2027
Proposed Budget

Weld County, Colorado

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

This page Intentionally left blank

PROPOSED BUDGET

Fiscal Year 2027

PRESENTED TO:

WELD COUNTY BOARD OF COMMISSIONERS

Scott James, Chair

Jason Maxey, Pro-Tem

Lynette Peppler, Commissioner

Perry Buck, Commissioner

Kevin Ross, Commissioner

BY THE FINANCE DEPARTMENT

September 2026

Table of Contents

Weld County, Colorado | 2027

DISTINGUISHED BUDGET PRESENTATION AWARD

BUDGET MESSAGE

ABOUT WELD COUNTY, COLORADO

STRATEGIC PLAN

POINTS OF ISSUE AND POLICY MATTERS:

2027 Budget Strategy	47
2027 Budget Calendar	49
Explanation of Overview of Budget and Management System	50
Overview of Budget and Management System	51
Hierarchy of Budget Information	52
Significant Budget and Accounting Policies	53
Explanation of Individual Funds	56
Budget Policies	58
Long Term Financial Planning Policies	59
Capital Improvement Policy	61
Investment Policy	63
Fund Balance and Reserve Policy	64
Policy Directions	65
2027 Guidelines	67
2027 Special Budget Instructions	68
Revenue Policies and Assumptions	70
Specific Revenue Assumptions of Significant Revenue	71
Five Year Projected Revenue and Expenditure Trends	73
Department/Fund Matrix and Organizational Responsibility for Budget Units	77
Staffing or Equipment Requests/Points of Issue with a Fiscal Impact	80

EMPLOYEE SALARY SCHEDULE AND BENEFITS:

2027 Salary and Benefit Recommendations	85
2027 Other Benefits	86

SUMMARY OF FUNDS:

Graph — All Funds Revenue	91
Graph — All Funds Expenditures	92
Graph — Mill Levy	93
2027 Summary of Fund Balances	94
2027 Summary of Major Revenues and Expenses	96
2026 Estimated Summary of Major Revenues and Expenditures	98
2025 Audited Actuals Summary of Major Revenues and Expenditures	100
Governmental Funds 2025 - 2027	102
2026 Assessed Values to be Used for 2027 Budget	104
Net Program Cost	105
Seven Year Trend Data	
Beginning Fund Balance	108
County Expenditures	109
Weld County - Organizational Chart	110
Summary of County Funded Positions	111

GENERAL FUND:

Graph — General Fund Five Year Revenue and Expense Compare	115
Graph — General Fund Revenue and Expenses by Source	116
General Fund Summary Narrative	117
Summary of Revenue	118
Summary of Expenditures	120

Table of Contents

Weld County, Colorado | 2027

Assessor 127
Board of County Commissioners 129
Office of the Board 129
Clerk and Recorder 131
Recording/Administration 131
Elections 133
Motor Vehicle 135
Clerk to the Board
Communications
Communications - County Wide 140
Public Safety Wireless Communication 142
Non-Departmental - Public Safety 144
Coroner 145
County Attorney 148
County Council 149
District Attorney
Seven Year Trend Data 150
District Attorney 151
Diversion Programs 152
Victim/Witness Assistance 153
Economic Development 154
Extension Service
Extension Services 155
County Fair 157
Facilities
Facilities Administration 159
Electrical, Plumbing and Carpentry 162
Facilities Security Unit 163
Grounds 164
HVAC 165
Janitorial and Custodial 166
Facilities Jail Maintenance 167
Finance and Administration
Finance and Administration 168
Accounting 170
Bright Futures 172
Community Development Block Grant 174
Homeland Security Grant 176
Purchasing 177
Public Trustee 179
Treasurer 181
Building Rents 183
Human Resources 185
Information Technology 189
Information Technology
Countywide Technology and Projects 193
Geographical Information System 194
Public Safety Information System 196
Justice Services
Community Corrections 198
Pretrial Services 201
Work Release 203
Office of Emergency Management 205
Oil and Gas Energy 211
Planning and Zoning
Planning and Zoning 214
Building Inspection 218
Public Works
General Engineering 221
Noxious Weeds 224
Non-Departmental Revenue 226

