
Number of inspections performed	5	5	5
Number of Inspectors	1,790	1,969	2,166
Number of Plan Reviews	3	3	3
Number of Plans Examiners	5	5	5
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.381	0.346	0.364
Per capita cost (county support)	\$0.18	\$(0.92)	\$(0.80)

BUDGET UNIT REQUEST SUMMARY

Department: OIL AND GAS ENERGY DEPARTMENT

Budget Unit: OIL AND GAS ENERGY - 1000-25200 [CC_12300]

DEPARTMENT DESCRIPTION: The Oil and Gas Energy Department is responsible for permitting, regulating, and enforcing surface and air oil-and-gas operations for drilling sites located in unincorporated areas of Weld County.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$991,070	\$1,264,546	\$1,440,751	\$1,427,572
Supplies	34,621	35,200	37,500	37,500
Purchased Services	427,358	382,803	138,250	134,750
Fixed Charges	747	900	800	800
Capital	-	-	-	-
Gross County Cost	\$1,453,796	\$1,683,449	\$1,617,301	\$1,600,622
Revenue	527,193	537,500	506,500	506,500
Net County Cost	\$926,603	\$1,145,949	\$1,110,801	\$1,094,122
Budgeted Positions	8.0	9.0	8.0	8.0

SUMMARY OF CHANGES: Personnel Services is increasing due to a request to reclassify Oil & Gas Inspector II position to Lead Oil & Gas Inspector position, and to request reclassify a Regulatory Analyst I to II. Additional changes to Personnel Services include moving Planning staff related to Oil & Gas into the correct department, as well as moving one Engineer over to Planning. This will eliminate the need for chargebacks. Supplies are increasing \$1,400 related to the IT software allocation memo, as well as \$1,000 for uniforms and logo apparel to maintain a professional appearance when interacting with the public. Purchased Services decreased primarily due to the removed charge-back from Planning.

FINANCE/ADMINISTRATION RECOMMENDATION: The reclassifications are not recommended during a flat budget year. Finance also removed the increase in credit card fees, as this is being addressed in 2026 with Workday. Recommend approval as amended.

OIL AND GAS ENERGY - 1000-25200 [CC_12300]

(CONTINUED)

BOARD ACTION:

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS (to be updated for final budget):

1. Tied to Strategic Priority 2 – IGAs continue to be developed and signed with municipalities, which allows OGED to take lead on oil and gas permitting while partnering with the municipality on inspection and enforcement items.
2. Tied to Strategic Priority 5 – Removed oil and gas building permit process for equipment from Department of Planning Services and moved to OGED. This eliminated a duplicative process which saved additional time and submittal requirements (which also equates to saving money).
3. Tied to Strategic Priority 6 – OGED webpage 97%+ ADA accessible.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS (to be updated for final budget):

1. Retain qualified staff.
2. Develop code and processes for deep geothermal and enhance current processes for 1041 WOGLA (upstream / Class II / Class VI) and LAP permitting, with the goal of maintaining or improving upon processes which efficiently and effectively regulates land use issues pertaining to oil and gas development.
3. Identify additional opportunities to assist municipal partners with oil and gas permitting within their boundaries.

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
LAP Permits	11	13	0
WOGLA permits	60	50	35
Sundry requests	89	70	125
Inspections	586	500	850
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.218	0.239	0.208
Per capita cost (county support)	\$2.52	\$3.05	\$2.89

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC WORKS

Budget Unit: NOXIOUS WEEDS - 1000-26100 [CC_30200]

DEPARTMENT DESCRIPTION: The Noxious Weeds division is responsible for noxious weed control and enforcement in the county.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$660,914	\$780,794	\$784,002	\$784,002
Supplies	61,404	90,480	79,980	79,980
Purchased Services	442,047	500,578	563,097	563,097
Fixed Charges	14,851	24,500	24,500	24,500
Capital	16,274	20,000	-	-
Gross County Cost	\$1,195,490	\$1,416,352	\$1,451,579	\$1,451,579
Revenue	21,192	6,000	6,000	6,000
Net County Cost	\$1,174,298	\$1,410,352	\$1,445,579	\$1,445,579
Budgeted Positions	4 FTE, 8 PT	6 FTE, 5 PT	6 FTE, 5 PT	6 FTE, 5 PT

SUMMARY OF CHANGES: Personnel Services is increasing \$3,208 for increased overtime due to additional hours and increased hourly costs. Supplies decreased a total of \$9,938. Software is down \$10,500 for eliminating Accela licenses for 4 staff members. Purchased Services is increasing \$61,957, of which \$24,787 is for increased tree trimming and tub grinding costs as well as \$37,320 for increased vehicle repairs and maintenance, with a decrease of \$150 for small equipment repairs. Capital is decreasing \$20,000 as no additional purchases are planned.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

NOXIOUS WEEDS - 1000-26100 [CC_30200]

(CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Hired two full-time, year-round staff members to carry out landowner compliance/education and to mow tumble weeds and gravel roads year-round
2. Continued to expand the UAS Program documenting projects, treating noxious weeds, and providing training opportunities. The units were used on at least 20 different projects.
3. Worked within the budget and staffing to carry out regular spraying and mowing activities, along with mapping and seeking uniformed compliance from landowners around unincorporated Weld County.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. Expand the UAS Program and software to assist other divisions and department in quantifying their assets. Documenting projects, inventory and assisting with work on 25 various projects throughout the year.
2. Provide training opportunities to maintain licensing as well as the ability to acquire skills that offer the possibility of advancement for full-time staff.
3. Continue to evaluate processes and procedures to safely and effectively address noxious weeds and enhance desirable vegetation within Weld County. This includes a 5-year soil regeneration project at five different sites to build soil health and establish permanent grass cover.
4. Enhance the use of communication platforms while increasing awareness of the program. This includes cost-share funding with landowners via Facebook and X feeds, along with the website, emails, presentations, educational booths and other opportunities as presented.

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED 2026</u>
<u>Work Outputs</u>			
Mowing Lane Miles	2,717	2,500	2,500
Spraying Lane Miles	6,751	7,500	7,500
Acres Sprayed	1,393	1,000	1,000
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.109	0.160	0.156
Per capita cost (county support)	\$3.20	\$3.75	\$3.76

BUDGET UNIT REQUEST SUMMARY

Department: BOARD OF COUNTY COMMISSIONERS

Budget Unit: OFFICE OF EMERGENCY MANAGEMENT - 1000-26200
[CC_21600]

DEPARTMENT DESCRIPTION: Section 24-33.5-707 (2), C.R.S., requires each county to maintain a Disaster Agency which has jurisdiction over and serves the entire county. The Director or Coordinator of the Disaster Agency is responsible for the planning and coordination of local disaster services, developing plans, and coordinating emergency planning in case of either natural or other disasters on county, state, and federal level. The focus for OEM is All-Hazards Planning and Coordination with county departments, agencies organizations in cooperation with towns and cities.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$688,443	\$719,076	\$719,076	\$463,283
Supplies	29,489	111,896	37,602	37,602
Purchased Services	42,037	173,256	96,497	90,997
Fixed Charges	210	500	500	300
Capital	-	-	-	-
Gross County Cost	\$760,179	\$1,004,728	\$853,675	\$592,182
Revenue	337,339	412,167	287,050	-
Net County Cost	\$422,840	\$592,561	\$566,625	\$592,182
Budgeted Positions	5.0	5.0	5.0	3.0

SUMMARY OF CHANGES: Changes to the OEM budget include reduction in expenses for hazard mitigation projects and adjustments to contracted maintenance costs. VEOCI \$17,002.00 up from \$14,700.00 this also includes an increase of 5 additional licenses. EMPG funding is reduced due to the State not receiving the Notice of Funding and DHSEM questions if the state can sign the Terms and Conditions for the Homeland Security Grants. Reference SB25-276

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend reduction of two FTE (\$255,793) due to reduction in grant revenues of \$287,050, as well as reduction of Professional Services (\$35,700). Recommend approval of amended 2026 budget.

BOARD ACTION:

OFFICE OF EMERGENCY MANAGEMENT - 1000-26200 [CC_21600] (CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. We continued integrating Hazmat incident response and Access & Functional Needs (AFN) considerations into all drills and exercises. As of June 2025, we completed nine exercises totaling 44 hours with 233 participants. Additionally, we conducted three trainings totaling 62 hours, reaching 61 students. Looking ahead, we have 21 training courses, and 12 exercises scheduled, with an anticipated investment of 208 staff hours and an expected reach of 412 participants.
2. We continued developing hazard analysis reports for high-hazard chemical facilities. As of June 2025, we have completed two comprehensive hazard analyses for high-risk facilities and approved 28 Emergency Action Plans (EAPs) and Tactical Response Plans (TRPs), totaling over 100 staff hours. We are on track to complete 10 high-risk hazard analyses by the end of 2025. Notably, the Bishop Well incident demonstrated the value of investing staff time in hazard analysis, as the report served as a vital tool throughout the incident response.
3. We are collaborating with GIS and Communications to develop a public-facing map for the LEPC webpage that displays chemical facilities in Weld County. This tool will allow residents to identify any chemical facility within a six-mile radius of their address. The project is anticipated to be completed by the end of the 2025 calendar year.
4. We collaborated with the IT Department, Dispatch, and the Cybersecurity and Infrastructure Security Agency (CISA) to deliver cybersecurity exercises in July 2025. These exercises served as preparation for a full-scale cybersecurity exercise scheduled for 2026. Once the exercises are completed, we will compile and share lessons learned.
5. Updated the Weld County Hazard Mitigation Plan with key milestones as follows:
 1. Notice of award issued: March 3, 2025
 2. Vendor contract executed: March 17, 2025
 3. Complete Hazard Identification and Risk Assessment (HIRA): July 2025
 4. Develop Mitigation Actions: September 2025
 5. Review draft plan: November 2025
 6. Public review period: November 25, 2025
 7. State review: December 2025
 8. FEMA review and approval: January 2026
 9. Plan adoption: February 2026
6. We continued coordinating with Dispatch to add premise warnings for Hazmat facilities across Weld County. As of June 2025, 25 new premise alerts have been added, and we anticipate completing an additional 100 by the end of the year.

OFFICE OF EMERGENCY MANAGEMENT - 1000-26200 [CC_21600] (CONTINUED)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS (Continued):

7. We coordinated with the Weld County Department of Public Health and Environment (WCDPHE) and Dispatch to support community engagement efforts. In 2025, we are scheduled to attend 14 community events, with an anticipated 100 staff hours dedicated and a goal of reaching 1,000 residents.
8. We identified and implemented cost-saving strategies by optimizing existing software and applying industry best practices. In 2025, we enhanced VEOCI to streamline operations, enabling us to retire Orion and Salamander Tracker and reduce the number of ReadOp licenses in our operating budget starting in 2026. This approach will continue as we validate our processes and ensure uninterrupted service delivery.

2026 BUDGET GOALS AND PRIORITIES:

1. Enhance All-Hazards Preparedness: Integrate Hazmat incident response and AFN considerations into 100% of scheduled drills and exercises, with updated protocols and post-exercise evaluations.
3. Advance Hazard Risk Analysis: Complete and publish updated hazard analysis reports for 12 identified Tier II high-hazard chemical facilities by Q4 2026.
4. Strengthen Interagency Coordination: Formalize and implement a community event coordination protocol with the Health Department, Human Services, Sheriff's Office, and Dispatch to improve unified response and communication.
5. Optimize Emergency Management Delivery: Streamline Emergency Management operations to improve efficiency by 10% through lean process improvements, while aligning with BoCC strategic goals and preparing for a complete loss of federal grant funding.
6. Implement Cost-Saving Alternatives: Apply identified cost-saving strategies by maximizing the use of existing software and aligning with industry standards to prepare for the 2027 budget cycle.

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Number of Training and Exercise Hours	190	208	180
Number of people participating Trainings and Exercises	433	412	464
Number of inspections and/or reports	15	20	28
Number of incidents OEM assigned to	391	482	570

OFFICE OF EMERGENCY MANAGEMENT - 1000-26200 [CC_21600] (CONTINUED)

PERFORMANCE MEASURES (CONTINUED)

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
Number of incidents OEM supported	17	10	12
Number of community events supported	19	14	16
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.140	0.136	0.133
Per capita cost	\$1.37	\$1.32	\$1.43

Mission Statement: To support Weld County and its citizens in Preparedness, Prevention, Mitigation, Response, and Recovery using a Comprehensive All-Hazards approach, and to develop and sustain broad and sincere relationships among individuals and organization to encourage trust, advocate a team atmosphere, build consensus, and facilitate communication.

Weld OEM Mission aligning to the Weld County 2023-2028 Strategic Plan

1A. Formalize a county-wide coalition focused on public health and safety programming to increase outreach and awareness.

- OEM will coordinate and work with WCDPHE, Human Services, Sheriff's Office, and Dispatch to provide community outreach, preparedness, and resources.
- With the formation of Whole-Community Groups, OEM will continue to bolster current relationships and strive to increase relationships to grow the coalition.

1E. Enhance awareness, use, and exchange of survey data, and other strategies across departments to support effective service provision.

- OEM will continue to use all available data sources to address Whole Community needs and capability gaps.

1F. Enhance access to health and safety services to best reach all in our community.

- 1) OEM will work with external stakeholders to ensure community members have access to vital emergency preparedness information to assist residents to prepare for emergencies and actions needed to take during an emergency.

2D. Encourage and consider all potential forms of energy development.

- OEM will continue to coordinate and work with Weld County Oil and Gas, and Planning Departments to review all required Emergency Action plans and ensure they address all life safety and property conservation concerns.

OFFICE OF EMERGENCY MANAGEMENT - 1000-26200 [CC_21600] (CONTINUED)

2E. Continue to monitor, mitigate, and protect water resources to the best of Weld County's ability.

- OEM will monitor and recommend mitigation and action items, as needed, to help protect Weld County's water resources.
- Due to EPA changes, OEM will continue to coordinate with community water systems to mitigate potential impacts to their water systems.

3A. Maximize resources to leverage infrastructure funding and lifecycle infrastructure costs.

- OEM will seek and recommend grant funding opportunities to help Weld County with funding infrastructure costs.

3C. Maintain operational plans to ensure resilient infrastructure.

- OEM will continue to maintain emergency plans to help protect Weld County infrastructure before, during, and after a disaster strikes.

3D. Maximize partnerships and involvement with non-profit and private sectors to solve infrastructure challenges.

- OEM continues to strengthen relationships with the Colorado Preparedness Response Network (CPRN) to assist with protecting oil and gas assets within Weld County.

3E. Use data and technology to develop project budgets, forecasts, and other department work plans.

- OEM will utilize available data and technology to forecast unmet needs, challenges, or new innovations to assist with identifying projects and work plans to adjust the budget accordingly.

4D. Provide training and opportunities that support career advancement and foster new ideas and innovation.

- OEM will identify training opportunities and innovation concepts to send OEM staff and county employees to bolster preparedness capabilities. In addition, OEM will, to the best of our abilities, bring the training back and provide the training to external stakeholders to continue to strengthen our capabilities county wide.

5A. Review process and procedures to ensure that citizens and communities receive best and most cost-effective services.

- OEM will continue to innovate processes and procedures to ensure ALL stakeholders receive the best and most cost-effective service from Weld County OEM.

5C. Create mechanisms for feedback and dialogue with the community regarding projects, initiatives, and service needs to increase awareness and understanding.

- OEM continues to elicit information from the community and first responders on current incidents and needs to increase awareness and understanding.

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC WORKS

Budget Unit: GENERAL ENGINEERING - 1000-31100 [CC_30130]

DEPARTMENT DESCRIPTION: The General Engineering division provides engineering services for bridge designs; field survey operations to establish line and grade control; administrative and inspection work in utility and subdivision construction; laboratory tests to determine soil properties, construction and materials quality; and all phases of highway engineering, bridge engineering, design and construction inspection.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$3,595,169	\$4,629,785	\$4,724,824	\$4,629,785
Supplies	281,658	360,766	431,458	430,258
Purchased Services	4,713,756	22,385,579	12,138,476	2,600,396
Fixed Charges	5,679,399	7,350,417	2,957,350	2,957,350
Capital	167,025	66,500	-	-
Contra	-	-	-	-
Gross County Cost	\$14,437,007	\$34,793,047	\$20,252,108	\$10,617,789
Revenue	774,993	-	-	-
Net County Cost	\$13,662,014	\$34,793,047	\$20,252,108	\$10,617,789
Budgeted Positions	32.0	33.0	34.0	33.0

SUMMARY OF CHANGES: Personnel Services is requested to increase a total of \$95,039 for one new Engineering Tech I position to include outerwear.

Supplies are increasing a total of \$70,692. To detail: Small Items of Equipment increased \$22,200 for 32" computer monitors and to replace three existing multi-function printers; Software Maintenance was increased by \$50,092 with the addition of Bluebeam Plan Review software and added warranty and license fees for the Trimble survey devices; Uniforms and Clothing decreased \$1,600 as fire resistant outerwear will be absorbed into the annual clothing allowance.

Purchased Services was decreased a total of \$10,247,103. Printing increased by \$3,000 for additional mailings regarding upcoming construction projects; Memberships and Registration Fees decreased \$828 as PE/PLS Certifications will be due in 2027; Other Purchased Services increased by \$592 based on permit fees; Phones was increased \$1,290 for new iPads to replace ageing ones; Engineering and Architectural was increased by \$1,110,000 due to increases for On-Call Engineering Consultants, On-Call ROW Acquisition Services, On-Call Subsurface Utility Engineering and Appraisal Services.

GENERAL ENGINEERING - 1000-31100

[CC_30130] (CONTINUED)

SUMMARY OF CHANGES (CONTINUED): Other Professional Services was increased by \$50,693 with the addition of Environmental State Water Audits (dredge and fill permits) and On-Call Video Traffic Counting Services to check triggers for Development agreements; Vehicle Expenses increased \$13,500 for anticipated fuel usage and repair costs; Repair and Maintenance was up \$2,500 for increased costs to maintain lab equipment and calibrate the nuclear gauges; Training was decreased \$22,000 for anticipated training classes; Infrastructure Projects was down \$11,405,850 based on the Capital Improvements projects.

Fixed Charges was decreased \$4,393,067 for Grants and Donations mostly due to the postponement of the payment to Greeley for the 59th Ave/O Street Roundabout project and the CR 20/CR 1 Roundabout project being managed by the County of Boulder.

Capital decreased \$66,500 as no equipment is needed.

FINANCE/ADMINISTRATION RECOMMENDATION: Finance recommends waiting on the Engineering Tech I position for a year where a flat budget is not requested. Additionally, \$1,200 of supplies, while approval is recommended, has been moved to the IT budget as the monitors should be administered by IT. Finally, it is recommended \$9,538,080 of CIP projects be moved from General Engineering to Other Public Works to spend down the fund balance as requested by the board. Recommend approval of the amended budget.

BOARD ACTION:

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Build the survey team for better continuity for future growth
2. Implemented new technology to benefit surveying
3. Scheduled surveys to allow projects to remain on the current construction schedule
4. Expanded the soils lab to test asphalt, concrete and more extensive soils testing
5. Trained inspection staff in the use of new survey inspection equipment for utility relocations and construction
6. Implemented a best value process to select contractors to perform construction in conjunction with CDOT grant projects
7. Expanded the formal CIP project list to 10 years

GENERAL ENGINEERING - 1000-31100

[CC_30130] (CONTINUED)

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. Engineering staff will use Cartegraph to track project costs
2. Complete the Hill-n-Park drainage, ADA, roadway design
3. Complete design of the WCR 54 Corridor project between WCR 13 and State Highway 257
4. Complete the Galetton Drainage study and design
5. Expand the use of intersection conflict warning systems
6. Begin combined design project for the WCR 34 and WCR 17 roundabout and the replacement of Bridge 34/17A

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Number of designs completed	13	15	15
Number of construction projects completed	5	8	6
MS4 land use case reviews (post & active construction)	12	8	8
Special Transport Permits	2,249	2,400	2,400
Right-of-Way Permits	1032	1050	1050
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.871	0.878	0.858
Per capita cost	\$37.18	\$92.53	\$27.59

BUDGET UNIT REQUEST SUMMARY

Department: BUILDINGS AND GROUNDS

Budget Unit: PARKS AND TRAILS - 1000-50200 [CC_59800]

DEPARTMENT DESCRIPTION: The Parks and Trails division develops and maintains county trails and future park projects. The Poudre River Trail maintenance agreement is per the IGA approved by the County Commissioners November 3, 2021.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Purchased Services	\$277,000	\$287,000	\$67,000	\$67,000
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$277,000	\$287,000	\$67,000	\$67,000
Revenue	-	-	-	-
Net County Cost	\$277,000	\$287,000	\$67,000	\$67,000
Budgeted Positions	n/a	n/a	n/a	n/a

SUMMARY OF CHANGES: The budget request includes \$67,000 to the Poudre River Trail Corridor, Inc. Board. Of this amount, \$35,000 covers one-third of the annual maintenance and operating costs, as well as \$32,000 for one-third of the Executive Director position for trail management.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: HUMAN SERVICES

Budget Unit: SENIOR PROGRAMS - 1000-56110 [CC_49800]

DEPARTMENT DESCRIPTION: Weld County's financial support to the twenty senior centers throughout the county.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Purchased Services	\$40,000	\$40,000	\$40,000	\$40,000
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$40,000	\$40,000	\$40,000	\$40,000
Revenue	-	-	-	-
Net County Cost	\$40,000	\$40,000	\$40,000	\$40,000
Budgeted Positions	n/a	n/a	n/a	n/a

SUMMARY OF CHANGES: Recommended budget of \$40,000 is the same as prior years.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: WASTE WATER MANAGEMENT

Budget Unit: WASTE WATER MANAGEMENT - 1000-56120 [CC_29800]

DEPARTMENT DESCRIPTION: County assessment for North Front Range Water Quality Planning Association for waste water management.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Purchased Services	\$7,875	\$10,000	\$10,000	\$10,000
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$7,875	\$10,000	\$10,000	\$10,000
Revenue	-	-	-	-
Net County Cost	\$7,875	\$10,000	\$10,000	\$10,000
Budgeted Positions	n/a	n/a	n/a	n/a

SUMMARY OF CHANGES: This budget is the same as prior years for the North Front Range Water Quality Planning Organization (\$10,000).

Membership for the Little Dry Creek Watershed Group (\$6,000) is included in the Budget Unit account 1000-31100-6340 budget since it involves drainage issues and not water quality.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: DEVELOPMENTALLY DISABLED

Budget Unit: Envision - 1000-56130 [CC_49800]

DEPARTMENT DESCRIPTION: Weld County's financial support of Envision, formerly Centennial Development Services, Inc., which provides services for the developmentally disabled citizens of the county.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Purchased Services	\$38,225	\$38,225	\$38,225	\$38,225
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$38,225	\$38,225	\$38,225	\$38,225
Revenue	-	-	-	-
Net County Cost	\$38,225	\$38,225	\$38,225	\$38,225
Budgeted Positions	n/a	n/a	n/a	n/a

SUMMARY OF CHANGES: This budget is the same as in prior years, \$38,225.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: MENTAL HEALTH

Budget Unit: NORTH RANGE BEHAVIORAL HEALTH - 1000-56140 [CC_49800]

DEPARTMENT DESCRIPTION: Weld County's financial support of the North Range Behavioral Health which provides extensive mental health services to citizens in Weld County. In addition, this budget funds client treatments in Weld County Adult Treatment Court.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Purchased Services	\$226,000	\$226,000	\$226,000	\$226,000
Fixed Charges	400	50,000	50,000	50,000
Capital	-	-	-	-
Gross County Cost	\$226,400	\$276,000	\$276,000	\$276,000
Revenue	-	-	-	-
Net County Cost	\$226,400	\$276,000	\$276,000	\$276,000
Budgeted Positions	n/a	n/a	n/a	n/a

SUMMARY OF CHANGES: North Behavioral Health is requesting \$226,000, the same as approved in prior years. \$20,000 is for the Suicide Education and Support Services (SESS) program.

A total request of \$50,000 is included for the Weld County Adult Treatment Court program to treat clients with alcohol, drug and other substance abuse issues. In 2016, the county and courts developed an ongoing MOU for this arrangement. The request was reduced in recent years to accommodate the grants received by the district for 2023 and remains below original funding of \$100,000 in previous years. This is a reimbursement program and only used as needed.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: TRANSFERS

Budget Unit: HUMAN SERVICES TRANSFER - 1000-56160 [CC_90100]

DEPARTMENT DESCRIPTION: General Fund contribution to support Veterans Services, Workforce Innovation and Opportunity Act, and Area Agency on Aging Program (Human Services Budget).

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Purchased Services	\$12,351	\$1,201,601	\$1,163,500	\$1,163,500
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$12,351	\$1,201,601	\$1,163,500	\$1,163,500
Revenue	-	-	-	-
Net County Cost	\$12,351	\$1,201,601	\$1,163,500	\$1,163,500
Budgeted Positions	n/a	n/a	n/a	n/a

SUMMARY OF CHANGES: The transfer to the Human Services Fund has been \$12,351 for many years for the Area Agency on Aging Administration match. The department is requesting additional dollars for program expenses, specifically related to Veteran's Services (\$328,150), Workforce Innovation and Opportunity Act (\$428,000), and the remainder for Area Agency on Aging (\$407,350). For 2026 the request is \$38,101 less than in 2025.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: See Human Services Fund.

BUDGET UNIT REQUEST SUMMARY

Department: TRANSFERS

Budget Unit: Health Department Transfer - 1000-56160 [CC_90100]

DEPARTMENT DESCRIPTION: General Fund contribution to Health Department operations.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Purchased Services	-	-	-	-
Fixed Charges	\$6,035,292	\$5,926,280	\$6,399,019	\$6,046,315
Capital	-	-	-	-
Gross County Cost	\$6,035,292	\$5,926,280	\$6,399,019	\$6,046,315
Revenue	-	-	-	-
Net County Cost	\$6,035,292	\$5,926,280	\$6,399,019	\$6,046,315
Budgeted Positions	n/a	n/a	n/a	n/a

SUMMARY OF CHANGES: See Health Fund for details.

FINANCE/ADMINISTRATION RECOMMENDATION: The transfer was lowered by Finance to match the prior year total, and then adding \$109,935 to accommodate a position recommended by the Board for an Environmental Health Specialist to offset dollars spent on air quality monitoring contracts, and includes \$10,000 for Employee Appreciation for the department.

BOARD ACTION:

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: See Health Fund.

BUDGET UNIT REQUEST SUMMARY

Department: FINANCE AND ADMINISTRATION

Budget Unit: ECONOMIC DEVELOPMENT - 1000-60200 [CC_60100]

DEPARTMENT DESCRIPTION: Economic Development is used to fund the county's economic development program through the Upstate Colorado Economic Development (Upstate Colorado), a public/private non-profit organization. Starting in 2009, the county began contributing to the East Colorado Small Business Development Center (SBDC) and to Upstate Colorado Economic Development.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Purchased Services	-	-	-	-
Fixed Charges	\$1,176,766	\$1,000,000	\$1,415,000	\$685,000
Capital	-	-	-	-
Gross County Cost	\$1,176,766	\$1,000,000	\$1,415,000	\$685,000
Revenue	-	-	-	-
Net County Cost	\$1,176,766	\$1,000,000	\$1,415,000	\$685,000
Budgeted Positions	n/a	n/a	n/a	n/a

SUMMARY OF CHANGES: East Colorado Small Business Development Center (SBDC) has requested \$65,000 which matches what was contributed in prior years to serve Weld County.

Upstate Colorado requested \$350,000, which is \$150,000 more than the prior year to support ongoing capacity building in prospect response, attraction, and facilitation of opportunities for Weld County Businesses.

\$1,000,000 is requested for 2026 to continue coverage of consultants, legal review, and monitoring and preservation of air quality in Weld County to help preserve the quality of air while enabling the agriculture and energy industries to thrive in Weld County.

FINANCE/ADMINISTRATION RECOMMENDATION: As air monitoring requirements have been met to date the 2026 budget recommendation for this program is \$420,000 and a level contribution to Upstate Colorado of \$200,000.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: FINANCE AND ADMINISTRATION

Budget Unit: Building Rents - 1000-60300

DEPARTMENT DESCRIPTION: Building Rents is a budget unit used to fund lease/purchase contracts for county buildings.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Purchased Services	-	-	-	-
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	-	-	-	-
Revenue	-	-	-	-
Net County Cost	-	-	-	-
Budgeted Positions	n/a	n/a	n/a	n/a

SUMMARY OF CHANGES: Budget reflects the county's debt service on any long-term debt and/or lease purchase debt in any given year. With the payoff of the correctional facilities' Certificates of Participation (COP) as of August 1, 2007, Weld County has no long-term debt or long-term lease obligations.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION: Approved as recommended.

LEASE-PURCHASE AGREEMENTS

The following supplemental data regarding lease-purchase agreements involving real property is required under Section 29-1-104(2)(d), C.R.S., 1973:

- A. The total amount to be expended during the ensuing fiscal year for payment obligations under all lease-purchase agreements involving real property
 - \$0
- B. The total maximum payment liability of the local government under all lease-purchase agreements involving real property over the entire terms of such agreements, including all optional renewal terms
 - \$0
- C. The total amount to be expended during the ensuing fiscal year for payment obligations under all lease-purchase agreements other than those involving real property
 - \$0
- D. The total maximum payment liability of the local government under all lease-purchase agreements other than those involving real property over the entire terms of such agreements, including all optional renewal
 - \$0

BUDGET UNIT REQUEST SUMMARY

Department: FINANCE AND ADMINISTRATION

Budget Unit: NON-DEPARTMENTAL - 1000-90100 [CC_19800]

DEPARTMENT DESCRIPTION: Central budget unit containing county-wide costs that are not allocated to program budgets, e.g. training, audit fees, membership, professional contracts, etc.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$152,157	-	-	-
Supplies	862,065	\$93,000	\$93,000	\$93,000
Purchased Services	3,119,912	1,900,765	1,071,000	1,006,000
Fixed Charges	23,090	110,000	110,000	197,500
Capital	-	-	-	-
Gross County Cost	\$4,157,223	\$2,103,765	\$1,274,000	\$1,296,500
Revenue	221,684,975	202,708,492	212,064,590	202,910,562
Net County Cost	\$(217,527,752)	\$(200,604,727)	\$(210,790,590)	\$(201,614,062)
Budgeted Positions	n/a	n/a	n/a	n/a

SUMMARY OF CHANGES: For 2026 the contracts for Workday implementation consultants were moved out of Non-Departmental and into Countywide Technology and Projects. Other contracts, such as armed security for Human Services, have been moved to the correct departments, accounting for part of the decreases. There is an increase in one lobbying contract and other expenses such as the State of the County event and ADA services needed for multiple departments.

Revenues are up \$202,070 in total from 2025, up less than 0.1%. Property taxes are budgeted at \$187,1124,097, the same as 2025. Revenue from interest earnings remain the same at \$8,000,000 for 2025. Rents from Buildings are up \$407,725 to include anticipated rents from the Chase Building (\$259,850), from Social Services (\$314,109), Grainery farm lease (\$20,400), and Community Corrections Building (\$342,488). Recovery of indirect costs is \$6,705,524 and revenues from Urban Renewal Authorities (URA) are down almost a million dollars, budgeted at \$1,904,094 due to decreased assessed value in the TIF districts. Other smaller revenues are stable with little change.

FINANCE/ADMINISTRATION RECOMMENDATION: Finance removed a contract under Professional Services of \$65,000 in the recommendation, and added transfers to other funds for Employee Appreciation of \$87,500. Recommend approval as amended. **BOARD ACTION:**

BUDGET UNIT REQUEST SUMMARY

Department: COMMUNITY AGENCY GRANTS

Budget Unit: COMMUNITY AGENCY GRANTS - 1000-90150 [CC_19800]

DEPARTMENT DESCRIPTION: Weld County's financial support to community agencies that do not fit under a specific county program.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Purchased Services	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Revenue	-	-	-	-
Net County Cost	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Budgeted Positions	n/a	n/a	n/a	n/a

SUMMARY OF CHANGES: Funding is included for the following community agencies:

AGENCY	2025 FINAL	2026 REQUEST	2026 RECOMMEND	2026 FINAL
A Woman's Place	\$10,000	\$10,000	\$10,000	
Reading Great by 8	10,000	10,000	10,000	
211 Information and Referral	50,000	50,000	50,000	
Weld's Way Home	10,000	10,000	10,000	
Total	\$80,000	\$80,000	\$80,000	

FINANCE/ADMINISTRATION RECOMMENDATION: This budget unit consolidates community agencies with requests not fitting under a specific program. The following is the recommendation for each agency:

- **A Woman's Place** has requested \$10,000. The agency is a domestic violence shelter for women, assisting over 450 women and offering 4,000 nights of stay estimated a year.
- **Reading Great by 8** (formerly Promises for Children). The Board, in May 2004, made a commitment to fund this program along with other partners in the community. A request for \$10,000 was made.

COMMUNITY AGENCY GRANTS - 1000-90150

[CC_19800] (CONTINUED)

FINANCE/ADMINISTRATION RECOMMENDATION (CONTINUED):

- **211 Information and Referral** program has requested \$50,000 for the 211 information and referral system operated by United Way. The services indirectly offset staff needs in Human Services and the programs provided, resulting in an overall cost savings to the county. The recommendation to fund at \$50,000 is given because of the collaboration between Human Services and 211. Approved at the requested funding rate.
- **Weld's Way Home** has requested \$10,000 for 2026, the same as in 2025. Since 2018, the county has funded this program at \$5,000, with an increase to \$10,000 in 2024. The funding would be for the Weld's Way Home (WWH) effort, which is a long-term countywide strategic plan to address homelessness and housing instability. WWH does not intend to offer direct services, instead they aim to support and expand the capacity of the expert service provider already addressing this challenge in Weld County.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: FINANCE AND ADMINISTRATION

Budget Unit: WELD COUNTY BRIGHT FUTURES - 1000-90160 [CC-11690]

DEPARTMENT DESCRIPTION: The Weld County Bright Futures budget unit accounts for 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.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Purchased Services	\$317,078	\$315,407	\$432,543	\$315,407
Fixed Charges	1,025,893	2,000,000	2,000,000	2,000,000
Capital	-	-	-	-
Gross County Cost	\$1,342,971	\$2,315,407	\$2,432,543	\$2,315,407
Revenue	-	-	-	-
Net County Cost	\$1,342,971	\$2,315,407	\$2,432,543	\$2,315,407
Budgeted Positions	n/a	n/a	n/a	n/a

SUMMARY OF CHANGES: The 2026 request includes \$117,136 to support one additional Scholar Relations Officer position to be included.

\$2,000,000 is included from the General Fund for the anticipated Bankhead Jones transfer in 2026 and reflects one quarter of the dollars received by that revenue in the Public Works Fund, which follows the policy for Bright Futures scholarships.

FINANCE/ADMINISTRATION RECOMMENDATION: The additional position, while nice, is not a necessary expense of the management of the Bright Futures program, and the review of the request does not seem to meet the objectives of the program as required. The additional expense was removed from the recommendation, and funding is recommended at the 2025 approved level. Recommend approval.

BOARD ACTION:

WELD COUNTY BRIGHT FUTURES - 1000-90160

[CC-11690] (CONTINUED)

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Students in Program	1,036	1,506	1,800
Grant Dollars Awarded	\$2.42 M	\$3.98 M	\$4.77 M
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.000	0.000	0.000
Per capita administrative expenditure	\$0.82	\$0.79	\$0.83
Per capita student grant expenditure	\$5.15	\$6.23	\$6.18

BUDGET UNIT REQUEST SUMMARY

Department: EXTENSION SERVICES

Budget Unit: EXTENSION - 1000-96100 [CC_50100]

DEPARTMENT DESCRIPTION: The Extension Services Department provides adults and 4-H youth with unbiased, research-based education for agricultural, environmental, and consumer issues.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$567,466	\$653,153	\$612,564	\$612,564
Supplies	4,986	8,300	9,500	9,500
Purchased Services	38,857	60,700	63,600	63,600
Fixed Charges	2,990	-	-	-
Capital	-	-	-	-
Gross County Cost	\$614,300	\$722,153	\$685,664	\$685,664
Revenue	-	-	-	-
Net County Cost	\$614,300	\$722,153	\$685,664	\$685,664
Budgeted Positions	12.98	12.98	12.98	12.98

SUMMARY OF CHANGES: Personnel Services is decreasing due to a recalculation of current rates in contract labor. Supplies are increasing due to additional software maintenance as directed by IT. Purchased Services will be increasing \$500 due to increased membership costs and \$2,400 to add two cell phones.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Planned for growth to balance capacity of infrastructure. Additional internship positions were filled to support 4-H and 4-H livestock summer programming. Increase of time from .75 to 1.0 FTE for existing office support staff.
2. Enhance methods of communication to provide communities with increased information, resources, and programming. Polled data from consumers of 4-H newsletter to determine priorities. Researched across CSU Extension Counties newsletter communication styles and platforms. The Team is working internally to determine best path forward to roll out January 2026.
3. Continue to expand ways for communities to engage with and receive services from the Weld County Extension. Planting at White Plumb Farm was successful, with interactions across programming in horticulture and agronomy.

EXTENSION - 1000-96100 [CC_50100]

(CONTINUED)

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. Enhance communication to new and existing clientele across Extension Programming areas.
2. Leverage Extension Advisory Committee for community connections for established program participation.
3. Increase awareness of community education offerings from Weld County Extension

PERFORMANCE MEASURES

	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
	<u>2024</u>	<u>2025</u>	<u>2026</u>
<u>Work Outputs</u>	931	1,000	1,050
4-H Enrollment	201	200	200
4-H Volunteers	4,388	5,000	5,300
4-H Outreach (non-duplicate)	4,499	5,200	5,500
4-H Outreach contact hours	2,000	2,500	2,700
Master Gardener Contacts	2,320	2,400	2,500
Master Gardener Volunteer Hours	4,391	12,000	12,000
Family & Consumer Science Social			
Media Outreach	179	300	350
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.353	0.345	0.337
Per capita cost (county support)	\$1.67	\$1.92	\$1.78

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: This Budget Unit's goals and objectives are part of a separate CSU Extension's published document available through Colorado State University.

BUDGET UNIT REQUEST SUMMARY

Department: EXTENSION SERVICE

Budget Unit: COUNTY FAIR - 1000-96200 [CC_50120]

DEPARTMENT DESCRIPTION: The County Fair budget division organizes, plans, and administers the annual County Fair.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$88,153	\$116,936	\$119,936	\$119,936
Supplies	7,225	50,000	43,000	43,000
Purchased Services	69,350	68,995	75,500	69,495
Fixed Charges	-	1,500	1,500	1,500
Capital	-	-	-	-
Gross County Cost	\$164,728	\$237,431	\$239,936	\$233,931
Revenue	-	-	-	-
Net County Cost	\$164,728	\$237,431	\$239,936	\$233,931
Budgeted Positions	1.3	1.3	1.5	1.5

SUMMARY OF CHANGES: Personnel Services is increasing due to a BOCC approved increase of 0.2 FTE by \$3,000. Supplies will decrease by \$7,000 due to removing a \$10,000 all-terrain vehicle purchased in 2025, this is offset by a \$3,000 increase due to software maintenance costs per IT. Purchased Services increased by additional requests for \$500 for printing costs and \$6,005 for additional contract payments due to slow sponsorships anticipated for 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: The additional contract expense of \$6,005 is removed as 2026 is to be a flat budget year, and the fair should seek out additional sponsorships.

BOARD ACTION:

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Increase entries and exhibitors' numbers through increased awareness in Fair. Since 2021, the fair book has only been available online. In 2024, fair books were printed and mailed to current, enrolled Weld County 4-H members, individuals that had exhibited previously at the Fair, Sponsors of the Fair, Donors of awards, Fair Board members, and committee members. 2024 actuals for entries: 5,053, 895 exhibitors, participating in 152 different divisions in 2,859 unique class. As of 6/11/25 there are 660 entries, 116 exhibitors, 150 division, and 2859 classes. Actuals for 2025 will be available after the Weld County Fair.

COUNTY FAIR - 1000-96200 [CC_50120]

(CONTINUED)

2. Plan for growth to balance capacity of infrastructure. Approved 1 FTE position to support the fair year-round, with Extension duties during fair offseason. Successfully hired a seasonal data entry clerk with ability to attend a 3-day ShowWorks training in Cody, WY. Continued partnership with seasonal fair office staff with 5+ years' experience, Promotion of Junior Fair Board program to enhance student leadership and ideas surround the fair, procured enough panels to replace broken panels.
3. Encourage and foster opportunities for community members and partnering organizations to engage in Fair. The sponsorship packet better reflects the increased opportunities for naming rights and promotion for sponsors. In partnership with Oxy, a youth-focused fair book was created and distributed to surrounding schools and libraries for fair promotion.

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. Partner with Extension Programming to offer classes, luncheons, and speakers during the WCF 2026.
2. Increase youth and adult exhibitor retention outside of 4-H and FFA entries through extension programs, classes, outreach to schools and other outside programs.
3. Expand Fair visibility with partnership with Weld PIO for enhanced social media engagement.

PERFORMANCE MEASURES

	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
<u>Work Outputs</u>			
Exhibits registered	5,053	5,000	5,200
Exhibitors registered	895	950	1,000
Attendees	20,000	30,000	32,000
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.036	0.035	0.035
Per capita cost (county support)	\$0.46	\$0.50	\$0.51

BUDGET UNIT REQUEST SUMMARY

Department: FINANCE AND ADMINISTRATION

Budget Unit: ISLAND GROVE BUILDING - 1000-96500 [CC_59800]

DEPARTMENT DESCRIPTION: Maintenance for the Island Grove Park Community Building (Event Center).

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Purchased Services	-	-	-	-
Fixed Charges	\$171,263	\$901,967	\$979,754	\$979,754
Capital	-	-	-	-
Gross County Cost	\$171,263	\$901,967	\$979,754	\$979,754
Revenue	-	-	-	-
Net County Cost	\$171,263	\$901,967	\$979,754	\$979,754
Budgeted Positions	n/a	n/a	n/a	n/a

SUMMARY OF CHANGES: The Event Center's proposed budget 2026 is \$656,796. Revenue from rents and facility use fees 2026 is estimated to be \$203,037, leaving a net cost of \$453,759. This expense is split equally between the City of Greeley and Weld County, leaving the county's portion as \$226,880. Additionally, the county owns buildings that are managed by the City of Greeley, but the costs for those buildings are the responsibility of the county. The net cost of this budget is \$752,874. Recent changes in management at Island Grove have led to increases in usage and maintenance expenses.

The City of Greeley will also contribute approximately \$226,880 for 2026, per the Intergovernmental Agreement between Weld County and the City of Greeley for the operation of the Event Center facility, as well as the maintenance and management of the City owned facilities on the property. Historically, when the final costs are reconciled with the City of Greeley at the end of the year, the amount paid by the county is less than budgeted.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: FINANCE AND ADMINISTRATION

Budget Unit: ASSET AND RESOURCE MANAGEMENT - 1000-96600 [CC_39800]

DEPARTMENT DESCRIPTION: The Asset and Resource Management budget unit funds costs associated with the management of county property assets and leases.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Purchased Services	\$5,069,093	\$4,736,463	\$4,736,463	\$4,736,463
Fixed Charges	388,946	437,385	437,385	437,385
Capital	-	-	-	-
Gross County Cost	\$5,458,039	\$5,173,848	\$5,173,848	\$5,173,848
Revenue	-	-	-	-
Net County Cost	\$5,458,039	\$5,173,848	\$5,173,848	\$5,173,848
Budgeted Positions	0	0	0	0

SUMMARY OF CHANGES: This budget consolidates the funding of costs associated with the management of county property assets and leases, including \$40,000 for engineering for water rights on gravel pits and \$29,385 for water right assessments owned by the county. The leases of county assets are funded at \$408,000. Additionally, depreciation of county assets is funded at \$4,696,463. No changes from prior year budget are requested.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: GENERAL FUND CONTINGENCY

Budget Unit: CONTINGENCY - 1000-99999 [CC_19800]

DEPARTMENT DESCRIPTION: Contingency Funds are funds used to cover reasonably unforeseen expenditures.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	\$4,617,850	\$8,617,850	\$7,000,000
Supplies	-	-	-	-
Purchased Services	-	-	-	-
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	-	\$4,617,850	\$8,617,850	\$7,000,000
Revenue	-	-	-	-
Net County Cost	-	\$4,617,850	\$8,617,850	\$7,000,000
Budgeted Positions	0	0	0	0

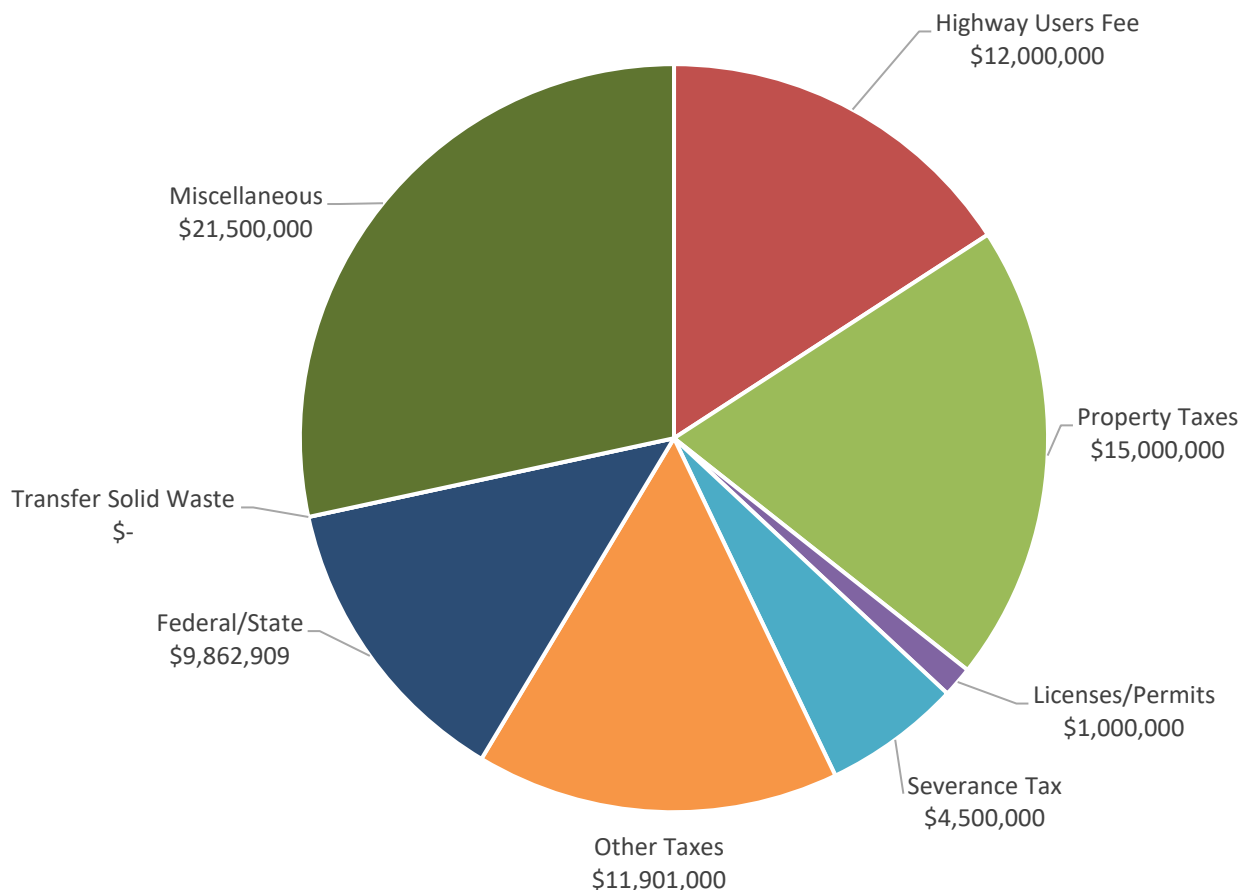
SUMMARY OF CHANGES: The 2026 salary adjustment includes a 2.0% cost-of-living adjustment (COLA) and an additional 1.5% to account for merit-based increases to replace the prior Step Increase program. The Sheriff's Office employees are on a different pay plan and budgeted at a 3% step increase each year until at the maximum step in 6 years. No changes to the county portion of paid health insurance costs per employee for 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: Salary adjustment amounts, and all contingency dollars, are policy issues for the board.

BOARD ACTION:

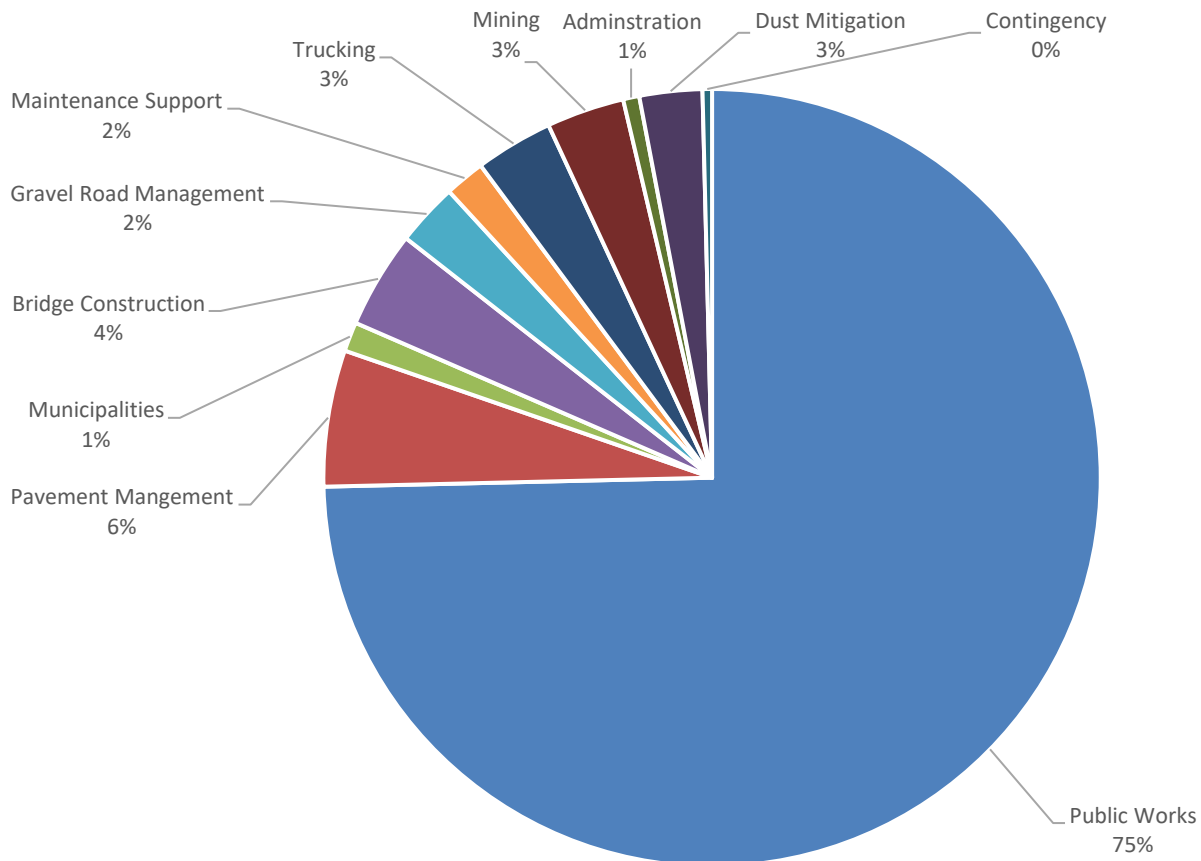
PUBLIC WORKS REVENUES

Revenue Comparison	2025	2026	% Increase (Decrease)
Highway Users Fee	\$ 13,141,672	\$ 12,000,000	-9%
Property Taxes	\$ 15,000,000	\$ 15,000,000	0%
Licenses/Permits	\$ 950,000	\$ 1,000,000	5%
Severance Tax	\$ 5,400,000	\$ 4,500,000	-17%
Other Taxes	\$ 11,901,000	\$ 11,901,000	0%
Federal/State	\$ 11,829,909	\$ 9,862,909	-17%
Transfer Solid Waste	\$ -	\$ -	0%
Miscellaneous	\$ 23,800,000	\$ 21,500,000	-10%
TOTAL	\$ 82,022,581	\$ 75,763,909	-46%



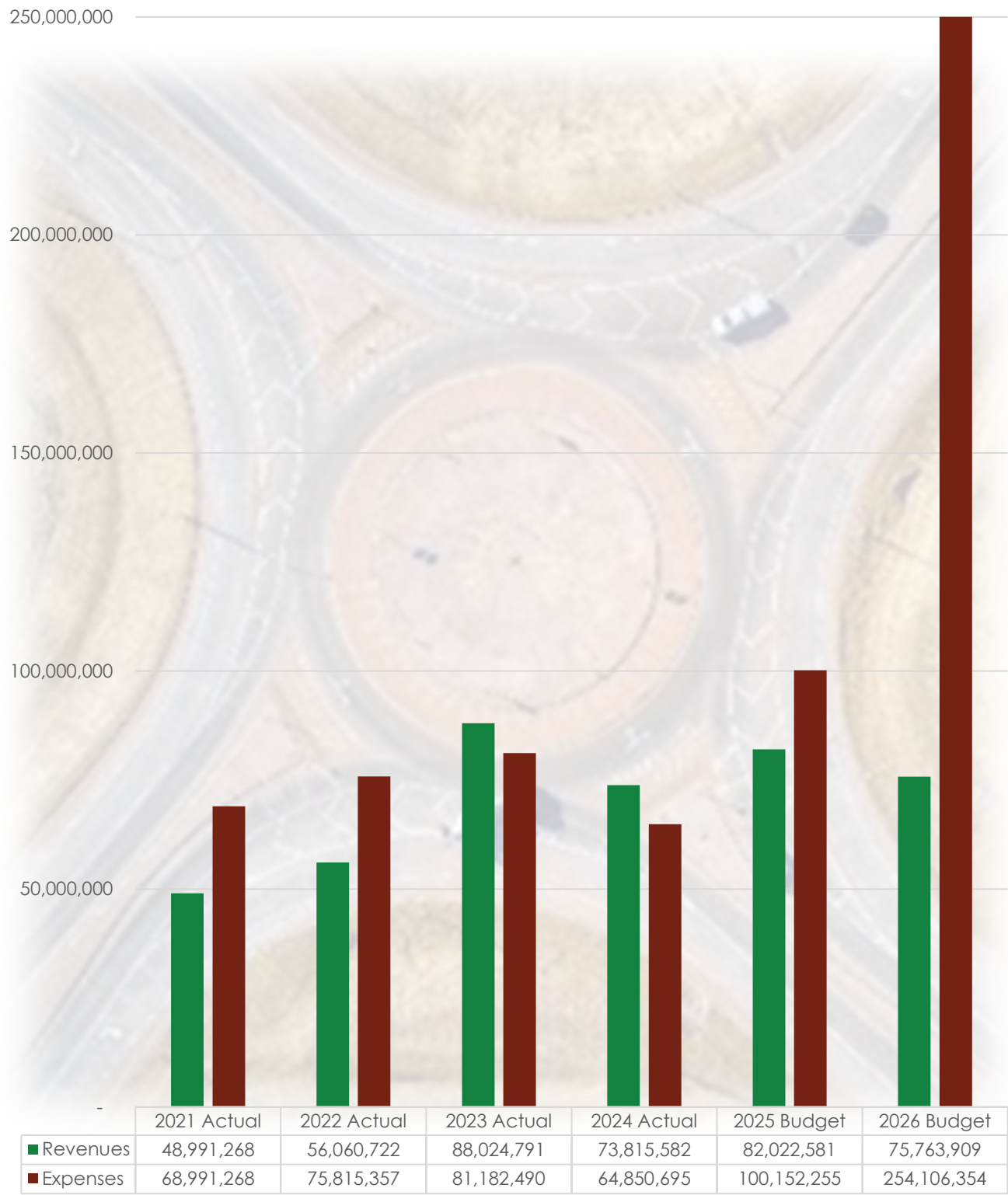
PUBLIC WORKS EXPENSES

Expense Comparison	2025	2026	% Increase (Decrease)
Public Works	\$ 39,417,766	\$ 189,642,380	381%
Pavement Mangement	13,826,149	14,407,941	4%
Municipalities	2,725,177	3,100,000	14%
Bridge Construction	9,028,637	10,280,559	14%
Gravel Road Management	12,074,270	6,624,972	-45%
Maintenance Support	4,224,177	4,252,494	1%
Trucking	8,197,364	8,228,105	0%
Mining	7,732,267	8,229,142	6%
Dust Mitigation	-	1,706,879	-
Adminstration	1,735,245	6,633,882	282%
Contingency	-	1,000,000	-
TOTAL	\$ 98,961,052	\$ 254,106,354	157%



PUBLIC WORKS

5 Year Revenue and Expense Comparison



PUBLIC WORKS FUND SUMMARY

The Public Works Fund records all costs related to Weld County Road and Bridge construction and maintenance. This fund is also utilized for allocation of monies to cities and towns for use in their road and street activities. The resources for 2026 total \$322,789,453 which includes a fund balance of \$247,025,544. Property tax is set at \$15,000,000, the same as 2025. Specific Ownership tax is estimated to increase slightly to \$11,901,000, the same as 2025, as vehicle purchases have slowed and revenue has slightly declined, offset by an increasing population. Total HUTF is planned to be distributed by the state, and estimated at \$12,000,000, a \$1,141,672 decrease from 2025 as the state is keeping as many sources as possible of revenue to meet the State's budget shortfall. Permit revenues and Motor Vehicle Registration Fees are budgeted at \$950,000 and \$400,000, respectively, remaining the same as 2025. Grazing fees are \$7,500,000, which is the same as 2025. Oil and gas revenues are estimated to decrease by \$2.5 million to \$20,000,000, due to a reduction in production and decrease in assessed value.

Federal mineral lease revenues are \$1,200,000 due to the creation of the Weld County Federal Mineral Lease District. The federal mineral lease revenue will flow through the district and then Public Works will apply to the district for funding of projects. In 2026, the district is funding \$1,200,000 in oil and gas haul route projects. PILT is budgeted at \$88,500 remaining the same as expected in 2025. Severance tax is budgeted at \$4,500,000, from information provided by the state, however, may be reduced as the state is keeping any options of revenue they are able. In accordance with policy adopted by the Board of County Commissioners in 2010, the severance tax revenue is budgeted at a five-year leveling average due to the fluctuations of the revenue created by the price and production levels of oil and gas commodities.

Grant Revenue is budgeted at \$1,919,409 and includes a State grant for Bridge 19/46.5A for \$500,000, CMAQ through CDOT grant of \$954,445 for the intersection improvements at Hwy 52 and WCR 41, and an additional \$600,000 expected from CDOT for the intersection improvements at Hwy 392 and WCR 35.

The budgeted appropriations for Public Works in 2026 total \$254,106,354 and is up \$155,145,302 from 2025. The Public Works Department is pushing a very robust five-year plan to tackle more projects than usual, to not only catch up from lags in contracts through COVID, but allow for less dollars to be needed in future years by being proactive and implementing preventative maintenance on well-traveled roads throughout the county. The request includes a 7.0 FTE increase, two for full-time flagger positions, and a 5-person crew to repair and maintain guard rails across the county. The expected expenditures will utilize up to \$178 million of the fund balance, if approved as recommended.

While the growth in the County's assessed value and economic stimulus of the energy industry in Weld County has been positive in recent years, the downside is the County has had to add significant resources to the Public Works budget to accommodate heavy hauling traffic, address safety issues, and improve roads impacted by the oil and gas industry's heavy hauling on county roads due to new exploration and population growth. A five-year Public Works Capital Improvement Plan will continue to be updated annually

and will ensure a fair and reasonable determination of project priorities in accordance with the County's overall transportation needs, especially in dealing with the impact of energy development and population growth in the County. As oil and gas prices and production stabilize, looking forward to 2026 and beyond, the amount spent on capital projects should also stabilize once the five-year push is completed.

The 2026 Public Works Capital Improvements Plan is available on the County web site at <https://www.weld.gov/Government/Departments/Public-Works/Transportation-Planning>.

CONCERNING LOCAL ACCOUNTABILITY FOR MONEY USED FOR HIGHWAY PURPOSES

In accordance with Section 29-1-110, C.R.S., 1973, at a public hearing on the budget, Weld County must discuss the proposed use of its allocation of highway users tax fund monies and the County Public Works Fund and provide an opportunity for any elector to be heard on the expenditure of such monies for the current year and for the fiscal year governed by the proposed budget.

The proposed use of the 2026 allocation of highway user tax fund monies and county road and bridge fund are as follows:

Gravel Road Management	\$ 6,624,972
Maintenance Support	4,252,494
Pavement Management	<u>1,122,534</u>

TOTAL	<u>\$ 12,000,000</u>
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CONSTRUCTION BIDDING FOR STATE-FUNDED LOCAL PROJECTS

In accordance with Sections 29-1-701 through 707, C.R.S., as amended, cities or counties of 30,000 persons or more are required to bid projects over \$150,000. Local governments are required to bid competitively among private contractors for projects using Highway Users Tax Fund money (state funded projects) and are prohibited from dividing projects into two or more projects to evade provisions of the act.

"State-funded public project" means any construction, alteration, repair, demolition, or improvement by any agency of local government of any land, structure, facility, road, highway, bridge, or other public improvement suitable for and intended for use in the promotion of the public health, welfare, or safety and any defined maintenance project which is funded in whole, or in part, from the highway users tax fund and which may be reasonably expected to exceed \$150,000 in the aggregate for any fiscal year.

"Defined maintenance project" means any project that involves a significant reconstruction, alteration, or improvement of any existing road, highway, bridge, structure, facility, or other public improvement, including, but not limited to, repairing or seal coating of roads or highways or major internal or external reconstruction or alteration of existing structures. "Defined maintenance project" does not include routine maintenance activities such as snow removal, minor surface repair of roads or highways, cleaning of ditches, regrading of unsurfaced roads, repainting, replacement of floor coverings, or minor reconstruction or alteration of existing structures.

Based upon the above definitions, Weld County's Public Works 2026 budget would be allocated as follows by the above categories:

	<u>TOTAL</u>	<u>HUTF STATE</u>	<u>LOCAL/OTHER</u>
Road & Bridge Construction	\$ 10,280,559	\$ 0	\$ 10,280,559
Gravel Road Management	6,624,972	6,624,972	0
Maintenance Support	4,252,494	4,252,494	0
Trucking	8,228,105	0	8,228,105
Mining	8,229,142	0	8,229,142
Administration	1,706,879	0	1,706,879
Pavement Management	14,407,941	1,122,534	13,285,407
Municipalities	3,100,000	0	3,100,000
Contingency	1,000,000	0	1,000,000
Public Works:			
Haul Route Program (HARP)	3,000,000	0	3,000,000
Part-time	1,371,530	0	1,371,530
Contract	185,270,850	0	185,270,850
TOTAL	<u>\$254,106,354</u>	<u>\$12,000,000</u>	<u>\$242,106,354</u>

Based on the above allocation, Weld County is not required to competitively bid any service. However, it is anticipated that Weld County will bid out \$5,014,698 in asphalt purchases, \$2,479,000 in contract material hauling, chip and seal of \$1,372,731, and \$3,900,000 in surface gravel for a total of \$12,766,429 in bid projects for 2026. Maintenance of effort requirement was eliminated by the 1994 State Legislature, effective with the 1995 budget and, therefore, it is not demonstrated in this budget document.

**PUBLIC WORKS
SUMMARY OF REVENUES
2026**

Fund	Org Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
		TAXES				
2000	90100 4112	CURRENT PROPERTY TAXES	15,000,000	15,000,000	15,000,000	
2000	90100 4130	SPECIFIC OWNERSHIP TAXES	11,901,000	11,901,000	11,901,000	
2000	90100 4140	SEVERANCE TAXES	5,400,000	4,500,000	4,500,000	
		TOTAL TAXES	32,301,000	31,401,000	31,401,000	-
		PERMITS				
2000	90100 4221	PERMITS	950,000	1,000,000	1,000,000	
		INTERGOVERNMENTAL				
2000	90100 4316	GRAZING ACT	7,500,000	7,500,000	7,500,000	
2000	90100 4318	PAYMENT IN LIEU OF TAXES	88,500	88,500	88,500	
2000	90100 4334	HIGHWAY USER	13,141,672	12,000,000	12,000,000	
2000	90100 4338	MOTOR VEHICLE REG	400,000	355,000	355,000	
2000	90100 4340	GRANTS	3,841,409	1,919,409	1,919,409	
		TOTAL INTERGOVERNMENTAL	24,971,581	21,862,909	21,862,909	-
		MISCELLANEOUS				
2000	90100 4640	OIL AND GAS	22,500,000	20,000,000	20,000,000	
2000	90100 4680	OTHER	1,300,000	1,500,000	1,500,000	
		TOTAL MISCELLANEOUS	23,800,000	21,500,000	21,500,000	-
		TRANSFER				
2000	90100 712700	TRANSFER	-	-	-	-
		TOTAL PUBLIC WORKS	82,022,581	75,763,909	75,763,909	-

**PUBLIC WORKS
SUMMARY OF EXPENDITURES
2026**

Fund	Org	Expenditure Function	2025 Budget	2026 Request	2026 Recommend	2026 Final
2000	30100	ADMINISTRATION	1,735,245	1,706,879	1,706,879	
2000	32100	TRUCKING	8,197,364	8,228,105	8,228,105	
2000	32200	GRAVEL ROAD MANAGEMENT	12,074,270	6,624,972	6,624,972	
2000	32300	ROAD AND BRIDGE CONSTRUCTION	9,028,637	10,280,559	10,280,559	
2000	32400	MAINTENANCE SUPPORT	4,224,177	4,252,494	4,252,494	
2000	32500	OTHER PUBLIC WORKS	39,417,766	180,104,300	189,642,380	
2000	32600	MINING	7,732,267	8,229,142	8,229,142	
2000	32700	PAVEMENT MANAGEMENT	13,826,149	14,529,266	14,407,941	
2000	32800	DUST MITIGATION	0	6,763,207	6,633,882	
2000	56200	CITIES AND TOWNS	2,725,177	3,100,000	3,100,000	
2000	99999	CONTINGENCY	0	2,500,000	1,000,000	
TOTAL PUBLIC WORKS			98,961,052	246,318,924	254,106,354	0

BUDGET UNIT REQUEST SUMMARY

DEPARTMENT: DEPARTMENT OF PUBLIC WORKS

BUDGET UNIT: SUMMARY OF ALL PUBLIC WORKS

DEPARTMENT DESCRIPTION: See individual units.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$19,486,963	\$21,939,893	\$22,350,977	\$22,593,627
Supplies	14,399,985	22,776,990	24,559,631	24,551,631
Purchased Services	28,279,058	54,137,669	205,630,271	205,630,271
Fixed Charges	2,525,724	88,500	259,825	259,825
Capital	140,521	8,000	71,000	71,000
Gross County Cost	\$64,832,251	\$98,951,052	\$253,357,004	\$253,106,354
Revenue	74,233,182	82,022,581	75,675,409	75,675,409
Net County Cost	(\$9,400,931)	\$16,928,471	\$177,681,595	177,430,945
Budgeted Positions	185.0	185.00	193.0	191.0

SUMMARY OF CHANGES: See individual units.

FINANCE/ADMINISTRATION RECOMMENDATION: See individual units.

BOARD ACTION: See individual units.

BUDGET UNIT REQUEST SUMMARY

PUBLIC WORKS

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Monitor/ensure FMCSA compliance for an average of 170 DOT employees annually. (SP3C)
2. Satisfied 100% of the hauling needs for construction and emergency operations, utilizing new processes to become more efficient with our time and equipment. (SP3A, SP3E)
3. Contract trucks supplemented county trucks during the construction season to continue gravel road maintenance allowing continued progress on the 5-year goal of completing all gravel road hauling needs. (SP3A, SP3C)
4. Implemented new training programs to include pre and post trip commercial motor vehicle training and defensive driving training for commercial motor vehicles. (SP4D)
5. Improved Cartegraph asset management for accurate reporting. (SP3E)
6. Accomplished all division tasks while staying within approved budget and worked to improve the road infrastructure for the traveling public. (SP5A)
7. Accident Review Committee findings discussed at all hands safety meetings for training and safety enhancement. (SP3E)
8. Identified collector gravel roads per the functional classification and started an improvement plan for these roads planning for growth and best practices. (SP3B)
9. All citizen service calls were addressed and responded to within 24 hours and tasks assigned within a day.
10. Entered over 16,000 culverts locations in Cartegraph Asset Management system. (SP3E)
11. Continued progress in asset performance curves for forecasting and asset risk assessment. (SP3E)
12. Implementation of the plan to meet new standards for highway striping reflectivity from FHWA. (SP3C)
13. Complete the initial calibration of snow removal equipment and begin reviewing output results during snow removal operations. (SP3C)
14. Complete the training of additional staff members through ATSSA Traffic Control Design Specialist course. (SP4D)
15. Completed construction of new roundabout at WCR 6 & WCR 13 (SP3B)
16. Met all project milestones for the High Plains Blvd. project between WCR 32 & WCR 34, 2 roundabouts and 1 mile of new roadway (SP3B)
17. Completed installing 2 intersection conflict warning systems (St. Hwy 392 @ WCR 43 and WCR 38 @ WCR 17) (SP3D)
18. Completed intersection project at St. Hwy 52 and WCR 41 in preparation for CDOT to install a new traffic signal. (SP3D)
19. Started Hill-n-Park Drainage/ADA/Roadway study. (SP3B)

20. Completed SS4A study of unincorporated Weld County + 15 municipalities. (SP3A)
21. Implemented new silica dust exposure and monitoring program to improve health and safety conditions for miners. (SP4D)
22. Identified 2 properties with potential for future gravel resources. (SP3B)
23. Produced a new type of material to assist construction crews to more efficiently stabilize road subgrades. (SP3E)
24. Implementation of the Shoulder Maintenance Program started in the Spring of 2025. This program was created to increase the integrity of paved roadways, leading to extended time spans between road maintenance projects. (SP3E)
25. Provided Farmer's Reservoir Irrigation Co. (FRICO) a 3-year schedule of major construction for improved relations. (SP3D)

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

1. PW Trainer to build on safety program and develop and refine SOP's and new hire training process. (SP4D)
2. Transition finance, A/R & A/P duties to Workday and change internal processes for compliance. (SP5A)
3. Continue to satisfy 100% of hauling needs for construction and emergency operations. (SP3C)
4. Work toward 5-year goal of completing all gravel road hauling needs. (SP3A and SP3C)
5. Utilize new technology to increase efficiency responding to citizen requests for debris removal on county roadways. (SP3E)
6. Utilize new technology to improve record keeping for training documents. (SP3E)
7. Develop an Overall Condition Index (OCI) for gravel roads to help in the evaluation of the gravel road infrastructure system. (SP3E)
8. Continue the improvement plan for the collector road infrastructure system for growth and capacity. (SP3B)
9. Maintain and develop partnerships (IGA's and MOU's) with towns for best use of town and county assets to best serve the citizens in a cost-effective manner for both entities. (SP3D)
10. Encourage employees to be involved in health, wellness and safety programs. (SP4A)
11. Continue to communicate with citizens on their concerns within 24 hours of a service request. (SP2A)
12. Develop an OCI for the Dust Management Road asset in Cartegraph to track level of service and barriers to improve roads for end users. (SP3E)
13. Maintain a 98%+ safety meeting attendance and reduce accidents and incidents throughout the year. Increase the safety awareness and training programs of all operators and discuss all county related incidences at all hands meetings. (SP4D)

14. Continue to maximize and leverage resources while investigating new products to extend the longevity of Dust Management roads and stay within budget. (SP3A)
15. Establish a guard rail crew to improve safety in 2026. (SP4C)
16. Begin developing strategies for snow removal procedures utilizing new technology. (SP3E)
17. Improve citizen awareness of construction operations and detour routes in advance of the operations through improved and increased signing. (SP6D)
18. Start construction on the WCR 66 Corridor (SP3B)
19. Start the application process for implementation grants through our SS4A plan.
20. Start construction of new roundabout at WCR 54 & WCR 13. (SP3B)
21. Start construction on WCR 29 from St. Hwy 392 to WCR 74. (SP3B)
22. Start construction on a new roundabout at WCR 74 & WCR 31. (SP3B)
23. Start construction on the replacement of Bridge WEL019.0-046.5A. (SP3B)
24. Start construction on Galeton drainage improvements. (SP3C)
25. Utilize budget dollars to electrify one pit to make mining operation more energy efficient and reducing reliance on diesel powered generators. (SP3B)
26. Reorganize crushing plant setup to reduce miners' exposure to silica dust and noise. (SP4D)
27. Complete all Pavement Management projects and grant projects on time and within budget to provide a cost-effective program that will ensure the continued preservation and improvement of the overall condition of the county's paved roadway system. (SP3C)
28. Create an inventory of all concrete sidewalks and ramps to ensure ADA compliance. (SP3E)

BUDGET UNIT REQUEST SUMMARY

DEPARTMENT: DEPARTMENT OF PUBLIC WORKS

Budget Unit: PW ADMINISTRATION- 2000-30100 [CC_062]

DEPARTMENT DESCRIPTION: The Administration division directs and supports the activities of Public Works, coordinates complaints, and maintains cost accounting records on projects.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$1,103,951	\$1,297,489	\$1,297,489	\$1,297,489
Supplies	118,316	160,037	138,157	138,157
Purchased Services	184,170	259,219	252,733	252,733
Fixed Charges	(1,095)	18,500	18,500	18,500
Capital	-	-	-	-
Gross County Cost	\$1,405,342	\$1,735,245	\$1,706,879	\$1,706,879
Revenue	-	-	-	-
Net County Cost	\$1,405,342	\$1,735,245	\$1,706,879	\$1,706,879
Budgeted Positions	8.0	9.0	9.0	9.0

SUMMARY OF CHANGES: Supplies increased a total of \$21,880 due to an increase in first aid supplies, diesel exhaust fluid, and a radio for the new Trainer position for a total increase of \$28,941. The supply room stockage was decreased \$50,821 as costs will be paid from the various Public Works divisions.

Purchased Services decreased by a total of \$6,486 for the following: Memberships & Registrations figure for 2025 was incorrect by \$45 so the 2026 figure was increased; Other Purchased Services increased \$84 for increased Dish Network service fees; Medical Services increased \$4,834 for background check fees and Silica physicals for Mining employees required by MSHA.; Vehicle Expenses decreased \$10,164 as fuel and repair costs were adjusted bases on historical data; Repair & Maintenance Other was decreased by \$1,285 for maintenance agreements due in 2026 for multi-function devices and the plotter/scanner.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

ADMINISTRATION - 2000-30100 (CONTINUED)

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Service Requests	1,683	1,893	2,129
Utility Locates	1,123	1,347	1,616
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.218	0.239	0.234
Per capita cost (county support)	\$3.82	\$4.61	\$4.44

BUDGET UNIT REQUEST SUMMARY

DEPARTMENT: DEPARTMENT OF PUBLIC WORKS

Budget Unit: PW TRUCKING- 2000-32100 [CC_069]

DEPARTMENT DESCRIPTION: The Trucking division conducts snow removal operations and provides loading and transportation of materials and equipment to all job sites, gravel roads, aggregate pits, stockpile sites, and capital improvement projects with 33 full-time employees, 30 assigned truck tractors and 36 trailers, 4 loaders, and 5 dump trucks. This department is responsible for organizing and supervising the County Community Service Work Program and operational supervision and management of the trucking contract.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$3,419,560	\$3,622,543	\$3,630,350	\$3,630,350
Supplies	17,153	13,450	16,950	16,950
Purchased Services	3,981,539	4,516,371	4,523,805	4,523,805
Fixed Charges	1,709	45,000	45,000	45,000
Capital	5,970	-	12,000	12,000
Gross County Cost	\$7,425,931	\$8,197,364	\$8,228,105	\$8,228,105
Revenue	-	-	-	-
Net County Cost	\$7,425,931	\$8,197,364	\$8,228,105	\$8,228,105
Budgeted Positions	33.0	33.0	33.0	33.0

SUMMARY OF CHANGES: Personnel Services increased \$7,807 for anticipated overtime costs and an increase in the overtime rate. Supplies increased \$3,500 for the increased costs for hand-held radios. Purchased Services increased a total of \$7,434 as Utilities were increased \$5,000 for port-o-let service fees; Contract Payments increased \$41,000 for anticipated material hauling contractor costs; Vehicle Expenses decreased \$38,566 for equipment repair costs through Fleet.

Capital increased \$12,000 for the purchase of one Vaisala Mobile Road Detector System to assist with application of materials during snow events.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

TRUCKING - 2000-32100 (CONTINUED)

Strategic Priorities and Goals are combined under the Department Summary for Public Works.

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Tons of Surface Gravel Transported	462,318	396,000	400,000
Tons of Construction and Emergency Materials Transported	244,675	175,540	200,000
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.898	0.878	0.858
Per capita cost (county support)	\$20.21	\$21.80	\$21.38

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC WORKS

Budget Unit: PW MOTOR GRADER- 2000-32200 [CC_067]

DEPARTMENT DESCRIPTION: The Gravel Road Management division manages a fleet of 46 motor graders, 13 water tankers, 9 rollers, 2 reclaimers, 29 grader zones, 20 satellite Public Works facilities, and 4 fugitive dust/roving maintenance teams responsible for the upkeep of gravel roads in Weld County (approximately 2,500 miles).

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$5,330,460	\$5,846,805	\$3,679,339	\$3,679,339
Supplies	2,116,956	2,528,230	324,443	324,443
Purchased Services	2,974,002	3,634,735	2,573,190	2,573,190
Fixed Charges	645	64,500	48,000	48,000
Capital	-	-	-	-
Gross County Cost	\$10,422,062	\$12,074,270	\$6,624,972	\$6,624,972
Revenue	-	-	-	-
Net County Cost	\$10,422,062	\$12,074,270	\$6,624,972	\$6,624,972
Budgeted Positions	53.0	55.0	36.0	36.0

SUMMARY OF CHANGES: Personnel Services decreased \$2,167,466 with the transfer of 19 full-time employees to the Dust Management division (2000-32800).

Supplies are down a total of \$2,203,787 as Uniforms and Clothing for seasonal employees was transferred to Dust Management saving \$2,450; Other Operating Supplies is down \$2,201,337 due to the split of expenses with Dust Management. Gravel Roads is paying for all grader blades.

Purchased Services are down a total of \$1,061,545. Utilities were decreased \$19,385 due to lower utility costs at grader stations and the port-o-let unit service fees are being paid from the Dust Management budget; Vehicle Expenses are down \$1,031,660 due to the vehicle split with Dust Management along with fuel and repair cost adjustments; Repair and Maintenance-Other decreased \$10,500 for anticipated costs for equipment repairs and the elimination of fuel tank and pump maintenance fees which are paid by Fleet.

Fixed Charges are down \$16,500 as Machinery and Equipment Rental was reduced for the possible rental of one motor grader. Dust Management will pay for all other rental equipment.

GRAVEL ROAD MANAGEMENT - 2000-32200 (CONTINUED)

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

Strategic Priorities and Goals are combined under the Department Summary for Public Works.

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Miles of Gravel Replenished	323	410	420
Lane Miles of Gravel Roads Maintained	114,419	110,000	118,00
Hours of Snow Removal on Gravel Roads	939	950	1,000
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	1.442	1.463	0.935
Per capita cost (county support)	\$28.36	\$32.11	\$17.22

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC WORKS

Budget Unit: PW BRIDGE DIVISION- 2000-32300 [CC_063]

DEPARTMENT DESCRIPTION: The Bridge Construction division consists of 33 full-time employees and 11 seasonal positions, with over \$5 million of reportable equipment. It is organized as a Bridge section, Construction section, and Drainage section which perform a variety of tasks in those areas. This unit also supports snow and ice control and conducts tree removal on county rights-of-way.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$3,533,226	\$3,756,218	\$4,286,803	\$4,286,803
Supplies	2,028,879	3,673,830	4,414,341	4,414,341
Purchased Services	1,065,236	1,553,589	1,510,415	1,510,415
Fixed Charges	8,728	45,000	45,000	45,000
Capital	11,890	-	24,000	24,000
Gross County Cost	\$6,647,958	\$9,028,637	\$10,280,559	\$10,280,559
Revenue	1,485	-	-	-
Net County Cost	\$6,646,472	\$9,028,637	\$10,280,559	\$10,280,559
Budgeted Positions	33.0	33.0	38.0	38.0

SUMMARY OF CHANGES: Personnel Services increased \$530,585 for 4 new SW3s (25/1) and 1 new Welder (32/1) for the creation of a Guard Rail Crew to repair and build guard rails on all Weld County roads, due to a severe backlog of work to be completed, and an increased liability to the county. Salaries increased \$306,075; Overtime increased \$43,260; Health Insurance increased \$119,925; FICA increased \$18,869; Retirement increased \$38,041; Medicare increased \$4,415.

Supplies are up by \$740,511. Small Items of Equipment increased \$600 for anticipated cost of goods; Road Construction Supplies is up \$168,190 for increased material and necessary guardrail repair costs. Cost of Goods Sold increased \$571,721 for anticipated costs and increased inventory guardrail to be purchased for the new guardrail crew to install.

Purchased Services are down \$43,174. Utilities were increased \$3,353 for port-o-let service fees; Vehicle Expense decreased \$46,527 based on anticipated fuel gallons and repair costs.

BRIDGE CONSTRUCTION - 2000-32300

(CONTINUED)

SUMMARY OF CHANGES (CONTINUED): Capital was added in the amount of \$24,000 for two Vaisala MD30 Mobile Road Detector Systems (tandem mount) to assist with application of materials during snow events.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

Strategic Priorities and Goals are combined under the Department Summary for Public Works.

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Miles of Road Construction Completed	12	11	12
Bridge Projects Completed	2	2	2
Culverts Replaced	80	85	85
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.898	0.878	0.987
Per capita cost (county support)	\$18.09	\$24.01	\$26.71

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC WORKS

Budget Unit: PW MAINTENANCE SUPPORT- 2000-32400 [CC_065]

DEPARTMENT DESCRIPTION: The Maintenance Support division performs all traffic control maintenance, management of signs, barricades, construction project signing, and roadway striping county-wide. The unit conducts routine and sustained snow removal operations as needed.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$1,649,534	\$1,719,954	\$1,722,474	\$1,722,474
Supplies	810,534	2,090,350	2,114,060	2,114,060
Purchased Services	223,849	413,873	356,960	356,960
Fixed Charges	(548)	-	36,000	36,000
Capital	-	-	23,000	23,000
Gross County Cost	\$2,683,369	\$4,224,177	\$4,252,494	\$4,252,494
Revenue	-	-	-	-
Net County Cost	\$2,683,369	\$4,224,177	\$4,252,494	\$4,252,494
Budgeted Positions	15.0	15.0	15.0	15.0

SUMMARY OF CHANGES: Personnel Services increased \$2,520 for Overtime for snow operations and weekend on-call. Supplies increased a total of \$23,170 as Small Items of Equipment increased \$500 due to inflation; Road Construction Supplies was increased \$16,250 for additional liquid deicer needed for snow operations; Other Operating Supplies decreased \$80 as no cellular boosters will be purchased and an increased cost for P20+ glass beads. Cost of Goods Sold increased \$7,040 based on increased prices for supports and hardware.

Purchased Services decreased a total of \$56,913 as Utilities was increased \$7,000 for port-o-let service fees and increased fees for the 30-yard roll-off dumpster; Vehicle Expenses was decreased by \$63,913 due to fuel adjustment amounts and reduced fleet maintenance repair costs. Machinery and Equipment (Rental) was added in the amount of \$36,000 for rental of an attenuator which accounts for the Fixed Charge.

Machinery and Equipment (Capital) added in the amount of \$23,000 for a new digital sign printer to replace the aging plotter and is the only Capital expense.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

MAINTENANCE SUPPORT - 2000-32400

(CONTINUED)

Strategic Priorities and Goals are combined under the Department Summary for Public Works.

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Stop Signs Repaired	399	335	355
Miles of Pavement Striped	739	743	750
Scheduled Construction Closures	1,173	1,486	1,500
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.408	0.399	0.390
Per capita cost (county support)	\$7.30	\$11.23	\$11.05

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC WORKS

Budget Unit: PW SEASONAL (OTHER PUBLIC WORKS)- 2000-32500 [CC_068]

DEPARTMENT DESCRIPTION: Other Public Works accounts for reserve/temporary employees for seasonal work and contract payments for bridge grants and road construction projects are included in this budget unit.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$992,433	\$1,466,566	\$1,371,530	\$1,371,530
Supplies	-	-	-	-
Purchased Services	17,473,951	57,951,200	178,732,770	188,270,850
Fixed Charges	-	-	-	-
Capital	114,667	-	-	-
Gross County Cost	\$18,581,051	\$59,417,766	\$180,104,300	\$189,642,380
Revenue	-	-	-	-
Net County Cost	\$18,581,051	\$59,417,766	\$180,104,300	\$189,642,380
Budgeted Positions	N/A	N/A	N/A	N/A

SUMMARY OF CHANGES: Personnel Services decreased a total of \$95,036 as two seasonal flaggers (13/1) are requested to be converted to two full-time flagger positions (15/1) with the Pavement Management division. Salaries decreased \$65,427; Health Insurance is down \$24,605; FICA was reduced \$4,056; Medicare is down \$948. These figures represent 75% of the Salary Modeler figures as the converted flaggers were 9-month employees.

Purchased Services are up a total of \$120,781,570. Contract Payments was increased \$200,000 as maintenance for irrigation and drainage was added; Infrastructure Projects is up \$120,081,570 based on Capital Improvement projects. The largest increases were for the WCR 54 and WCR 66 Corridors; The Haul Route Program was increased \$500,000 with the addition of smoothness testing, diamond grinding, rumble strips, and the possibly of roadway profilograph.

FINANCE/ADMINISTRATION RECOMMENDATION: After discussions with the department, \$8,536,080 was added to the department's Infrastructure Projects, and \$1,002,000 to Other Professional Services, originally from General Engineering, for the one-time expenses anticipated for the Capital Improvement Plan push the department is engaging in. Recommend approval.

BOARD ACTION:

OTHER PUBLIC WORKS - 2000-32500 (CONTINUED)

Strategic Priorities and Goals are combined under the Department Summary for Public Works.

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Bridge Rehabilitation Projects	3	1	2
<u>Efficiency Measures</u>			
Per capita cost (county support)	\$50.57	\$158.02	\$492.80

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC WORKS

Budget Unit: PW MINING- 2000-32600 [CC_066]

DEPARTMENT DESCRIPTION: The Mining division is responsible for mining, crushing, and screening of gravel in county-owned quarries.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$875,552	\$945,876	\$948,316	\$948,316
Supplies	4,907,232	6,216,374	6,344,374	6,344,374
Purchased Services	454,274	540,017	911,452	911,452
Fixed Charges	-	22,000	25,000	25,000
Capital	-	8,000	-	-
Gross County Cost	\$6,237,058	\$7,732,267	\$8,229,142	\$8,229,142
Revenue	-	-	-	-
Net County Cost	\$6,237,058	\$7,732,267	\$8,229,142	\$8,229,142
Budgeted Positions	8.0	8.0	8.0	8.0

SUMMARY OF CHANGES: Personnel Services increased \$2,440 for Overtime for snow operations. Supplies increased a total of \$128,000. Road Construction Supplies increased \$65,000 for the purchase of additional surface gravel; Other Operating Supplies increased \$63,000 due to MSHA silica regulations which require bringing generators closer to portable crushing plants to reduce silica exposure. This also creates additional noise which can be alleviated with the installation of cables to extend the length between mining trailers and generators.