Table of Contents

Weld County, Colorado | 2027

Sheriff's Office

- Seven Year Trend Data 227
- Budget Unit Summary - All Departments 229
- Administration Patrol 231
- Evidence Unit 232
- Professional Standards 234
- Records Unit 236
- Support Services 238
- Booking Unit 240
- Courts and Transportation Unit 242
- Inmate Services 243
- Security Unit 245
- Patrol 247
- Civil Unit 249
- Municipal Contract Enforcement 250
- Multi-Jurisdictional Drug Task Force 251
- Investigations Unit 253
- Office Ordinance Enforcement 255
- Regional Forensic Laboratory 257
- School Resource Officers Unit 259
- Victim Advocate Services 260

Public Information

- Public Information 261
- Printing and Supplies 264

Non-Departmental General Government 266

Non-Departmental – Health and Welfare 267

Non-Departmental – Culture & Recreation 268

Transfers 269

PUBLIC HEALTH AND ENVIRONMENT FUND:

Graph — Health Fund Revenues 273

Graph — Health Fund Expenditures 274

Graph — Seven Year Trend Data 275

Public Health and Environment Fund Summary Narrative 276

- Summary of Revenue 279
- Summary of Expenditures 280
- Budget Unit Summary - All Departments 281
- Administration 283
- Community Health 285
- Environmental Health Services 287
- Public Health Services 289

HUMAN SERVICES FUND:

Graph — Seven Year Trend Data 293

Human Services Fund Summary Narrative 294

- Summary of Revenue 298
- Summary of Expenditures 299
- Summary – All Departments 300
- Human Services-General 301
- Area Agency on Aging 302
- Case Management Agency 304
- Community Services Block Grant 305
- Home Care Allowance 307
- Learning Lab 308
- Veterans Service Office 309
- Workforce Innovation & Opportunity Act (WIOA) 311
- AmeriCorps Youth Corps Program 313

SOCIAL SERVICES FUND:

Graph — Social Services Revenues 317

Graph — Social Services Expenditures 318

Graph — Five Year Trend Data 319

Table of Contents

Weld County, Colorado | 2027

Social Services Fund Summary Narrative 320
Strategic Priorities 322
Estimated Revenue 324
Mandated Programs 325
- Summary of Revenue 326
- Summary of Expenditures 327
- Summary – All Departments 328
- County Administration 329
- Adult Protective Services 331
- Aid to Needy Disabled 332
- Child Care 333
- Child Support Services 334
- Child Welfare and Administration 336
- Core Services 338
- General Assistance 339
- LEAP Program and Administration 341
- Non-Program Revenue 342
- Old Age Pension 343
- Temporary Assistance to Needy Families 344
- Other Programs 346

PUBLIC WORKS FUND:

Graph — Public Works Revenues 349
Graph — Public Works Expenditures 350
Graph — Seven Year Trend Data 351
Public Works Fund Summary Narrative 352
Concerning Local Accountability for Money Used for Highway Purposes 357
Construction Bidding for State-Funded Local Projects 358
- Summary of Revenue 359
- Summary of Expenditures 360
- Summary – All Departments 361
- Administration 364
- Bridge Construction 366
- Maintenance Support 368
- Mining 370
- Motor Grader (Gravel Road) Management 372
- Other Public Works (Seasonal) 374
- Pavement Management 376
- Trucking 378
- Dust Mitigation Management 380
- Non-Departmental Revenue 382

SPECIAL REVENUE FUNDS:

Narrative Summary of Special Revenue Funds 385
Conservation Trust Fund
- Summary of Revenue 386
- Summary of Expenditures 386
- Budget Unit Summary 387

Contingent Fund
- Summary of Revenue 390
- Summary of Expenditures 390
- Budget Unit Summary 391

Emergency Reserve Fund
- Budget Unit Summary 392

Solid Waste Fund
- Summary of Revenue 393
- Summary of Expenditures 393
- Budget Unit Summary 394

Table of Contents

Weld County, Colorado | 2027

Weld County Trust Fund
- Summary of Revenue 396
- Summary of Expenditures 396
- Budget Unit Summary 397

CAPITAL FUNDS:

Graph — Seven Year Trend 401

Capital Expenditures Fund Summary Narrative 402
- Summary of Revenue 403
- Summary of Expenditures 403
- Budget Unit Summary 404

Communications Development Systems Capital Fund 406
- Summary of Revenue 406
- Summary of Expenditures 406
- Budget Unit Summary 407