Purchased Services was increased a total of \$371,435. Utilities increased \$5,000 due to port-o-let service fees; Contract Payments was added in the amount of \$350,000 for the contracted construction of a power line to the Koskie Gravel Pit; Vehicle Expenses increased \$16,435 due to anticipated fuel deliveries to gravel pits. Fixed Charges increased by \$3,000 for equipment rental costs. Capital is down \$8,000 as no new equipment is needed for 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

MINING - 2000-32600 (CONTINUED)

Strategic Priorities and Goals are combined under the Department Summary for Public Works.

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Tons of Pit Run Material Processed	246,708	250,000	260,000
Tons of Road Base Produced	145,245	165,000	200,000
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.218	0.213	0.208
Per capita cost (county support)	\$16.97	\$20.56	\$21.38

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC WORKS

Budget Unit: PW PAVEMENT MANAGEMENT- 2000-32700 [CC_061]

DEPARTMENT DESCRIPTION: The Pavement Management division performs paved road maintenance involving asphalt patching, potholes, and paving operations. It is also responsible for pavement testing, concrete curb and gutter, crack fill, seal coat, and gravel shoulder improvements as well as snow removal operation as needed.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$2,582,247	\$3,294,442	\$3,576,482	\$3,455,157
Supplies	4,400,916	8,094,719	8,478,601	8,478,601
Purchased Services	1,921,676	2,411,988	2,437,183	2,437,183
Fixed Charges	(548)	25,000	25,000	25,000
Capital	7,995	-	12,000	12,000
Gross County Cost	\$8,912,286	\$13,826,149	\$14,529,266	\$14,407,941
Revenue	-	-	-	-
Net County Cost	\$8,912,286	\$13,826,149	\$14,529,266	\$14,407,941
Budgeted Positions	26.0	32.0	35.0	34.0

SUMMARY OF CHANGES: Personnel Services increased a total of \$282,040 with the conversion of 2 seasonal Flaggers (13/1) to 2 full-time Flaggers (15/1) and the addition of one Foreman (38/1). \$160,715 total for the two Flaggers, and \$121,325 for the Foreman.

Supplies are up \$383,882. Road Construction Supplies increased \$440,552 for increased asphalt and chip seal oil prices; Uniforms and Clothing is up \$1,400 for outerwear for 10 seasonal employees; Other Operating Supplies is down \$58,070 as radios were removed and there was a slight increase for monument risers and cell phone boosters were added.

Purchased Services is up \$25,195 total. Utilities are up \$3,553 for port-o-let service fees; Other Professional Services is up \$45,000 as the miles for non-destructive pavement testing was increased; Vehicle Expenses is down \$23,358 for anticipated fuel gallon usage and an increase in Fleet maintenance costs for flight chains/sprockets for the paver.

Capital increased by \$12,000 for one Vaisala MD30 Mobile Road Detector system to assist with application of material during snow events.

PAVEMENT MANAGEMENT - 2000-32700 (CONTINUED)

FINANCE/ADMINISTRATION RECOMMENDATION: Removed \$121,325 from Personnel Services for the Foreman position. The recommendations of the compensation study were that the Lead Workers would be taking some of the workload from the Foreman position and would like to see this work out before requesting another management position. Recommend approval of remaining requests.

BOARD ACTION:

Strategic Priorities and Goals are combined under the Department Summary for Public Works.

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Road Miles Paved	21.44	22.00	20.00
Road Miles of Milling	12.04	20.00	18.00
Road Miles of Chip Seal	29.94	31.00	39.00
Road Miles of Crack Seal	74.92	77.00	70.00
Road Miles of Slurry Seal	10.97	35.00	15.00
<u>Efficiency Measures</u>			
FTE's per 10,000/capita	0.708	0.851	0.884
Per capita cost (county support)	\$24.25	\$36.77	\$37.44

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC WORKS

Budget Unit: PW DUST MITIGATION MANAGEMENT- 2000-32800 [CC_117]

DEPARTMENT DESCRIPTION: Dust Management is dedicated to the effective control and mitigation of dust across Weld County. Our team is equipped with a fleet that includes 10 motor graders, 14 water tankers, 9 rollers and 4 reclaimers. Supporting this effort are six Fugitive Dust maintenance teams.; four are full-depth and two are topical crews with the responsibility for maintenance of over 200 roads.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$-	\$-	\$2,323,494	\$2,202,169
Supplies	-	-	2,728,705	2,720,705
Purchased Services	-	-	1,693,683	1,693,683
Fixed Charges	-	-	17,325	17,325
Capital	-	-	-	-
Gross County Cost	\$-	\$-	\$6,763,207	\$6,633,882
Revenue	-	-	-	-
Net County Cost	\$-	\$-	\$6,763,207	\$6,633,882
Budgeted Positions	0.0	0.0	20.0	19.0

SUMMARY OF CHANGES: Personnel Services is budgeted at \$2,323,494 for 19 full-time employees and one additional Foreman at \$121,325.

Supplies are budgeted at \$2,728,705. Uniforms and Clothing is \$2,450 for outerwear for seven seasonal employees; Other Operating Supplies is \$2,726,255 as some costs were divided with Gravel Roads (32200). Cold Mix Asphalt and a radio for the new Foreman are included.

Purchased Services is budgeted at \$1,693,683. Utilities are \$13,500 for port-o-let service fees, which were transferred from the Gravel Roads (32200) budget; Vehicle Expenses were divided with the 32200 budget. The figure of \$1,650,783 includes estimated fuel usage and repair costs, Repair and Maintenance Other is \$29,400 for anticipated equipment repair costs and work by the County welder for Dust Management.

Fixed Charges are budgeted at \$17,325 for the rental of one roller.

PAVEMENT MANAGEMENT - 2000-32700 (CONTINUED)

FINANCE/ADMINISTRATION RECOMMENDATION: Removed \$121,325 from Personnel Services for the Foreman position, and \$8,000 from Supplies for the Foreman's radio. The recommendations of the compensation study were that the Lead Workers would be taking some of the workload from the Foreman position and would like to see this work out before requesting another management position. Recommend approval of remaining requests.

BOARD ACTION:

Strategic Priorities and Goals are combined under the Department Summary for Public Works.

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Miles of Topical Application	200	215	230
Miles of Full Depth Application	87	95	100
Miles of Road Rehabilitation	22	25	25
<u>Efficiency Measures</u>			
FTE's per 10,000/capita	0.000	0.000	0.494
Per capita cost (county support)	\$0.00	\$0.00	\$17.24

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC WORKS

Budget Unit: PW CITIES AND TOWNS - 2000-56200 [CC_123]

DEPARTMENT DESCRIPTION: In accordance with Section 43-2-202, C.R.S., 1973, 50 percent of the mill levy collected by the County on assessed values within incorporated municipalities to maintain county roads is paid to municipalities.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$-	\$-	\$-	\$-
Supplies	-	-	-	-
Purchased Services	-	-	-	-
Fixed Charges	2,517,435	3,591,243	3,100,000	3,100,000
Capital	-	-	-	-
Gross County Cost	\$2,517,435	\$3,591,243	\$3,100,000	\$3,100,000
Revenue	-	-	-	-
Net County Cost	\$2,517,435	\$3,591,243	\$3,100,000	\$3,100,000
Budgeted Positions	0.0	0.0	0.0	0.0

SUMMARY OF CHANGES: Budget is based upon the anticipated recommended assessed value of the municipalities with the 2025 mill levy applied. Because assessed value is not anticipated to increase, the amount has been moved to align with anticipated expenses.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC WORKS

Budget Unit: PW NON-DEPARTMENTAL - 2000-90100 [CC_123]

DEPARTMENT DESCRIPTION: The Non-Departmental Revenue budget unit accounts for revenue generated by Public Works Fund.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$-	\$-	\$-	\$-
Supplies	-	-	-	-
Purchased Services	-	-	-	-
Fixed Charges	32,897	-	-	-
Capital	-	-	-	-
Gross County Cost	\$-	\$-	\$-	\$-
Revenue	78,827,739	82,022,581	75,675,409	75,675,409
Net County Cost	\$78,794,842	(\$82,022,581)	(\$75,675,409)	(\$75,675,409)
Budgeted Positions	0.0	0.0	0.0	0.0

SUMMARY OF CHANGES: The resources for 2026 total \$322,700,953 which includes a beginning fund balance of \$247,025,544. Property tax is set at \$15,000,000, the same as prior years. Specific Ownership tax is estimated to remain at \$11,901,000, the same as the prior year. Total HUTF is estimated to be \$12,000,000, which is down \$1,141,672 from 2025. Permit revenues and Motor Vehicle Registration Fees are budgeted at \$1,000,000 and \$355,000, respectively, and more accurately reflect prior year revenues. Grazing fees are estimated at \$7,500,000, the same as 2025. Oil and gas revenues are anticipated to reduce by \$2.5 million based on the lower assessed value, being budgeted at \$20,000,000. There is no revenue being transferred in from the Solid Waste Fund or Benefit Area Districts for 2026, with the fund balance absorbing any additional expenses. If the budget is approved as recommended, approximately \$177.4 million of the fund balance will be used for the projects approved in 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC WORKS

Budget Unit: PW CONTINGENCY - 2000-99999 [CC_123]

DEPARTMENT DESCRIPTION: Contingency funds will be used to cover recommended salary increase amounts.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$-	\$-	\$1,191,203	\$1,000,000
Supplies	-	-	-	-
Purchased Services	-	-	-	-
Fixed Charges	-	-	-	-
Capital	-	-	-	-
Gross County Cost	\$-	\$-	\$1,191,203	\$1,000,000
Revenue	-	-		-
Net County Cost	-	-	\$1,191,203	\$1,000,000
Budgeted Positions	0.0	0.0	0.0	0.0

SUMMARY OF CHANGES: Estimated Cost of Living Amount (COLA) is based on 2% as indicated in mid-2025 by the regional CPI. Also includes up to 1.5% for future merit increases and formerly the step system. While no health insurance increase is anticipated for 2026, there is a slight increase for the HSA contribution paid by the county but allocated to the cost centers impacted.

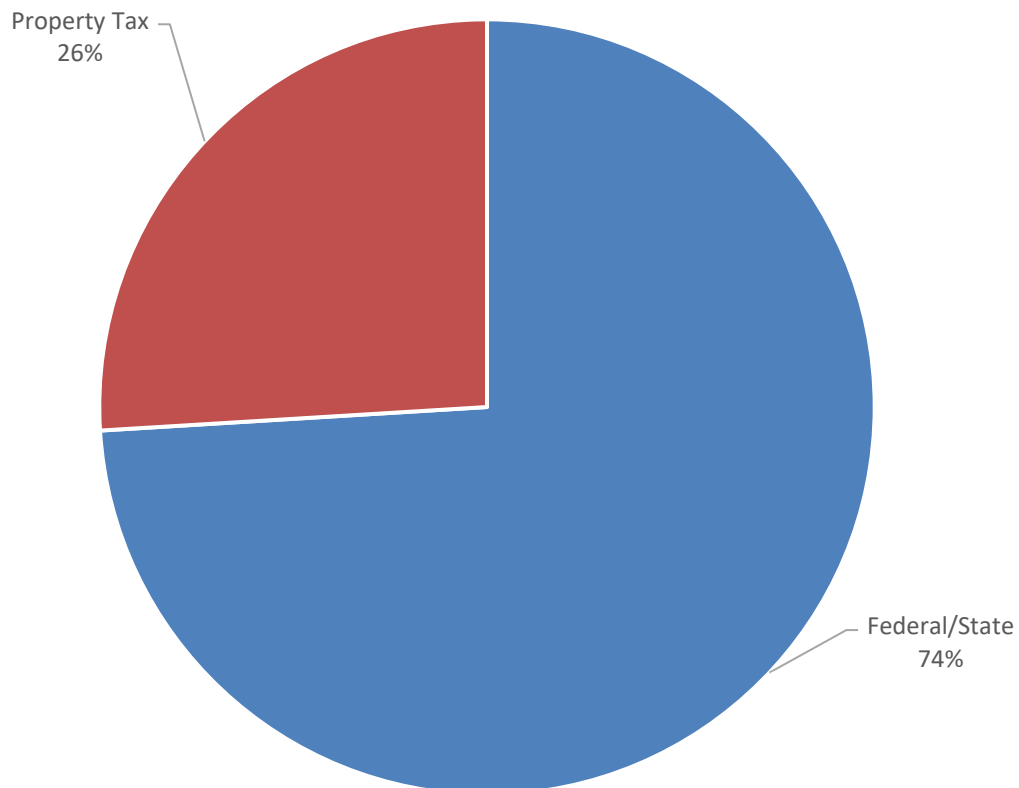
FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

SOCIAL SERVICES

REVENUES

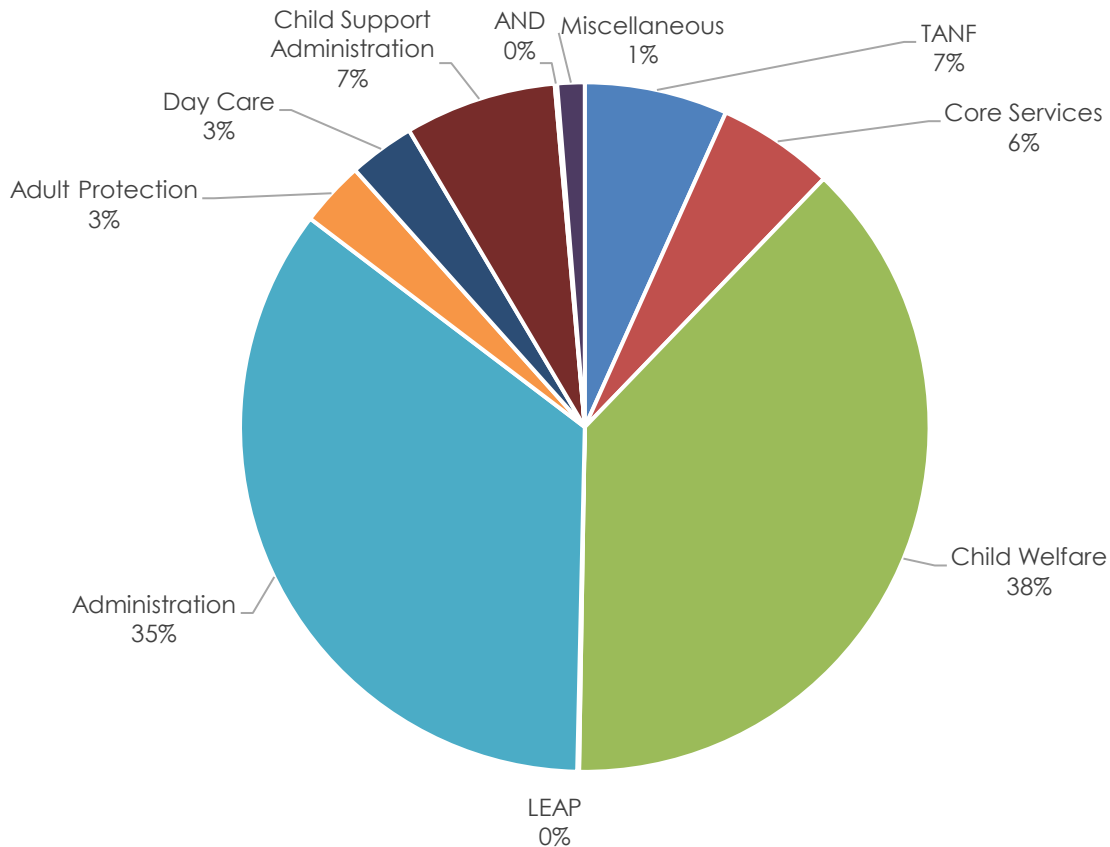
Revenue Comparison	2025	2026	% Increase (Decrease)
Property taxes	\$ 14,979,184	\$ 16,168,791	7.9%
Federal/State	\$ 44,977,110	\$ 48,588,362	8.0%
TOTAL	\$ 59,956,294	\$64,757,153	16.0%



SOCIAL SERVICES

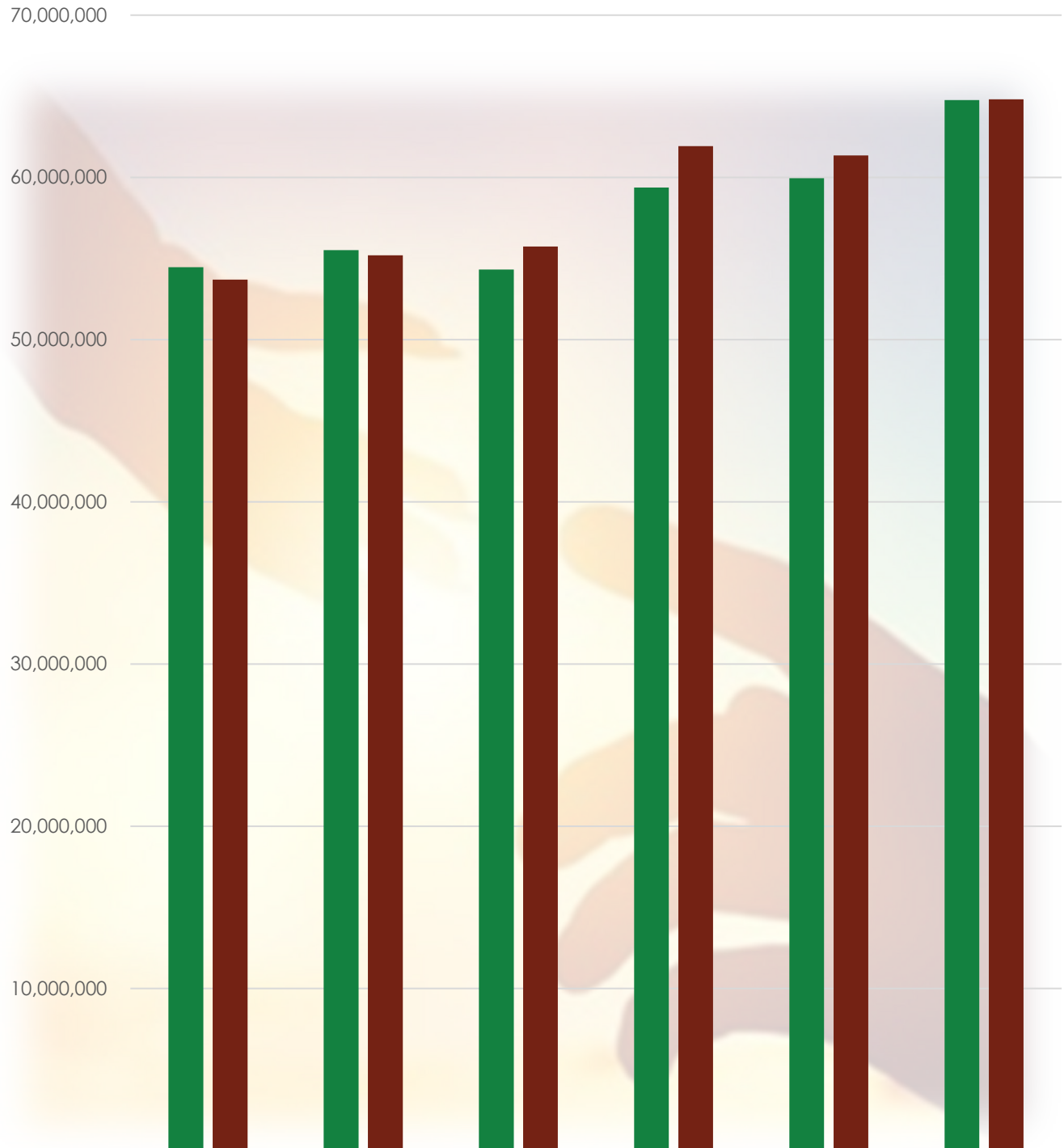
EXPENSES

Revenue Comparison	2025	2026	% Increase (Decrease)
TANF	\$ 4,769,100	\$ 4,349,072	-8.8%
Core Services	3,719,500	3,553,842	-4.5%
Child Welfare	22,064,000	24,674,696	11.8%
LEAP	50,000	57,091	14.2%
Administration	21,579,205	22,673,861	5.1%
Adult Protection	2,014,600	1,981,842	-1.6%
Day Care	1,752,000	2,006,735	14.5%
Child Support Administration	4,538,000	4,610,488	1.6%
AND	80,000	74,733	-6.6%
Miscellaneous	791,450	830,401	4.9%
TOTAL	\$ 61,357,855	\$ 64,812,761	30.7%



SOCIAL SERVICES

5 Year Revenue and Expense Comparison



SOCIAL SERVICES FUND SUMMARY

The total Social Services Fund budget is recommended at \$64,812,761. The programs are funded by property tax of \$16,168,791, and state and federal funds of \$48,588,362, and the potential use of approximately \$130,174 of fund balance to cover both anticipated and unanticipated cost overruns.

The following pages show the adjusted, requested expenses, lowering health insurance to match 2025 anticipated expenses, and increasing the property tax by \$130,174, to cover the increase in Indirect Costs for the Cost Allocation Plan. The request is to avoid further depletion of the fund balance in future years.

The implementation of the One Big Beautiful Bill Act (OBBBA) indicates an increase in staff requirements for verification of benefits to be received. Lowering staffing would only make it more difficult to meet the increasing requirements in the timelines indicated by State and Federal rules and regulations.

In 2021, the Department established the High-Fidelity Wraparound unit, within the Family Resource Division. The unit has been funded through a grant from the Colorado Department of Human Services, Office of Behavioral Health. The unit works to preserve and rehabilitate families while addressing mental and behavioral health needs. The original grant ended on June 30, 2023. Therefore, the Department has secured additional funding from the Office of Behavioral Health and from the Tony Grampsas Youth Services program to continue the program through June 30, 2026.

We continue to monitor the impacts of House Bills 22-1259 and 22-1295 on the Colorado Works and Child Care Assistance Programs, respectively. Although the increase in expenditures resulting from these acts has been manageable, to this point, our concerns regarding the ability of available funding to support these increases continue. We will continue to make programmatic changes and/or seek increased funding from our State partners, as necessary.

Funding for the Adult Protective Services unit, within our Home and Community Supports Division (formerly Area Agency on Aging) continues to present challenges. While recent changes in demographic and workload data have increased our share of the state-wide allocation for this program, funding could still leave up to \$175,000 of necessary expenditures unreimbursed.

SOCIAL SERVICES FUND

ESTIMATED REVENUE

2026

	FEDERAL AND STATE	COUNTY	TOTAL
County Administration	\$ 14,788,648	\$ 7,416,640	\$ 22,205,288
Non-Program Revenue	0	- 151,702	- 151,702
Other Programs	296,505	148,040	444,545
Child Support Administration	3,447,945	1,135,566	4,583,511
TANF-Colorado Works	2,901,432	1,485,083	4,386,515
Aid to the Needy Disabled	0	74,733	74,733
Child Care	837,854	1,163,317	2,001,171
Old Age Pension	446,586	118	446,704
Child Welfare	19,943,919	4,616,126	24,560,045
Core Services	2,907,418	627,329	3,534,747
Adult Protective Services	1,483,585	488,113	1,971,698
LEAP	57,091	0	57,091
General Assistance	<u>0</u>	<u>93,838</u>	<u>93,838</u>
Sub-Total	<u>\$ 47,110,983</u>	<u>\$ 17,097,201</u>	<u>\$ 64,208,184</u>
Federal/State Reimbursement	\$ 47,110,983		
Claims Collection Incentives	630,000		
TANF Adjustment	112,136		
Usage of Deferred Revenues	<u>0</u>		
Sub-Total Revenue	\$ 47,853,119		
Potential Use of Fund Balance	0		
Transfer County Funds-EAF	56,100		
County Property Tax / Penalties	<u>16,298,965</u>		
Total Revenue	<u>\$ 64,208,184</u>		

SOCIAL SERVICES FUND MANDATED FEDERAL AND STATE PROGRAMS

Assistance Payment Programs: Most assistance payment programs are mandated by the federal or state government. Consequently, local government is limited as to what can be done to reduce costs from these programs.

	Federally Mandated	State Mandated
Temporary Assistance to Needy Families – Colorado Works	X	X
Aid to the Needy Disabled		X
Old Age Pension		X
General Assistance*	Optional	Optional

* State law allows counties the option of having a general assistance program and, if established, to determine the benefit level.

Social Service Programs: Social service programs administered by the department are mandated by federal or state law; however, local governments have a higher degree of managerial flexibility with these programs.

	Federally Mandated	State Mandated
Child Protection – Casework Services	X	X
Youth Services – Casework Services	X	X
Adult Protective Services – Casework Services	X	X

Administration: Costs associated with administration include compensation for direct services through caseworkers, technicians and support staff. In addition, overhead such as rent, utilities, travel, supplies, and equipment are funded through administrative allocations. The State establishes administrative allocations and reimburses at various rates depending on the type of expenditure and program. Expenditures greater than allocation are not guaranteed to be reimbursed. Generally, they are at least partially reimbursed through the use of transferred TANF funds, surplus distribution, or Federal pass-thru revenues.

**SOCIAL SERVICES
SUMMARY OF REVENUES
2026**

Fund	Org Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
		TAXES				
2100	42111 4112	CURRENT PROPERTY TAXES	14,979,184	16,168,791	16,168,791	
		INTERGOVERNMENTAL				
2100	42110 4320	FEDERAL GRANTS	0	128,268	128,268	
2100	42110 4336	REIMBURSEMENTS	13,393,441	15,412,618	15,412,618	
2100	42111 4336	REIMBURSEMENTS	795,122	630,000	630,000	
2100	42115 4336	REIMBURSEMENTS	264,650	298,348	298,348	
2100	42200 4336	REIMBURSEMENTS	3,412,680	3,465,750	3,465,750	
2100	42365 4336	REIMBURSEMENTS	3,284,017	2,863,989	2,863,989	
2100	42375 4336	REIMBURSEMENTS	877,000	784,794	784,794	
2100	42380 4336	REIMBURSEMENTS	525,000	440,939	440,939	
2100	42410 4336	REIMBURSEMENTS	17,961,200	19,739,757	19,739,757	
2100	42415 4336	REIMBURSEMENTS	2,885,600	2,923,125	2,923,125	
2100	42450 4336	REIMBURSEMENTS	1,471,700	1,491,700	1,491,700	
2100	42610 4336	REIMBURSEMENTS	50,000	57,091	57,091	
2100	42410 4340	GRANTS	0	295,883	295,883	
2100	711000 3110	COUNTY TRANSFER	56,700	57,300	56,100	
		TOTAL INTERGOVERNMENTAL	44,977,110	48,589,562	- 48,588,362	-
		TOTAL SOCIAL SERVICES	59,956,294	64,758,353	64,757,153	-

**SOCIAL SERVICES
SUMMARY OF EXPENDITURES
2026**

Fund	Org	Expenditure Function	2025 Budget	2026 Request	2026 Recommend	2026 Final
2100	42110	ADMINISTRATION-REGULAR	21,579,205	22,673,861	22,673,861	
2100	42111	NON PROGRAM REVENUE	-170,000	-151,702	-151,702	
2100	42115	OTHER PROGRAMS	329,750	447,208	447,208	
2100	42200	CHILD SUPPORT ADMINISTRATION	4,538,000	4,610,488	4,610,488	
2100	42365	COLORADO WORKS	4,769,100	4,349,072	4,349,072	
2100	42370	NEEDY AND DISABLED	80,000	74,733	74,733	
2100	42375	DAY CARE & ADMINISTRATION	1,752,000	2,006,735	2,006,735	
2100	42380	OLD AGE PENSION	535,000	441,057	441,057	
2100	42410	CHILD WELFARE & ADMINISTRATION	22,064,000	24,674,696	24,674,696	
2100	42415	PLACEMENT ALTERNATIVE CARE	3,719,500	3,553,842	3,553,842	
2100	42450	ADULT PROTECTION	2,014,600	1,981,842	1,981,842	
2100	42610	LEAP ADMINISTRATION	50,000	57,091	57,091	
2100	42700	GENERAL ASSISTANCE	40,000	37,738	37,738	
2100	42700	COMMON SUPPORT	56,700	57,300	56,100	
			61,357,855	64,813,961	64,812,761	0

BUDGET UNIT REQUEST SUMMARY

Department: SOCIAL SERVICES

Budget Unit: Summary - All Departments - Fund 2100

DEPARTMENT DESCRIPTION: See individual units.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services		\$44,226,805	\$48,398,419	\$48,398,419
Supplies		510,300	563,233	563,233
Purchased Services		8,735,000	10,164,126	10,164,126
Fixed Charges		8,736,750	5,686,985	5,686,985
Capital		-	-	-
Cost Allocation Adj		(851,000)	(56,102)	(56,102)
Gross County Cost		\$61,357,855	\$64,811,963	\$64,811,963
Revenue		46,378,671	48,643,172	48,643,172
PROPERTY TAX		\$14,979,184	\$16,168,791	\$16,168,791
Budgeted Positions	413.0	426.0	414.0	414.0

SUMMARY OF CHANGES: See Individual Budget Units.

FINANCE/ADMINISTRATION RECOMMENDATION: See Individual Budget Units.

BOARD ACTION: See Individual Budget Units.

SOCIAL SERVICES FUND

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS:

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

- The Child Support team collected and distributed more than \$22 million dollars in child support to families in the community, maintaining the current support collection rate of approximately 67%, the highest of all 10 large counties in Colorado. (Priority 1 [SP1])
- The Family Resources outreach team went to the local jail to assist incarcerated individuals who will be released in the near future with public assistance benefits applications or worked with customers over the phone/virtual to provide these services. (SP1B)
- The Family Resources team oversaw the Human Services Funds Distribution process and frequently referred customers to Catholic Charities and the District Attorney's Office to apply for Victim Assistance and Compensation. (SP1C)
- The Assistance Payments team facilitated the application, approval and reapproval processes for multiple medical assistance categories to support citizens' access to essential health services. (SP1F)
- To ensure the best customer experience, DHS regularly reviewed and followed the Civil Rights and Conflict of Interest policies in municipal code. (SP2A)
- WCDHS provided numerous opportunities to staff for structured communications and feedback to foster an environment of transparent, timely and relevant communication, including employee/ supervisor roundtables, focus groups, StaffSyncUp, department-initiated satisfaction surveys, weekly JT Show, Wellness Wednesday and bi-monthly NewsFlash, bi-weekly Department announcements and All About Us program. (SP4A)
- The Department employed several strategies to establish consistent application of leadership goals and objectives and supervisory roles to provide accountability including daily supervisor check-ins for information sharing, strategic workflow and supervision consistency, weekly management assembly to align vision and report on progress, monthly focused leadership development opportunities, development of training roadmaps including expectations of productivity, quality, and professionalism. (SP4C)
- The Department implemented the Binti system to improve efficiencies for Child Welfare, Fiscal and external providers of services to our clients. (SP5)
- The Department prioritized kinship care (Kin Culture Initiative), reflecting a commitment to placing children with relatives whenever possible, which can lead to better outcomes for the children involved. (SP5A)
- The Child Support team installed a TouchPay payment machine in the lobby to streamline child support payment processing, improving timeliness of payments to recipients, and providing non-custodial parents with alternative methods for remitting monthly child support remittances. (SP5D)
- The Child Welfare team conducted town halls for foster parents, indicating a commitment to keeping them informed and involved in the process. (SP5E)

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

- DHS will implement the Emergency Preparedness Team to ensure safety of DHS staff and continuity of operations in the event of an actual emergency. (SP1)
- DHS will implement updated appointment and client communications systems in child welfare and assistance payments units. (SP5D)

BUDGET UNIT REQUEST SUMMARY

Department: SOCIAL SERVICES

Budget Unit: COUNTY ADMINISTRATION – 2100-42110 [CC_40300]

DEPARTMENT DESCRIPTION: The County Administration budget unit includes activities for the purposes of administering the Supplemental Nutrition Assistance Program (SNAP), also known as Food Assistance, Medicaid, and State-Only Adult Assistance programs, including eligibility determination, benefit calculation and issuance and overpayment investigation.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$19,945,285	\$12,259,155	\$21,403,478	\$20,328,964
Supplies	371,301	(450,000)	426,340	426,340
Purchased Services	3,064,418	2,400,000	3,122,786	3,122,786
Fixed Charges	5,961,058	13,562,325	5,960,949	6,766,492
Capital	-	-	-	-
Cost Allocation Adj	(7,725,669)	-	(8,239,692)	(8,239,692)
Gross County Cost	\$21,616,393	\$27,771,480	\$22,673,861	\$22,404,890
Revenue	14,565,886	13,393,441	15,540,886	15,540,886
Net County Cost	\$7,050,507	\$14,378,039	\$7,132,975	\$6,864,004
Budgeted Positions	193.0	193.0	193.0	181.0

SUMMARY OF CHANGES:

The format of the Social Services Fund budget has changed in order to more clearly illustrate the actual costs associated with the activities. The cost allocations, as determined by the Random Moment Sampling (RMS) process, are now illustrated as a separate line item in each section impacted by the re-allocations. Funding of the County Administration appropriation was increased in the 2025 Long Bill. This increase, offset by the loss of pandemic-related funding sources, will result in better coverage of our expenses for the administration of these programs.

FINANCE/ADMINISTRATION RECOMMENDATION: The adjustments include an increase in the Cost Allocation Plan's designation for Indirect Cost revenue reimbursement, increasing the expenses by approximately \$520,000 from 2025 approved budget. To accommodate the increase, personnel services were reduced, to indicate the removal of 12.0 FTE that had been included for the Public Health Emergency (PHE) that ended June 2025.

BOARD ACTION:

COUNTY ADMINISTRATION - 2100-42110 (CONTINUED)

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Food Assistance Caseload	18,705	19,000	19,500
Medicaid Caseload	41,778	62,000	65,000
TANF Caseload	860	875	800
Adult Financial Caseload	685	725	750
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	5.252	5.133	4.703
Per capita cost	\$19.19	\$38.24	\$18.54

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: See Human Services goals following the Social Services Fund Summary.

BUDGET UNIT REQUEST SUMMARY

Department: SOCIAL SERVICES

Budget Unit: NON-PROGRAM REVENUE – 2100-42111 [CC_40410]

DEPARTMENT DESCRIPTION: The Non-Program Revenue budget unit includes property taxes, Claim-Collection Incentives, TANF Adjustment, TANF MOE Reduction, and Miscellaneous Revenue Sources

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$-	\$-	\$-	
Supplies	-	-	-	
Purchased Services	-	-	-	
Fixed Charges	(151,702)	(170,000)	(151,702)	(151,702)
Capital	-	-	-	-
Cost Allocation Adj	-	-	-	-
Gross County Cost	\$(151,702)	\$(170,000)	\$(151,702)	\$(151,702)
Revenue	629,308	795,122	741,008	741,008
Net County Cost	(781,010)	(965,122)	(892,710)	(892,710)
Property Tax Revenue	\$13,257,431	\$14,979,184	\$16,168,791	\$16,168,791

SUMMARY OF CHANGES: The Department is requesting Property Tax funding budgeted at \$16,168,791 for 2026. The difference is a combination of special revenue from various department programs. The TANF Adjustment is \$111,008. Incentives earned as the result of claims collections for Food Assistance, Medicaid, TANF, and State-Only programs are estimated to be \$630,000.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: SOCIAL SERVICES

Budget Unit: OTHER PROGRAMS – 2100-42115 [CC_40430]

DEPARTMENT DESCRIPTION: Other Programs represents minor or temporary programs within the Department of Social Services. It includes Food Stamp Job Search (Employment First), SNAP Refunds, AFDC/TANF Retained Collections, and Collaborative Management.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$323,586	\$272,450	\$355,977	\$355,977
Supplies	5,353	7,300	5,353	5,353
Purchased Services	49,376	50,000	74,376	74,376
Fixed Charges	12,071	-	11,502	11,502
Capital	-	-	-	-
Cost Allocation Adj	-	-	-	-
Gross County Cost	\$390,386	\$329,750	\$447,208	\$447,208
Revenue	285,987	254,650	298,348	298,348
Net County Cost	\$104,400	\$75,100	\$148,860	\$148,860
Budgeted Positions	3.0	3.0	3.0	3.0

SUMMARY OF CHANGES: Several proposed Federal changes to the SNAP Program could impact the Food Stamp Job Search programs, as well as other components of the SNAP Program. We anticipate that any such changes would become effective in 2027, at the earliest, but will monitor developments as they are made known.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Work Outputs</u>			
Total Participants – Employment First	2	10	16
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.082	0.080	0.078
Per capita cost (county support)	\$0.28	\$0.20	\$0.39

BUDGET UNIT REQUEST SUMMARY

Department: SOCIAL SERVICES

Budget Unit: CHILD SUPPORT SERVICES – 2100-42200 [CC_40340]

DEPARTMENT DESCRIPTION: Child Support Services helps parents and caregivers by establishing parentage, setting up child support, and making sure support orders are followed. We are dedicated to helping children get the financial assistance they need.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$3,021,604	\$3,698,000	\$3,290,614	\$3,290,614
Supplies	8,692	50,000	8,692	8,692
Purchased Services	689,764	750,000	580,633	580,633
Fixed Charges	9,974	40,000	9,974	9,974
Capital	-	-	-	-
Cost Allocation Adj	668,930	-	720,575	720,575
Gross County Cost	\$4,398,964	\$4,538,000	\$4,610,488	\$4,610,488
Revenue	3,306,740	3,412,680	3,465,750	3,465,750
Net County Cost	\$1,092,224	\$1,125,320	\$1,144,738	\$1,144,738
Budgeted Positions	30.0	31.0	31.0	31.0

SUMMARY OF CHANGES: The Department has transferred most of the attorney activities associated with this program in-house, utilizing the County Attorney Office's staff to conduct the legal tasks necessary to establish and enforce support orders, rather than hiring external attorneys.

Beginning in 2026, a statute change went into effect to the Child Support Guideline. The new guideline will provide non-custodial parents with credit for every overnight. This is a significant change from the previous guideline which only gave credit if the non-custodial parent had the children over 92 overnights annually. We anticipate this adjustment will result in more appropriately sized support orders, which in turn will help us with collections of both current support and arrears. In addition, our division has implemented structural improvements aimed to streamline our work. These changes are designed to increase efficiency which will lead to timelier establishment and modification of orders and improvement in collections.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

CHILD SUPPORT ADMINISTRATION - 2100-42200 (CONTINUED)

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Number of open cases in Weld	7,827	7,950	8,100
Number of children supported	5,644	5,670	5,700
Money collected & distributed to families (total)	24,118,855	24,600,000	25,000,000
Money collected & distributed to families (current)	18,997,682	19,400,000	19,750,000
Money collected & distributed to families (arrears/back pay)	5,121,173	5,200,000	5,250,000
Collections per staff member (highest collection rate per FTE in Colorado)	778,027	793,548	806,451
Orders Established/Modified	505	510	525
Applications Received and Processed	1,501	1,550	1,600
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.816	0.824	0.806
Per capita cost (county support)	\$2.97	\$2.99	\$2.97

BUDGET UNIT REQUEST SUMMARY

Department: SOCIAL SERVICES

Budget Unit: TANF - COLORADO WORKS– 2100-42365 [CC_40440]

DEPARTMENT DESCRIPTION: Colorado Works is Colorado's implementation of the Temporary Assistance for Needy Families program. Assistance is provided to low-income families to assist in employment preparation to achieve self-sufficiency and to provide temporary direct financial assistance.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$960,540	\$3,039,100	\$1,043,990	\$1,043,990
Supplies	2,169	375,000	2,169	2,169
Purchased Services	1,208,166	1,375,000	1,177,619	1,177,619
Fixed Charges	26,938	(20,000)	26,043	26,043
Capital	-	-	-	-
Cost Allocation Adj	1,959,051	-	2,099,251	2,099,251
Gross County Cost	\$4,156,865	\$4,769,100	\$4,349,072	\$4,349,072
Revenue	3,042,431	3,284,017	2,863,989	2,863,989
Net County Cost	\$1,114,434	\$1,485,083	\$1,485,083	\$1,485,083
Budgeted Positions	14.0	14.0	14.0	14.0

SUMMARY OF CHANGES: The passage of Senate Bill 22-1259 will continue to increase the amount of funding required for payment of Basic Cash Assistance and for administrative costs associated with this program. This limits the amount of funding available to continue providing job training and placement services, other supportive services needs and prevention activities in the community.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

TANF ADMINISTRATION - 2100-42365 (CONTINUED)

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
TANF Caseload	860	875	800
Total Participants placed in subsidized internship in the Community through TANF/CO Works	26	30	34
Total participants trained through TANF/CO Works	12	15	18
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.381	0.372	0.364
Per capita cost (county support)	\$3.03	\$3.95	\$3.86

BUDGET UNIT REQUEST SUMMARY

Department: SOCIAL SERVICES

Budget Unit: AID TO THE NEEDY DISABLED– 2100-42370 [CC_40320]

DEPARTMENT DESCRIPTION: The Aid to Needy Disabled program account for assistance grants for eligible disabled and Medicaid benefits for SSI clients.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$48,267	\$-	\$-	\$-
Supplies	398	-	-	-
Purchased Services	115,112	110,000	115,112	115,112
Fixed Charges	(40,379)	(30,000)	(40,379)	(40,379)
Capital	-	-	-	-
Cost Allocation Adj	-	-	-	-
Gross County Cost	\$123,398	\$80,000	\$74,733	\$74,733
Revenue	47,772	-	-	-
Net County Cost	\$75,626	\$80,000	\$74,733	\$74,733
Budgeted Positions	0.0	0.0	0.0	0.0

SUMMARY OF CHANGES: Funding of the Disability Navigator Program ended June 30, 2024, so no expenditures or revenues for that sub-program are reflected. All expenditures and collections budgeted are now for the AND program, only.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Work Outputs</u>			
Adult Financial Caseloads	685	725	750
<u>Efficiency Measures</u>			
Per capita cost (county support)	\$0.21	\$0.21	\$0.19

BUDGET UNIT REQUEST SUMMARY

Department: SOCIAL SERVICES

Budget Unit: CHILD CARE ADMINISTRATION– 2100-42375 [CC_40330]

DEPARTMENT DESCRIPTION: The Child Care Assistance Program provides day care services for children from TANF and Income Eligible households.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$650,479	\$729,000	\$701,212	\$701,212
Supplies	1,196	3,000	1,196	1,196
Purchased Services	1,119,580	1,020,000	1,309,530	1,309,530
Fixed Charges	37,523	-	17,692	17,692
Capital	-	-	-	-
Cost Allocation Adj	(23,070)	-	(22,895)	(22,895)
Gross County Cost	\$1,785,707	\$1,752,000	\$2,006,735	\$2,006,735
Revenue	884,385	877,000	784,794	784,794
Net County Cost	\$901,322	\$875,000	\$1,221,941	\$1,221,941
Budgeted Positions	6.0	6.0	6.0	6.0

SUMMARY OF CHANGES: This program will continue to see significant changes in 2026 and in coming years as it transitions to the newly created Department of Early Childhood. House Bill 22-1295 instituted several changes to the rules governing how day care services are authorized and delivered. As a result of these changes, Weld County, along with all other large counties in the State, has implemented a freeze on the processing of applications for the program, to avoid untenable unfunded mandates resulting from this legislation and other recent changes to the program.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

CHILD CARE - 2100-42375 (CONTINUED)

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Avg Child Care Providers with a CCCAP fiscal agreement	367	1,503	202
<u>Efficiency Measures</u>			
FTE's per 10,000/capita	0.163	0.160	0.156
Per capita cost (county support)	\$2.45	\$2.33	\$3.18

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: See Human Services goals following the Social Services Fund Summary.

BUDGET UNIT REQUEST SUMMARY

Department: SOCIAL SERVICES

Budget Unit: OLD AGE PENSION– 2100-42380 [CC_40420]

DEPARTMENT DESCRIPTION: The Old Age Pension program provides payments to eligible seniors who meet income, resource and age tests. Program costs are reimbursed at approximately 99.5% by the State Old Age Pension Trust Fund. Administrative costs are reimbursed at 100%.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$-	\$456,000	\$-	\$-
Supplies	-	50,000	-	-
Purchased Services	118	25,000	118	118
Fixed Charges	1,558	4,000	-	-
Capital	-	-	-	-
Cost Allocation Adj	440,939	-	440,939	440,939
Gross County Cost	\$442,615	\$535,000	\$441,057	\$441,057
Revenue	440,939	525,000	440,939	440,939
Net County Cost	\$1,676	\$10,000	\$118	\$118
Budgeted Positions	0.00	0.0	0.0	0.0

SUMMARY OF CHANGES: No significant changes are anticipated for this program in 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Work Outputs</u>			
Case Load	685	725	750
<u>Efficiency Measures</u>			
Timeliness of Application / RRR	N/A	99%	99%
Per capita cost (county support)	\$0.00	\$0.03	\$0.00

BUDGET UNIT REQUEST SUMMARY

Department: SOCIAL SERVICES

Budget Unit: CHILD WELFARE ADMINISTRATION– 2100-42410 [CC_40350]

DEPARTMENT DESCRIPTION: The Child Welfare program delivers services to children and families at risk of or involved in the Child Welfare system in order to assure safety , permanency, and well-being.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$16,247,728	\$18,714,000	\$17,233,110	\$17,233,110
Supplies	108,736	450,000	118,725	118,725
Purchased Services	3,130,488	3,450,000	3,122,400	3,122,400
Fixed Charges	(357,470)	(550,000)	(358,869)	(358,869)
Capital	-	-	-	-
Cost Allocation Adj	4,326,790	-	4,559,330	4,559,330
Gross County Cost	\$23,456,272	\$22,064,000	\$24,674,696	\$24,674,696
Revenue	18,370,908	17,961,200	20,035,640	20,035,640
Net County Cost	\$5,085,364	\$4,102,800	\$4,639,056	\$4,639,056
Budgeted Positions	157.0	167.0	167.0	167.0

SUMMARY OF CHANGES: The department remains committed to placing children involved in the Child Welfare system in the least restrictive setting demonstrating the ability to provide safe and nurturing care. As a result, the costs associated with these placements have largely shifted from daily foster care maintenance payments to specific service purchases.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

CHILD WELFARE ADMINISTRATION– 2100-42410

[CC_40350] (CONTINUED)

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Referrals	9,045	8,480	8,480
Assessments	2,103	2,166	2,231
Cases	219	226	235
Certified Kin	22	65	85
Certified Foster	66	60	65
High Fidelity Wraparound is an evidence based intensive care coordination model that serves families with youth who are at risk of high levels of care, out-of-home placement or who are working to reintegrate back into the home and community after out-of-home and treatment levels of care.	29	40	40
Lighthouse provides child abuse prevention case management for families at risk of involvement with child welfare or who are stepping down after being involved with child welfare.	168	175	175
Post Adoption works to support adoptive families, primarily who have adopted from child welfare, with ongoing needs for resources and support to keep their families healthy and together.	453	450	450
Housing Stability Case Managers serve households at risk of experiencing homelessness or who are working to establish stable housing after experiencing homelessness.	349	150	150

CHILD WELFARE ADMINISTRATION– 2100-42410

[CC_40350] (CONTINUED)

PERFORMANCE MEASURES (CONTINUED)

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
Crisis Services Caseworkers conduct home studies and provide support for kinship providers who provide care for children who are removed from the home due to abuse and/or neglect.	120	130	130
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	4.273	4.441	4.340
Per capita cost (county support)	\$13.84	\$10.91	\$12.05

BUDGET UNIT REQUEST SUMMARY

Department: SOCIAL SERVICES

Budget Unit: CORE SERVICES – 2100-42415 [CC_40360]

DEPARTMENT DESCRIPTION: The Core Services program is designed to safely maintain children at home or return children to home through services for children and parents, including, but not limited to, therapy and parental education.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$2,904,789	\$3,219,500	\$3,076,749	\$3,076,749
Supplies	-	-	-	-
Purchased Services	477,093	520,000	477,093	477,093
Fixed Charges	-	(20,000)	-	-
Capital	-	-	-	-
Cost Allocation Adj	-	-	-	-
Gross County Cost	\$3,381,882	\$3,719,500	\$3,553,842	\$3,553,842
Revenue	2,781,682	2,885,600	2,923,125	2,923,125
Net County Cost	\$600,200	\$833,900	\$630,717	\$630,717
Budgeted Positions	0.0	0.0	0.0	0.0

SUMMARY OF CHANGES: No significant changes are anticipated for this program in 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Work Outputs</u>			
Case Load	317	305	300
<u>Efficiency Measures</u>			
Per capita cost (county support)	\$1.63	\$2.22	\$1.64

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: See Human Services goals following the Social Services Fund Summary.

BUDGET UNIT REQUEST SUMMARY

Department: SOCIAL SERVICES

Budget Unit: ADULT PROTECTION– 2100-42450 [CC_40310]

DEPARTMENT DESCRIPTION: Adult Protective Services offers protective services to prevent, reduce, or eliminate the current or potential risk of mistreatment, exploitation, or self-neglect to the at-risk adult using community-based services and resources, health care services, family and friends when appropriate, and other support systems.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$1,111,353	\$1,839,600	\$1,434,708	\$1,434,708
Supplies	758	25,000	758	758
Purchased Services	94,442	120,000	89,630	89,630
Fixed Charges	14,256	30,000	14,256	14,256
Capital	-	-	-	-
Cost Allocation Adj	353,028	-	442,490	442,490
Gross County Cost	\$1,573,838	\$2,014,600	\$1,981,842	\$1,981,842
Revenue	1,098,105	1,471,700	1,491,700	1,491,700
Net County Cost	\$475,733	\$542,900	\$490,142	\$490,142
Budgeted Positions	10.0	12.0	12.0	12.0

SUMMARY OF CHANGES: No significant changes are anticipated for this program for 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Work Outputs</u>			
Adult Protective Services: referrals/reports for allegations of mistreatment or self-neglect (# of referrals)	1,823	2,028	2,256
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.272	0.319	0.312
Per capita cost (county support)	\$1.29	\$1.44	\$1.27

BUDGET UNIT REQUEST SUMMARY

Department: SOCIAL SERVICES

Budget Unit: LEAP ADMINISTRATION AND OUTREACH– 2100-42610
[CC_40400]

DEPARTMENT DESCRIPTION: The Low-Income Energy Assistance Program is largely administered through a State-wide contract with Goodwill Industries. The county administers outreach efforts to the community.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$-	\$-	\$-	\$-
Supplies	-	-	-	-
Purchased Services	57,091	50,000	57,091	57,091
Fixed Charges	(1,715)	-	-	-
Capital	-	-	-	-
Cost Allocation Adj	-	-		
Gross County Cost	\$55,376	\$50,000	\$57,091	\$57,091
Revenue	42,433	50,000	57,091	57,091
Net County Cost	\$12,943	\$-	\$-	\$-
Budgeted Positions	0.0	0.0	0.0	0.0

SUMMARY OF CHANGES: No significant changes are anticipated for this program in 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.000	0.000	0.000
Per capita cost (county support)	\$0.04	\$0.00	\$0.00

BUDGET UNIT REQUEST SUMMARY

Department: SOCIAL SERVICES

Budget Unit: GENERAL ASSISTANCE– 2100-42700 [CC_40380]

DEPARTMENT DESCRIPTION: This program is entirely funded by the County and expenditures from this program are not covered by TANF, OAP, AND, etc.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$-	\$-	\$-	\$-
Supplies	-	-	-	-
Purchased Services	37,738	40,000	37,738	37,738
Fixed Charges	44,671	-	56,100	56,100
Capital	-	-	-	-
Cost Allocation Adj	-	-		
Gross County Cost	\$82,409	\$40,000	\$93,838	\$93,838
Revenue	-	-	56,100	56,100
Net County Cost	\$82,409	\$40,000	\$37,738	\$37,738
Budgeted Positions	0.0	0.0	0.0	0.0

SUMMARY OF CHANGES: Temporary and emergency assistance for applicants for Federal/State categorical assistance programs and help for some medical indigents. This includes the Employee Appreciation Program transfer from the General Fund for all FTE represented in Human Services and Social Services.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

PERFORMANCE MEASURES

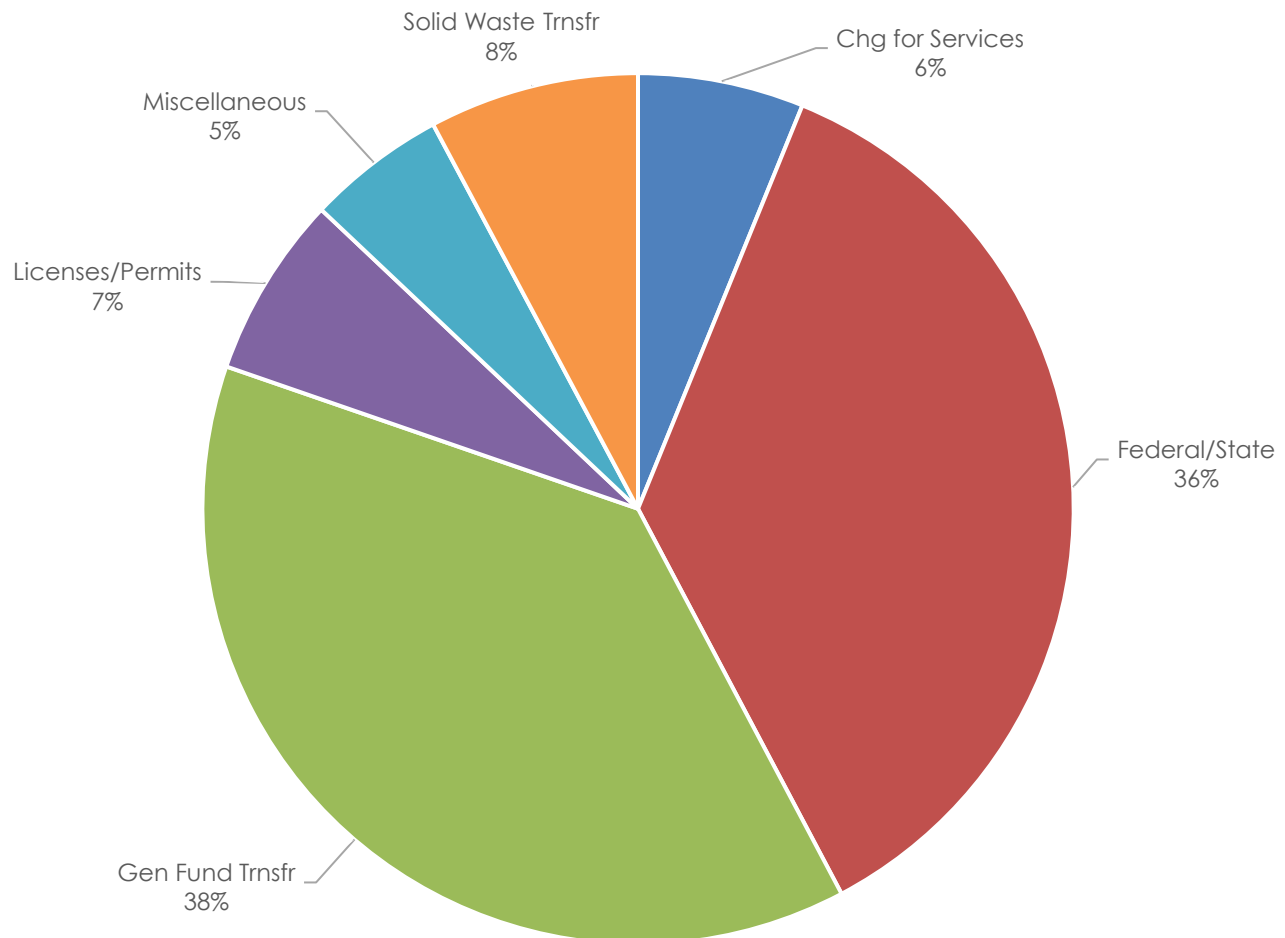
	<u>2024 ACTUALS</u>	<u>2025 ESTIMATED</u>	<u>2026 PROJECTED</u>
<u>Work Outputs</u>			
Burial Assistance	24	10	27
<u>Efficiency Measures</u>			
Per capita cost (county support)	\$0.22	\$0.11	\$0.10

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: See Human Services goals following the Social Services Fund Summary.



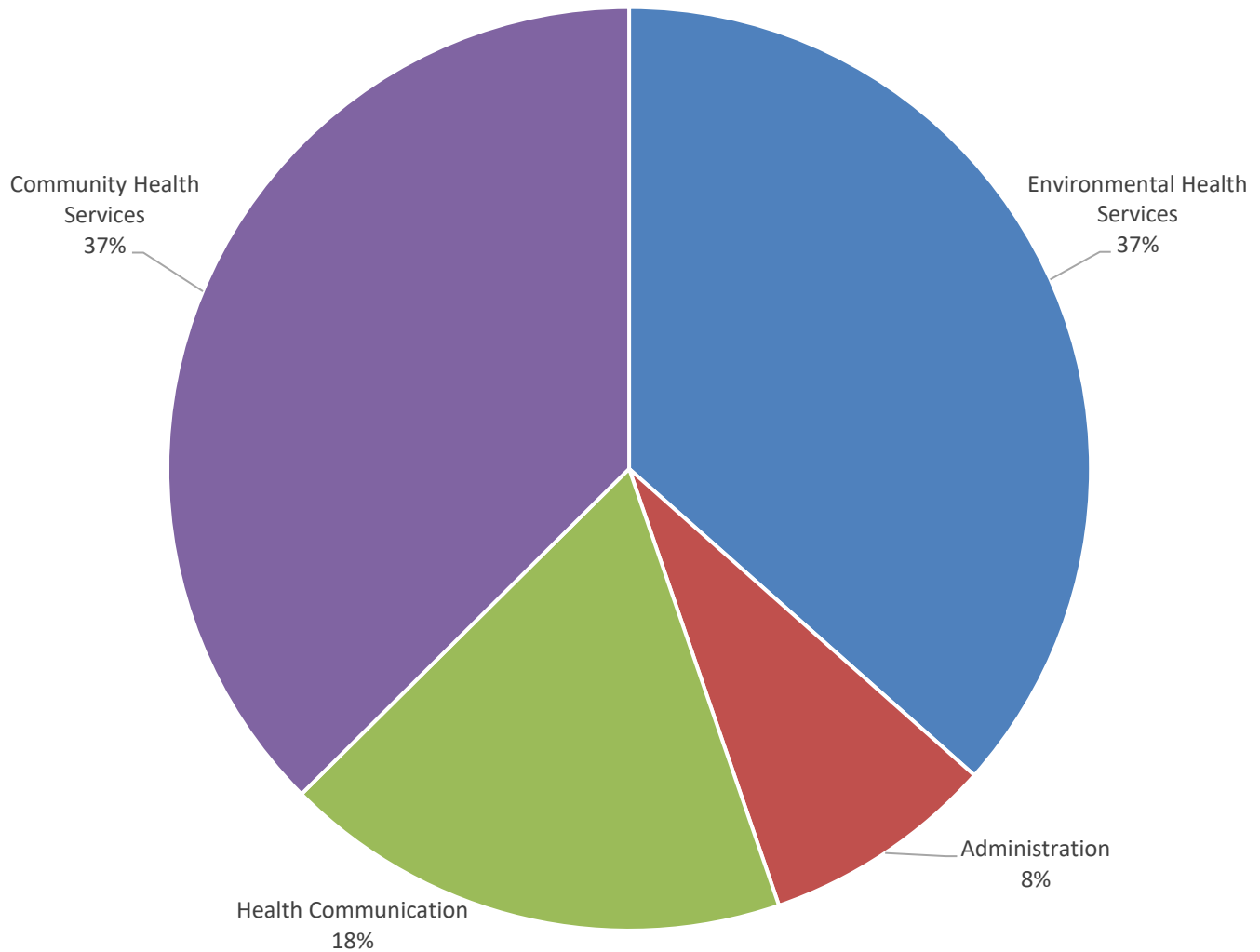
PUBLIC HEALTH REVENUES

Revenue Comparison	2025	2026	% Increase (Decrease)
Charges for Services	\$ 991,106	\$ 979,320	-1%
Federal/State	5,771,177	5,738,301	-1%
General Fund Transfers	5,949,980	6,046,315	2%
Licenses & Permits	790,000	1,072,880	36%
Miscellaneous	980,067	820,100	-16%
Solid Waste Transfers	790,922	1,239,269	57%
TOTAL	\$ 15,273,252	\$ 15,896,185	76%



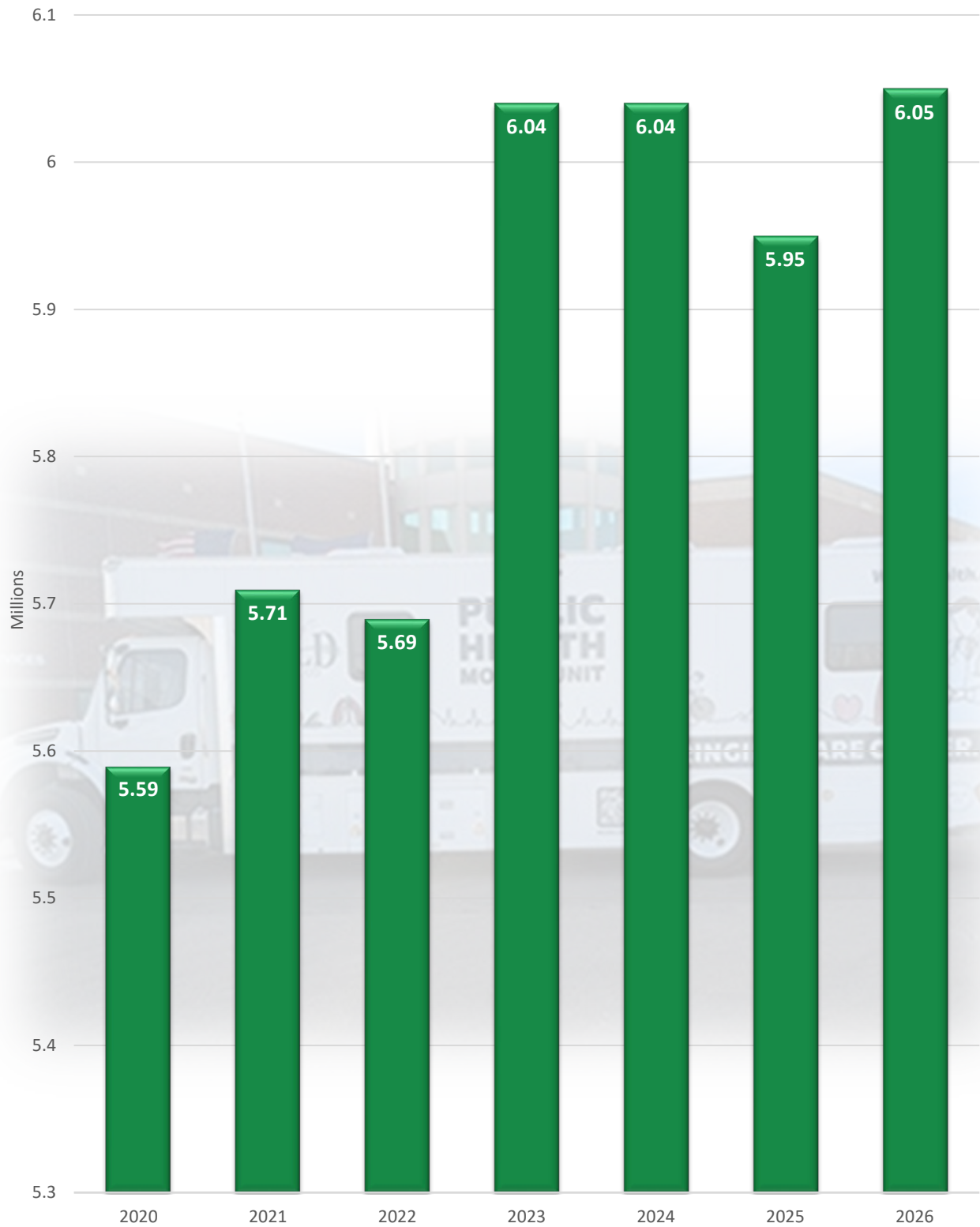
PUBLIC HEALTH EXPENSES

Expense Comparison	2025	2026	% Increase (Decrease)
Environmental Health Services	\$ 4,808,869	\$ 5,877,454	22%
Administration	2,079,704	1,316,477	-37%
Health Communication	2,506,479	2,865,198	14%
Community Health Services	5,939,712	6,020,485	1%
TOTAL	\$ 15,334,764	\$16,079,614	1%



PUBLIC HEALTH

Seven Year General Fund Contribution Comparison



Department of Public Health and Environment Summary

Mission: We serve Weld County by cultivating partnerships to promote public health and environmental quality through the delivery of relevant, innovative and cost-effective services.

Vision: Everyone in Weld County has the opportunity to live their healthiest lives.

Values: Service * Prevention * Teamwork

Department Summary

The Weld County Department of Public Health and Environment (WCDPHE) provides for the health, safety, and welfare of Weld County citizens through the seven core Public Health Services established by the State Board of Health and ten essential Public Health Services. The department plays a key role in administering federal, state, and local programs and services in our local communities upon which our residents rely every day.



The department continually uses local data collected through its Community Health Survey to help drive strategic planning, partner engagement, and efforts to address public health issues in Weld County. As a nationally accredited health department, WCDPHE is committed to leading population health improvement via a chief community health strategist approach—where the department engages with various external community groups and organizations to help address emerging and chronic health issues.



The department began development of a new three-year strategic plan in 2025 and will continue implementation throughout 2026. Areas of focus in the 2025-26 strategic plan include communication, organizational culture, recruitment/retention/recognition, and public health equity. Focusing resources to allow improvement in these areas, as well as nurturing and developing future leaders will ensure that the department is prepared to provide public health services to a growing population.

While safeguarding the public's health and well-being, the WCDPHE team continues to be responsible stewards of public funds. The FY 2026 budget proposal continues to reflect the department's fiscally conservative approach to carefully managing the county's tax dollars and available state, federal and private financial resources as they provide high-quality, cost-efficient, and readily accessible services to residents and businesses in Weld County.

Proposed Budget

In 2026, WCDPHE will receive almost \$5 million in funding across 20+ different grants, approximately \$3.6 million in other revenue streams, and is requesting \$6,399,019 in county funding which represents a modest 2.4% increase in county funding over 2025 levels. After changes to staffing and review from the Board of County Commissioners, the request was reduced to \$6,046,315 while still providing the same level of service. The total proposed 2026 department budget is \$16,248,893, allocated among its four divisions: Community Health Services, General Health Education, Environmental Health Services [including Emergency Preparedness], and Public Health Administration [including Vital Records].

2026 Budget Highlights

Revenues across the department are projected to increase \$651,136 which is primarily attributable to increased grant funding. The Public Health Services Division will see significant additional funding from grants aimed at reducing sexually transmitted infections (STI) and the Environmental Health Division will see an infusion of funding to bolster lead investigations, which are primarily the result of elevated blood lead levels in children.

As a result, the 2026 budget proposal includes the addition of 2 full time equivalents (FTEs) to be supplemented by fees and county contribution under Environmental Health. Reductions in grants have led to an offsetting decrease of 3.0 FTE, so core department functions and services available to customers remain at levels similar to 2025.

Awards

- Vital Records – Five Star Performance Award from CDPHE for 2023
- Public Health Services Division – NACo 2025 Achievement Award
- Colorado Public Health Association Lillian Wald Award

2024-2026 Strategic Plan Summary

Mission Statement: We serve Weld County by cultivating partnerships to promote public health and environmental quality through the delivery of relevant, innovative, and cost-effective services.

Vision Statement: Everyone in Weld County has the opportunity to live their healthiest lives.

Values: Service, Prevention, Teamwork

Strategic Priorities:

- Communication
 - Goal 1: Improve internal communication throughout the organization.
 - Goal 2: Provide clear, consistent, and concise information to the community.
- Organizational Culture
 - Goal 1: Foster an organizational culture with open communication across all levels, where every voice matters and employees feel valued.
 - Goal 2: Encourage an actively engaged staff.
 - Goal 3: Continue implementation of quality improvement.
- Recruitment, Retention, Recognition
 - Goal 1: Create a system of clear career paths, progression, and growth opportunities.
 - Goal 2: Standardize the recruitment and onboarding process.
 - Improve parity across divisions.
- Public Health Equity
 - Make equitable access to public health services a priority.
 - Communicate (internally and externally) that equitable access to public health services is a priority.

Strategic priority teams will be utilized continuously to focus on and make improvements to priority areas. Employees are encouraged to participate in at least one priority team and can move between teams as desired. Special project teams will be established to complete specific, short-term projects that arise. Community members may be involved to build partnerships and provide expertise.

**PUBLIC HEALTH
SUMMARY OF REVENUES
2026**

Fund	Org	Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
LICENSES AND PERMITS							
2560	41400	4210	LICENSES	412,000	655,880	655,880	
2560	41400	4221	PERMITS	378,000	417,000	417,000	
TOTAL LICENSES AND PERMITS				790,000	1,072,880	1,072,880	-
INTERGOVERNMENTAL							
255211	41300	4321	MEDICAID	3,000	8,000	8,000	
2590	41300	4321	MEDICAID	0	26,000	26,000	
2590	41600	4321	MEDICAID	17,000	0	0	
2591	41300	4321	MEDICAID	0	75,000	75,000	
2591	41600	4321	MEDICAID	145,535	0	0	
2592	41300	4321	MEDICAID	0	89,200	89,200	
2592	41600	4321	MEDICAID	75,000	0	0	
2593	41300	4321	MEDICAID	0	1,200	1,200	
2595	41300	4321	MEDICAID	0	500	500	
2595	41600	4321	MEDICAID	1,000	0	0	
2597	41300	4321	MEDICAID	0	2,000	2,000	
2597	41600	4321	MEDICAID	7,500	0	0	
2599	41300	4321	MEDICAID	0	120,000	120,000	
2599	41600	4321	MEDICAID	100,000	0	0	
2592	41300	4322	MEDICARE	0	5,000	5,000	
2515	41210	4336	REIMBURSEMENTS	120,000	113,000	113,000	
2560	41400	4336	REIMBURSEMENTS	5,000	0	0	
2593	41300	4336	REIMBURSEMENTS	0	90,000	90,000	
2593	41600	4336	REIMBURSEMENTS	93,000	0	0	
2594	41300	4336	REIMBURSEMENTS	0	25,000	25,000	
2594	41600	4336	REIMBURSEMENTS	9,665	0	0	
2597	41300	4336	REIMBURSEMENTS	0	3,000	3,000	
2500	41100	4340	GRANTS	866,534	120,083	120,083	
2500	41100	4340	GRANTS	0	311,000	311,000	
251010	41210	4340	GRANTS	183,611	182,530	182,530	
2517	41210	4340	GRANTS	330,134	412,668	412,668	
2519	41210	4340	GRANTS	149,465	152,675	152,675	
2521	41210	4340	GRANTS	16,250	11,000	11,000	
2523	41210	4340	GRANTS	167,000	134,802	134,802	
2529	41210	4340	GRANTS	25,000	514,951	514,951	
2530	41300	4340	GRANTS	0	159,820	159,820	
253310	41300	4340	GRANTS	319,000	319,000	319,000	
255211	41300	4340	GRANTS	1,262,778	1,329,872	1,329,872	
2560	41400	4340	GRANTS	178,700	188,183	188,183	
256410	41400	4340	GRANTS	97,134	106,233	106,233	
2565	41400	4340	GRANTS	5,000	4,800	4,800	
258110	41500	4340	GRANTS	307,071	0	0	
2590	41300	4340	GRANTS	0	245,000	245,000	
2590	41600	4340	GRANTS	298,529	0	0	
2591	41300	4340	GRANTS	0	232,857	232,857	
2591	41600	4340	GRANTS	306,620	0	0	
2592	41300	4340	GRANTS	0	305,000	305,000	
2592	41600	4340	GRANTS	377,076	0	0	
2593	41300	4340	GRANTS	0	59,883	59,883	
2593	41600	4340	GRANTS	79,000	0	0	
2594	41300	4340	GRANTS	0	6,500	6,500	
2597	41300	4340	GRANTS	0	177,561	177,561	
2597	41600	4340	GRANTS	50,000	0	0	
2500	41100	711000	COUNTIES	5,949,980	6,399,019	6,046,315	
2500	41100	4356	COUNTIES	0	10,100	10,100	
255810	41300	4356	COUNTIES	95,000	115,308	115,308	
2560	41400	4356	COUNTIES	80,575	80,575	80,575	
TOTAL INTERGOVERNMENTAL				11,721,157	12,137,320	11,784,616	-

**PUBLIC HEALTH
SUMMARY OF REVENUES
2026**

Fund	Org	Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
CHARGE FOR SERVICES							
2500	41100	4410	CHARGE FOR SERVICES	245,000	357,220	357,220	
2524	41210	4410	CHARGE FOR SERVICES	63,106	0	0	
2560	41400	4410	CHARGE FOR SERVICES	321,500	401,400	401,400	
2590	41300	4410	CHARGE FOR SERVICES	0	73,700	73,700	
2590	41600	4410	CHARGE FOR SERVICES	116,000	0	0	
2591	41300	4410	CHARGE FOR SERVICES	0	25,000	25,000	
2591	41600	4410	CHARGE FOR SERVICES	40,000	0	0	
2592	41300	4410	CHARGE FOR SERVICES	0	91,000	91,000	
2592	41600	4410	CHARGE FOR SERVICES	78,000	0	0	
2593	41300	4410	CHARGE FOR SERVICES	0	2,500	2,500	
2594	41300	4410	CHARGE FOR SERVICES	0	500	500	
2595	41300	4410	CHARGE FOR SERVICES	0	3,000	3,000	
2595	41600	4410	CHARGE FOR SERVICES	1,000	0	0	
2597	41300	4410	CHARGE FOR SERVICES	0	5,000	5,000	
2597	41600	4410	CHARGE FOR SERVICES	15,000	0	0	
2590	41300	4415	INSURANCE REIMBURSEMENT	0	6,000	6,000	
2590	41600	4415	INSURANCE REIMBURSEMENT	16,500	0	0	
2591	41300	4415	INSURANCE REIMBURSEMENT	0	8,000	8,000	
2591	41600	4415	INSURANCE REIMBURSEMENT	38,500	0	0	
2592	41300	4415	INSURANCE REIMBURSEMENT	0	6,000	6,000	
2592	41600	4415	INSURANCE REIMBURSEMENT	50,500	0	0	
2595	41600	4415	INSURANCE REIMBURSEMENT	1,000	0	0	
2597	41600	4415	INSURANCE REIMBURSEMENT	5,000	0	0	
TOTAL CHARGE FOR SERVICES				991,106	979,320	979,320	-
MISCELLANEOUS							
2560	41400	4510	FINES	3,000	5,000	5,000	
2500	41100	4650	OVERHEAD	787,289	815,000	815,000	
2525	41210	4680	OTHER	175,828	0	0	
2590	41600	4680	OTHER	100	0	0	
2591	41300	4680	OTHER	0	100	100	
2590	41600	4690	DONATIONS	500	0	0	
2591	41600	4690	DONATIONS	10,000	0	0	
2592	41600	4690	DONATIONS	100	0	0	
2593	41600	4690	DONATIONS	2,000	0	0	
2594	41600	4690	DONATIONS	1,000	0	0	
2595	41600	4690	DONATIONS	250	0	0	
TOTAL MISCELLANEOUS				980,067	820,100	820,100	-
TRANSFER							
2560	41400	712700	TRANSFER	790,922	1,239,269	1,239,269	
TOTAL PUBLIC HEALTH				15,273,252	16,248,889	15,896,185	-

**PUBLIC HEALTH
SUMMARY OF EXPENDITURES
2026**

Fund	Org	Expenditure Function	2025 Budget	2026 Request	2026 Recommend	2026 Final
2500	41100	ADMINISTRATION	2,079,704	1,316,477	1,316,477	
251010	41210	GENERAL HEALTH EDUCATION	230,602	170,827	170,827	
2515	41210	GENERAL HEALTH EDUCATION	120,095	116,359	116,359	
2517	41210	GENERAL HEALTH EDUCATION	359,225	409,932	409,932	
2519	41210	GENERAL HEALTH EDUCATION	56,751	231,644	231,644	
2520	41210	GENERAL HEALTH EDUCATION	1,089,901	1,219,588	1,219,588	
2521	41210	GENERAL HEALTH EDUCATION	44,255	19,725	19,725	
2523	41210	GENERAL HEALTH EDUCATION	176,344	207,389	207,389	
2524	41210	GENERAL HEALTH EDUCATION	86,648	0	0	
2525	41210	GENERAL HEALTH EDUCATION	193,716	0	0	
252710	41210	GENERAL HEALTH EDUCATION	128,542	0	0	
2529	41210	GENERAL HEALTH EDUCATION	20,401	489,734	489,734	
2530	41300	COMMUNITY HEALTH SERVICES	42,460	659,743	659,743	
253310	41300	COMMUNITY HEALTH SERVICES	417,044	406,233	406,233	
255211	41300	COMMUNITY HEALTH SERVICES	1,416,482	1,463,730	1,463,730	
255810	41300	COMMUNITY HEALTH SERVICES	116,572	133,022	133,022	
2590	41300	COMMUNITY HEALTH SERVICES	0	1,420,152	1,420,152	
2591	41300	COMMUNITY HEALTH SERVICES	0	640,810	640,810	
2592	41300	COMMUNITY HEALTH SERVICES	0	666,345	666,345	
2593	41300	COMMUNITY HEALTH SERVICES	0	330,498	330,498	
2594	41300	COMMUNITY HEALTH SERVICES	0	128,049	128,049	
2595	41300	COMMUNITY HEALTH SERVICES	0	6,320	6,320	
2597	41300	COMMUNITY HEALTH SERVICES	0	165,583	165,583	
2500	41400	ENVIROMENTAL	0	320,759	320,759	
2560	41400	ENVIROMENTAL	4,675,140	5,601,422	5,432,143	
256410	41400	ENVIROMENTAL	126,172	117,197	117,197	
2565	41400	ENVIROMENTAL	7,557	7,355	7,355	
258110	41500	PUBLIC HEALTH PREPAREDNESS	351,036	0	0	
2590	41600	PUBLIC HEALTH CLINICAL SERVICES	1,250,168	0	0	
2591	41600	PUBLIC HEALTH CLINICAL SERVICES	741,544	0	0	
2592	41600	PUBLIC HEALTH CLINICAL SERVICES	762,617	0	0	
2593	41600	PUBLIC HEALTH CLINICAL SERVICES	388,768	0	0	
2594	41600	PUBLIC HEALTH CLINICAL SERVICES	125,823	0	0	
2595	41600	PUBLIC HEALTH CLINICAL SERVICES	66,244	0	0	
2597	41600	PUBLIC HEALTH CLINICAL SERVICES	231,346	0	0	
2599	41600	PUBLIC HEALTH CLINICAL SERVICES	29,608	0	0	
TOTAL PUBLIC HEALTH			15,334,765	16,248,893	16,079,614	0

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC HEALTH and ENVIRONMENT

Budget Unit: Summary - - All Departments - - Fund 2500

DEPARTMENT DESCRIPTION: See individual units.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$10,476,077	\$11,923,516	\$12,751,273	12,583,154
Supplies	719,468	722,816	746,621	746,621
Purchased Services	1,397,874	1,721,614	1,662,670	1,667,670
Fixed Charges	21,280	991,819	1,088,326	1,082,219
Capital	-	5,000	0	
Gross County Cost	\$12,614,700	\$15,364,765	\$16,248,890	\$16,079,614
Revenue	13,106,840	15,311,065	16,248,889	15,896,185
Net County Cost	\$(492,140)	\$23,701	\$1	\$183,479
Budgeted Positions		100.59	101.78	100.8

SUMMARY OF CHANGES: Overall, the department seeks to add 2 full time positions, primarily through increased in charges for services, and offsetting other county expenditures by transferring in from the General Fund. This request includes a modest increase in county contributions of \$146,743, or about 2.4%. More detailed summaries are included in each individual budget unit.

Revenue and Purchased Services expenditures changes offset due to targeted application of the Per Capita Grant to specific core Public Health programs. Indirect costs from grants are applied to overhead to support the department.

FINANCE/ADMINISTRATION RECOMMENDATION: See individual units.

BOARD ACTION: See individual units.

HEALTH FUND SUMMARY - FUND 2500

(CONTINUED)

Mission Statement: We serve Weld County by cultivating partnerships to promote public health and environmental quality through the delivery of relevant, innovative, and cost-effective services.

- Goal 1: Achieve organizational excellence through an engaged, connected, and skilled workforce.
- Goal 2: Cultivate a culture of continuous quality improvement to advance excellence in business practices, programs and services.
- Goal 3: Foster engagement in community partnerships to achieve optimal public health outcomes.

NOTE: DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT HAS A COMPREHENSIVE STRATEGIC PLAN AVAILABLE ONLINE AT:

https://www.weldgov.com/files/sharedassets/public/departments/health-and-environment/documents/wcdphe_strategic-plan_2021-23.pdf

*Desired outcomes based on staff input.

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

Budget Unit: HEALTH ADMINISTRATION -2500-41100 [CC_40100]

DEPARTMENT DESCRIPTION: Overall administration of the Department of Public Health and Environment, including fiscal management, budgeting, procurement, data and records management, contract and grant management, personnel, public relations, and facilities management. Vital records (birth and death certificates) are issued by Deputy Registrars upon request in both the Greeley and Southwest Weld offices.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$949,368	\$1,011,373	\$1,043,778	\$1,039,216
Supplies	45,063	45,310	45,310	45,310
Purchased Services	155,125	257,308	141,288	141,288
Fixed Charges	(812,631)	760,712	91,100	91,100
Capital	-	5,000	-	-
Gross County Cost	\$336,923	\$2,079,703	\$1,321,476	\$1,316,914
Revenue	6,360,891	4,027,457	7,701,422	7,338,618
Net County Cost	\$(6,023,968)	\$(1,947,754)	\$(6,379,946)	\$(6,021,704)
Budgeted Positions	10.0	8.0	8.0	8.0

SUMMARY OF CHANGES: The 2026 budget shows the revenue from the county to support the Health Department. Salaries include the 2% COLA, plus the compensation study changes reflected in the request. Fixed charges are reduced by moving the per capita contribution of grants directly to the programs impacted. The county contribution is requested at \$6,399,019. Personnel also include a promotion of an office tech to a Financial Supervisor to allow for succession planning and continuity of process when the Finance Manager is unavailable.

FINANCE/ADMINISTRATION RECOMMENDATION: The county contribution was reduced to \$6,046,315 and includes the \$10,000 for the department's employee appreciation program. The promotion is not currently endorsed. Approve as recommended.

BOARD ACTION:

HEALTH ADMINISTRATION - 2500-41100 (CONTINUED)

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Work Outputs</u>			
Greeley and Southwest Weld Offices:			
Birth Certificates issued	8,537	8,250	8,700
Death Certificates issued	12,876	12,500	13,000
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.346	0.273	0.213
Per capita cost (county support)	\$0.02	\$0.00	\$0.48

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: See Health goals following Department of Public Health and Environment Budget Review Summary.

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

Budget Unit: GENERAL HEALTH EDUCATION -2500-41210 [CC_40110]

DEPARTMENT DESCRIPTION: Health Education, Communication, and Planning (HECP) includes county and grant funded health communication/prevention programs that promote healthy behaviors to reduce the burden of chronic disease. The HECP team coordinates the Community Health Survey and the Community Health Improvement Plan. HECP serves as the liaison with the media for the Health Department. The HECP team provides support internally for producing educational materials, reports, and local health data. Furthermore, HECP partners with the community to implement strategies that promote and support healthy behaviors. These include improving access to healthy foods and recreation for all residents, cardiovascular disease and diabetes prevention, health screening and lifestyle education, and healthy behaviors for teens to prevent unintended pregnancy, tobacco use prevention, and traffic safety. HECP also coordinates national accreditation for the department.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$2,060,548	\$2,365,546	\$2,465,771	\$2,452,593
Supplies	39,443	54,769	62,482	62,482
Purchased Services	156,289	179,936	155,597	155,597
Fixed Charges	134,558	(93,772)	175,240	175,240
Capital	-	-	-	-
Gross County Cost	\$2,390,837	\$2,506,479	\$2,859,090	\$2,845,912
Revenue	1,122,276	1,230,394	1,521,626	1,521,626
Net County Cost	\$1,268,561	\$1,276,085	\$1,337,464	\$1,324,286
Budgeted Positions	19.3	20.2	19.9	19.9

SUMMARY OF CHANGES: Overall, there are minimal changes to the division's 2026 budget, with slight increases in both personnel and supply costs. Those increases were offset with moderate increases in per capita dollars originating from CDPHE and a wide array of public health grants across many programs. Additionally, some increases in the contribution of county funds to support core public health programs, such as maternal childhood health, were offset by the shifting of grant dollars to other programs within the department, thereby reducing the county's contribution to those program areas.

GENERAL HEALTH EDUCATION - 2520-41210 (CONTINUED)

SUMMARY OF CHANGES (CONTINUED): While this reallocation of grant dollars results in a net contribution from the county, it results in operational efficiencies and aligns with the county's strategic plan with respect to the delivery of cost-effective services while ensuring healthy, safe, and livable communities.

Revenue and Purchased Services expenditures changes offset due to targeted application of the Per Capita Grant to specific core Public Health programs. Indirect costs from Grants are applied to overhead to support the department.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

GENERAL HEALTH EDUCATION - 2520-41210 (CONTINUED)

PERFORMANCE MEASURES

WORK OUTPUTS	ACTUAL 2023 FY	ESTIMATED 2024 FY	PROJECTED 2025 FY
Number of Class Attendees			
Healthy Relationships (Weld Waits)	2,058	1,200	1,200
Healthy Eating (Cooking Matters)	613	548	550
Maternal Childhood Health (Lactation Support)	----	58	60
Social Support (Acts of Connection)	0	300	300
*Diabetes Prevention (Heart of Weld)	52/----	154/50	249/60
**Class Acquired Knowledge	----	80%	90%
Health Screenings			
Number of individuals screened	112	120	180
Individuals identified with elevated triglycerides	40	42	63
Individuals identified with elevated cholesterol	49	53	79
Individuals identified with elevated blood glucose	36	38	58
Number of referrals/connections to services	3,652/840	4,659/900	5,500/950
Substance Misuse			
Tobacco Inspections	1,313	1,121	1,150
Number of Tobacco Quitline Referrals	50	60	70
Number of Colorado Clean Indoor Air Complaints	5	5	5
Number of tobacco policy recommendations	----	10	15
Tobacco cessation class completion rate	----	60%	70%
Number of tobacco presentations/attendees	500	762	1,000
Opioid abatement dollars allocated	1.25M	1.25M	1.50M
Other Core Public Health Services			
Child Fatality Case reviews	22	13	15
Completed Data Requests	32	32	32
Number of Thriving Weld Participants	350	400	400
Number of community outreach events/participants	----	12/500	12/600
Total number/new breast-feeding friendly spaces	135/15	145/10	155/10
Number of physical health classes (Outdoor Rx)	69/684	160/1,400	200/1,600

*Class attendees/course completion rate

**The cumulative percentage of class attendees who agreed or strongly agreed they acquired new knowledge to assist them in making well informed decisions regarding their own health and healthy lifestyle choices.