Public Safety Communications Infrastructure Capital Plan 408

Long Range Capital Projects Five-Year Plan 409

Resource Capacity 412

2027 Budgetary Impact 413

Facilities 2027-2031 Special Projects 418

Financing Alternatives 422

ENTEREPRISE FUNDS:

Enterprise – Northern Colorado Regional Forensic Laboratory Fund
- Summary of Revenue 435
- Summary of Expenditures 435
- Budget Unit Summary 436

PROPRIETARY FUNDS:

Narrative Summary of Funds 439

IGS – Fleet Services Fund
- Summary of Revenue 440
- Summary of Expenditures 440
- Budget Unit Summary – Fleet Services Administration 441
- Budget Unit Summary – Vehicle Replacement 443
- Approved IGA Equipment 444
- Public Works Replacements and Increases in Fleet 445

IGS - Health Insurance Fund
- Summary of Revenue 447
- Summary of Expenditures 447
- Budget Unit Summary 448

IGS - Insurance Fund
- Summary of Revenue 450
- Summary of Expenditures 450
- Budget Unit Summary 451

IGS - Phone Services Fund
- Summary of Revenue 453
- Summary of Expenditures 453
- Budget Unit Summary 454

Weld County Finance Authority
- Budget Unit Summary 456

GLOSSARY

ACRONYMS

SUPPLEMENTAL INFORMATION:

Upstate Colorado, Weld County Demographics 474

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Weld
Colorado

For the Fiscal Year Beginning

January 01, 2026

Christopher P. Morrill

Executive Director

THIS PAGE NTENTIONALLY LEFT BLANK

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

September 30, 2026

Weld County Board of Commissioners

1150 O Street

Greeley, CO 80631

Board Members:

Weld County enters fiscal year 2027 in a notably strong financial position compared with many other local governments. The County imposes no sales tax, maintains one of the lowest mill levies among Colorado counties, and fully funds its pension obligations. The county has also avoided the furloughs and layoffs that many jurisdictions have faced, ensuring continuity of operations and stability for both its workforce and the community it serves.

Heading into 2027, projections prove accurate: property tax revenues are beginning to decline while operating costs continue to rise. In response, all county departments submitted budgets in alignment with the Board of County Commissioners' directive for a flat budget. Departments continue to innovate, leveraging technology and the expertise of existing staff to maintain high-quality service delivery. Examples include expanded use of digital permitting systems, online public records access, automated appointment scheduling, GIS-based tools that improve planning and infrastructure management, and workflow automation that reduces manual administrative processes. These initiatives allow departments to improve efficiency, reduce delays, and enhance customer service without increasing staffing levels.

The Weld County 2027 Proposed Budget for operations and capital outlay expenditures of $672,316,409, has been prepared in accordance with the directives developed during the existing budget process, following state statute and county code. The budget is funded with revenue estimates of $591,424,074 and anticipated fund balances of $778,112,314. This includes $303,110,975 in property taxes or a 3.7% decrease from the prior year. As in prior years, this is well below the maximum allowed property tax under TABOR and the Weld County Home Rule Charter.

Together, these proactive efforts combined with Weld County's long-standing commitment to conservative budgeting and responsible financial stewardship position the County to navigate fiscal year 2027 with resilience while continuing to provide excellent public services.

2027 Budget Highlights and Growth Opportunities

- Departments shuffled resources and voluntarily reduced a total of 34 FTE across all departments and funds to help reduce future costs countywide.
- The Enterprise Resource Planning (ERP) system has been fully implemented, and technology efficiencies continue to be identified.
- All employees have successfully migrated to the new health insurance plan and continue to take advantage of wellness incentives and/or the HSA contributions with coverage.
- 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.
- Fund a Public Works Capital Improvement Plan that identifies the growing demands on roads from a decade of some of the fastest population growth in the state and country. Large corridor improvements are in progress, and the road and bridge departments continue to innovate and work hard to meet the growing demands of citizens.
- Maintain a fully funded pension plan with an earning rate assumption of 5.9%.
- Continue to comply with legislated duties mandated by the State of Colorado by SB25–003, without imposing additional fees.
- Encourage economic vitality through incentives for expanding diversity in industry and commercial development in the county.

2027 Financial Plan

Economic Conditions and Outlook

The U.S. economy continues to demonstrate notable resilience, according to a wide range of economic indicators and independent forecasts. Kiplinger projects national GDP growth at a moderate 2% as the country moves into 2027. Business investment is benefiting from advancements in artificial intelligence and steady export activity, while consumer spending held firm through the first quarters of 2026.