*** Number of classes/total hours of facilitated exercise

--- Indicates a new program metric with no historical data available

GENERAL HEALTH EDUCATION - 2520-41210 (CONTINUED)

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.525	0.537	0.517
Per capita cost (county support)	\$3.45	\$3.39	\$3.48

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

Budget Unit: PUBLIC HEALTH SERVICES -2500-41300 [CC_40130]

DEPARTMENT DESCRIPTION: Public Health Services (PHS) delivers comprehensive clinical and community nursing care to Weld County residents, ensuring equitable access to high-quality, affordable services. Through strategic partnerships with community partners and local organizations, PHS brings care directly into the communities where people live, work, and learn. Our multidisciplinary team provides evidence-based programs—including Women's Wellness Connection screenings, Family Planning, immunizations, Nurse-Family Partnership home visits, STI and tuberculosis clinics, care coordination for children with special health care needs, embedded social work resource navigation, and a Mobile Health Unit. These services strengthen families, prevent disease, and reduce health inequities by bringing care closer to our most vulnerable populations.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$3,669,836	\$4,231,522	\$4,560,907	\$4,546,040
Supplies	402,345	420,600	389,300	389,300
Purchased Services	440,688	683,240	554,115	554,115
Fixed Charges	299,959	253,314	516,158	516,158
Capital	-	-	-	-
Gross County Cost	\$4,812,829	\$5,588,676	\$6,020,480	\$6,005,613
Revenue	3,876,298	3,615,153	3,616,501	3,616,501
Net County Cost	\$936,531	\$1,973,523	\$2,403,979	\$2,389,112
Budgeted Positions	34.6	34.6	37.0	37.0

SUMMARY OF CHANGES: This budget unit combines Public Health Clinical Services, and Public Health Services into one cost center starting in 2026. The reflected actuals represent that combination as well. No real increases are anticipated in this budget, except for requesting four promotions for existing positions at a total cost of \$14,867 to Personnel. The 2026 personnel request includes a 2% COLA, increase in Health insurance, and the compensation study actuals to reflect actual anticipated costs for 2026.

PUBLIC HEALTH SERVICES - 2500-41300

(CONTINUED)

FINANCE/ADMINISTRATION RECOMMENDATION: The promotions are not recommended for this budget year. Everything else is recommended for approval.

BOARD ACTION:

PERFORMANCE MEASURES

WORK OUTPUTS	ACTUAL 2024 FY	ESTIMATED 2025 FY	PROJECTED 2026 FY
Nurse-Family Partnership for First-Time Mothers			
Client Visits	1,854	1,900	2,000
Mothers and Infants Served	318	340	340
Total Time Spent with Clients (hours)	1,810	1,900	2,000
Maternal and Child Health – HCP – Care Coordination			
Clients Served	45	65	75
Direct Referrals Received	253	260	275
Client Visits	467	500	525
Community Outreach			
Clients Assisted	343	400	500
Outreach Events	14	20	25
Community Partner Meetings	22	30	40

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.942	0.920	0.961
Per capita cost (county support)	\$2.55	\$5.25	\$6.25

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: See Health goals following Department of Public Health and Environment Budget Unit Request Summary.

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

Budget Unit: ENVIRONMENTAL -2500-41400 [CC_40120]

DEPARTMENT DESCRIPTION: The primary mission of the Environmental Health Services division is to protect and perpetuate the public health of the citizens of the county with scientific risk assessments, the development of policies, monitoring and inspections, consultation, and the enforcement of regulations designed to protect food, water, and air supplies. Services include technical assistance and consultation, monitoring and sampling, inspection and enforcement, education, and outreach, and planning activities. The laboratory's purpose is to process medical and water samples.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$3,888,499	\$4,315,072	\$4,680,818	\$4,545,305
Supplies	232,695	252,137	249,529	249,529
Purchased Services	664,183	626,897	816,670	816,670
Fixed Charges	287,747	(8,435)	299,721	299,721
Capital	-	-	-	-
Gross County Cost	\$5,073,124	\$5,185,671	\$6,046,738	\$5,911,225
Revenue	713,630	935,545	930,802	930,802
Net County Cost	\$4,359,494	\$4,250,126	\$5,115,936	\$4,980,423
Budgeted Positions	36.2	35.8	36.9	35.9

SUMMARY OF CHANGES: The 2026 request has included the compensation study changes reflected midyear 2025, as well as 2.0 FTE being requested as Environmental Health Specialist I positions. One is for the increased need due to facilities requiring inspections. The other is for Air Quality, to offset contract expenses in the general fund for work that can be completed more efficiently and effectively in this department. There are also 6 promotions being requested throughout the department over the course of 2026. This aligns with historical practice and allows for growth within the department and leads to retaining top talent.

Environmental Health used Strategic Priorities number 1, 4 and 5 in the development of the budget. The overall thought process was with providing cost effective service delivery. As the division receives county funding, return on investment is paramount.

ENVIRONMENTAL HEALTH SERVICES - 2500-41400 (CONTINUED)

SUMMARY OF CHANGES (CONTINUED): Within that though, the goal is to retain high performing individuals and that is done by working towards becoming an employer of choice. At the core of environmental health is ensuring a health and safety environment for county residents. Being mindful of costs and by supporting a great staff, the division can provide outstanding customer service while providing public health programming.

FINANCE/ADMINISTRATION RECOMMENDATION: The Board approved one Environmental Health Specialist for Air Quality in August 2025. The other FTE is not recommended at this time, nor the 6 promotions being requested.

BOARD ACTION:

PERFORMANCE MEASURES

	<u>2024</u> <u>ACTUALS</u>	<u>2025</u> <u>ESTIMATED</u>	<u>2026</u> <u>PROJECTED</u>
<u>Work Outputs</u>			
Food inspections, activities, complaints	2,473	2,450	2,500
Laboratory analyses	11,203	10,000	10,000
Household hazardous waste disposed	433,928	455,000	440,000
Environmental Planning reviews	436	500	450
OWTS (septic) permits and inspections	1,213	1,300	1,300
Waste inspections, complaints, spill reports	312	250	275
Biosolids inspections, activities, complaints	182	185	185
Institutions inspections	152	160	160
Outbreak investigations	212	30	72
Reportable disease investigations	45,124	5,000	4,000
Rabies PEP coordination	11	10	10
Rabies risk assessments	176	80	80
Air inspections and complaints	121	120	125
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	1.104	1.015	1.001
Per capita cost (county support)	\$5.60	\$8.40	\$6.60

GOALS/DESIRED OUTCOMES/KEY PERFORMANCE INDICATORS: See Health goals following Department of Public Health and Environment Budget Unit Request Summary.

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

Budget Unit: PUBLIC HEALTH PREPAREDNESS -2500-41500 [N/A]

DEPARTMENT DESCRIPTION: Public Health Preparedness utilizes grants and county funding to enhance the ambient level of emergency preparedness, both internally (county organization) and externally (constituents). This unit is charged with preparing for, and responding to, incidents and events which threaten the quality and quantity of life within the purview of health and environment; developing exercises and evaluating various plans, procedures and protocols associated with emergency preparedness; is assigned disease investigation duties and functions; houses the county-wide Health Alert Network, communications and warning operations; and is engaged in local, regional, state and national collaborative efforts associated with these disciplines.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$195,483	\$255,165		
Supplies	18,935	11,150		
Purchased Services	36,109	26,500		
Fixed Charges	18,383	58,221		
Capital	-	-		
Gross County Cost	\$268,910	\$351,036		
Revenue	229,344	307,071		
Net County Cost	\$39,566	\$43,965		
Budgeted Positions	2.0	2.0		

SUMMARY OF CHANGES: This program is being combined with Environmental Health. No budget is requested for 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

Budget Unit: Public Health Clinical Services - - 2590-41600

DEPARTMENT DESCRIPTION: The Clinical Services division holds clinics for immunizations, family planning, international travel health, sexually transmitted infections, tuberculosis, and women's health. It provides immunizations, screenings, counseling, communicable disease surveillance, containment, treatment, and education. Provides home visits for health promotion, evaluation, health assessment, and community outreach activities.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$2,117,906	\$2,749,094		
Supplies	381,915	393,875		
Purchased Services	292,962	499,740		
Fixed Charges	174,850	(46,591)		
Capital	-	-		
Gross County Cost	\$2,967,633	\$3,596,118		
Revenue	2,236,142	1,935,375		
Net County Cost	\$731,491	\$1,660,743		
Budgeted Positions	17.8	21.6		

SUMMARY OF CHANGES: This program is requested to be combined with General Health Education, and no budget is requested for 2026. All performance measures and objectives are included in that budget unit.

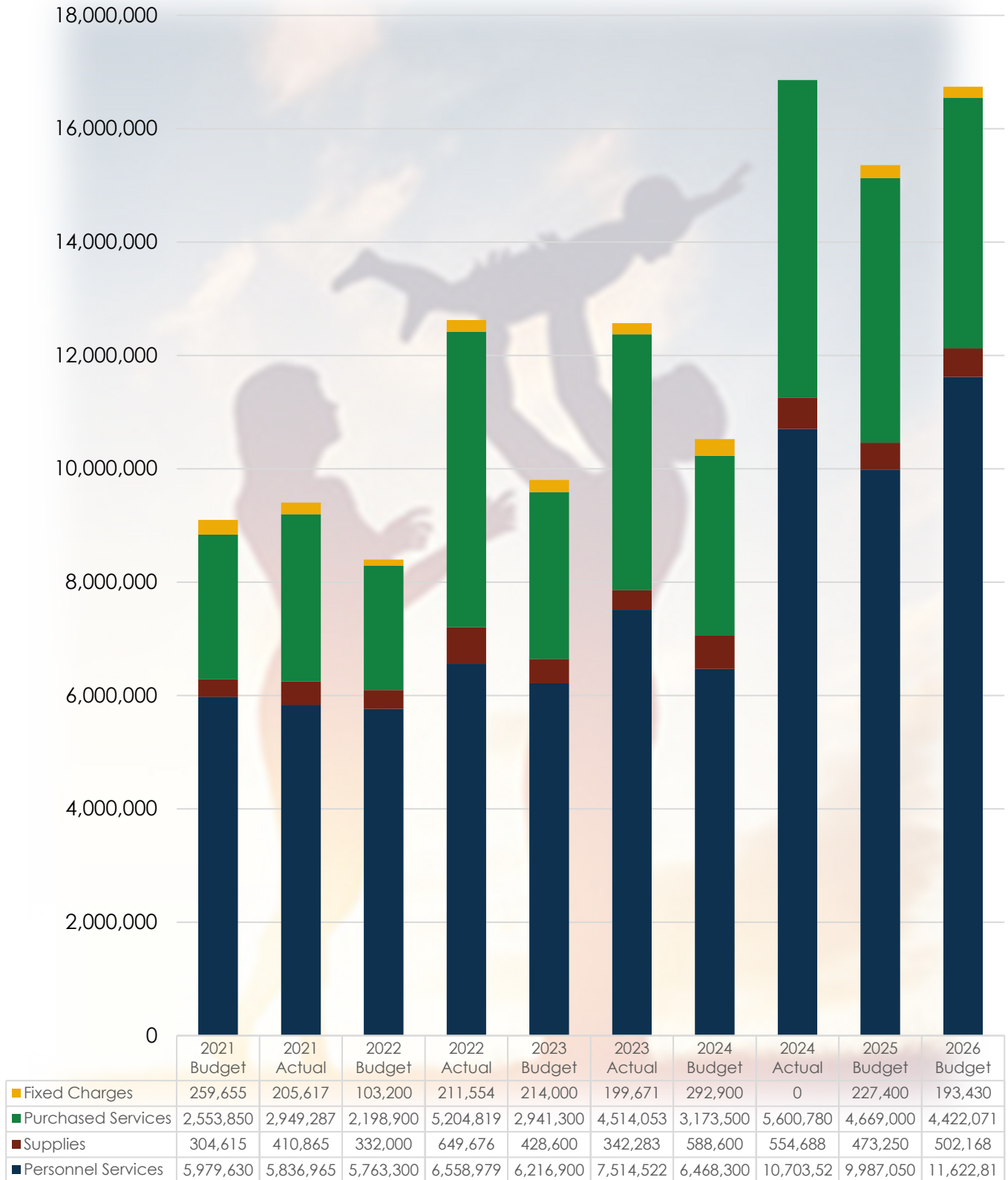
FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:



HUMAN SERVICES

5 Year Budget to Actual Expense Comparison



HUMAN SERVICES FUND SUMMARY

The Human Services Fund is requested at \$16,740,434 for 2026, which is up \$1,383,734, or 9.0%, from the previous year. Program funding is up for 2026 due to program revenues returning to more normal levels post COVID in 2023. Other program funding came through CARES Act and the American Rescue Act in 2021-2022, which distorts the funding changes from 2021-2023. The Community Services Block Grant is up \$107,500 at \$405,500 and Senior Nutrition programs are up \$430,000. Department of Labor programs are up \$301,400. Area Agency on Aging is down \$20,300.

Being totally reliant upon State and Federal funding sources, Human Services continues to operate in an uncertain environment. The Human Services Fund budget has been constructed based upon the best available information on the funding levels. It is very likely that many of the amounts will be changed between now and the actual execution of the 2026 budget. As fiscal pressures are dealt with at the Federal and State levels, changes could be forthcoming that will affect this funding.

The primary programs of Human Services are associated with the Workforce Innovation and Opportunity Act (WIOA), formerly the Workforce Investment Act (WIA), funded under the Department of Labor, Employment and Training Administration. This program is anticipating \$2,488,900 for 2025. In addition, the Job Service contract will be \$1,470,000, up \$584,800. Funding for this program should remain fairly constant going forward, depending on budget control measures enacted at the Federal level.

The Human Services Fund has historically been totally funded through state and federal programs, with the exception of the local match for the Area Agency on Aging program, which amounts to \$12,351. This has changed in recent years, and the County has assisted in programming funding in 2025 and 2026.

Other programs of the Human Services Fund remain relatively stable programmatically with the following 2025 funding levels:

Area Agency on Aging	\$ 4,328,900
Senior Nutrition	\$ 1,107,500
CSBG	\$ 405,500

In the above programs, Weld County must continue to be responsive and reactive to federal and state administrative and budget changes in 2026.

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

- The Older Americans Act (OAA) programs assist with providing a quality of life to promote and protect the health and safety of older adults in Weld County, including the provision of nutritious meals and service vouchers that provide our seniors the ability to stay at home and age in place. (Strategic Priority 1 [SP1])
- DHS assumed responsibility for Weld's Veteran Services Office. (SP1/2)
- DHS assumed responsibility for the region's Case Management Agency, taking over all waiver and state funded programs for case management to support citizens. (SP1/2)
- The Weld County Youth Conservation Corp continues to partner with the City of Greeley annually to enhance the city's open spaces, parks, and trails. (SP2)
- The Employment Services Business Services Unit participates in the Northern Colorado Regional Economic Development Initiative (NoCo REDI), regularly working with economic developers throughout Weld County to encourage growth and attract and retain business and talent. (SP2B)
- The employment and training programs provided by the Employment Services team support the education, training, and certifications required by industry to design, maintain and improve Weld County's workforce. (SP2B)
- DHS successfully collaborated with numerous local partners to build a new senior center to continue to provide supportive services to the older adults in Hill N Park and surrounding areas. DHS partnered with Weld County, Roche Construction, Habitat for Humanity, City of Greeley, Town of Evans, and Town of Milliken. (SP3D)
- The Department provides department-specific internal trainings and development opportunities such as All About Us, Supervisor Workshops, Job Shadowing Program, Mentoring program, Peer Trainer program, Pipeline Development, Educate-Elevate-Empower Peer Support Group and RMTS Quarterly Division Expert Discussion Groups. (SP4D)
- DHS staff are continually improving business processes utilizing LEAN and use a task-based approach for efficiency and mastery, and staff-led cross-divisional mapping to reduce redundancy and provide the best and most cost-effective services. (SP5A)
- The Department collects data through surveys and other tracking methods, consolidates and summarizes highlights for department leadership to review quarterly and consider potential adjustments in practice, implement new processes and strategize ways to develop increased engagement and effective workplace culture. (SP5B)
- Many DHS staff participate in workgroups and committees, sit on Boards and host meetings that fosters active collaboration with community members and partners to increase awareness and understanding of county services. (SP5C)

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS (CONTINUED):

- DHS's objective is to serve all individuals in person; however, clients are served in various ways that are convenient to them by offering virtual assistance via one-on-one appointments, workshops, and job fairs, guaranteeing excellent service for many rural citizens. (SP5D)
- DHS trained over 200 staff on beginner digital accessibility considerations and design in Microsoft programs. (SP6B)
- DHS successfully uses social media to communicate programing changes for public assistance recipients. (SP6C)
- The DHS Contracts Team has worked with County Purchasing and Legal to update DHS contracts and agreements to comply with current accessibility requirements and posted them on the County website for public use, also benefiting viewing of completed contracts in Tyler by the public. (SP6D)
- Human Services regularly uses various sources of survey data to develop responsive programming and apply for grant funding to meet the unique needs of Weld County residents. The resources available are utilized to take a conservative approach to growth while continually assessing the needs of the population being serve. (SP1D)
- DHS improved its website accessibility score from 86.4 to 97.1 since June 2023. (SP6B)

2026 STRATEGIC PRIORITY OBJECTIVES AND GOALS:

- Build and implement Ambassador Program to provide greater understanding and collaboration among the departments functional teams to improve engagement and retention. (SP4)

**HUMAN SERVICES
SUMMARY OF REVENUES
2026**

Fund	Org Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
INTERGOVERNMENTAL						
2650	61751 4314	USDA	40,000	42,571	42,571	
2625	61400 4320	FEDERAL GRANTS	1,359,300	1,011,155	1,011,155	
2625	61420 4320	FEDERAL GRANTS	482,578	354,960	354,960	
2625	61422 4320	FEDERAL GRANTS	389,422	182,775	182,775	
2625	61431 4320	FEDERAL GRANTS	-	126,446	126,446	
2625	61432 4320	FEDERAL GRANTS	-	8,651	8,651	
2625	61450 4320	FEDERAL GRANTS	109,147	86,075	86,075	
2625	61451 4320	FEDERAL GRANTS	700,853	442,093	442,093	
2625	61452 4320	FEDERAL GRANTS	-	20,106	20,106	
2625	61453 4320	FEDERAL GRANTS	-	46,340	46,340	
2625	61460 4320	FEDERAL GRANTS	369,622	821,564	821,564	
2625	61461 4320	FEDERAL GRANTS	39,100	37,792	37,792	
2625	61462 4320	FEDERAL GRANTS	-	82,963	82,963	
2625	61470 4320	FEDERAL GRANTS	55,261	38,646	38,646	
2625	61471 4320	FEDERAL GRANTS	-	25,411	25,411	
2625	61480 4320	FEDERAL GRANTS	827,117	373,000	373,000	
2625	61481 4320	FEDERAL GRANTS	-	130,437	130,437	
2625	61482 4320	FEDERAL GRANTS	-	120,686	120,686	
2625	61490 4320	FEDERAL GRANTS	-	7,007	7,007	
2625	61500 4320	FEDERAL GRANTS	-	10,623	10,623	
2625	61505 4320	FEDERAL GRANTS	34,000	43,786	43,786	
2625	61510 4320	FEDERAL GRANTS	-	50,031	50,031	
2625	61511 4320	FEDERAL GRANTS	-	1,510	1,510	
2625	61516 4320	FEDERAL GRANTS	-	3,773	3,773	
2625	61521 4320	FEDERAL GRANTS	-	142	142	
2625	61522 4320	FEDERAL GRANTS	-	31,243	31,243	
2625	61560 4320	FEDERAL GRANTS	-	96,942	96,942	
2650	61700 4320	FEDERAL GRANTS	115,649	252,531	252,531	
2650	61705 4320	FEDERAL GRANTS	133,000	75,625	75,625	
2650	61710 4320	FEDERAL GRANTS	102,850	10,638	10,638	
2650	61720 4320	FEDERAL GRANTS	-	20,793	20,793	
2650	61730 4320	FEDERAL GRANTS	55,700	28,262	28,262	
2650	61735 4320	FEDERAL GRANTS	-	7,137	7,137	
2650	61740 4320	FEDERAL GRANTS	66,450	19,971	19,971	
2650	61741 4320	FEDERAL GRANTS	-	34,595	34,595	
2650	61742 4320	FEDERAL GRANTS	-	2,558	2,558	
2650	61745 4320	FEDERAL GRANTS	28,750	56,710	56,710	
2650	61750 4320	FEDERAL GRANTS	567,000	411,567	411,567	
2650	61755 4320	FEDERAL GRANTS	310,000	232,020	232,020	
2650	61760 4320	FEDERAL GRANTS	42,500	28,236	28,236	
2650	61770 4320	FEDERAL GRANTS	3,000	2,040	2,040	
2650	61775 4320	FEDERAL GRANTS	20,000	11,274	11,274	
2650	61875 4320	FEDERAL GRANTS	159,800	-	-	
2650	61880 4320	FEDERAL GRANTS	-	11,189	11,189	
2650	61935 4320	FEDERAL GRANTS	5,270	6,609	6,609	
2650	61940 4320	FEDERAL GRANTS	55,730	40,696	40,696	
2650	61945 4320	FEDERAL GRANTS	72,500	44,276	44,276	
2669	61815 4320	FEDERAL GRANTS	-	63,694	63,694	
267895	61601 4320	FEDERAL GRANTS	23,300	-	-	
267895	61610 4320	FEDERAL GRANTS	44,904	5,870	5,870	
267895	61620 4320	FEDERAL GRANTS	155,796	-	-	
267895	61630 4320	FEDERAL GRANTS	244,500	86,714	86,714	
267895	61640 4320	FEDERAL GRANTS	-	15,974	15,974	
2680	61781 4320	FEDERAL GRANTS	5,202,000	1,041,189	1,041,189	
2680	61782 4320	FEDERAL GRANTS		251,252	251,252	
2680	61783 4320	FEDERAL GRANTS		4,090,126	4,090,126	
2650	61785 4321	MEDICAID	11,800	-	-	
2680	61783 4321	MEDICAID	-	473,605	473,605	

**HUMAN SERVICES
SUMMARY OF REVENUES
2026**

Fund	Org Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
INTERGOVERNMENTAL (continued)						
2625	61250 4340	GRANTS	30,000	73,524	73,524	
2646	61300 4340	GRANTS	-	100,633	100,633	
2646	61310 4340	GRANTS	-	72,675	72,675	
2650	61700 4340	GRANTS	-	18,075	18,075	
2650	61785 4340	GRANTS	-	10,418	10,418	
2650	61786 4340	GRANTS	-	4,821	4,821	
2650	61835 4340	GRANTS	81,562	121,314	121,314	
2650	61840 4340	GRANTS	189,597	147,464	147,464	
2650	61841 4340	GRANTS	53,771	58,956	58,956	
2650	61845 4340	GRANTS	6,311	14,397	14,397	
2650	61850 4340	GRANTS	67,879	186,688	186,688	
2650	61865 4340	GRANTS	-	20,657	20,657	
2650	61866 4340	GRANTS	212,200	32,343	32,343	
2650	61875 4340	GRANTS	-	93,443	93,443	
2650	61880 4340	GRANTS	104,816	68,598	68,598	
2650	61885 4340	GRANTS	160,800	38,544	38,544	
2650	61890 4340	GRANTS	66,500	199,289	199,289	
2650	61895 4340	GRANTS	-	17,757	17,757	
2650	61900 4340	GRANTS	-	2,891	2,891	
2650	61905 4340	GRANTS	19,100	16,340	16,340	
2650	61915 4340	GRANTS	203,217	126,733	126,733	
2650	61925 4340	GRANTS	25,700	39,383	39,383	
2650	61930 4340	GRANTS	146,747	40,606	40,606	
2650	61931 4340	GRANTS	-	88,961	88,961	
2650	61932 4340	GRANTS	-	46,808	46,808	
265995	61790 4340	GRANTS	33,000	7,807	7,807	
2669	61820 4340	GRANTS	-	(1,168)	(1,168)	
2669	61830 4340	GRANTS	-	1,231	1,231	
2680	61781 4340	GRANTS	-	651,340	651,340	
2680	61783 4340	GRANTS	-	5,814	5,814	
2680	61787 4340	GRANTS	-	682,830	682,830	
2680	61788 4340	GRANTS	-	995	995	
2680	61789 4340	GRANTS	-	356,176	356,176	
2650	61701 711000	TRANSFER	1,201,601	1,163,500	1,163,500	
TOTAL INTERGOVERNMENTAL			14,429,700	16,031,722	16,031,722	2,026
CHARGE FOR SERVICES						
2645	61200 4410	CHARGE FOR SERVICES	230,000	205,699	205,699	
2646	61300 4410	CHARGE FOR SERVICES	435,000	188,539	188,539	
2669	61820 4410	CHARGE FOR SERVICES	0	12,112	12,112	
TOTAL CHARGE FOR SERVICES			665,000	406,350	406,350	-
DONATIONS						
2650	61750 4690	DONATIONS	262,000	302,262	302,262	
2650	61760 4690	DONATIONS	0	100	100	
TOTAL DONATIONS			262,000	302,362	302,362	-
TOTAL HUMAN SERVICES			15,356,700	16,740,434	16,740,434	2,026

**HUMAN SERVICES
SUMMARY OF EXPENDITURES
2026**

Fund	Org	Expenditure Function	2025 Budget	2026 Request	2026 Recommend	2026 Final
2625	61250	VETERANS SERVICE OFFICE	393,000	401,673	401,723	
2625	61400	WORKFORCE INNOVATION & OPPORTUNITYA	1,359,300	1,011,155	1,011,155	
2625	61420	WIOA DISLOCATED WORKER	482,578	354,960	354,960	
2625	61422	WIOA DW ENHANCED	389,422	182,775	182,775	
2625	61431	RESEA UI	0	126,446	126,446	
2625	61432	EVALUATION AND CONTINU	0	8,651	8,651	
2625	61450	WIOA YOUTH IN SCHOOL	109,147	86,075	86,075	
2625	61451	WIOA YOUTH OUT OF SCHOOL	700,853	442,093	442,093	
2625	61452	YIS 20% WORK EXPERIENCE	0	20,106	20,106	
2625	61453	YOS 20% WORK EXPERIENCE	0	46,340	46,340	
2625	61460	WAGNER/PEYSER	795,422	1,249,564	1,249,564	
2625	61461	SUMMER JOB HUNT	39,100	37,792	37,792	
2625	61462	CAREER NAVIGATION	0	82,963	82,963	
2625	61470	MIGRANT SEASONAL FARM WORKER - 10%	55,112	38,646	38,646	
2625	61471	FOREIGN LABOR CERTIFICATION	0	25,411	25,411	
2625	61480	EMPLOYMENT SUPPORT FUND	829,466	373,000	373,000	
2625	61481	ESF (PACE)	0	130,437	130,437	
2625	61482	ESF/WEF INNOVATION	0	120,686	120,686	
2625	61490	TRADE ADJUSTMENT ACT	0	7,007	7,007	
2625	61500	DISABLED VETERANS OUTREACH	0	10,623	10,623	
2625	61505	WIOA PERFORMANCE INCENTIVE	34,000	43,786	43,786	
2625	61510	RESKILLING NEWSKILLING UPSKILLING	0	50,031	50,031	
2625	61511	RESKILLING NEWSKILLINGUPSKILLING ADM	0	1,510	1,510	
2625	61516	INNOVATIONS PROGRAM ADMIN	0	3,773	3,773	
2625	61521	WORKFORCE TRAINING GRANT ADMIN	0	142	142	
2625	61522	WORKFORCE TRAINING GRANT PROGRAM	0	31,243	31,243	
2625	61560	DISABILITY PROGRAM NAVIGATOR	0	96,942	96,942	
2645	61200	EDUCATION LAB	230,000	205,699	205,699	
2646	61300	AMERICORPS	435,000	361,847	361,847	
2650	61700	AREA AGENCY ON AGING	128,000	278,991	278,991	
2650	61705	AAA PART B LEGAL	133,000	75,625	75,625	
2650	61710	AAA PART B OMBUDSMAN	99,850	14,972	14,972	
2650	61720	AAA PART B PERSONAL CARE	0	22,978	22,978	
2650	61730	AAA PART B COUNSELING	55,700	28,262	28,262	
2650	61735	AAA PART B CHORE	43,250	28,751	28,751	
2650	61740	AAA PART B OUTREACH	66,450	19,971	19,971	
2650	61741	AAA PART B CASE MANAGEMENT	0	34,595	34,595	
2650	61742	AAA PART B HOME SAFETY	0	3,102	3,102	
2650	61745	AAA PART B TRANSPORTATION	28,750	56,710	56,710	
2650	61750	AAA PART C 1	877,000	749,017	749,017	
2650	61751	AAA NSIP	40,000	63,498	63,498	
2650	61755	AAA C 2	310,000	233,311	233,311	
2650	61760	AAA PART D	42,500	30,057	30,057	
2650	61770	AAA ELDER ABUSE	3,000	2,943	2,943	
2650	61775	AAA SPECIAL OMBUDSMAN	20,000	13,769	13,769	
2650	61785	AAA CCT	11,800	11,012	11,012	
2650	61786	CCT - OPTIONS	0	5,108	5,108	
2650	61835	AAA STATE ADMIN	120,977	214,365	214,365	
2650	61840	AAA STATE INFORMATION AND ASSISTANC	278,684	232,587	232,587	
2650	61841	AAA STATE HEALTH PROMOTIONS	52,258	70,125	70,125	
2650	61845	AAA STATE EDUCATION	6,130	15,329	15,329	
2650	61850	AAA STATE OMBUDSMAN	65,716	213,950	213,950	
2650	61865	AAA STATE OUTREACH	0	20,657	20,657	
2650	61866	AAA STATE CASE MANAGEMENT	212,200	32,343	32,343	
2650	61875	AAA STATE COUNSELING	159,800	93,443	93,443	
2650	61880	AAA STATE CHORE	156,641	109,805	109,805	
2650	61885	AAA STATE TRANSPORTATION	160,800	47,817	47,817	
2650	61890	AAA STATE PART C1	66,500	166,774	166,774	
2650	61895	AAA STATE PART C2	0	17,757	17,757	

2650	61900 AAA STATE SHELF STABLE MEALS	0	2,891	2,891
2650	61905 AAA STATE VISUALLY IMPAIRED	19,100	16,340	16,340
2650	61915 AAA STATE DENTAL VISION & HEARING	200,763	130,206	130,206
2650	61925 AAA STATE PART E RESPITE	25,700	58,848	58,848
2650	61930 AAA STATE SOUTH COUNTY RVNA	219,731	70,353	70,353
2650	61931 STATE IN HOME - HOMEMAKER	0	89,835	89,835
2650	61932 STATE IN HOME - PERSONAL CARE	0	46,286	46,286
2650	61935 AAA PART E GRANDPARENTING	5,252	10,035	10,035
2650	61940 AAA PART E CAREGIVER	55,598	51,933	51,933
2650	61945 AAA PART E RESPITE	135,650	59,146	59,146
265995	61790 HOME CARE ALLOWANCE	33,000	7,807	7,807
2669	61815 AA OTHER HEALTH PROMOTIONS	0	63,694	63,694
2669	61820 AA OTHER AAA	0	10,944	10,944
2669	61830 AAA OTHER HEALTH FAIR	0	1,231	1,231
267895	61601 CSBG EF	23,300	0	0
267895	61610 CSBG ADMIN	44,904	5,870	5,870
267895	61620 CSBG AAAA LINKAGES	155,796	0	0
267895	61630 CSBG EMERGENCY SERVICES	244,500	86,714	86,714
267895	61640 CDBG TANF EMPLOYMENT INTERSHIP	0	15,974	15,974
2680	61781 CASE MANAGEMENT AGENCY - OLTC	5,202,000	1,809,613	1,809,613
2680	61782 CASE MANAGEMENT AGENCY START-UP	0	251,253	251,253
2680	61783 TARGETED CASE MGMT & MONITORING	0	4,452,461	4,452,461
2680	61787 SGF-FSSP-FAM SUPPORT SVCS PROG	0	682,830	682,830
2680	61788 SGF-OBRA-SS	0	995	995
2680	61789 SGF-SLS-STATE SUPPORT LVG SVCS	0	356,175	356,175
TOTAL HUMAN SERVICES		15,356,700	16,740,434	16,740,484
				0

BUDGET UNIT REQUEST SUMMARY

Department: HUMAN SERVICES FUND

Budget Unit: Summary - All Budget Units in Human Services Fund

DEPARTMENT DESCRIPTION: See Individual Units.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$2,117,906	\$9,987,050	\$11,622,815	\$11,622,815
Supplies	381,915	473,250	502,168	502,168
Purchased Services	292,962	4,669,000	4,422,071	4,422,071
Fixed Charges	174,850	227,400	193,430	193,430
Capital	-	-	-	-
Gross County Cost	\$2,967,633	\$15,356,700	\$16,740,434	\$16,740,434
Revenue	2,236,142	14,155,099	15,576,934	15,576,934
Net County Cost	\$731,491	\$1,201,601	\$1,163,500	\$1,163,500
Budgeted Positions	17.8	141.0	147.0	147.0

SUMMARY OF CHANGES: See Individual Budget Units

OBJECTIVES: See Individual Budget Units

BOARD ACTION: See Individual Budget Units.

BUDGET UNIT REQUEST SUMMARY

Department: HUMAN SERVICES FUND

Budget Unit: HUMAN SERVICES – GENERAL 2600-61100 [CC_60300]

DEPARTMENT DESCRIPTION: This is a newly combined budget area that will house the miscellaneous, independently funded small grants of the Human Services fund.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$119,450	\$-	\$96,567	\$96,567
Supplies	11,476	-	64	64
Purchased Services	280,958	-	311	311
Fixed Charges	278	-	-	-
Capital	-	-	-	-
Cost Allocation Adjust	-	-	-	-
Gross County Cost	\$412,162	\$-	\$96,942	\$96,942
Revenue	405,826	-	96,942	96,942
Net County Cost	\$6,335	\$-	\$0	\$0
Budgeted Positions	0.0	0.0	0.0	0.0

SUMMARY OF CHANGES: The format of the Human Services Fund budget has changed to more efficiently and precisely illustrate the actual costs associated with major program activities. Specifically, the 2026 budget combines many program sub-activities into major program categories for budgeting and accounting purposes by rolling-up those sub-activities into their high-level program groupings, therefore reducing the overall number of individual budget unit request summaries. In addition, groupings of expenditures are no longer rolled-up into each primary expense category but are instead clearly defined in line-by-line account detail. These changes will streamline the budgeting process while providing greater detail in a more efficient and effective way.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: HUMAN SERVICES FUND

Budget Unit: LEARNING LAB 2600-61200 [CC_60360]

DEPARTMENT DESCRIPTION: The Assessment and Learning Center helps clients earn their GEDs, improve their work knowledge, and assess and build their current skills to meet employer expectations. The fee-based, computerized environment utilizes a variety of assessment and training programs designed to improve workplace skills that lead to long-term job success. Our services are offered at both our Greeley and Fort Lupton locations and many are available remotely.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$131,703	\$178,000	\$146,485	\$146,485
Supplies	43,070	30,000	43,070	43,070
Purchased Services	10,459	17,000	10,459	10,459
Fixed Charges	5,684	5,000	5,684	5,684
Capital	-	-	-	-
Cost Allocation Adjust	-	-		
Gross County Cost	\$190,917	\$230,000	\$205,699	\$205,699
Revenue	161,445	230,000	205,699	205,699
Net County Cost	\$29,472	\$-	\$(0)	\$(0)
Budgeted Positions	0.0	3.0	3.0	3.0

SUMMARY OF CHANGES: The format of the Human Services Fund budget has changed to more efficiently and precisely illustrate the actual costs associated with major program activities. Specifically, the 2026 budget combines many program sub-activities into major program categories for budgeting and accounting purposes by rolling-up those sub-activities into their high-level program groupings, therefore reducing the overall number of individual budget unit request summaries. In addition, groupings of expenditures are no longer rolled-up into each primary expense category but are instead clearly defined in line-by-line account detail. These changes will streamline the budgeting process while providing greater detail in a more efficient and effective way.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

LEARNING LAB 2600-61200 [CC_60360] (CONTINUED)

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Individuals Referred to Assessment and Learning Center	810	876	940
Completed Vocational Assessments	1,520	1,600	1,700
Individuals Obtained High School Equivalency (HSE)	28	35	44
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.000	0.080	0.078
Per capita cost	\$0.08	\$0.00	\$0.00

BUDGET UNIT REQUEST SUMMARY

Department: HUMAN SERVICES FUND

Budget Unit: AMERICORP YOUTH CORPS PROGRAM -2646-61300 [CC_60390]

DEPARTMENT DESCRIPTION: The AmeriCorps Program operates in a Youth Corps model prioritizing land, water and energy conservation projects.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$286,450	\$374,000	\$304,014	\$304,014
Supplies	16,092	5,000	16,092	16,092
Purchased Services	37,784	54,000	37,976	37,976
Fixed Charges	3,767	2,000	3,767	3,767
Capital	-	-	-	-
Cost Allocation Adjust	-	-		
Gross County Cost	\$344,091	\$435,000	\$361,847	\$361,847
Revenue	234,899	435,000	361,847	361,847
Net County Cost	\$109,192	\$-	\$0	\$0
Budgeted Positions	0.0	1.0	1.0	1.0

SUMMARY OF CHANGES: The format of the Human Services Fund budget has changed to more efficiently and precisely illustrate the actual costs associated with major program activities. Specifically, the 2026 budget combines many program sub-activities into major program categories for budgeting and accounting purposes by rolling-up those sub-activities into their high-level program groupings, therefore reducing the overall number of individual budget unit request summaries. In addition, groupings of expenditures are no longer rolled-up into each primary expense category but are instead clearly defined in line-by-line account detail. These changes will streamline the budgeting process while providing greater detail in a more efficient and effective way.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

AMERICORP YOUTH CORPS PROGRAM -2646-61300 [CC_60390] (CONTINUED)

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Young Adults Enrolled in AmeriCorps	23	30	30
CPR/First Aid/AED certificates earned	23	30	30
Wildland Fire Chainsaw S-212 Certificates Earned	7	14	15
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.000	0.027	0.026
Per capita cost	\$0.30	\$0.00	\$0.00

BUDGET UNIT REQUEST SUMMARY

Department: HUMAN SERVICES FUND

Budget Unit: WORKFORCE INNOVATION & OPPORTUNITY ACT (WIOA)
2625-61400 [CC_60380]

DEPARTMENT DESCRIPTION: Employment Services of Weld County (ESWC) is a comprehensive workforce center which connects resources for employment, education, and training services. ESWC offers services including self-service resources, promotion of personal and career development, furnishing access to internet tools for employment and training opportunities, and providing information about both local and regional employers, as well as other labor markets. ESWC also assists local and regional employers with applicant referrals and other employer specific services, including labor exchange, job referrals, skills assessment, eligibility screening for career counseling, and training programs. The Wagner/Peyser program administers all Job Service activities in Weld County. It includes the Migrant Seasonal Farm Worker (MSFW) program, which partners with community organizations, employers, and agricultural workers to coordinate farm labor, ensure fair labor and OSHA standards are being followed and ensure farmworkers are receiving job seeker services. Other programs include the Workforce Investment Opportunity Act (WIOA) Reskilling, Upskilling, New-Skilling (RUN) program; the Adult WIOA program, providing employment and training for eligible adults; the Youth WIOA program provides employment and training programs for in-school and out-of-school youth; and the WIOA Dislocated Worker program provides employment and training services to individuals who lost employment at no fault of their own. The CIMS grant provides grant funding used to foster the development and continuous improvements of the Weld County region workforce system.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$3,043,266	\$3,289,400	\$3,331,705	\$3,331,705
Supplies	27,073	80,000	27,074	27,074
Purchased Services	1,256,878	1,328,000	1,040,316	1,040,316
Fixed Charges	86,121	97,000	86,120	86,120
Capital	-	-	-	-
Cost Allocation Adjust	-	-		
Gross County Cost	\$4,413,338	\$4,794,400	\$4,485,215	\$4,485,215
Revenue	4,069,136	4,366,400	4,057,215	4,057,215
Net County Cost	\$344,202	\$428,000	\$428,000	\$428,000
Budgeted Positions	0.0	38.0	38.0	38.0

WORKFORCE INNOVATION & OPPORTUNITY ACT (WIOA) - 2625-61400 [CC_60380] (CONTINUED)

SUMMARY OF CHANGES: The format of the Human Services Fund budget has changed to more efficiently and precisely illustrate the actual costs associated with major program activities. Specifically, the 2026 budget combines many program sub-activities into major program categories for budgeting and accounting purposes by rolling-up those sub-activities into their high-level program groupings, therefore reducing the overall number of individual budget unit request summaries. In addition, groupings of expenditures are no longer rolled-up into each primary expense category but are instead clearly defined in line-by-line account detail. No significant changes requested for 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

PERFORMANCE MEASURES

<u>Work Outputs</u>	<u>2024 ACTUALS</u>	<u>2025 ESTIMATED</u>	<u>2026 PROJECTED</u>
Participants who attended workshops including Resume Writing, Interviewing, Finding Work After a Felony, and Supporting 55 and Over Job Seekers.	1,309	1,233	1,300
Employers served by the Business Services Team.	613	502	550
Customized recruitment events deployed.	313	349	300
Job seekers served.	13,651	15,016	16,381
Veterans supported in employment activities.	687	755	823
Participants in the Adult WIOA program.	302	244	198
Participants employed in Quarter 2 after they've completed the Adult WIOA program.	184	93	150
Participants still employed in Quarter 4 after they've completed the Adult WIOA program.	169	119	149

(WIOA) - 2625-61400 [CC_60380] (CONTINUED)

PERFORMANCE MEASURES (CONTINUED)

	<u>2024</u>	<u>2025</u>	<u>2026</u>
<u>Work Outputs</u>	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
Participants who received certificates/ credentials that increased their employability.	94	75	80
Participants in the Dislocated Worker WIOA program.	149	120	149
Out-of-School participants served through the WIOA Youth program.	242	140	125
In-School participants served through the WIOA Youth program.	51	30	41
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.000	1.011	0.987
Per capita cost	\$0.94	\$1.14	\$1.11

BUDGET UNIT REQUEST SUMMARY

Department: HUMAN SERVICES FUND

Budget Unit: VETERANS SERVICE OFFICE -2625-61500 [CC_60370]

DEPARTMENT DESCRIPTION: The Veterans' Services Office, in accordance with CRS Title 28, Article 5, Part 8, provides all types of services to veterans of Weld County.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$344,627	\$349,000	\$368,568	\$368,568
Supplies	2,277	4,000	2,371	2,371
Purchased Services	15,677	25,000	20,875	20,875
Fixed Charges	9,910	15,000	9,910	9,910
Capital	-	-	-	-
Cost Allocation Adjust	-	-		
Gross County Cost	\$372,492	\$393,000	\$401,724	\$401,724
Revenue	73,524	30,000	73,524	73,524
Net County Cost	\$298,968	\$363,000	\$328,200	\$328,200
Budgeted Positions	0.0	3.0	3.0	3.0

SUMMARY OF CHANGES: No significant changes to this program are anticipated for 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

VETERANS SERVICE OFFICE -2625-61500

[CC_60370] (CONTINUED)

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
<u>Work Outputs</u>	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
Total Special Claims completed/submitted that include a: Housing Grant, Vehicle Adaptation, Clothing Allowance, or Apportionment	10	11	15
Total Claims completed/submitted for Death/Pension Benefit Claims, and Aid and Attendance, including Family Caregivers, Nursing Homes, Aid and Attendance, or Financial Reports	171	200	250
Total Appeals filed with or without Health/Medical Benefits and/or Mental Health claims	1,307	1,320	1,400
Total Standard Claims completed/submitted with or without Health/Medical Benefits and/or Mental Health claims	1,656	1,406	1,450
Total Outreach Events attended	21	25	30
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.000	0.080	0.078
Per capita cost	\$0.81	\$0.97	\$0.85

BUDGET UNIT REQUEST SUMMARY

Department: HUMAN SERVICES FUND

Budget Unit: COMMUNITY SERVICES BLOCK GRANT -2600-61600 [CC_60340]

DEPARTMENT DESCRIPTION: The Community Services Block grant supports case management and emergency funding assistance for low-income individuals and families who are struggling with homelessness who are migrants or elderly. The goal is to address barriers to self-sufficiency by supporting services which address employment, Education, housing, budgeting, nutrition, and health.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$14,037	\$196,000	\$14,870	\$14,870
Supplies	3	20,000	3	3
Purchased Services	92,016	250,000	93,375	93,375
Fixed Charges	311	2,500	311	311
Capital	-	-	-	-
Cost Allocation Adjust	-	-		
Gross County Cost	\$106,366	\$468,500	\$108,558	\$108,558
Revenue	108,558	468,500	108,558	108,558
Net County Cost	\$(2,192)	\$-	\$0	\$0
Budgeted Positions	0.0	0.0	0.0	0.0