However, several risks warrant close monitoring. Slowing consumer spending, persistent inflationary pressures due to the ongoing conflict with Iran, and rising dependence on imported technology all represent meaningful vulnerabilities that could influence economic performance in the near term.

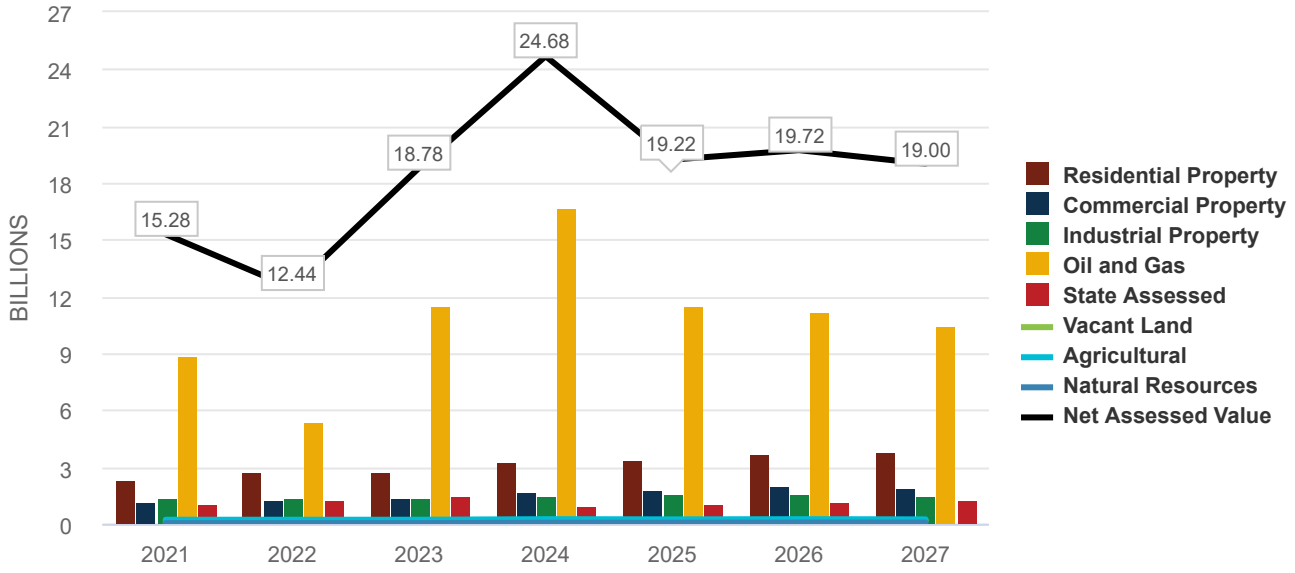
While many counties across Colorado, and the state itself, are seeing negative net migration, Weld County's population continues to increase. Even with this sustained growth,

unemployment held steady at 4.4 percent in June 2026, per the Federal Reserve Bank of St. Louis, slightly exceeding the U.S. unemployment rate of 4.2 percent.

In June 2026 the Colorado OSPB (Office of State Planning and Budgeting) revised down GDP for the State of Colorado due to inflationary pressures on purchasing. At the state level, wages have failed to keep up with inflation resulting in lessened household savings. OSPB continues to forecast slowing growth in 2027 and 2028.

Oil and gas values remain a significant driver of property tax revenue in Weld County. With domestic oil prices averaging around $100 per barrel, and potential spikes anticipated as the conflict in Iraq continues, any resulting increases in local assessed values will not be reflected for two to three years due to the assessment cycle. It is also worth noting that natural gas prices have remained relatively stable, insulated from broader market volatility and continuing to follow expected seasonal trends.

In 2027, assessed values are projected to stay steady, but Weld County is planning on flat revenues through 2029. Despite these short-term decreases, the long-term outlook for assessed values remains positive, influenced in part by ongoing geopolitical factors affecting oil and gas prices, and Weld's attempts to attract diversity in business and industry.



2027 Budget Plan for the Future

In developing the goals for the 2027 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 work 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 county 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 was completed 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.

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 2027 Budget recommends 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 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 2026 and 2027.