SUMMARY OF CHANGES: No significant changes to this program are anticipated for 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

COMMUNITY SERVICES BLOCK GRANT -2600- 61600 [CC_60340] (CONTINUED)

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
<u>Work Outputs</u>	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
Emergency funding provided to assist households at risk of homelessness to avoiding eviction.	214	350	214
Parents and caregivers who improved their home environments through case management.	68	60	68
Walk-in customers with emergency shelter needs served.	35	35	35
Households experiencing homelessness who obtained safe temporary shelter.	144	99	144
Households who maintained safe and affordable housing for 90 days.	214	350	214
Amount of emergency CSBG funding distributed to support household stability.	\$61,100	\$96,589	\$96,589
Walk-in customers with emergency food needs served by Community Outreach.	133	135	135
Walk-in customers with emergency needs served, including applications for Medicaid.	62	65	65
Walk-in customers with emergency needs served, including emergency financial assistance.	440	400	400
Walk-in customers with emergency needs served, including applications for Food Assistance, Colorado Works and Adult Financial Programs.	142	150	150
Benefits application assistance to Weld County residents at offsite community locations.	898	900	900
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.000	0.000	0.000
Per capita cost	\$(0.01)	\$0.00	\$0.00

BUDGET UNIT REQUEST SUMMARY

Department: HUMAN SERVICES FUND

Budget Unit: AREA AGENCY ON AGING -2650-61700 [CC_60310]

DEPARTMENT DESCRIPTION: The Older American's Act (OAA) Grant administers the Senior programs of the Area Agency on Aging (AAA). State general funds mirror Federal funding of the Older Americans Act and includes Administration, Information, and Assistance; Health Promotions; Education; Ombudsman; Homemaker; Personal Care; Outreach, Case Management; Counseling; Chore; Transportation; Congregate Meals; Home-Delivered Meals; Visually Impaired; Dental-Vision-Hearing; and Respite. The AAA grant provides several contracted services to older Weld County adults including legal counseling, ombudsman services, homemaker services, personal care, peer counseling, outreach, and transportation. The Congregate Meal Program provides meals to the senior population at nutrition sites around the Weld County. The Home Delivered Meals grant provides home delivered meals through Meals on Wheels. The Health Services grant provides health services to the senior community, including supporting evidence-based health programs. The Elder Abuse grant provides for educational training to the community on elder abuse. The Special Ombudsman funds supplement the ombudsman program. The caregiver respite program provides support to family members who are caring for relatives at home.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$1,314,548	\$1,187,650	\$1,440,896	\$1,440,896
Supplies	205,748	234,250	198,833	198,833
Purchased Services	2,171,001	2,345,000	1,857,971	1,857,971
Fixed Charges	21,665	33,900	21,665	21,665
Capital	-	-	-	-
Cost Allocation Adjust	-	-	-	-
Gross County Cost	\$3,712,963	\$3,800,800	\$3,519,366	\$3,519,366
Revenue	3,302,612	3,378,399	3,112,015	3,112,015
Net County Cost	\$410,351	\$422,401	\$407,351	\$407,351
Budgeted Positions	18.0	18.0	18.0	18.0

SUMMARY OF CHANGES: No significant changes for this unit are requested for 2026.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

AREA AGENCY ON AGING -2650-61700

[CC_60310] (Continued)

BOARD ACTION:

PERFORMANCE MEASURES

<u>Work Outputs</u>	<u>2024 ACTUALS</u>	<u>2025 ESTIMATED</u>	<u>2026 PROJECTED</u>
Hours of minority senior outreach in Weld County.	1,975	360	288
Hours of legal consultation/representation for Weld seniors.	757	363	291
Vouchers issued for chore services: Assistance with heavy household tasks such as snow removal and lawn mowing to help older adults maintain a safe home environment.	4,511	2,950	2,360
Hours of respite care provided to support family caregivers of older adults, offering temporary relief to help sustain caregiving at home.	6,010	3,918	2,135
Hours of senior peer counseling.	3,845	1,019	819
Congregate meals served throughout Weld County providing older adults with a nutritious meal in a group setting, along with opportunities for social interaction and connection.	80,465	71,425	68,000
Home delivered meals.	37966	20954	17,000
Attendance at Weld Aging Weld Class: Evidence-based classes helping older adults stay healthy and independent.	4,088	3,855	3,500

AREA AGENCY ON AGING -2650-61700

[CC_60310] (Continued)

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
<u>Work Outputs</u>	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
Dental/vision/hearing vouchers to seniors in Weld County.	166	161	95
Contacts with nursing homes & assisted living facilities by Ombudsman Program; advocating for residents of , ensuring their rights are protected and their concerns are heard.	31	31	32
Complaints investigated by the Ombudsman team.	430	450	450
Contacts providing information & assistance to older adults in Weld County.	1,882	1,850	1,850
Transportation services provided to Weld County seniors to essential appointments and errands.	5,912	3,546	2,150
<u>Efficiency Measures</u>			
FTEs per 10,000/capita	0.000	0.479	0.468
Per capita cost	\$1.12	\$1.12	\$1.06

BUDGET UNIT REQUEST SUMMARY

Department: HUMAN SERVICES FUND

Budget Unit: HOME CARE ALLOWANCE -2600-61790 [CC_60350]

DEPARTMENT DESCRIPTION: The Home Care Allowance grant provides case management services to Medicaid eligible clients.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$592,556	\$23,000	\$5,322	\$5,322
Supplies	32,913	-	3	3
Purchased Services	25,732	10,000	2,406	2,406
Fixed Charges	11,136	-	76	76
Capital	-	-	-	-
Cost Allocation Adjust	-	-		
Gross County Cost	\$662,337	\$33,000	\$7,807	\$7,807
Revenue	630,284	33,000	7,807	7,807
Net County Cost	\$32,053	\$-	\$-	\$-
Budgeted Positions	0.0	0.0	0.0	0.0

SUMMARY OF CHANGES: In 2024, the Single-Entry Point (SEP) program funding and activities were discontinued. Home Care Allowance (HCA), a companion program to SEP, remains. The significant reduction in revenues and expenditures in 2025 is evidenced in this budget summary.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

PERFORMANCE MEASURES

	<u>2024</u>	<u>2025</u>	<u>2026</u>
<u>Efficiency Measures</u>	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
FTEs per 10,000/capita	0.000	0.000	0.000
Per capita cost	\$0.09	\$0.00	\$0.00

BUDGET UNIT REQUEST SUMMARY

Department: HUMAN SERVICES FUND

Budget Unit: CASE MANAGEMENT AGENCY -2600-61800 [CC_60320]

DEPARTMENT DESCRIPTION: The Case Management Agency provides case management services to Medicaid-eligible clients for Options to Long-Term Care and State Waiver program services. The program supports individuals who meet nursing facility level of care, allowing them to remain in their homes and communities. Each person served represents a cost-effective alternative to institutional care while supporting better health and quality-of-life outcomes.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$4,863,955	\$4,390,000	\$5,914,391	\$5,914,391
Supplies	214,658	100,000	214,658	214,658
Purchased Services	1,358,380	640,000	1,358,382	1,358,382
Fixed Charges	65,897	72,000	65,897	65,897
Capital	-	-	-	-
Cost Allocation Adjust	-	-	-	-
Gross County Cost	\$6,502,889	\$5,202,000	\$7,553,327	\$7,553,327
Revenue	6,502,889	5,202,000	7,553,327	7,553,327
Net County Cost	\$-	\$-	\$0	\$0
Budgeted Positions	78.0	78.0	84.0	84.0

SUMMARY OF CHANGES: To effectively manage the projected caseload for the 2026 calendar year, an additional total of 5 ongoing case managers and 1 supervisor is being requested in the 2026 budget. This staffing level ensures that each case manager will be able to maintain the contractual caseload ratio while providing quality service to clients.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

CASE MANAGEMENT AGENCY -2600-61800

[CC_60320] (Continued)

PERFORMANCE MEASURES

<u>Work Outputs</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>ACTUALS</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
Adult long-term care Medicaid members served	2,411	2,766	3,181
Children long-term care Medicaid members served	761	1,014	1,349
<u>Efficiency Measures</u>			
FTE's per 10,000/capita	0.000	2.074	2.183
Per capita cost (county support)	\$0.00	\$0.00	\$0.00

SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for taxes or other earmarked revenue of the county which finance specified activities as required by law or administrative action.

CONSERVATION TRUST FUND:

The Conservation Trust Fund is budgeted at \$907,400 to reflect large capital improvements on the Poudre River Trail corridor, as well as at the Island Grove Events Center in Greeley. There are existing funds within the Trust Fund to cover these expenses in 2026.

CONTINGENCY FUND:

The Contingency Fund is funded with fund balance dollars at the level of \$10,000,000. A beginning fund balance of \$164,822,350 is anticipated. An ending fund balance of \$175,000,000 is projected, assuming no contingency funds are needed in 2026. The fund balance will serve as a stabilization reserve for fluctuating revenues due to Weld County's heavy dependency on oil and gas assessed values that can fluctuate dramatically from year to year due to production levels and price changes. Besides serving as a general contingency reserve, the fund is available to mitigate impacts from the oil and gas industry, such as unanticipated road and bridge heavy hauling impacts.

SOLID WASTE FUND:

The \$8,335,460 in fund balance is projected to remain relatively similar in 2026. Revenue is estimated at \$1,700,000, with expenses and transfers totaling \$1,674,269. \$85,000 is funded for code enforcement of littering, \$350,000 for operations relating to cleanup operations, transfers of \$1,239,269 to the Health Department. The ending fund balance can increase by approximately \$50,000 with these anticipated expenditures.

WELD COUNTY TRUST FUND:

The Weld County Trust Fund accounts for the assets held by the Weld Trust, a Colorado nonprofit corporation recognized by the Internal Revenue Service (IRS) as an exempt charitable organization under code section 501 (c)(3), for charitable purposes to benefit the citizens of Weld County. The earnings of the fund are being used to fund Bright Futures student grants each year.

SPECIAL REVENUE FUNDS

(CONTINUED)

EMERGENCY RESERVE FUND:

The Emergency Reserve Fund was established per Amendment One (TABOR), passed November 3, 1992. The amendment requires that an emergency reserve be created to be used for declared emergencies only. With the adoption of the new accounting rules under GASB 54 the three percent (3%) TABOR emergency reserve required by Article X, Section 20(5) of the Colorado Constitution shall be a restricted fund balance in the General Fund in an amount equal to eight-million dollars or three percent of the TABOR revenue limit, whichever is greater. This Emergency Reserve Fund will no longer be used to budget or account for the TABOR emergency reserve.

**CONSERVATION TRUST FUND
SUMMARY OF REVENUES
2026**

Fund	Org	Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
2200	73700	4332	LOTTERY	797,329	535,000	535,000	
2200	73700	4610	EARNINGS ON INVESTMENTS	10,000	15,000	15,000	
TOTAL CONSERVATION TRUST FUND REVENUE				807,329	550,000	550,000	-

**CONSERVATION TRUST FUND
SUMMARY OF EXPENDITURES
2026**

Fund	Org	Expenditure Function	2025 Budget	2026 Request	2026 Recommend	2026 Final
2200	73700	CONSERVATION TRUST	702,804	907,400	907,400	
TOTAL CONSERVATION TRUST EXPENDITURES			702,804	907,400	907,400	0

BUDGET UNIT REQUEST SUMMARY

AGENCY/DEPARTMENT NAME: CONSERVATION TRUST FUND

BUDGET UNIT TITLE AND NUMBER: Conservation Trust Fund - - 2200-73700

DEPARTMENT DESCRIPTION: The Conservation Trust Fund accounts for revenue received from the State of Colorado to be used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site within Weld County.

RESOURCES	2024 ACTUALS	2025 APPROVED BUDGET	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
Personnel Services	\$0	\$0	\$0	\$0
Supplies	0	0	0	0
Purchased Services	574,210	702,804	907,400	907,400
Fixed Charges	0	0	0	0
Capital	0	0	0	0
Gross County Cost	\$574,210	\$702,804	\$907,400	\$907,400
Revenue	562,804	807,329	550,000	550,000
Net County Cost	\$11,406	\$(104,525)	\$357,400	\$357,400

SUMMARY OF CHANGES: Revenue from the Colorado Lottery is being projected at \$550,000 and \$10,000 from interest earnings. For 2026, the capital improvements for the county buildings at Island Grove Park is proposed at \$707,400, with an additional \$200,000 allocated for capital improvements on the Poudre Valley Trail, if expended.

Historically, when the final costs are reconciled with the City of Greeley at the end of the year, the amount paid by the county is less than budgeted. There is a fund balance of approximately \$797,330 in this fund, as expenses are always a year behind revenues collected.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

CONSERVATION TRUST FUND

(CONTINUED)

2200-73700

FINANCE/ADMINISTRATION RECOMMENDATION (CONTINUED):

Historically, the following is the amount of money received annually since the lottery started:

1983	\$ 194,698	2003	\$ 385,070	2023	602,733
1984	195,304	2004	361,926	2024	529,672
1985	151,033	2005	371,213	2025	600,000*
1986	138,069	2006	453,233		
1987	162,736	2007	423,260		
1988	154,074	2008	430,795		
1989	130,764	2009	408,648		
1990	136,726	2010	386,999		
1991	200,103	2011	376,031		
1992	220,219	2012	411,891		
1993	264,371	2013	450,659		
1994	205,534	2014	404,589		
1995	327,162	2015	358,431		
1996	312,024	2016	487,550		
1997	356,262	2017	436,368		
1998	373,962	2018	429,897		
1999	286,971	2019	513,355		
2000	358,802	2020	472,538		
2001	361,050	2021	562,906		
2002	391,780	2022	542,101		

The funds have been used for maintenance and development of Island Grove Park and the Missile Site Park, with the exception of the following items:

Entity	Purpose	Amount
1983:		
Greeley	Civic Auditorium	\$ 141,464
1984:		
Greeley	Civic Auditorium	\$ 143,000
1985:		
Greeley	Civic Auditorium	\$ 90,000
1986:		
Greeley	Civic Auditorium	\$ 51,500
LaSalle	Community Center	10,000
Ault	Park System	7,500
Dacono	Park Improvements	3,000
Windsor	Park Improvements	6,000
Ft. Lupton	Pearson Park Sports Complex	10,000
Independence Stampede	Headquarters Facility	5,000

Since **1987** all funds have gone to the two county parks. Beginning in 2002, only Island Grove Park has been funded.

CONSERVATION TRUST FUND - 2200-73700 (CONTINUED)

FINANCE/ADMINISTRATION RECOMMENDATION (CONTINUED):

In 1984, the Board adopted the following criteria, in priority order, for the use and allocation of Weld County lottery funds. This policy remains in force today:

1. To maintain and develop the two existing county parks.
2. Projects must enhance the quality of life for the citizens of Weld County.
3. Projects must contribute to, or compliment, the economic development activities of Weld County.
4. Projects must have an area impact or significance.
5. Funds used for local community projects must have substantial local support.
6. Outside of existing county parks, no operating funds shall be contributed to projects.

PERFORMANCE MEASURES

	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Island Grove Park Visitors	340,000	370,000	420,000
<u>Efficiency Measures</u>			
Per capita cost (county support)	\$1.58	\$1.59	\$1.87
Cost Per Visitor	\$1.61	\$1.52	\$1.37

BOARD ACTION: The final budget was adjusted to remove capital projects not approved by Greeley. Approved as amended.

**CONTINGENCY
SUMMARY OF REVENUES
2026**

Fund	Org	Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
2300	90300	4112	CURRENT PROPERTY TAXES	-	-	-	
TOTAL CONTINGENCY FUND REVENUE				-	-	-	-

**CONTINGENCY FUND
SUMMARY OF EXPENDITURES
2026**

Fund	Org	Expenditure Function	2025 Budget	2026 Request	2026 Recommend	2026 Final
2300	90300	CONTINGENCY	10,000,000	10,000,000	10,000,000	
TOTAL CONTINGENCY EXPENDITURES			10,000,000	10,000,000	10,000,000	0

BUDGET UNIT REQUEST SUMMARY

Department: CONTINGENCY FUND

Budget Unit: Contingency Fund - - 2300-90300

DEPARTMENT DESCRIPTION: The Contingency Fund exists to cover reasonably unforeseen expenditures or revenue shortfalls.

RESOURCES	2024 ACTUALS	2025 APPROVED BUDGET	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	0	0	0	0
Purchased Services	0	0	0	0
Fixed Charges	0	10,000,000	10,000,000	10,000,000
Capital	0	0	0	0
Gross County Cost	\$ 0	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
Revenue/Fund Bal.	165,000,000		0	0
Net County Cost	\$ 0	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000

SUMMARY OF CHANGES: The Contingency Fund is funded at the level of \$10,000,000 with funds from the fund balance. A beginning fund balance of \$164,822,000 is anticipated. An ending fund balance of \$175,000,000 is projected, assuming no contingency funds are needed in 2026. The fund balance will serve as a stabilization reserve for fluctuating revenues due to Weld County's heavy dependency on oil and gas assessed values that can fluctuate dramatically from year to year due to production levels and price changes. Besides serving as a general contingency reserve, the fund is available to mitigate impacts from the oil and gas industry, such as unanticipated road and bridge heavy hauling impacts.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION: Approved as amended.

BUDGET UNIT REQUEST SUMMARY

Department: EMERGENCY RESERVE FUND

Budget Unit: Emergency Reserve - - 2400-53100

DEPARTMENT DESCRIPTION: The Emergency Reserve Fund is established per Amendment One (TABOR), passed November 3, 1992, which requires that an emergency reserve be established to be used for declared emergencies only, and that each local government shall reserve for 1993, 1 percent or more, for 1994, 2 percent or more, and for all later years, 3 percent or more of the fiscal year spending, excluding bonded debt service. Caused reserves apply to the next year's reserve.

RESOURCES	2024 ACTUALS	2025 APPROVED BUDGET	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	0	0	0	0
Purchased Services	0	0	0	0
Fixed Charges	0	0	0	0
Capital	0	0	0	0
Gross County Cost	\$ 0	\$ 0	\$ 0	\$ 0
Revenue	0	0	0	0
Net County Cost	\$ 0	\$ 0	\$ 0	\$ 0

SUMMARY OF CHANGES: With the adoption of the new accounting rules under GASB 54, the three percent (3%) TABOR emergency reserve required by Article X, Section 20(5) of the Colorado Constitution shall be a restricted fund balance in the General Fund in an amount equal to eight-million dollars or three percent (3%) of the TABOR revenue limit, whichever is greater. This Emergency Reserve Fund will no longer be used to budget or account for the TABOR emergency reserve.

FINANCE/ADMINISTRATION RECOMMENDATION: Concur with policy per GASB 54.

BOARD ACTION: Reaffirmed policy per GASB 54.

**SOLID WASTE FUND
SUMMARY OF REVENUES
2026**

Fund	Org	Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
CHARGES FOR SERVICES							
2700	90200	4410	CHARGES FOR SERVICES	1,700,000	1,700,000	1,700,000	
TOTAL SOLID WASTE FUND REVENUE				1,700,000	1,700,000	1,700,000	-

**SOLID WASTE FUND
SUMMARY OF EXPENDITURES
2026**

Fund	Org	Expenditure Function	2025 Budget	2026 Request	2026 Recommend	2026 Final
2700	21240	TRANSFER	85,000	85,000	85,000	
2700	90200	SOLID WASTE	295,241	350,000	350,000	
2700	90200	TRANSFER TO HEALTH	852,435	1,239,269	1,239,269	
TOTAL SOLID WASTE FUND EXPENDITURES			1,232,676	1,674,269	1,674,269	0

BUDGET UNIT REQUEST SUMMARY

Department: SOLID WASTE FUND

Budget Unit: Code Enforcement - - 2700-21240

DEPARTMENT DESCRIPTION: The Solid Waste Fund accounts for code enforcement for littering, illegal dumping, and roadside trash pick-up program.

RESOURCES	2024 ACTUALS	2025 APPROVED BUDGET	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	0	0	0	0
Purchased Services	85,000	85,000	85,000	85,000
Fixed Charges	0	0	0	0
Capital	0	0	0	0
Gross County Cost	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
Revenue	0	0	0	0
Net County Cost	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000

SUMMARY OF CHANGES: The Code Enforcement function has been combined with the Animal Control function in the Sheriff's Office. The cost of the code enforcement function is \$85,000. See budget unit number 1000-21230 for a detailed discussion of the program.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval and funding of program from the Solid Waste surcharge.

BOARD ACTION:

BUDGET UNIT REQUEST SUMMARY

Department: SOLID WASTE FUND

Budget Unit: Solid Waste Fund - - 2700-90200

DEPARTMENT DESCRIPTION: The Solid Waste Fund accounts for revenue received from a surcharge on dumping fees at solid waste disposal sites to combat environmental problems, promote trash clean-up, provide for the household hazardous materials program, and to further improve and develop landfill sites within the county.

RESOURCES	2024 ACTUALS	2025 APPROVED BUDGET	2026 REQUESTED BUDGET	2026 PROPOSED BUDGET
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0
Purchased Services	226,569	170,000	170,000	170,000
Fixed Charges	128,532	125,241	180,000	180,000
Transfers	1,435,922	852,435	1,324,269	1,324,269
Gross County Cost	\$ 1,791,023	\$ 1,232,676	\$ 1,674,269	\$ 1,674,269
Revenue/Fund Bal.	3,712,215	1,700,000	1,700,000	1,700,000
Net County Cost	\$ (1,432,861)	\$ (467,324)	\$ (25,731)	\$ (25,731)

SUMMARY OF CHANGES: The projected 2026 revenue estimate remains at \$1,700,000, the same as 2025. Anticipated decreases from the Buffalo Hills Landfill being annexed by Keenesburg have not materialized to the projected levels as of 2024 have not yet been recognized.

The Department of Public Health and Environment costs for the Household Hazardous Waste program is projected to be \$848,981. Community clean-ups are budgeted at \$80,000, and \$90,000 is budgeted to fund the roadside trash pick-up program with Useful Public Service clients. An additional \$50,000 was added to 2026 for expenses that have come up, such as the County Attorney's office needing to remove a trailer from a piece of property. \$390,288 is budgeted for solid waste inspections and monitoring by the Health Department. Indirect costs for the Health Department and a transfer to the Public Works Fund are not currently anticipated as necessary for 2026. Beginning estimated fund balance of \$8,335,000 will potentially be increased by \$20,000 in 2026, and future funds are anticipating being needed for Public Works in the coming years.

SOLID WASTE FUND - 2700-90200 (CONTINUED)

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

PERFORMANCE MEASURES

	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Landfill Inspections	45	45	45
Household Hazardous Material (HHM)	\$429,265	\$388,559	\$651,508
Surcharge Collected	\$3,712,215	\$1,700,000	\$1,700,000
<u>Efficiency Measures</u>			
Per capita cost (collected)	\$7.00	\$5.86	\$4.35
Per capita HHM cost	\$1.29	\$1.15	\$1.83

**WELD TRUST FUND
SUMMARY OF REVENUES
2026**

Fund	Org	Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
7400	90100	4610	EARNINGS ON INVESTMENTS	2,500,000	2,500,000	2,500,000	
7400	90100	711000	TRANSFER	2,000,000	2,000,000	2,000,000	
TOTAL WELD TRUST FUND REVENUE				4,500,000	4,500,000	4,500,000	-

**WELD TRUST FUND
SUMMARY OF EXPENDITURES
2026**

Fund	Org	Expenditure Function	2025 Budget	2026 Request	2026 Recommend	2026 Final
7400	90100	NON DEPARTMENTAL	2,000,000	2,000,000	2,000,000	
TOTAL WELD TRUST FUND EXPENDITURES			2,000,000	2,000,000	2,000,000	0

BUDGET UNIT REQUEST SUMMARY

Department: WELD COUNTY TRUST FUND

Budget Unit: Weld County Trust Fund - - 7400-90100

DEPARTMENT DESCRIPTION: The Weld County Trust Fund accounts for the assets held by the Weld Trust, a Colorado nonprofit corporation recognized by the Internal Revenue Service as an exempt charitable organization under Internal Revenue code section 501 (c)(3), for charitable purposes to benefit the citizens of Weld County. The assets of the fund are from the sale of the NCMC hospital in 2019. The earnings of the fund are being used to fund Bright Futures student grants each year.

RESOURCES	ACTUAL LAST FY	BUDGETED CURRENT FY	REQUESTED NEXT FY	PROPOSED NEXT FY
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	0	0	0	0
Purchased Services	0	0	0	0
Fixed Charges	123,128	2,000,000	2,000,000	2,000,000
Capital	0	0	0	0
Gross County Cost	\$ 123,128	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Revenue	12,354,045	4,500,000	4,500,000	4,500,000
Net County Cost	\$(12,230,917)	\$ -2,500,000	\$ -2,500,000	\$ -2,500,000

SUMMARY OF CHANGES: The funds for the Weld County Trust Fund are from the proceeds from the sale of the NCMC hospital in 2019. The Board has committed the earnings from the fund, less the amount of the average of the last five years' inflation rate, added to the corpus of the fund, to ensure it is perpetually funded. The estimated earnings of \$2,500,000 from the trust earnings, plus the estimated \$2,000,000 from Bankhead-Jones proceeds, will result in total earnings of \$4,500,000. An estimated \$2,000,000 will go towards for Bright Futures student grants in 2025. This will allow \$2,500,000 to be retained in the fund for an adjusted, estimated, ending fund balance of \$66,075,000.

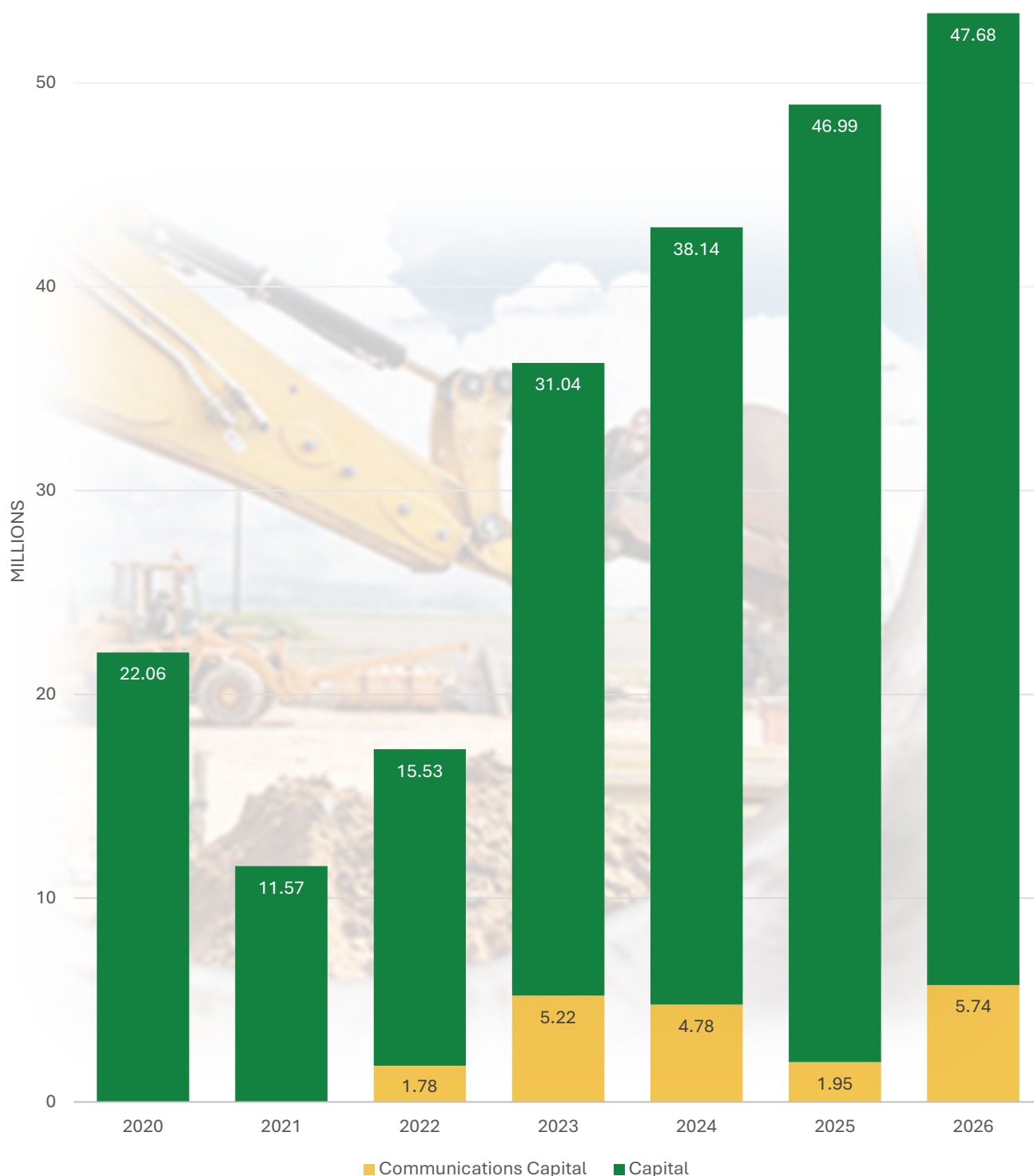
FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

SEVEN YEAR TREND

Capital Expenditures

Communications Capital Expenditures Stated Separately



CAPITAL EXPENDITURES FUND SUMMARY

The Capital Funds were established to budget the financial resources used for the acquisition or improvement of capital facilities of the county. A detailed Capital Expenditures Fund Long-Range Capital Plan for 2026-2030 is presented in this section. The plan contains the specifics of the 2026 capital projects budget. Currently, the 5-year plan totals over \$512 million, with the Master Facilities Plan leading the direction of many of those dollars needed to provide for the growth in staffing and services. For the Communications Capital Development Fund, a Capital Improvements Plan for 2026-2030 has been prepared to fund the county's communications infrastructure in partnership with the E-911 Authority Board.

CAPITAL EXPENDITURE FUND: The Capital Expenditures Fund accounts for various capital improvement projects for county buildings. The 2026 program is budgeted at \$47,675,455 with approximately 68 separate projects to be completed. Resources include \$88,210,452 in property tax, \$225,000 from capital expansion fees, \$1,000,000 from interest and a beginning fund balance of approximately \$173 million. Anticipated projects include over \$1.5 million in general repairs and maintenance, such as roof replacements, HVAC updates, ADA and technology updates. The Jail facility will need over \$8.6 million in updates and maintenance, including improvements to the existing parking lot to avoid facility flooding and damage during periods of high rain. Elections and Motor Vehicle also have some significant improvements, including almost \$2 million for the remodel of the Southwest Service Center to accommodate the increase in population that utilizes that facility for Motor Vehicle needs. Department requests that are recommended total \$1.9 million for improvements and upgrades that had been delayed while the Master Facility Plan was being completed and ensuring the most effective use of every dollar.

Capital projects will impact 2026 and future years' operational costs for additional building space. These costs will be added to the Facilities' operations budget for utilities and maintenance in the General Fund, or the departments affected will increase their respective operating budgets to appropriately capture increased costs. The Facilities Master Plan is still moving forward with recommendations and options, with the overall goal of saving taxpayer dollars in future years, while making the space as accessible and convenient for the constituents and employees as possible.

COMMUNICATIONS CAPITAL DEVELOPMENT FUND: The Communications Capital Development Fund accounts for various capital improvement projects and equipment replacement for the development and maintenance of the county Public Safety Communications system infrastructure. The 2026 program is funded with an existing fund balance exceeding \$6.3 million and includes \$2,063,000 from the transfer of funds from the E-911 Authority per the IGA between the E-911 Authority and Weld County approved February 16, 2021. There is also \$249,000 in the Public Safety IT hardware and software CIP, and \$111,015 in equipment replacement through the radio shop.

Communications capital projects impacting the future years' operational costs include remodel and slight expansion to the Dispatch Center, which will add approximately \$10,000 per year for utilities and maintenance. The building or expanding of the backup Dispatch Center is planned for 2026, and this will add additional utilities and ongoing expenses in the Dispatch budget, which is offset by E-911 surcharges. Other capital items are primarily replacement items and will not add operational costs in the future.

**CAPITAL EXPENDITURES
SUMMARY OF REVENUES
2026**

Fund	Org	Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
4000	17500	4112	CURRENT PROPERTY TAXES	82,238,111	82,238,111	88,210,452	
4000	17500	4610	EARNINGS ON INVESTMENTS	1,000,000	1,000,000	1,000,000	
4000	17500	4730	OTHER FEES	225,000	225,000	225,000	
			TOTAL CAPITAL REVENUE	83,463,111	83,463,111	89,435,452	-

**CAPITAL EXPENDITURES
SUMMARY OF EXPENDITURES
2026**

Fund	Org	Expenditure Function	2025 Budget	2026 Request	2026 Recommend	2026 Final
4000	17500	CAPITAL IMPROVEMENT AND ACQUISITION	46,989,534	41,465,100	47,675,455	
		TOTAL CAPITAL EXPENDITURES	46,989,534	41,465,100	47,675,455	0

BUDGET UNIT REQUEST SUMMARY

Department: CAPITAL EXPENDITURE FUND

Budget Unit: CAPITAL EXPENDITURES- 4000-17500 [CC_10500]

DEPARTMENT DESCRIPTION: Capital projects for general county use. Created in accordance with Section 29-1-301(1.2), C.R.S., April 5, 1984.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$-	\$-	\$-	\$-
Supplies	937,345	7,386,414	2,167,500	1,930,200
Purchased Services	1,449,141	4,023,120	16,317,600	15,573,600
Fixed Charges	-	-	-	-
Capital	19,851,317	35,580,000	22,980,000	30,171,655
Gross County Cost	\$22,237,803	\$46,989,534	\$41,465,100	\$47,675,455
Revenue	86,944,037	82,933,927	83,463,111	89,435,452
Net County Cost	\$(64,706,234)	\$(35,944,393)	\$(41,998,011)	\$(41,759,997)
Budgeted Positions	NA	NA	NA	NA

SUMMARY OF CHANGES: The Capital Expenditures Fund accounts for various capital improvement projects for county buildings. Details of all expenditures in the Facilities Capital Improvement Plan are listed in the following pages, and are reviewed by Facilities, Finance, Administration, and the Board of County Commissioners for need and justification. The anticipated property tax revenue for 2026 is \$88,210,452 and is necessary for obtaining the resource capacity needed for the long-term plan.

The Facilities Master Plan has caused some significant changes in the future of the Capital Fund and priorities. All projects listed are believed to be imperative and the most cost-effective way of continuing to provide services to Weld County residents in the most efficient way possible.

For 2026, the classification of expenditures is reflecting recent changes to accommodate purchasing small items of equipment such as fire suppression air compressors and AV equipment that is not considered “capital” according to the Purchasing Plan. Purchased Services reflects projects that may be contracted out and designed by other vendors. The remaining funds remain in “Capital” as improvements to land and buildings or having a purchase price of over \$10,000 and a useful life of more than one year. Facilities is working to move more on-going maintenance related projects to the operating budget in the General Fund, which will occur in the coming years.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

**COMMUNICATIONS DEVELOPMENT SYSTEMS CAPITAL FUND
SUMMARY OF REVENUES
2026**

Fund	Org	Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
4010	22200	4680	E-911 SURCHARGE	2,063,000	2,063,000	2,063,000	
TOTAL COMMUNICATIONS CAPITAL REVENUE				2,063,000	2,063,000	2,063,000	-

**COMMUNICATION DEVELOPMENT SYSTEMS CAPITAL FUND
SUMMARY OF EXPENDITURES
2026**

Fund	Org	Expenditure Function	2025 Budget	2026 Request	2026 Recommend	2026 Final
4010	22200	CAPITAL IMPROVEMENT AND ACQUISITION	2,063,000	5,742,140	5,742,140	
TOTAL COMMUNICATIONS CAPITAL EXPENDITURES			2,063,000	5,742,140	5,742,140	0

BUDGET UNIT REQUEST SUMMARY

Department: COMMUNICATIONS CAPITAL DEVELOPMENT FUND

Budget Unit: COMMUNICATIONS CAPITAL- 4010-22200
[FUND 3010 CC_10700]

DEPARTMENT DESCRIPTION: This fund accounts for various capital improvement projects for the development and maintenance of the county communications system infrastructure. The fund was created in 2021 per an intergovernmental agreement (IGA) between the county and the E-911 Authority.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$-	\$-	\$-	\$-
Supplies	257,127	289,000	194,015	194,015
Purchased Services	836,172	-	5,299,125	5,299,125
Fixed Charges	-	-	-	-
Capital		1,659,000	249,000	249,000
Gross County Cost	\$1,093,299	\$1,948,000	\$5,742,140	\$5,742,140
Revenue	1,850,000	2,063,000	2,063,000	2,063,000
Net County Cost	\$(756,701)	\$(115,000)	\$3,679,140	\$3,679,140
Budgeted Positions	NA	NA	NA	NA

SUMMARY OF CHANGES: The Communications Capital Development Fund accounts for various capital improvement projects for the development and maintenance of the county communications system infrastructure. The 2026 resources include a beginning fund balance of approximately \$6.2 million and is additionally funded with an average of the needs for the next five years at \$2,063,000 with the transfer of funds from the E-911 Authority per the IGA between the E-911 Authority and Weld County approved February 16, 2021. Anticipated projects include the remodel of the newly renovated backup dispatch center, and data center improvements.

FINANCE/ADMINISTRATION RECOMMENDATION: Budget reflects the 2026 funding level of the Communications Capital Development Fund's Capital Improvements Plan for 2026-2030 to fund the county's communications infrastructure. The actual plan is on the page immediately following.

BOARD ACTION:

Public Safety Communications Capital 5 Year Capital Plan

Description	Location	2026	2027	2028	2029	2030	Total
PC Replacement	1551 - Main Center		\$ 15,000.00				\$ 15,000.00
Recorder - Analog	1551 - Main Center		\$ 140,000.00				\$ 140,000.00
Recorder - Digital (Radio)	1551 - Main Center			\$ 140,000.00			\$ 140,000.00
Batteries (12VDC,92AH), (9VDC, 18AH) 96 total	MULTIPLE agencies		\$ 31,200.00				\$ 31,200.00
Juniper ACX1100-DC	MULTIPLE agencies	\$ 21,675.00					\$ 21,675.00
Expansion/Remodel/Building	3105 - Back Up	\$ 2,000,000.00					\$ 2,000,000.00
Console Furniture Remodel	3105 - Back Up	\$ 1,000,000.00					\$ 1,000,000.00
AXIS Consoles Remodel	3105 - Back Up	\$ 1,000,000.00					\$ 1,000,000.00
Viper Positions Remodel	3105 - Back Up	\$ 550,000.00					\$ 550,000.00
PC Replacement	3105 - Back Up	\$ 15,000.00					\$ 15,000.00
Recorder - Analog Recorder	3105 - Back Up	\$ 140,000.00					\$ 140,000.00
Recorder - Digital (Radio)	3105 - Back Up				\$ 140,000.00		\$ 140,000.00
Juniper ACX1100	MULTIPLE agencies	\$ 17,340.00					\$ 17,340.00
Juniper ACX1100	MULTIPLE agencies		\$ 73,695.00				\$ 73,695.00
Next Generation 911	ESINET		\$ 250,000.00		\$ 250,000.00		\$ 500,000.00
New Site Briggsdale	FRCC			\$ 1,250,000.00			\$ 1,250,000.00
Fiber Lease Affinity	I-25/HWY 34	\$ 437,125.00					\$ 437,125.00
Juniper ACX1100-DC	MULTIPLE agencies		\$ 17,340.00				\$ 17,340.00
Batteries Microwave (12VDC,92AH)X8	Nunn		\$ 2,600.00				\$ 2,600.00
Fiber Lease Affinity	North Fiber Loop		\$ 690,000.00				\$ 690,000.00
Public Safety IT CIP	PSIT	\$ 249,000.00	\$ 924,000.00	\$ 869,000.00	\$ 812,000.00	\$ 1,912,000.00	\$ 4,766,000.00
Viavi CX300 Test Sets	PSWC Shop	\$ 72,000.00					\$ 72,000.00
700MHz Mobile Repeaters (2)	PSWC Shop	\$ 240,000.00					\$ 240,000.00
911 PC Replacement/A9C's replacement 7yr replacement	Viper						
TOTAL CAPITAL COST		\$ 5,742,140.00	\$ 2,143,835.00	\$ 2,259,000.00	\$ 1,202,000.00	\$ 1,912,000.00	\$ 13,258,975.00

Weld County Public Safety Capital Improvement Plan

Type	2026	2027	2028	2029	2030	Total
Data Center - Storage Area Network	\$ -	\$ 300,000.00	\$ -	\$ -	\$ 1,700,000.00	\$ 2,000,000.00
Data Center - Fiber Channel	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
Data Center - Server Compute	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
Data Center - Cable Management, Power Management, etc.	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 10,000.00
Backup - Data Protection	\$ 10,000.00	\$ 400,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 440,000.00
Backup - AirGap Cyber Recovery	\$ -	\$ -	\$ 450,000.00	\$ -	\$ -	\$ 450,000.00
Backup DR - Data Protection	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ 300,000.00
Backup - Networker / Long Term Disk Archival Storage ECS	\$ -	\$ -	\$ -	\$ 300,000.00	\$ -	\$ 300,000.00
Network - Switch / Hardware upgrade	\$ 30,000.00	\$ 55,000.00	\$ -	\$ 500,000.00	\$ -	\$ 585,000.00
Computer - NetMotion licenses	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ -	\$ -	\$ 51,000.00
Computer - RSA Tokens and Licenses	\$ 90,000.00	\$ 150,000.00	\$ 90,000.00	\$ -	\$ -	\$ 330,000.00
Total Proposed CIP	\$ 249,000.00	\$ 924,000.00	\$ 869,000.00	\$ 812,000.00	\$ 1,912,000.00	\$ 4,766,000.00
Total Application Requests	\$ 107,000.00	\$ 167,000.00	\$ 107,000.00	\$ -	\$ -	\$ 381,000.00
Total Data Center and Data Comm Requests	\$ 142,000.00	\$ 757,000.00	\$ 762,000.00	\$ 812,000.00	\$ 1,912,000.00	\$ 4,385,000.00

WELD COUNTY
LONG RANGE CAPITAL PROJECTS
FIVE-YEAR PLAN
2026-2030

Presented By: Cheryl Pattelli
Director of Finance and Chief Financial Officer
September 2025

LONG RANGE CAPITAL PROJECTS FIVE YEAR PLAN 2026 - 2030

INTRODUCTION:

Section 14-3 of the Weld County Home Rule Charter provides:

"The Board may require that the Director of Finance and Administration submit, at the time of submission of the annual budget, a five-year capital improvements program and budget. Such program shall include recommended projects, construction schedule, estimate of cost, anticipated revenue sources, methods of financing, and such other information as may be required."

This five-year plan projects capital improvements for 2026 – 2030.

The recommended program for capital construction is intended as a guideline to be adjusted by the Board of County Commissioners on an annual basis. It represents flexible goals for organizing solutions to county program needs, and it is intended to provide the Board of County Commissioners with the perspective for making fiscal policy decisions. Annual modifications in the plan will reflect necessary adjustments and priorities, changes in programs, and readjustments of other county fiscal requirements.

This report has four (4) sections:

1. Introduction
2. 2026 - 2030 Five-year Plan
3. 2026 Budgetary Impact
4. Financing Alternatives

The section on financing recommends a program for funding the next five years' capital construction. This section lists the various sources of revenue currently available to the county, and the alternatives available for financing the remainder of the capital projects program. The 2026 - 2030 five-year plan section provides a list of recommended projects and the time schedule for the next five fiscal years. Additionally, it provides justification for the recommendation and attempts to enumerate problems and recommended solutions for the capital improvements program over the next five years. The project section describes each recommended project, and provides information on the existing situation, the proposed solution, and the financing plan for each project.

The next section of the report provides a recommended 2026 budget for the capital construction program. It provides specific detail regarding the capital fund and the impact on the 2026 county budget.

COMPLETED CAPITAL PROJECTS 2019- 2023

	<i>Total</i>	<i>Actual 2019</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Actual 2023</i>
Centennial Complex	\$2,800,835	\$584,850	\$221,353	\$1,756,565	\$104,382	\$133,685
Courthouse	165,442	93,134			72,308	
Land Reserve	7,433,313			4,117,034		3,316,279
Chase Building	1,977,661	824,931	188,280		601,985	362,465
Grader Sheds	3,823,037			2,012,617	225,000	1,585,420
Motor Pool	722,769	348,649		374,120		
Health Department	1,426,407	585,138	326,600	37,140	477,529	
Island Grove	608,882	171,308	62,703	159,690		215,181
North Jail	49,249,283	2,709,484	1,390,025	44,823,421	32,695	293,658
1400 N 17th Ave	808,225			713,858		94,367
1301 N 17th Ave.	3,090,361	2,710,447	379,914			
Public Works	5,146,428	80,933	60,400	2,131,562	1,128,077	1,745,456
Human Services	4,244,922	2,188,275	946,908	957,688	152,051	
1250 H Street	7,395,749	3,679,710		3,301,650	414,389	
SW Weld Building	816,018		799,415			16,603
SE Weld Building	29,307				29,307	
North 1401-1403	2,888,247			917,547		1,970,700
1121 M St	3,370,773			3,370,773		
Admin (1150 O St)	646,351	473,970	103,337		69,044	
Crime Lab	2,679,634			2,581,917		97,717
Law Admin	187,723		43,127	79,640	64,956	
Facilities	264,892			264,892		
CNG Station	2,155,458	2,155,458				
Wash Bay	2,799,885				2,730,579	69,306
Justice Services	945,821		813,245	22,709	109,867	
West Annex	333,308					333,308
Miscellaneous	1,366,130		230,897	183,073	101,475	850,685
In process (not completed)	25,929,810			6,002,173	12,035,791	7,891,846
TOTAL	\$133,306,671	\$16,606,287	\$5,566,204	\$73,808,069	\$18,349,435	\$18,976,676

NOTE: Expenditures listed in year completed.

**FIVE YEAR
CAPITAL PROJECTS PROGRAMS
2026-2030**

Requirements	Total	2026	2027	2028	2029	2030
1150 O St	\$744,000	\$744,000				
Clerk & Recording	\$2,632,800	\$2,632,800				
Chase Building	\$810,000	\$810,000				
Courthouse/ Annexes	\$150,000	\$150,000				
Department Requests	\$1,930,200	\$1,930,200				
District Attorney/Admin	\$95,481,703			\$2,698,564	\$20,784,131	\$71,999,008
Dispatch & Backup	\$384,000	\$384,000				
Extension and Fair	\$174,000	\$174,000				
Grader Sheds	\$240,000	\$240,000				
Health Department	\$731,400	\$731,400				
Repairs / Maintenance	\$48,496,154	\$1,687,350	\$13,266,000	16,280,804	\$8,527,000	\$8,735,000
Jail	\$8,674,050	\$8,674,050				
Judicial Center Projects	\$346,821,265	\$24,411,655	\$71,790,699	\$150,525,631	\$100,093,280	
Justice Services	\$180,000	\$180,000				
Law Admin	\$1,362,000	\$1,362,000				
North Business Park Infrastructure	\$2,706,000	\$2,706,000				
Public Works	\$435,000	\$435,000				
Southeast Complex	\$261,000	\$261,000				
Southwest Office	\$162,000	\$162,000				
TOTAL	\$512,375,572	\$47,675,455	\$85,056,699	\$169,504,999	\$129,404,411	\$80,734,008

RESOURCE CAPACITY

FUNDING SOURCES

CASH FLOW ANALYSIS

CAPITAL EXPENDITURES FUND

RESOURCE CAPACITY

2026- 2030

YEAR	PROPERTY TAX	INTEREST	FEES	FUND TRANSFERS	TOTAL
2026	\$88,210,452	\$1,000,000	\$225,000	\$23,180,930	\$112,616,382
2027	\$40,000,000	\$1,000,000	\$225,000	0	\$41,225,000
2028	\$40,000,000	\$750,000	\$225,000	\$4,355,830	\$45,330,830
2029	\$20,000,000	\$750,000	\$225,000	\$67,245,116	\$88,220,116
2030	\$20,000,000	\$750,000	\$225,000	\$48,242,037	\$69,217,037

CASH FLOW ANALYSIS

YEAR	BEGINNING FUND BALANCE	REVENUE	EXPENDITURES	ENDING FUND BALANCE
2026	\$173,361,080	\$112,616,382	\$47,675,455	\$238,302,007
2027	\$238,302,007	\$41,225,000	\$85,056,699	\$194,470,308
2028	\$194,470,308	\$45,330,830	\$169,504,999	\$70,296,139
2029	\$70,296,139	\$88,220,116	\$129,404,411	\$29,111,844
2030	\$29,111,844	\$69,217,037	\$80,734,008	\$17,594,873

2026 BUDGETARY IMPACT

CUMULATIVE CAPITAL OUTLAY

Existing Situation:

Weld recently completed a Facilities Master Plan to further meet Strategic Priority #3: Plan for Resilient Infrastructure, Facilities and Resources. One of the largest, immediate needs addressed in the plan was the inability to add more courtrooms to the existing courthouse, per required by the State to meet growing populations. This led to a multi-month initiative to develop a plan that meets Weld County's needs while also improving partnership with the City of Greeley. Utilizing the historic principles of preparation and forward thinking, the leadership of Weld County continues preparing for significant growth in needed space, staffing, technology, and increasing maintenance needs on existing and aging facilities.

Another issue that has recently impacted this fund greatly is the fluctuation of inflation and tariffs on product and supply pricing. Prior to 2020, projects could be budgeted within a 10% margin. Currently, an average of 20% contingency is included for every project to meet the ever-changing pricing of contracted services and supplies.

Proposed Solution:

Using the second year possible for a significant influx of property tax into the capital fund in 2026, the capital fund can be front loaded to begin the projects necessary as determined by the Facilities Master Plan. Future projects may end up changing future years significantly. Each of the projects listed has been determined to be justified, with the multiple projects making up the judicial center and District Attorney and Administration buildings, as well as keeping up with the existing facilities.

Financing:

It is recommended that the capital fund resources remain to carry over within the capital fund each year. Using this method, the resources can be maximized to allow for flexibility and creativity in utilizing the funds available to meet all the identified capital needs.

Impact on Operational Costs:

As buildings are added to the Weld County inventory, the appropriate ongoing maintenance and operations are included as an increase to Facilities budget in the General Fund. For projects that require additional staffing, the individual departments that are affected will request those increases separately. As of the preparation of the 2026 budget, none of the projects identified for 2026 require additional staffing that has not already been identified.

Facilities 2026 Capital Improvement Plan

The 2026 Department Requests, Facilities Capital Projects and Infrastructure Improvements were allocated as follows.

Fund: 4000-17500		
Capital Projects	5	\$ 30,171,655
Infrastructure & Equipment	45	\$ 15,573,600
Department Requests	<u>18</u>	\$ 1,930,200
Total	68	\$ 47,675,455

Facilities and Finance and Administration utilized the following matrix to prioritize the list of projects for 2026 and ongoing needs. With this method, all requests were determined to be included in the 2026 Capital Plan except for one, being removed as it is already in the maintenance plan for future years. The preliminary Master Space Plan and changes to Facilities' ability to budget for ongoing maintenance in the General Fund are being reviewed to improve in future years for the highest effectiveness. The goal of the Facilities Master Plan and any future changes are to meet Strategic Priority #3: Plan for Resilient Infrastructure, Facilities and Resources.

<i>Priorities</i>		<i>Description</i>
1	Outstanding	Most "Urgent" tasks that are obvious in nature which could result in loss of equipment, functionality, or mission accomplishment. Safety/Security Degradation. Policy direction.
2	High	"Severe" degradation of mission/equipment. Continuation of existing project. This level of priority translates into projects that need to be completed in a timely manner or they will become larger and more unruly as time passes.
3	Medium	"Minor" degradation in mission/equipment. Minor improvement to existing processes. Medium priority tasks may not seem a medium level to users/tenants as they may not see the larger picture of tasks on the "To Do" list. However, these tasks are important, but not as important as an Outstanding or High priority.
4	Low	"Nominal" improvement or preventative in nature. Lower priority tasks often fall into this category where projects can wait until the proper time of year.
5	Do Not Fund	Already in maintenance plan. No long-term value or extended ROI. Policy Decision. Funding.



WELD COUNTY FACILITIES DEPARTMENT 2026 FACILITIES MAINTENANCE PROJECT LIST

Project #	2026 FACILITIES MAINTENANCE PROJECTS	PROPOSED BUDGET	DEPARTMENT	Building	PRIORITY (1-5)
1	1250 H Street roof repair	\$400,000.00	Carpentry	Clerk and recorder	1
2	1401 roof replacement	\$350,000.00	Carpentry	1401	1
3	24 hour ballot box	\$25,000.00		Clerk and recorder	1
4	90 county security cameras going EOL	\$135,000.00	Operational Technology	Jail	1
5	Access control system software/firmware upgrades	\$30,000.00	Operational Technology	Jail	1
6	ADA door wave to open controls	\$5,000.00		Planning	1
7	ADA Transition Plan Items	\$200,000.00	Construction	All	1
8	Fire alarm replacement - Chase Building	\$500,000.00	Operational Technology	Chase Main	1
9	Jail - CCTV & Controls software upgrades?	\$250,000.00	Operational Technology	Jail	1
10	Jail - Elevator CP08-002954 Modernization	\$250,000.00	Carpentry	Jail	1
11	Jail - Elevator CP-08-002955 Modernization	\$250,000.00	Carpentry	Jail	1
12	Jail - Elevator CP08-002965 Modernization	\$250,000.00	Carpentry	Jail	1
13	Jail - network upgrade (includes ALL switches)	\$250,000.00	Operational Technology	jail	1
14	Jail 1 - East replace MAU in gym with design	\$125,000.00	HVAC	Jail	1
15	Jail 1-west generator replacement - add emergency plug - 450KW	\$2,000,000.00	Electrical	Jail	1
16	Jail grease trap inflow piping repair including grinder	\$200,000.00	Plumber	Jail	1
17	Remodel Southeast Service Center	\$1,725,000.00		SE Service Center	1
18	Replace boilers and pumps at the SW Service Center	\$75,000.00	Plumber	SW Service Center	1
19	Replace jail fire alarm system	\$1,250,000.00	Operational Technology	Jail	1
20	Replace jail security gate and conduit run	\$200,000.00	OT	Jail	1
21	Replace roof at 1551 N 17TH Ave	\$320,000.00	Carpentry	Communications	1
22	Seal Coat 1150 O Street parking lot	\$250,000.00	Grounds	Admin Building	1
23	Southwest - Remodel Health Clinic and Motor Vehicle Expansion	\$1,750,000.00		Clerk & Recorder	1
24	1150 Admin - Replace Split System	\$20,000.00	HVAC	Admin Building	2
25	1250 H Street - crack seal asphalt	\$150,000.00	Grounds	Admin Building	2
26	1301 Finance - Replace Split System (2)	\$40,000.00	HVAC	Finance Building	2
27	1301 H Street - replace furnaces (5)	\$100,000.00	HVAC	Finance Building	2
28	1401 - Replace RTU's (8) - R22 refrigerant	\$350,000.00	HVAC	IT building	2
29	1500 2nd Street Roof Replacement	\$250,000.00	Carpentry	Print Shop	2
30	Chase third floor door locks and security measures	\$175,000.00	Carpentry	Chase Main	2
31	Design electronic system upgrade at jail.	\$1,000,000.00		Jail	2
32	Fort Lupton Sand and Salt Shed Repairs	\$325,000.00		Public Works	2
33	Install cameras at MV windows	\$15,000.00		Clerk and recorder	2
34	Jail - Intercoms 20% per year	\$25,000.00	Operational Technology	Jail	2
35	Jail One West - Detention Equipment Replacement (Toilets, sinks)	\$475,000.00	Plumber	Jail	2
36	LaSalle tower generator replacement	\$125,000.00	Electrical	LaSalle tower	2
37	Law Admin - Replace generator - 230KW	\$1,000,000.00	Electrical	Law Admin	2
38	Lighting Control Upgrades (6 Buildings)	\$750,000.00	Electrical	All	2
39	Pallet shelving in elections warehouse	\$4,000.00		Clerk and recorder	2
40	Parking Lot - Jail parking lot replacement	\$750,000.00	Grounds	Jail	2
41	Public Works - Install Generator at Gill Grader Shed	\$200,000.00	Electrical	Gill Grader Shed	2
42	Re-caulk windows at Health Building and replace atrium windows	\$150,000.00	Carpentry	Health Building	2
43	Renovate records lobby for two additional employees	\$135,000.00		Law Admin	2
44	Replace deputies desks in pods R, M, N and O	\$300,000.00	Sheriff	Jail	2
45	Replace front entrance doors, add access control	\$110,000.00	Health Department	Health	2
46	Replace make up air unit in Jail 1-west - 3 units	\$75,000.00	HVAC	Jail	2
47	SE Service Center - replace AHU's with DX cooling (4)	\$450,000.00	HVAC	SE Service Center	2
48	Southwest water heaters (2)	\$20,000.00	Plumber	SW Service Center	2
49	SW Service Center replace roofing at 4 flat roof locations	\$40,000.00	Carpentry	SW Service Center	2



**WELD COUNTY FACILITIES DEPARTMENT
2026 FACILITIES MAINTENANCE PROJECT LIST**

Project #	2026 FACILITIES MAINTENANCE PROJECTS	PROPOSED BUDGET	DEPARTMENT	Building	PRIORITY (1-5)
50	2 west fire suppression air compressor	\$5,000.00	Plumber	Jail	3
51	4H Building - Reseal Concrete Flooring and replace carpet	\$85,000.00	Grounds	4H Building	3
52	Breakroom and Storage room redesign	\$25,000.00	Health Department	Health	3
53	Doors/Frames - Replace Rusted	\$18,000.00	Carpentry	Jail	3
54	Health Building Re-Key all locks (New Hardware)	\$110,000.00	Health Department	Health	3
55	Install door and glass barrier for security at the front counter	\$60,000.00	Extension	Extension	3
56	Install vape detectors in work release and Comm Corr	\$25,000.00	Justice Services	Justice services	3
57	Jail 1-West employee breakroom update	\$17,500.00	Sheriff	Jail	3
58	Renovate nurses station	\$175,000.00	Health Department	Health	3
59	Renovate vacated soils lab into training room	\$37,500.00		PW	3
60	Re-paint all walls in work release.	\$125,000.00	Justice Services	Justice services	3
61	Replace generator at the Corners office	\$150,000.00	Electrical	Coroners	3
62	Replace generator at the Training Center	\$200,000.00	Electrical	Training Center	3
63	1150 Replace Storefront Doors at main entry	\$60,000.00	Carpentry	Admin Building	4
64	Courthouse additional cameras	\$125,000.00		courts	4
65	Health Building replace window blinds	\$30,000.00	Health Department	Health	4
66	Medical storage area re-design	\$9,500.00	Health Department	Health	4
67	Replace hydraulic unit at jail trash compactor	\$30,000.00	Grounds	Jail	4

Facilities Department Proposed Maintenance Projects:	\$19,111,500.00
Contingency 20%:	\$4,152,300.00
Total Facilities Department Proposed Maintenance Budget:	\$23,263,800.00



WELD COUNTY FACILITIES DEPARTMENT 5 YEAR CAPITAL MAINTENANCE AND IMPROVEMENT PLAN

2027	PROPOSED BUDGET	DEPARTMENT
1150 - Replace emergency generator	\$1,400,000.00	
1250 - Replace loading dock	\$175,000.00	
1301 - Crack seal parking lot	\$100,000.00	
1400 and 1402 - Replace glazing	\$60,000.00	
1401 - Crack seal and seal coat parking lot	\$175,000.00	
822 7th - Air Handler Coils	\$200,000.00	
ADA Transition Plan Items	\$200,000.00	
Alternative Programs - RTU Replacement (8)	\$350,000.00	
Alternatives parking lot seal coat and stripe	\$225,000.00	
Centennial Center - Replace three AC units in data center	\$110,000.00	
Chase Building east parking lot - replace lighting	\$7,500.00	
Chase building east parking lot replacement	\$450,000.00	
Clean out 5 detention ponds	\$225,000.00	
Community corrections - elevator modernization	\$250,000.00	
Community Corrections - Replace Carpet and VCT	\$430,000.00	
Courthouse - Restore clocktower	\$100,000.00	
Courthouse - restore pneumatic clocks	\$100,000.00	
Courthouse - Upgrade elevator control panel	\$15,000.00	
Delta Controls Firmware Upgrade - End of Life buildings	\$750,000.00	
HHW North - Replace OH Doors	\$37,500.00	
Jail - 1 Key watcher	\$21,000.00	
Jail - 3 make up air units	\$100,000.00	
Jail - sewage grinder pump for grease trap	\$100,000.00	
Jail - Smoke Control Design/Replace 1 west	\$1,000,000.00	
Jail - Upgrade security system equipment	\$150,000.00	
Jail 1 West - Replace master control mini split system	\$20,000.00	
Jail 2 East generator replacement	\$1,500,000.00	
Jail One West - Replace Flooring	\$550,000.00	
Jail Two East - Replace RTU's	\$625,000.00	
Kersey grader shed - Replace siding on sand and salt shed	\$75,000.00	
Law Admin - Replace data center CRAC units	\$500,000.00	
Law Admin Storefront units front and back	\$75,000.00	
Lighting upgrades in 6 buildings	\$750,000.00	
Metal Detector - Spare	\$15,000.00	
Nunn grader shed - Replace overhead doors	\$30,000.00	
Parking Lot - 1400 (41,000 SF)	\$225,000.00	
Print Shop replace RTU's	\$100,000.00	
Public Works - Overhead doors building 3	\$50,000.00	
Public Works - Replace metal grates at floor drains	\$125,000.00	
Public Works building #1 - Replace overhead doors	\$175,000.00	
Replace overhead doors at sign shop	\$25,000.00	
Sam Brownlee trainin center - Storm drain replacement	\$175,000.00	
SE service Center - Replace AHU's (R22 refrigerant)	\$1,500,000.00	
South West Service Center - Replace MAU	\$20,000.00	
2027 TOTAL PROPOSED BUDGET	\$13,266,000.00	



WELD COUNTY FACILITIES DEPARTMENT 5 YEAR CAPITAL MAINTENANCE AND IMPROVEMENT PLAN

2028	PROPOSED BUDGET	
1301 - Replace flooring	\$75,000.00	
1400 and 1402 - Replace glazing seals	\$45,000.00	
ADA Transition Plan Items	\$200,000.00	
Alternative Programs Elevator Modernization	\$275,000.00	
Chase building - roof replacement	\$350,000.00	
Chase Building - zoning for hydronic heating system	\$2,500,000.00	
Community Corrections - Replace RTU's	\$650,000.00	
Community Corrections - Toilet Partition replacement	\$100,000.00	
Community Corrections - Upgrade showers	\$250,000.00	
Courthouse restoration and repairs	\$1,000,000.00	
Crime Lab - HVAC Exhaust and Laboratory Equipment	\$590,000.00	
Delta Controls upgrade - Comm Corr	\$225,000.00	
Delta Controls Upgrade firmware - (Law, PW, SW, Coroner)	\$21,604.00	
Delta Controls upgrades - all buildings	\$3,000,000.00	
Health Building - Replace AHU heat and cooling coils	\$300,000.00	
HHW North - ATS Replacement	\$42,000.00	
HHW North - Generator Replacement	\$180,000.00	
Human Services - Crack seal and seal coat parking lot	\$375,000.00	
Jail - Upgrade security system equipment	\$150,000.00	
Jail 1 East - Replace ceiling tiles in admin areas	\$85,000.00	
Jail 1 East - Replace flooring in admin areas	\$125,000.00	
Jail 1 West - Replace master control mini split system	\$275,000.00	
Law Admin - Delta Controls upgrades	\$67,200.00	
Lighting upgrade in 6 buildings	\$850,000.00	
Parking Lot - Human Services - North (78,000 SF)	\$429,000.00	
Print Shop - Replace overhead doors (4)	\$50,000.00	
Public works - Crack seal and seal coat parking lots	\$995,000.00	
Public Works - Overhead doors in building 2	\$75,000.00	
Public Works - Overhead doors in building 5	\$25,000.00	
Public Works Main Building - Replace flooring	\$350,000.00	
Repair washbay driveway at detention pond	\$75,000.00	
Replace parking lot drains	\$450,000.00	
Sam Brownlee Training Center - Lead abatement -re-grade	\$1,000,000.00	
Sam Brownlee Training Center - Replace target system	\$850,000.00	
Security System including camera system upgrade	\$176,000.00	
South West Service Center - Replace boilers	\$40,000.00	
Training Center - Replace MAU for kitchen	\$35,000.00	
2028 TOTAL PROPOSED BUDGET	\$16,280,804.00	



WELD COUNTY FACILITIES DEPARTMENT

5 YEAR CAPITAL MAINTENANCE AND IMPROVEMENT PLAN

2029	PROPOSED BUDGET	
1150 Admin - Replace minisplit	\$22,000.00	
1150 Admin - Replace parapet EPDM	\$200,000.00	
1401 - Replace 8 RTU's	\$275,000.00	
Alternatives - epoxy floors in bathrooms	\$75,000.00	
Chase building - Seal coat north parking lot	\$175,000.00	
Community Corrections - replace RTU's	\$650,000.00	
Coroner - crack seal parking lot	\$50,000.00	
Crime Lab - Replace roof	\$450,000.00	
Crime Lab - Replace RTU's	\$650,000.00	
Extension RTU - Open Area - replace	\$275,000.00	
Gill - grader shed - New building	\$1,500,000.00	
Greeley West Water Tower - Replace mini split	\$30,000.00	
Grover sand and salt shed - Repair building	\$425,000.00	
Health Building - Replace exhaust fans (2)	\$25,000.00	
HHW Dacono - Replace overhead doors	\$45,000.00	
HHW North replace roof	\$125,000.00	
Human Services building A - elevator modernization	\$275,000.00	
Human Services Building C - Elevator modernizattion	\$275,000.00	
Human Services Building C - Replace roof	\$350,000.00	
Jail - Upgrade security system equipment	\$150,000.00	
Jail - 4 keywatchers	\$100,000.00	
Jail - Replace coolers and freezer condensers	\$65,000.00	
Jail - Replace DDN Server	\$275,000.00	
Jail - Replace dishwashers	\$65,000.00	
Jail - Replace steam kettles	\$75,000.00	
Jail 1 east sally port - Replace overhead doors	\$40,000.00	
Lighting upgrades in 6 buildings	\$850,000.00	
Rockport grader shed - Replace generator	\$95,000.00	
Rockport grader shed - Replace overhead doors	\$30,000.00	
SE Service Center - Replace Duct Heaters	\$125,000.00	
Shooting Range - Crack seal and seal coat parking lot	\$175,000.00	
South east service center - Replace duct heaters	\$25,000.00	
South East Service Center - Replace trash enclosure gates	\$35,000.00	
Southeast Service Center - Crack seal and seal coat parking lot	\$225,000.00	
Southwest Service Center - Crack seal and seal coat parking lo	\$325,000.00	
2029 TOTAL PROPOSED BUDGET	\$8,527,000.00	



WELD COUNTY FACILITIES DEPARTMENT

5 YEAR CAPITAL MAINTENANCE AND IMPROVEMENT PLAN

2030	PROPOSED BUDGET	
1150 Admin replace RTU's	\$750,000.00	
1400 Replace AHU including DX cooling	\$450,000.00	
1551 - Replace roof	\$350,000.00	
4H Building - Replace front entry doors	\$22,000.00	
Alternatives - seal coat parking lot	\$125,000.00	
Chase building - Replace mini splits	\$28,000.00	
Chase Building - replace roof drain piping	\$950,000.00	
Chase building elevator modernization	\$650,000.00	
Community Corrections - Repaint walls	\$175,000.00	
Community Corrections - Replace roof	\$350,000.00	
Courthouse - Replace roof	\$450,000.00	
Crime Lab - Replace lab exhaust hoods (8)	\$500,000.00	
Ft. Lupton grader shed - Replace overhead doors	\$50,000.00	
Ft. Lupton tower - Replace BARD unit	\$90,000.00	
Gilcrest Tower - Replace generator and ATS	\$145,000.00	
Human Services building B elevator modernization	\$275,000.00	
Human services Building C - Replace RTU's	\$450,000.00	
Jail - Upgrade security system equipment	\$150,000.00	
Jail 2 - EAST replace RTU's (12)	\$525,000.00	
Jail 2 east - Replace boilers and storage tanks	\$500,000.00	
Law Admin CRAC units	\$475,000.00	
Lighting upgrades 6 buildings	\$850,000.00	
South East Service Center - replace storefront doors	\$250,000.00	
SW Service center replace sally port MAU	\$100,000.00	
Training center - Replace entry doors	\$75,000.00	
2030 TOTAL PROPOSED BUDGET	\$8,735,000.00	



WELD COUNTY FACILITIES DEPARTMENT 5 YEAR CAPITAL MAINTENANCE AND IMPROVEMENT PLAN

2031	PROPOSED BUDGET	
1150 - Crack seal and seal coat parking lot	\$350,000.00	
1250 - Crack seal and seal coat parking lot	\$450,000.00	
1400 - Replace boiler and pumps	\$45,000.00	
1401 - Replace emergency generator	\$225,000.00	
1401 Replace generator and ATS	\$275,000.00	
1402 - Replace boiler and pumps	\$45,000.00	
1551 - Replace RTU's	\$400,000.00	
822 7th - VAV Replacement	\$220,000.00	
Chase Building - Re-gasket all glazing	\$1,250,000.00	
Courthouse - Rebuild AHU hot and cold decks	\$275,000.00	
Courthouse - Reinstall drinking fountains	\$75,000.00	
Courthouse - Restoration and upgrades	\$2,500,000.00	
Courthouse - Restore exterior doors	\$100,000.00	
Exhibition building - Replace overhead doors	\$95,000.00	
Jail - Upgrade security system equipment	\$150,000.00	
Jail 1 west - Replace boilers and storage tanks	\$750,000.00	
Jail 2 east - Replace flooring in pods	\$500,000.00	
Jail laundry - Replace washers and dryers	\$400,000.00	
New Raymer Tower - Replace BARD Unit	\$35,000.00	
Public Works building 6 - Replace overhead doors	\$200,000.00	
Public Works main building - Replace roof	\$300,000.00	
South east service center - Elevator modernization	\$225,000.00	
South West Service Center - Replace sally port doors	\$50,000.00	
Tri Town Tower - Replace backup generator	\$180,000.00	
VIM Grader Shed - New	\$1,500,000.00	
2031 TOTAL PROPOSED BUDGET	\$10,595,000.00	

FINANCING ALTERNATIVES

FINANCING

Overview:

There are a number of ways to finance capital improvement projects. Some of the most common methods are:

1. ***Pay as you go:***

Pay as you go is a method of financing capital projects with current revenues -- paying cash instead of borrowing against future revenues. Pay as you go has several advantages. First, it saves interest cost and financing. Second, pay as you go protects borrowing capacity for unforeseen major outlays that are beyond any current year's capacity. Third, when coupled with regular, steady completion of capital improvements and good documentation and publicity, pay as you go fosters favorable bond ratings when long-term financing is undertaken. Finally, the technique avoids the inconvenience and considerable cost associated with marketing of bond issues, advisors, counsel, printing, etc.

However, there are practical and theoretical disadvantages to a pay as you go policy. First, pay as you go puts a heavy burden on the project year. Second, it creates awkward fluctuating expenditure cycles which do not occur with extended financing. Third, a long-life asset should be paid for by its users throughout its normal life, rather than all at once by those who may not have the use of it for the full term. Finally, when inflation is driving up construction costs, it may be cheaper to borrow and pay today's prices, rather than wait and pay tomorrow's.

2. ***All borrowing policy:***

An all borrowing policy or a substantial reliance on debt financing is another approach. The annual available resources could be used entirely for debt service with the size of the annual resources setting the limit on the amount that could be borrowed.

3. ***Capital reserve:***

A capital reserve plan is an approach where the annual resources available could be accumulated in one or more capital reserve funds, the amounts invested, and when any funds become adequate to pay for a proposed project, the fund could be expended. This is a good approach when a county has a capital requirement which can wait. Accumulation of the necessary capital funds over a period of time is a feasible approach, assuming a relatively stable construction dollar.

HB 82-1111, passed in 1982, specifically provides for a capital improvements trust fund for capital reserves.

4. ***Partial pay as you go policy:***

A partial pay as you go policy is a common approach. Some of the annual resources would be used to finance capital improvements directly, and the remainder would go for supporting a debt program. Even if a local government pursues a borrowing policy, an initial down payment out of current revenues is a possibility. A customary five to ten percent down is a limited pay as you go policy and assures that the voters authorizing the approval will make a cash contribution, so all the burden will not be postponed.

5. ***Joint financing:***

An ever increasing number of cities and counties are benefitting from joint development of a project. The construction of a city/county office building and recreational areas are examples. This avenue of funding and planning capital projects normally is advantageous to both jurisdictions.

6. ***Lease/Purchase:***

Local governments can utilize lease/purchase methods for needed public works projects by having it constructed by a private company or authority. The facility is then leased by the jurisdiction on an annual or a monthly rental. At the end of the lease period, the title to the facility can be conveyed to the jurisdiction without any future payments. The rental over the years will have paid the total original cost, plus interest. This method has been used successfully in a few jurisdictions. The utilization of a building authority would fall under this category of financing.

Numerous considerations are involved in the selection of the foregoing approaches, or some combination thereof:

1. Political realities may preclude utilization of one or more of the above alternatives. For example, the passage of general obligation bonds as a debt financing mechanism has not met recent success at the polling places in most jurisdictions.
2. The pay as you go concept has three distinct advantages.
 - A. It provides great flexibility to the county for future periods of economic recession or depression but does not accumulate large fixed-charge costs.
 - B. It avoids the payment of interest and financing charges.
 - C. It imposes upon public officials the full political responsibility for levy of the taxes necessary to pay the local share of such projects.
3. The debt financing approach has the advantage of spreading the cost over a generation of current users of public facilities, thereby imposing upon each a significant portion of the cost of each project.
4. In an inflationary period, one must consider the extent to which prepayment for capital outlay is warranted, when the opportunity for repayment of the principal and interest in dollars that are less expensive can be arranged.
5. During periods of rapid rise in costs, the time delay necessary to accumulate down payments or full pay as you go resources invites higher costs which may wipe out most, if not all, of the advantages of non-payment of interest.

In the five-year capital projects plan, a combination of funding methods will be recommended to finance capital construction to balance the economy of a payment in full program with the fairness of sharing the burden among present and future taxpayers.

This recommended financial program reflects consideration of many factors, including the availability of cash, anticipated interest rates at the time of construction, and projected inflationary cost increases that would result from project delays.

DEBT FINANCING

Before discussing specific types of borrowing, it is appropriate to review some of the basic constitutional statutory provisions which generally are applicable to debt financing.

Article XI, Section 6, of the Colorado Constitution, provides that no debt may be created by a political subdivision of the state, unless the question of incurring such debt has been approved by a majority of the qualified electorate voting. Any obligation paid, or contracted to be paid, out of a fund that is a product of a tax levy is a debt within the means of the Constitution (Trinidad vs. Haxby, 136 Colorado 168, 315 p 2d 204 -- 1957).

In addition to voter approval, Article XI, Section 6, requires the debt be incurred by adoption of a legislative measure which is irrevocable until the indebtedness is fully paid or discharged. The ordinance must:

1. Set forth the purpose for which the bond proceeds will be applied, and
2. Provide for the levy of the tax which, together with such other revenues as may be pledged, will be sufficient to pay the principal and interest of the debt.

The Constitution delegates to the Legislature the duty to establish statutory limitations on the incurrence of debt. The total amount of debt which a county may incur may not exceed three percent (3%) of the assessed value in the county, which is nearly \$350 million dollars in Weld County.

Section 4 of Article X, Section 20 (TABOR Amendment), requires voter approval for any form of multi-year debt. It states that an election is required: "Except for the refinancing of district bonded debt at a lower interest rate or adding new employees to existing district pension plans, creation of any multiple-fiscal year direct or indirect district debt or other financial obligation whatsoever without adequate present cash reserves pledged irrevocable and held for payments in all future fiscal years."

In addition to the state statute, Section 14-6 of the Weld County Home Rule Charter specifies:

"The incurring of indebtedness by the county and the issuance of evidences of such indebtedness shall be authorized, made and executed in accordance with the laws of the state, including the borrowing of money to fund county projects, the pledging of project revenues and repayment thereof, and the issuance of revenue warrants, or revenue bonds, or other forms of evidence of such obligations."

Before discussing specific types of bonds, it is appropriate to review some of the general characteristics of bonds. Bonds mature serially, that is, a portion of the principal is retired over the entire term of the bond issue. Interest on municipal bonds is free from Federal Income Tax which is an important feature to prospective purchasers. The term or the length of time to maturity of municipal bonds can vary considerably. Generally, the last maturing bond comes due ten to thirty years from the date of issue. Normally, the longer the maturity of the bonds, the higher the yields or return on investment is demanded by the market price. Thus, a bond issue that runs thirty years will pay a higher net effective interest rate than a bond issue that runs twenty years.

General Obligation Bonds:

General obligation bonds are secured by a pledge of the full faith, credit and taxing power of the county. The county is obligated to levy sufficient taxes each year to pay the principal and interest of the bond issue. Consequently, general obligation bonds are a debt subject to the constitutional and statutory provisions discussed earlier. Because the issue of general obligation bond pledges its full faith and credit and agrees to levy the ad valorem taxes necessary to repay the principal and interest of the bond, it is generally agreed to be a more secure investment than other types of bonds. Thus, the major advantage of general obligation financing is the low rate of interest as compared to the interest of other types of bonds. The law permits general obligation bonds to have a thirty-year term; however, general obligation bond issues usually have terms of twenty years or less.

General obligation bonds, in addition to being secured by full faith and credit of the issuer, may provide additional security by pledging certain available revenues.

The major disadvantage of general obligation bonds is the fact that it does require voter approval prior to issuance. Voter resistance to increased taxes may prevent a successful bond election.

Revenue Bonds:

Revenue bonds are not a debt in the constitutional sense. They are secured by the revenue derived from the project to be constructed, not by pledge of the full faith, credit, and taxing authority of the county. Projects typically financed by revenue bonds include airports, stadiums, and park facilities. Under the TABOR Amendment, revenue bonds can only be used for enterprise funds and operations.

Although it may seem possible to pledge any non-tax revenues for payment of revenue bonds, there should be a relationship between the type of revenue pledged for payment of the bonds and the project to be financed. Although revenue bonds need not comply with the constitutional statutory provisions generally applicable to a debt, there are several statutory provisions which may affect the issuance of certain types of revenue bonds and the statutes should be consulted for specific provisions regarding the issue of revenue bonds if this method is considered.

Revenue bonds are less secure than general obligation bonds because of the inability of the issuer to levy taxes to assure the payment of principal and interest. Thus, there is normally a higher interest rate on revenue bonds. The term of revenue bonds is often beyond twenty years, frequently as long as thirty years.

The concept of issuing revenue bonds is based on the theory that certain projects which benefit only certain individuals should be self-supporting and should be paid for by the user of that project rather than the populace as a whole. Thus, airport revenue bonds are paid for by air travelers and airlines and parking revenue bonds are paid for by users, etc.

In order for a county to issue a revenue bond, the system which generates the revenues to repay the principal and interest of the bond must:

1. Have a good operating history documented by audited figures.
2. Reflect good debt service coverage through use of a feasibility study completed by a recognized expert in the field.

In analyzing a revenue bond issue for underwriting, an investment banker will look not only at operating statistics and coverage, but also at more basic elements, such as the necessity of the service, control over competition, and delinquency procedures. Revenue bonds are becoming more popular because they do not require voter approval and do not apply in statutory debt limits.

Leases:

A less traditional method of financing county facilities is a lease arrangement. A lease is executed with the county, which gives the county the option to purchase the equipment or facility during the term of the lease. All or part of the lease payments may be applied to the purchase prices.

A bona fide lease option agreement is not a debt; however, an installment purchase program is a debt. A bona fide lease/option agreement is characterized by two factors:

1. Annual rental payments with automatic renewal of the lease unless terminated by either party, and
2. No obligation on the part of the local government to purchase the property if the lease is terminated.

Also, some court cases indicate the annual rental must be paid from non-property tax revenues to avoid the lease being considered a general obligation. Upon exercise of the option, the local government obtains full legal title to the property. Leases of this nature are distinctively different from more conventional means of financing. Of primary importance is the security which underlies the lease period. It is not a promise to levy taxes or a pledge of revenues from the system. Rather, it is usually a promise to pay only one year at a time, with an implied intention to continue payment until ownership is transferred. As ultimate security, the holder of the lease may look to the asset which is being leased in the event of a default.

There is little statutory or judicial guidance in the area of leases of this type, and the obligation to continue lease payments until title transfers is a moral, rather than a legal obligation. As a consequence, the underwriting or placement of a lease is more difficult than the underwriting of conventional bonds. The term of the leases generally is short, usually from seven to ten years. Because the security underlying the lease is not good compared with conventional financing, interest rates on leases are higher.

Building Authority:

A building authority is a non-profit corporation which generally is formed at the request of the governing body of the county or local jurisdiction, which also appoints the Board of Directors of the corporation. Weld County created such an authority in 1987, named the Weld County Finance Corporation. The directors are the Director of Finance, County Attorney, and Director of Facilities, each appointed for ten-year terms.

The building authority issues its own bonds to finance a facility. To achieve the same lower interest rates that traditional municipal bonds enjoy, the building authority must obtain a ruling from the Internal Revenue Service (IRS) that the interest on the authority's bonds is exempt from Federal Income Tax. Such an exemption is granted if the IRS finds the authority's bonds are issued on behalf of a political subdivision, which is determined based upon the following factors as detailed in IRS Revenue Ruling 63-20.

1. The authority engages in activities which are essentially public in nature.
2. The corporation is not organized for profit.
3. The corporate income does not inure to the benefit of any private person.
4. The political subdivision has a beneficial interest in the corporation, while the indebtedness is outstanding, and it obtains full legal title to the property on the retirement of the debt.
5. The corporation has been approved by the political subdivision which has approved the specific obligation of the corporation.

Like municipal bonds, bonds issued by a corporation usually are subject to registration and other requirements of the Securities Act of 1933 and the Security Exchange Act of 1934. After receiving a favorable ruling from the IRS, a "no action" letter should be secured from the Security and Exchange Commission, exempting the authority's bonds from these requirements. The authority then issues bonds pledging the annual rental payments as security. After issuance of bonds and construction of the facilities, the authority leases the facilities to the county. Again, this must be a bona fide lease and possess all the elements discussed under Lease/Purchase.

The bonds of a building authority are like municipal leases in the way they are viewed by investors. As with a simple municipal lease, building authority bonds are less secure than general obligation or revenue bonds. As a result, bonds issued through a building authority bear higher interest than more secure issues.

Certificates of Participation (COP) may be issued in the same manner as bonds. As a practical matter the COP is the same as a bond, except from a legal point of view, the COP is evidencing assignment of proportionate undivided interests in rights to receive certain revenues in the form of a lease or rental amount for the purpose of providing funding for capital improvements. The lease and COP do not constitute a general obligation or other indebtedness of the county within the meaning of any constitutional, statutory or home rule charter debt limitation. The lease is a year-to-year obligation.

The use of Certificates of Participation (COP) has been the only debt vehicle Weld County has ever used in the implementation of its debt policy options. The only COP issued by Weld County was done in 1997 and was paid off August 1, 2007. No outstanding debt exists for Weld County.

BUILDING AUTHORITY FINANCE

The Philosophy:

Tax-exempt financing is available through a building authority with the issuance of bonds when the facilities financed are for public purposes and the benefit is to the sponsoring public entity.

The Building Authority:

A building authority is a Colorado non-profit corporation created by the county itself. The county adopts a resolution calling for the creation of the Building Authority and directing counsel to draw articles of incorporation and by-laws in compliance with Colorado Statutes. A board of directors is formed. The board may consist of County Commissioners or administrative personnel or individuals not associated with any public entity. The Weld County Finance Corporation, created in 1987, consists of the Director of Finance, County Attorney, and Director of Facilities as directors.

Tax-Exemption of Interest:

Once the non-profit corporation is created, the tax-exempt nature of interest paid on the corporation's bonds must be assured. A revenue ruling is requested from the Internal Revenue Service on the non-profit status of the corporation pursuant to Internal Revenue Code, 103(a) 1 and Revenue Ruling 63-20, and on the tax-exempt status of interest paid.

Such an application involves considerable work and a detailed analysis of the situation which is presented to the Internal Revenue Service. The application includes information as to public purpose, the county, the agency using the facilities, the proposed lease terms, terms of title reversion to the county and the proposed method of financing.

Corporate Bonds and the S.E.C.:

As corporate bonds are subject to registration requirements of the Securities and Exchange Commission, a "no action" letter must be obtained from the S.E.C. The S.E.C. says that no action will be taken if the bonds of the building authority/non-profit corporation are not registered.

The Purchase Contract:

Once the building authority is created with powers to act, it may enter into a contract to purchase the facility. The contract should be subject to:

1. A favorable revenue ruling from the Internal Revenue Service.
2. Receipt of an S.E.C. "no action" letter.
3. Finalization of financing.

The Bond Issue:

When all legal and tax questions are answered the building authority may issue bonds for the purchase of the facility. Normally the bonds are sold directly to an underwriter who then resells the bonds to the ultimate investor.

The bonds that are issued will be an obligation of the building authority only and not a debt obligation of the county.

The County Lease:

Upon the issuance of the bonds and the purchase of the building by the building authority, the county can lease the building from the authority. The lease would be from year-to-year with automatic renewal unless otherwise terminated. A county lease for any period in excess of one year constitutes a debt and must be approved by voters.

The Bond Security:

The security of the bond holders may be only in a pledge of lease revenues by the authority. The bond holders may also have a first mortgage lien on the building. The combination of the two results in a more secure bond and a correspondingly lower rate of interest.

Partial Seller Financing:

Depending on factors such as the seller's motivation, whether there is an existing loan on the building, and negotiations, a bond issue can be for only the amount necessary for a down payment. The sellers can carry back the balance, receiving installment sale tax benefits on the capital gains. A revenue ruling would be required; however, interest paid on a promissory note to the seller may also be tax exempt. The total cost to the county and the building authority then may be substantially lower on this basis.

PROPRIETARY FUNDS SUMMARY

Proprietary funds include both Internal Service Funds and Enterprise Funds. Internal Service Funds are established to account for goods and services provided to other departments of the county on a cost-reimbursement basis. Enterprise Funds account for departments providing services primarily to third party payers.

NORTHERN COLORADO REGIONAL FORENSIC LABORATORY FUND: This fund accounts for the maintenance and operational costs of the Northern Colorado Regional Forensic Laboratory. It is funded by rent paid by participating agencies.

FLEET SERVICES FUND: The Fleet Services Fund accounts for the revenue and costs generated by equipment and vehicles rented to other county departments. The gross operating budget amounts to \$9,448,379 in 2026, with \$14,800,000 budgeted for new capital equipment. Vehicle Replacement Fund is \$6,400,000 for new equipment purchases, plus sale of surplus items of \$790,000.

HEALTH INSURANCE FUND: The Health Insurance Fund reflects the cost of Weld County's self-insurance program which includes health, dental, and vision coverage. Details of the program and coverage are found under the specifics of the fund summary. In 2026, the county continues its second year of Dental and Vision insurance options being unbundled from Health Insurance. Health coverage will be provided by a private company on a partially self-insured basis with a Preferred Provider Organization (PPO) option and a High-Deductible Health Plan/Health Savings Account (HDHP/HSA) option.

INSURANCE FUND: The Insurance Fund accounts for all insurance costs for the county. The program is a combination of insured risks and protected self-insurance risks. Gross budget costs are \$9,064,440 in 2026, with a property tax levy of \$8,598,776. Details of the program are provided under the specifics of the fund summary.

TELECOM SERVICE FUND: Budget reflects total consolidation of telecom service costs of \$1,807,779 in Weld County, a slight increase from 2025 due to the compensation study and COLA impacting wages. Funding is at current level and reflects no capital upgrades in 2026.

WELD COUNTY FINANCE CORPORATION: Budget contains the funding for the Weld County Finance Corporation, which accounts for the lease purchases of county buildings. As of August 1, 2007, there are no active leases. Weld County has no long-term debt.

**REGIONAL CRIME LAB FUND
SUMMARY OF REVENUES
2026**

Fund	Org	Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
5200	27100	4410	CHARGES FOR SERVICES	310,000	310,000	310,000	
TOTAL REGIONAL CRIME LAB REVENUE				310,000	310,000	310,000	-

**REGIONAL CRIME LAB FUND
SUMMARY OF EXPENDITURES
2026**

Fund	Org	Expenditure Function	2025 Budget	2026 Request	2026 Recommend	2026 Final
5200	27100	CRIME LAB - JOINT OPS	310,000	310,000	310,000	
TOTAL REGIONAL CRIME LAB EXPENDITURES			310,000	310,000	310,000	0

BUDGET UNIT REQUEST SUMMARY

AGENCY/DEPARTMENT NAME: NO. CO. REGIONAL FORENSIC LABORATORY FUND

BUDGET UNIT TITLE AND NUMBER: No. Co. Regional Forensic Laboratory - - 5200-27100

DEPARTMENT DESCRIPTION: This fund accounts for the maintenance and operational costs of the Northern Colorado Regional Forensic Laboratory. It is funded by rent paid by participating agencies.

RESOURCES	ACTUAL LAST FY	BUDGETED CURRENT FY	REQUESTED NEXT FY	PROPOSED NEXT FY
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	18,272	0	18,500	18,500
Purchased Services	193,980	155,900	185,100	185,100
Fixed Charges	95,063	154,100	106,400	106,400
Capital	0	0	0	0
Gross County Cost	\$ 307,315	\$ 310,000	\$ 310,000	\$ 310,000
Revenue	307,315	310,000	310,000	310,000
Net County Cost	\$ 0	\$ 0	\$ 0	\$ 0
Budgeted Positions	n/a	n/a	n/a	n/a

SUMMARY OF CHANGES: No changes to the 2026 budget for the Regional Crime Lab. These funds are managed by the Crime Lab board, and spent according to the rules and regulations set up with the IGA signed

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

**FLEET SERVICES FUND
SUMMARY OF REVENUES
2026**

Fund	Org	Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
6000	96300	4410	CHARGES FOR SERVICES	9,788,013	9,446,179	9,446,179	
6000	96300	711000	TRANSFER FROM GENERAL FUND	2,200	2,200	2,200	
6000	17550	4680	OTHER	6,144,000	6,400,000	6,400,000	
6000	17550	4810	GAIN LOSS ON SALE	774,500	790,000	790,000	
TOTAL MISCELLANEOUS				6,920,700	7,192,200	7,192,200	
TOTAL FLEET SERVICES REVENUE				16,708,713	16,638,379	16,638,379	-

**FLEET SERVICES FUND
SUMMARY OF EXPENDITURES
2026**

Fund	Org	Expenditure Function	2025 Budget	2026 Request	2026 Recommend	2026 Final
6000	17550	VEHICLE REPLACEMENT	7,162,500	14,800,000	14,800,000	
6000	96300	COUNTY SHOP	15,934,213	9,448,379	9,448,379	
TOTAL FLEET SERVICES EXPENDITURES			23,096,713	24,248,379	24,248,379	0

BUDGET UNIT REQUEST SUMMARY

Department: IGS – FLEET SERVICES

Budget Unit: FLEET SERVICES ADMINISTRATION- 6000-96300 [CC_70100]

DEPARTMENT DESCRIPTION: Centralized motor pool support for Weld County. All fleet maintenance is included in this budget unit.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$2,495,062	\$2,648,929	\$2,648,929	\$2,648,929
Supplies	5,335,516	5,994,146	6,175,450	6,175,450
Purchased Services	576,345	689,020	646,800	646,800
Fixed Charges	6,634,864	6,587,118	(22,800)	(22,800)
Capital	-	15,000	-	-
Gross County Cost	\$15,041,787	\$15,934,213	\$9,448,379	\$9,448,379
Revenue	14,352,389	15,934,213	9,448,379	9,448,379
Net County Cost	\$689,398	\$-	\$-	\$-
Budgeted Positions	22.0	22.0	22.0	22.0

SUMMARY OF CHANGES: The total 2026 budget request is net neutral to 2025, with \$6,400,000 in depreciation expenses and offsetting vehicle replacement revenue being reflected in the Vehicle Replacement cost center. Cost of goods and supplies continues to increase, and cuts were made wherever possible to keep the reimbursement cost to other centers low. The negative Fixed Charges is the contra expense for the upfit charges that will be billed here and reimbursed by the capital Vehicle Replacement accounts.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

FLEET SERVICES ADMINISTRATION (CONTINUED) 6000-96300

2025 ACCOMPLISHMENTS:

1. Commissioned the Weld County Mobile Medical unit and trained Health Department staff in the safe operations of the vehicle.
2. Worked with Departments to optimize equipment utilization.
3. Implemented telematics in 1/3 of the fleet.
4. Provided job specific training for all staff.
5. Continued Federal Annual Inspection certifications.
6. Assumed responsibility for the Diesel Fleet Self Certification Program.
7. We are continuing to improve our efficiency by bringing vehicle upfitting internally. To date we have upfitted 38 units for the SO and 82 for other departments.

2026 BUDGET GOALS AND PRIORITIES:

1. Provided job specific training for all staff.
2. Continued Federal Annual Inspection certifications.
3. Assumed responsibility for the Diesel Fleet Self Certification Program.
4. Complete next phase of telematics.
5. Assist in the expansion of the Fleet Services building.
6. Integrate our Fleet Management Software with existing technology.
7. Continue to improve our efficiency with upfitting vehicles internally.

PERFORMANCE MEASURES

	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Number of work orders issued	6,021	7,000	7,000
Number of service/maintenance orders per technician	542	538	806
<u>Efficiency Measures</u>			
FTE's per 10,000/capita	0.599	0.585	0.572
Work orders issued per FTE	274	318	250

BUDGET UNIT REQUEST SUMMARY

Department: IGS – FLEET SERVICES

Budget Unit: VEHICLE REPLACEMENT - 6000-17550 [CC_70110]

DEPARTMENT DESCRIPTION: Use of funded depreciation to acquire vehicles for county use.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$-	\$-	\$-	\$-
Supplies	-	-	-	-
Purchased Services	-	-	-	-
Fixed Charges	-	-	6,850,000	6,850,000
Capital	7,620,082	7,162,500	7,950,000	7,950,000
Gross County Cost	\$7,620,082	\$7,162,500	\$14,800,000	\$14,800,000
Revenue	-	-	7,190,000	7,190,000
Net County Cost	\$7,620,082	\$7,162,500	\$7,610,000	\$7,610,000
Budgeted Positions	NA	NA	NA	NA

SUMMARY OF CHANGES: Revenue from Vehicle Replacement is moved from Administration to the Vehicle Replacement to allow for offsetting expenses. Fixed charges show the move of vehicle depreciation from 96300 budget, for improved accuracy of showing where the expense is truly accrued. The request includes 68 total vehicles, to include message board trailers and tractors. Of the 68 requested purchases, 16 are additions to the fleet. See the detailed lists on the next pages for breakout of all vehicles being requested.

FINANCE/ADMINISTRATION RECOMMENDATION:

BOARD ACTION:

2026 IGA EQUIPMENT

		<u>Request</u>	<u>Recommend</u>	<u>Approved</u>
<u>Sheriff:</u>				
Sedan - Civil Process Server	1	31,995	31,995	
Various Non-traditional vehicles for Investigations	11	410,000	410,000	
SUV - Pursuit rated for Patrol (NEW)	4 *	275,000	275,000	
Full-Sized SUV - Courts	2	88,000	88,000	
UTV (1 four-seat & 2 two-seat) Patrol	3	60,000	60,000	
<u>District Attorney</u>				
Full-size SUV for new Investigator	1 *	44,000	44,000	
Full-size SUV for Investigations	2	88,000	88,000	
<u>Health Department</u>				
1/2 ton pickup; HHW	1	42,000	42,000	
Full-sized SUV; Environmental Health	1	44,000	44,000	
<u>Public Works</u>				
See Basic List	42 *	<u>6,867,005</u>	<u>6,867,005</u>	
Total	68	<u>\$7,950,000</u>	<u>\$7,950,000</u>	
* New Additions to Fleet				
	16 new			

2026 EQUIPMENT REPLACEMENT FOR PUBLIC WORKS DEPT - 06/18/25					
Division		Description (Shaded items reflect outgoing equip)	Estimated Purchase Price	Est. Auction Value	Addition To Fleet
	Qty				
Trucking	1	Tandem Axle Truck Tractor, Dual Axle	\$187,000		
		15410080/2007 Sterling LT9500		\$25,000	
	1	Belly Dump Trailer, Tandem Axle, Dual Axle	61,600		
		15610054/2016 CTS Trailer		\$25,000	
Gravel Road Management	2	Walk-N-Roll Packer/Rollers	\$70,000		Yes
	4	Motor Graders, Front Lift Group w/hydraulics, Rippers	\$1,760,000		
		15820189/2016 Caterpillar Motor Grader		\$60,000	
		15820197/2017 JD Motor Grader		\$60,000	
		15820191/2016 Caterpillar Motor Grader		\$60,000	
		15820190/2016 Caterpillar Motor Grader		\$60,000	
Road & Bridge	1	550 Class Pickup w/Utility Box & Welder Gap	\$80,000		
		15220159/2009 Ford Ranger- Weeds turn in		\$2,000	
Construction	1	550 Class Pickup w/10 to 12 ft Combo Body	\$80,000		
		15220147/2007 Ford Ranger - Weeds turn in		\$2,000	
	1	Dual Axle Deck Over Trailer, 16,000 Lb	\$16,000		Yes
	1	Skid Steer Bucket/Forks up to 66 HP	\$55,000		Yes
	1	400 Amp Welder	\$22,000		Yes
	1	Punch Truck	\$375,000		Yes
	1	Attenuator Truck	\$140,792		Yes
	1	Road Reclaimer, RM500	\$910,000		
		15860008/2011 Caterpillar Reclaimer		\$100,000	
	1	Wheel Loader	\$350,000		
		15830032/2010 Volvo Wheel Loader		\$50,000	
	1	Welder/Generator, 400 Amp	\$30,000		
		16830025/2012 Welder/Generator		\$7,000	
	1	1/2-Ton Extend Cab, 4X4 Pickup	\$50,000		
		15220189/2013 Ford F150		\$7,000	
	1	2-Ton Crew Cab Truck, Combo Body	\$75,000		
		15430025/2015 Ford F550		\$15,000	
	1	Vac Truck (repair tank)	\$100,000		
	1	Tandem Axle Dump Truck w/Snow Equipment	\$475,000		
		15460049/2014 Freightliner Dump Truck		\$50,000	
	1	410 Rubber-Tired Backhoe	\$130,000		
		15840020/2013 John Deere Backhoe		\$50,000	
Maint-Supt	1	Paint Truck	\$800,000		
		15470008/2003 Peterbuilt Paint Truck		\$40,000	
	3	Message Sign Boards, Trailer Mounted	\$75,000		Yes
	1	Trailer	\$1,500		
		15670004/1996 Home Made Trailer		\$100	
Mining	1	1/2-Ton, Extend Cab, 4X4 Pickup, Standard Shortbox	\$40,000		
		15230083/2015 Ford F250		\$5,000	
	1	Portable Feed Hopper	\$397,513		
		16230029/2007 Portable Feed Hopper		\$25,000	
	1	Radial Stacker	\$262,000		
		16230021/2003 Radial Stacker		\$50,000	
Pavement Mgt	1	2-Ton, Crew Cab, 4X4 Truck w/Service Body	\$110,000		
		15420098/2013 GMC Crew Cab Truck		\$15,000	
	1	Tilt Deck Trailer, Tandem Axle, Dual Axle	\$45,000		
		15640018/2008 Tilt Deck Trailer		\$8,000	
	1	3/4-Ton Ext Cab, 4X4 Pickup	\$57,500		
		15220169/2011 Ford F-150- Weeds turn in		\$3,000	
Dust Management	1	1-Ton, Extend Cab, 4X4 Pickup, Standard Long Box	\$75,000		
		15230088/2017 Ford F250		\$10,000	
	1	Motor Grader, Front Lift Group w/hydraulics, Rippers	\$440,000		
		15820230/2015 John Deere Motor Grader		\$60,000	
	4	Bumper-Pull Single Axle Galvanized Trailers, 800 lb capacity	\$3,200		
		15630044/2023 Polyjohn Trailer		\$250	
		15630045/2023 Polyjohn Trailer		\$250	
		15630046/2023 Polyjohn Trailer		\$250	
		15630047/2023 Polyjohn Trailer		\$250	
		Subtotal	\$7,274,105	\$790,100	
GRAND TOTAL PRICE LESS ESTIMATED TRADE 2000 FUND			\$6,484,005		

Division		Description (Shaded items reflect outgoing equip)	Estimated Purchase Price	Est. Auction Value	Addition To Fleet
	Qty				
Engineering		No Equipment			

Weeds	1	1-Ton, Extend Cab, Flatbed Cab-Over Truck w/spray system	\$300,000		
		15420083/2006 GMC Truck		\$25,000	
	1	Tractor	\$108,000		Yes

GRAND TOTAL PRICE LESS ESTIMATED TRADE 1000 FUND	\$383,000
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Subtotal	\$6,867,005
CMAQ Grant Funds	0
Weld County Match	0
Insurance for wrecked trucks	0

GRAND TOTAL PRICE LESS GRANT FUNDS AND EST. AUCTION	\$6,867,005
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**HEALTH INSURANCE FUND
SUMMARY OF REVENUES
2026**

Fund	Org	Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
6200	93400	46901	EMPLOYER CONTRIBUTIONS	31,447,838	31,447,838	31,447,838	
6200	93100	46902	EMPLOYEE CONTRIBUTIONS	5,060,735	5,060,735	5,060,735	
TOTAL HEALTH INSURANCE REVENUE				36,508,573	36,508,573	36,508,573	-

**HEALTH INSURANCE FUND
SUMMARY OF EXPENDITURES
2026**

Fund	Org	Expenditure Function	2025 Budget	2026 Request	2026 Recommend	2026 Final
6200	93100	HEALTH INSURANCE	34,210,496	34,210,496	34,210,496	
6200	93400	DENTAL/VISION	1,043,146	1,043,146	1,043,146	
TOTAL HEALTH INSURANCE EXPENDITURES			35,253,642	35,253,642	35,253,642	0

BUDGET UNIT REQUEST SUMMARY

AGENCY/DEPARTMENT NAME: IGS - HEALTH INSURANCE

BUDGET UNIT TITLE AND NUMBER: Health Insurance Fund - - 6200-93100/93400

DEPARTMENT DESCRIPTION: Provides for the costs associated with Weld County's self-insured health program.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	337	-	-	-
Purchased Services	956,503	1,094,650	1,094,650	1,094,650
Fixed Charges	29,851,147	34,158,992	34,158,992	34,158,992
Capital	-	-	-	-
Gross County Cost	\$30,807,987	\$35,253,642	\$35,253,642	\$35,253,642
Revenue	36,837,393	36,508,573	36,508,573	36,508,573
Net County Cost	\$(6,029,406)	\$(1,254,931)	\$(1,254,931)	\$(1,254,931)
Budgeted Positions	NA	NA	NA	NA

SUMMARY OF CHANGES: The 2026 budget is being budgeted at the same level as 2025. This is the second year where vision and dental are contracted out instead of self-insured, and the second year where the HSA plan is being offered. The preliminary budget is created based on current staff enrollment and does not include any changes in cost on the employer or employee side. It will need to be updated to reflect the addition of positions and the changes in plans.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

In 2026, it is recommended to continue the base health plan offered along with the standard PPO being a high-deductible health plan with a health savings account (HSA) option through the new vendor, Anthem. The County will contribute \$1,000 to the HSA for those employees taking the high-deductible health/HSA plan. The standard PPO option offered will have higher deductibles, co-pays, and out-of-pocket expenses. The health plan options are consistent with the changes being made by the health insurance industry and by major employers offering employee and dependent healthcare benefits. Total budget is recommended at the same level as 2025 to see how the recent changes even out with two years of data to adequately plan for future years

IGS - HEALTH INSURANCE (CONTINUED) 6200-93100/93400

FINANCE/ADMINISTRATION RECOMMENDATION (CONTINUED):

The 2026 program is calculated with current participation as follows:

Single Coverage:	713
Dependent Coverage:	807

FIXED COSTS:

Health Insurance	\$ 3,130,200
Dental Insurance	1,041,496
On-site Clinic	950,000
Administration/EAP Costs	144,650
Fixed Costs:	<u>\$ 5,266,346</u>

LOSS FUND:

Medical	\$29,987,296
Dental	0
Loss Fund Costs	<u>\$29,987,296</u>
GRAND TOTAL - COSTS	<u>\$35,253,642</u>

REVENUE:

Health Premiums	\$35,467,077
Dental	<u>1,041,496</u>
TOTAL REVENUE	<u>\$ 36,508,573</u>
ADD TO RESERVE	<u>\$ 1,254,931</u>

BOARD ACTION:

PERFORMANCE MEASURES

	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Single coverage	637	713	725
Family coverage	779	807	820

**INSURANCE FUND
SUMMARY OF REVENUES
2026**

Fund	Org	Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
TAXES							
6300	93300	4112	CURRENT PROPERTY TAX	7,817,069	7,817,069	8,598,776	
CHARGES FOR SERVICES							
6300	93200	4410	CHARGES FOR SERVICES	160,000	160,000	100,000	
MISCELLANEOUS							
6300	93300	4610	EARNINGS ON INVESTMENTS	110,000	110,000	400,000	
6300	93300	4820	COMPENSATION FOR LOSSES	100,000	100,000	100,000	
TOTAL MISCELLANEOUS				210,000	210,000	500,000	
TOTAL INSURANCE REVENUE				8,187,069	8,187,069	9,198,776	-

**INSURANCE FUND
SUMMARY OF EXPENDITURES
2026**

Fund	Org	Expenditure Function	2025 Budget	2026 Request	2026 Recommend	2026 Final
6300	93200	WORKERS COMPENSATION	3,072,600	3,072,600	3,379,860	
6300	63300	LIABILITY	5,167,800	5,167,800	5,684,580	
TOTAL INSURANCE EXPENDITURES			8,240,400	8,240,400	9,064,440	0

BUDGET UNIT REQUEST SUMMARY

AGENCY/DEPARTMENT NAME: IGS - INSURANCE

BUDGET UNIT TITLE AND NUMBER: Insurance Fund - - 6300-93200/93300

DEPARTMENT DESCRIPTION: Central fund to provide county-wide insurance coverage. This fund is administered by Finance and Administration unit in the General Fund.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	-	-	-	-
Supplies	-	3,500	3,500	3,500
Purchased Services	1,187	26,000	26,000	18,650
Fixed Charges	4,776,247	8,210,900	8,210,900	9,042,290
Capital	-	-	-	-
Gross County Cost	\$4,777,434	\$8,240,400	\$8,240,400	\$9,064,440
Revenue	7,141,027	8,187,069	8,187,069	9,198,776
Net County Cost	\$(2,363,593)	\$53,331	\$53,331	\$(134,336)
Budgeted Positions	NA	NA	NA	NA

SUMMARY OF CHANGES: Effective January 1, 1992, Weld County became self-insured for workers' compensation and switched in 2022 to Pinnacol to administer the worker compensation program. Workers' Compensation includes excess insurance and bonds costing \$1,543,000 based on actual expenses in 2024, claims administration costs of \$15,000, and a loss fund of \$1,821,860. The budget is structured with Weld County remaining a member of CAPP through CTSI, but using the self-insured option under the insurance pool for a fixed cost of \$4,300,000. Cost for excess insurance through CAPP has increased substantially due to the tight insurance market, added property risks, and liability for law enforcement. This increase is being experienced by all entities, and even more so for public entities such as local governments. A loss fund for all other insurance coverage is budgeted at \$1,805,430, increasing over the past couple years due to numerous high value claims. Unemployment insurance is being charged directly to departments. The program is supported by property tax (\$8,598,776), interest earning on investments (\$400,000), and compensation for losses (\$100,000). No fund balance reserves are anticipated to be needed to support the loss fund in 2026.

Property tax has been increased by 10% from \$7,817,069 to \$8,598,776. Claim costs for all insurance types have increased, and premiums have continued to rise to meet inflation costs as well.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval of the insurance program as outlined above in the summary of changes. In accordance with Section 8-44-204, C.R.S., it is recommended that a mill levy be used to fund the insurance program for local county activities and a charge back mechanism be used only for programs funded by state and federal funding sources. The county can levy up to 10 mills per year to discharge any judgment against it. Continuation of the self-insured program for workers compensation is recommended, which should result in cost savings, plus no shared risks with other counties. Unemployment costs are recommended to be charged directly to departments for revenue raising strategies and departmental accountability for costs.

INSURANCE FUND (CONTINUED) 6300-93200/93300

BOARD ACTION: Approved as recommended.

PERFORMANCE MEASURES

	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>
<u>Work Outputs</u>			
Number of training sessions	36	36	36
Dollar amount workers' compensation claims	\$678,642	\$1,950,000	\$1,461,500
Dollar amount of prop/casualty claims paid	\$526,984	\$907,000	\$910,000
<u>Efficiency Measures</u>			
FTE'S per 10,000/capita	0.059	0.086	0.084
Per capita cost (county support)	\$9.45	\$11.50	\$14.02

**TELECOM FUND
SUMMARY OF REVENUES
2026**

Fund	Org	Acct	Account Title	2025 Budget	2026 Request	2026 Recommend	2026 Final
6400	17400	4410	CHARGES FOR SERVICES	1,791,120	1,807,779	1,807,779	
TOTAL TELECOM SERVICES REVENUE				1,791,120	1,807,779	1,807,779	-

**TELECOM SERVICES FUND
SUMMARY OF EXPENDITURES
2026**

Fund	Org	Expenditure Function	2025 Budget	2026 Request	2026 Recommend	2026 Final
6400	17400	PHONE SERVICES	1,791,120	1,807,779	1,807,779	
TOTAL TELECOM SERVICES EXPENDITURES			1,791,120	1,807,779	1,807,779	0

BUDGET UNIT REQUEST SUMMARY

Department: IGS – INFORMATION SERVICES

Budget Unit: PHONE SERVICES - 6400-17400 [CC_70300]

DEPARTMENT DESCRIPTION: Provide telecom services to Weld County offices and departments.

Resources	2024 Actuals	2025 Approved Budget	2026 Requested Budget	2026 Proposed Budget
Personnel Services	\$273,686	\$272,740	\$294,099	\$294,099
Supplies	179,268	268,200	254,500	254,500
Purchased Services	1,070,400	949,544	958,544	958,544
Fixed Charges	298,326	300,636	300,636	300,636
Capital	-	-	-	-
Gross County Cost	\$1,821,679	\$1,791,120	\$1,807,779	\$1,807,779
Revenue	1,765,222	1,791,120	1,807,779	1,807,779
Net County Cost	\$56,457	\$-	\$-	\$-
Budgeted Positions	2.0	2.0	2.0	2.0

SUMMARY OF CHANGES: Salaries reflect a 2% cost of living increase and results of the compensation study completed in 2025. Supplies decreased slightly due to changes in licensing charged under the general fund, and an increase in locating fiber expenses are reflected in the Purchased Services. Revenue increases to offset expenses. Fixed charges remain the same, as indirect costs were not available at the time of the budget submission. Revenue is determined by charging back all expenses to the individual departments and nets out a zero net county cost.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

PERFORMANCE MEASURES

<u>Work Outputs</u>	<u>ACTUAL</u> <u>2024</u>	<u>ESTIMATED</u> <u>2025</u>	<u>PROJECTED</u> <u>2026</u>
Incoming calls	4,010,778	3,153,056	3,000,000
Number of devices managed	2,073	2,113	2,113
Number of CUCM users	1,752	1,792	1,825
<u>Efficiency Measures</u>			
FTE's per 10,000/capita	0.054	0.053	0.052
Per capita cost (county support)	\$0.15	\$0.00	\$0.00

TELECOM SERVICES (CONTINUED) 6400-17400

2025 STRATEGIC PRIORITY ACCOMPLISHMENTS:

1. Released a SIP telephony RFP to consolidate and enhance SIP services assuring compatibility with Cisco and Microsoft phone services at improved pricing.
2. Maintained, audited and baselined services, systems, and calls.
 - a. Use audited and baselined call count and telephone system performance matrices to remain fiscally responsible while ensuring expandible services for the county.
 - b. Monitored and managed internet traffic to ensure reliable and redundant communications.
3. Upgraded phone system to latest “gold” release.
4. Improved call routing through redesigned phone trees for efficient call taking.
 - a. Enhanced and streamlined call routing for Weld County departments to route calls more efficiently to the appropriate division while minimizing caller wait time.
 - b. Added additional phone route options to multiple departments to route calls to the correct division while minimizing options.
5. Negotiated the throughput increase of all commodity internet circuits with zero cost upgrades.
6. Improved call reporting and integrated Microsoft Power BI into phone system reporting.
7. Researched Cisco phone system integration possibilities with Microsoft Teams.
8. Audited many “Plain Old Telephone Service” (POTS) analog-based phone lines as a cost saving exercise.

2026 BUDGET GOALS AND PRIORITIES:

1. Deploy a Microsoft phone system and migrate current Cisco unified phone services from Cisco to Microsoft to consolidate and enhance the collaborative and telephony experience under the Microsoft team’s umbrella while lowering telephony expenses.
2. Maintain existing phone systems to provide reliable and scalable services while considering cost.
3. Rebuild phone trees and automated call distribution groups using the Microsoft team’s solution
4. Migrate all users of the Weld County phone system and associated Direct-In-Dial numbers to the Microsoft phone system.
5. Rebuild call reporting and integrate Microsoft Power BI into the Microsoft phone system reporting.
6. Audit all “Plain Old Telephone Service” (POTS) analog-based phone lines as a cost saving exercise.
7. Audit provider contracts, services, and costs. Increased bandwidth and reduced costs of ISP service contracts where possible

BUDGET UNIT REQUEST SUMMARY

AGENCY/DEPARTMENT NAME: WELD COUNTY FINANCE AUTHORITY

BUDGET UNIT TITLE AND NUMBER: Weld County Finance Authority - - 6500-17700

DEPARTMENT DESCRIPTION: Provides funds to cover the lease/purchase of county buildings.

RESOURCES	ACTUAL LAST FY	BUDGETED CURRENT FY	REQUESTED NEXT FY	PROPOSED NEXT FY
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0
Fixed Charges	0	0	0	0
Gross County Cost	\$ 0	\$ 0	\$ 0	\$ 0
Revenue	0	0	0	0
Net County Cost	\$ 0	\$ 0	\$ 0	\$ 0

SUMMARY OF CHANGES: Budget reflects the county's debt service on any long-term debt and/or any lease purchase debt in any given year. With the payoff of the correctional facilities' Certificates of Participation (COP) as of August 1, 2007, Weld County has no long-term debt or long-term lease obligations.

FINANCE/ADMINISTRATION RECOMMENDATION: Recommend approval.

BOARD ACTION:

GLOSSARY

ACCOUNTING PROCEDURES	All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.
ACCRUAL BASIS	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.
ACCRUED EXPENSES	Expenses incurred but not due until a later date.
ACTIVITY	A specific and distinguishable line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, "food inspection" is an activity performed in the discharge of the "health" function.
ACTIVITY CLASSIFICATION	Expenditure classification according to the specific lines of work performed by organization units. For example, "sewage treatment and disposal", "garbage collection", "garbage disposal", and "street cleaning" are activities performed in carrying out the function of "sanitation". The segregation of the expenditures made for each of these activities constitutes an activity classification.
ALLOCATE	To divide a lump-sum appropriation into parts which are designated for expenditure by specific organizational units and/or for specific purposes, activities, or objects.
ALLOCATED COSTS	Indirect costs distributed to programs or departments via a cost allocation plan.
ALLOCATION	A part of a lump-sum appropriation which is designated for expenditure by specific organizational units and/or for special purposes, activities, or objects.
ALLOT	To divide an appropriation into amounts which may be encumbered or expended during an allotment period.
ALLOTMENT	A part of an appropriation which may be encumbered or expended during an allotment period.
ALLOTMENT PERIOD	A period of time less than one fiscal year in length during which an allotment is effective. Bi-monthly and quarterly allotment periods are most common.
ANNUAL BUDGET	A budget applicable to a single fiscal year.

APPROPRIATION

A legal authorization granted by a legislative body 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 BILL,
ORDINANCE, RESOLUTION,
or ORDER**

A bill, ordinance, resolution, or order by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body. In many governmental jurisdictions, appropriations cannot be enacted into law by resolution but only by a bill, ordinance, or order.

**APPROPRIATION
EXPENDITURE**

An expenditure chargeable to an appropriation. Since virtually all expenditures of governments are chargeable to appropriations, the term expenditures by itself is widely and properly used.

ASSESSED VALUATION

A valuation set upon real estate or other property by a government as a basis for levying taxes.

AUTHORITY

A government or public agency created to perform a single function or a restricted group of related activities. Usually such units are financed from service charges, fees, and tolls, but in some instances they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing, or the exercise of certain powers.

AUTHORIZED POSITION

A position (job) authorized by the Board of County Commissioners as part of the annual adopted budget.

BOND

An interest bearing promise to pay with a specific maturity.

BALANCED BUDGET

A balanced budget occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt interest.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

BUDGET DOCUMENT

The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show, in detail, the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

BUDGET MESSAGE

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

BUDGETARY ACCOUNTS

Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

BUDGETARY COMPARISONS

Governmental GAAP financial reports must include comparisons of approved budgeted amounts with actual results of operations. Such reports should be subjected to an independent audit, so that all parties involved in the annual operating budget/legal appropriation process are provided with assurances that government monies are spent in accordance with the mutually agreed-upon budgetary plan.

BUDGETARY CONTROL

The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGETARY EXPENDITURES

Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by noncurrent liabilities. Due to their spending measurement focus, governmental fund types are concerned with the measurement of budgetary expenditures.

BUDGETED FUNDS

Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Board approval is composed of budgeted funds.

CALLABLE BONDS

Bonds which are redeemable by the issuer prior to the maturity date at a specified price at or above par.

<i>CAPITAL BUDGET</i>	A plan of proposed capital outlays and the means of financing them.
<i>CAPITAL OUTLAY</i>	Expenditures for equipment, vehicles, or machinery that results in the acquisition or addition to fixed assets.
<i>CAPITAL PROGRAM</i>	A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.
<i>CAPITAL PROJECTS FUND</i>	A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds).
<i>CAPITAL RESOURCES</i>	Resources of a fixed or permanent character, such as land and buildings, which cannot ordinarily be used to meet current expenditures.
<i>CERTIFICATES OF PARTICIPATION (COP)</i>	Form of financial instrument similar to a bond to facilitate lease/purchase agreements. Not a debt of the County.
<i>CONSERVATION TRUST</i>	State of Colorado lottery funds remitted to the County for parks and recreation use.
<i>CONTINGENCY ACCOUNT</i>	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise included in the budget.
<i>CONTINUING APPROPRIATION</i>	An appropriation which, once established, is automatically renewed without further legislative action, period after period, until altered or revoked. The term should not be confused with INDETERMINATE APPROPRIATION.
<i>COST ALLOCATION PLAN</i>	Identification, accumulation and distribution of costs relative to the provision of those services, along with the methods used.
<i>DEFAULT</i>	Failure to pay principal or interest when due. Defaults can also occur for failure to meet nonpayment obligations, such as reporting requirements, or when a material problem occurs for the issuer, such as a bankruptcy.
<i>DEFICIT</i>	(1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

DEPRECIATION	(1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. (2) The portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
DIRECT COSTS	Costs that have a clearly identifiable beneficial or causal relationship to the services performed.
DURATION	The weighted maturity of a fixed-income investment's cash flows, used in the estimation of the price sensitivity of fixed-income securities for a given change in interest rates.
ENCUMBRANCES	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 an actual liability is set up.
ENTERPRISE FUND	A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges. The Crime Lab operates as an Enterprise Fund.
ESTIMATED REVENUE	The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board.
EXPENDITURES	Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays. The unmodified use of the term expenditures in this text is intended to mean budgetary expenditures.
FISCAL PERIOD	Any period at the end of which a government determines its financial position and the results of its operations.
FISCAL YEAR	A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.
FIXED ASSETS	Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**FTE (FULL-TIME
EQUIVALENT)**

Numeric equivalent of one person occupying one employment position for one year (equivalent of 2,080 hours or 52 forty-hour weeks).

FUNCTION

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. For example, public health is a function.

**FUNCTIONAL
CLASSIFICATION**

Expenditure classification according to the principal purposes for which expenditures are made. Examples are public safety, public health, public welfare, etc.

FUND

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, 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

Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds.

**GAAP (GENERALLY
ACCEPTED ACCOUNTING
PRINCIPLES)**

Standards for financial accounting and reporting.

GENERAL FUND

The fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL OBLIGATION
BOND**

A municipal bond secured by the pledge of the issuer's full faith, credit and taxing power.

**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 FUNDS

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital funds, and permanent funds.

GRANT

A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed to the grantee.

HIGHWAY USER TAX (HUTF)

Revenue that is derived from the state gasoline tax and restricted for Road and Bridge activities.

**INDETERMINATE
APPROPRIATION**

An appropriation which is not limited either to any definite period of time or to any definite amount. A distinction must be made between an indeterminate appropriation and a continuing appropriation. In the first place, whereas a continuing appropriation is indefinite only as to time, an indeterminate appropriation is indefinite as to both time and amount. In the second place, even indeterminate appropriations which are indefinite only as to time are to be distinguished from continuing appropriations in that such indeterminate appropriations may eventually lapse. For example, an appropriation to construct a building may be made to continue in effect until the building is constructed. Once the building is completed, however, the unexpended balance of the appropriation lapses. A continuing appropriation, on the other hand, may continue forever; it can only be abolished by specific action of the legislative body.

INDIRECT COSTS

Costs associated with, but not directly attributable to, the providing of a product or service. These costs are usually incurred by other departments in the support of operating departments.

INTERFUND TRANSFER

Amounts transferred from one fund to another.

**INTERGOVERNMENTAL
REVENUE**

Revenue received from another government for a specified purpose. In Weld County, these are funds from municipalities, the State of Colorado, and the Federal Government.

INTERNAL SERVICE FUND

Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis, for example, the Phone Services Fund.

LEAN

Lean government refers to the application of lean production (also known as "Lean") principles and methods to both identify and then implement the most efficient, value added way to provide government services.

LINE-ITEM BUDGET

A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

MANDATE

Any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order or that is required as a condition of aid.

MATURITY

The date when the principal amount of a security is payable.

MILL LEVY (TAX RATE)

Rate applied to assessed valuation to determine property taxes. A mill is 1/10th of a penny or \$1.00 of tax for each \$1,000 of assessed valuation.

MODIFIED ACCRUAL BASIS

The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period". Expenditures are recognized when the related fund liability is incurred except for:

- (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used;
- (2) prepaid insurance and similar items which need not be reported;
- (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements;
- (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and
- (5) principal and interest on long-term debt which are generally recognized when due. All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting.

NET BUDGET

The net budget eliminates double counting in the budget, such as fund transfers, and thus represents the true level of programmed spending in the budget.

NON-DEPARTMENTAL

A category established to account for expenses not associated with any specific department, but all departments or many, within a fund.

OBJECT

As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies.

OPERATING BUDGET

Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING EXPENSES	Proprietary fund expenses which are directly related to the fund's primary service activities.
OPERATING GRANTS	Grants which are restricted by the grantor to operating purposes or which may be used for either capital or operating purposes at the discretion of the grantee.
OPERATING INCOME	The excess of proprietary fund operating revenues over operating expenses.
OPERATING TRANSFER	Routine and/or recurring transfers of assets between funds.
ORGANIZATIONAL UNIT	A responsibility center within a government.
ORGANIZATION UNIT CLASSIFICATION	Expenditure classification according to responsibility centers within a government's organization structure. Classification of expenditures by organization unit is essential to fixing stewardship responsibility for individual government resources.
OVERHEAD	Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditure which do not become an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.
PROGRAM	An organized set of related work activities which are directed toward a common purpose or goal and represent a well defined expenditure of county resources.
PROGRAM BUDGET	A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class. A program budget is a transitional type of budget between the traditional character and object class budget, on the one hand, and the performance budget, on the other.
PROPRIETARY FUND	A fund used to account for business-type activities in government. The activities are usually financed with user fees that are directly related to the services received. There are two types of proprietary funds - enterprise and internal service funds.
RATINGS	Designations used by credit rating agencies to give relative indications of credit quality.
RECIDIVISM	A relapse into criminal habits after punishment.
REGISTERED BOND	A bond whose owner is registered with the issuer or its agent. Transfer of ownership can only be accomplished when the securities are properly endorsed by the registered owner.

REIMBURSEMENTS	(1) Repayments of amounts remitted on behalf of another party. (2) Interfund transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund -- e.g., an expenditure properly chargeable to a Special Revenue Fund was initially made from the General Fund, which is subsequently reimbursed. They are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed.
RESERVE	(1) An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure. (2) An account used to earmark a portion of fund equity as legally segregated for a specific future use.
RESIDUAL EQUITY TRANSFER	Non-recurring or non-routine transfers of assets between funds.
REVENUE	(1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues.
REVENUE BOND	A municipal bond payable from revenues derived from tolls, charges or rents paid by users of the facility constructed with the proceeds of the bond issue.
SOURCE OF REVENUE	Revenues are classified according to their source or point of origin.
SPECIAL REVENUE FUND	A fund used to account for revenues legally earmarked for a particular purpose.
SUBACTIVITY	A specific line of work performed in carrying out a governmental activity. For example, "cleaning luminaries" and "replacing defective street lamps" would be subactivities under the activity of "street light maintenance".
SUBFUNCTION	A grouping of related activities within a particular governmental function. For example, "police" is a subfunction of the function "public safety".
SURPLUS	The use of the term "surplus" in governmental accounting is generally discouraged because it creates a potential for misleading inference.

**TABOR (TAXPAYERS
BILL OF RIGHTS)**

An amendment to the Colorado Constitution approved by the voters in November 1992. The Taxpayers Bill of Rights has been incorporated in the State Constitution as Section 20 of Article X. The amendment limits growth in both state and local government revenue and expenditures, makes provision for annual elections, and requires voter approval for tax increases.

TABOR RESERVE

Term applied to a reserve 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. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TAX LEVY

The total amount to be raised by general property taxes.

TAX RATE

The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

TAX RATE LIMIT

The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments, or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

TAX ROLL

The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

**TIME DIVISION MULTIPLE
ACCESS (TDMA)**

TDMA is one of two ways to divide the limited spectrum available over a radio frequency (RF) cellular channel. The other is frequency division multiple access (FDMA).

TRADITIONAL BUDGET

A term sometimes applied to the budget of a government wherein expenditures are based entirely or primarily on objects of expenditure.

UNINCORPORATED COUNTY

Those portions of the county that are not part of a legal entity such as a city or some towns.

WELLNESS PROGRAM	Wellness health program provided as a fringe benefit to employees.
WORKLOAD MEASURES	Specific quantitative and qualitative measures of work performed as an objective of the department.
WORK PROGRAM	A plan of work proposed to be done during a particular period by the administrative agency in carrying out its assigned activities.
WORK UNIT	A fixed quantity which will consistently measure work effort expended in the performance of an activity or the production of a commodity.
YIELD	The annual percentage rate of return earned on a security. Yield is a function of a security's purchase price and coupon interest rate.

NOTE: Most of the above definitions were taken from *Governmental Accounting, Auditing, and Financial Reporting*, GFOA, Chicago, 2012, Appendix G. pp. 1051-1093.

ACRONYMS

AAA	Area Agency on Aging
ACFR	Annual Comprehensive Financial Report
ADCOM	Adams County Communications
ARA	American Recovery Act
CAD	Computer-aided Dispatch
CAPP	Colorado Counties Casualty and Property Pool
CARES	Coronavirus Aid, Relief, and Economic Security Act
CCI	Colorado Counties Inc. association of Colorado counties
CDBG	Community Development Block Grant
CDHS	Colorado Department of Human Services
CDOT	Colorado Department of Transportation
CIP	Capital Improvement Plan
COPS UHS	Federal community oriented policing grant
COLA	Cost of Living Allowance
COVID	Coronavirus
CMAQ	Congestion Mitigation and Air Quality Improvement Program
CPI	Consumer Price Index
C.R.S.	Colorado Revised Statutes
CSBG	Community Services Block Grant
DA	District Attorney
DHS	Department of Human Services
DOC	Colorado Department of Corrections
DOLA	Colorado Department of Local Affairs
DUI	Driving Under the Influence
EDAP	Economic Development Action Partnership
EOC	Emergency Operations Center

<i>ERA</i>	Emergency Rent Assistance
<i>FEMA</i>	Federal Emergency Management Agency
<i>FOMC</i>	Federal Open Market Committee
<i>FRRC</i>	Front Range Communication Consortium
<i>FTE</i>	Full Time Equivalent
<i>GAAP</i>	Generally Accepted Accounting Principles
<i>GASB</i>	Government Accounting Standards Board
<i>GFOA</i>	Government Finance Officers Association
<i>GIS</i>	Geographical Information System
<i>HARP</i>	Haul Route Program
<i>HES</i>	Hazard Elimination Program for transportation projects
<i>HUTF</i>	Highway Users Tax Fund
<i>HRA</i>	Health Reimbursement Account
<i>HRIS</i>	Human Resources Information System
<i>HVAC</i>	Heating, ventilation, and air conditioning
<i>IT</i>	Information Technology
<i>IGS</i>	Intergovernmental Service Fund
<i>IGA</i>	Intergovernmental Agreement
<i>LEAP</i>	Low-income Energy Assistance Program
<i>MOU</i>	Memorandum of Understanding
<i>MOE</i>	Maintenance of Effort
<i>MS4</i>	Municipal Separate Storm Sewer for storm management
<i>NCMC</i>	North Colorado Medical Center
<i>NFRMPO</i>	North Front Range Metropolitan Planning Organization
<i>NRBH</i>	North Range Behavioral Health
<i>O&M</i>	Operations and maintenance
<i>OEM</i>	Office of Emergency Management

<i>OPED</i>	Other Post-Employment Benefits
<i>PERA</i>	Colorado Public Employees' Retirement Association
<i>PILT</i>	Payment in Lieu of Taxes
<i>PPACA</i>	Patient Protection and Affordable Care Act (Obamacare)
<i>PPO</i>	Preferred Provider Organization
<i>ROW</i>	Right-of way
<i>SH</i>	Abbreviation for State Highway
<i>TABOR</i>	Taxpayers Bill of Rights
<i>TANF</i>	Temporary Assistance to Needy Families
<i>TDMA</i> <i>Page</i>	Time Division Multiple Access
<i>URA</i>	Urban Renewal Authority
<i>VALE</i>	Victim Assistance Law Enforcement
<i>VOCA</i>	Victims of Crime Act
<i>VW</i>	Victim Witness
<i>WCR</i>	Weld County Road
<i>WCRCC</i>	Weld County Regional Communications Center