Revenues

Revenues for general government functions are summarized below and total $591,424,075 in 2027, an increase of 1.5% over 2026. The largest revenue source by far, is property tax; however, the percentage of revenues contributed by Charges for Services, Intergovernmental Revenue and Miscellaneous Revenue almost directly offset the decreases in Property Tax and Other Taxes. The amount of revenue from the various sources and the changes compared to 2026 are shown in the following tabulation:

Revenue Sources	2026 Amount	2026 Percent of Total	2027 Amount	2027 Percent of Total	Increase (Decrease) from 2026
Property Taxes	$ 312,696,180	53.65%	$ 303,110,975	51.25%	$ (9,585,205)
Other Taxes	16,260,000	2.79%	13,790,000	2.33%	(2,470,000)
Licenses and Permits	5,334,380	0.92%	5,755,000	0.97%	420,620
Intergovernmental Revenues	101,436,842	17.40%	103,874,426	17.56%	2,437,584
Fines and Forfeitures	106,000	0.02%	111,000	0.02%	5,000
Charges for Services	62,266,351	10.68%	64,704,015	10.94%	2,437,664
Miscellaneous Revenue	73,539,642	12.62%	88,599,499	14.98%	15,059,857
Transfers In	11,211,534	1.92%	11,479,160	1.94%	267,626
Total	**$ 582,850,929**	**100.00%**	**$ 591,424,075**	**100.00%**	**$ 8,573,146**

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 $672,316,410 for 2027, which is an decrease of 9.5% compared to 2026. The major decreases are in Road and Bridge and Miscellaneous. The amounts by function and the changes from 2026 are as follows:

Expenditure Sources	2026 Amount	2026 Percent of Total	2027 Amount	2027 Percent of Total	Increase (Decrease) from 2026
General Government	$ 82,291,847	11.19%	$ 81,526,526	12.13%	$ (765,321)
Public Safety	120,601,479	16.40%	125,031,452	18.60%	4,429,973
Public Works	16,146,977	2.20%	36,074,147	5.37%	19,927,170
Culture and Recreation	3,070,990	0.42%	2,876,833	0.43%	(194,157)
Internal Services	64,192,451	8.73%	74,273,760	11.05%	10,081,309
Economic Assistance	985,000	0.13%	450,000	0.07%	(535,000)
Miscellaneous	29,056,400	3.95%	14,990,965	2.23%	(14,065,435)
Capital	49,738,455	6.77%	100,923,334	15.01%	51,184,879
Enterprise Fund	310,000	0.04%	310,000	0.05%	-
Permanent Fund	2,000,000	0.27%	2,030,000	0.30%	30,000
Road and Bridge	257,201,098	34.98%	116,820,096	17.38%	(140,381,002)
Contingency	10,000,000	1.36%	10,000,000	1.49%	-
Social Services	64,811,963	8.82%	67,123,845	9.98%	2,311,882
Human Services	16,740,434	2.28%	20,747,900	3.09%	4,007,466
Public Health	18,070,454	2.46%	19,137,551	2.85%	1,067,097
Total	735,217,548	100.00%	672,316,410	100.00%	(62,901,138)
Adjust for Transfers	(32,446,845)		(11,476,960)		(20,969,885)
Adjusted Total	**702,770,703**		**660,839,450**		**(41,931,253)**

The 2027 Budget reflects the dedication and hard work of Weld County's departments to sustain high-quality services for residents while navigating rising costs and slowing revenue growth. As economic conditions show signs of softening, the budget emphasizes resilience, careful prioritization, and disciplined stewardship of public resources to ensure essential services remain strong and dependable.

At the heart of the 2027 Budget is our ongoing commitment to delivering dependable, high-quality services for Weld County residents. The pursuit of improvement remains a shared value across the organization, guided by the expectations of the Board and upheld by every department. We appreciate the thoughtful and intensive work of department heads, elected officials, and their

teams in shaping this year's budget. Their careful analysis and collaboration were essential to its development, and that effort will continue as we monitor conditions and adjust to meet the community's evolving needs.

Finally, while reviewing the proposed budget and all the associated data that makes up this information, please allow for grace if mistakes are found between the proposed and final budget. As we continue to develop and finalize the three new systems used to improve our accuracy and transparency in the budget process, we are still finding discrepancies in historical data being brought forward. No mistakes are intentional, and we will continue to review and make improvements for the final budget to be presented in December 2026.

Copies of all budget documents and audited financial statements are available for the public online 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,

Jacque Troudt, CFO

Jennifer Oftelie, 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.

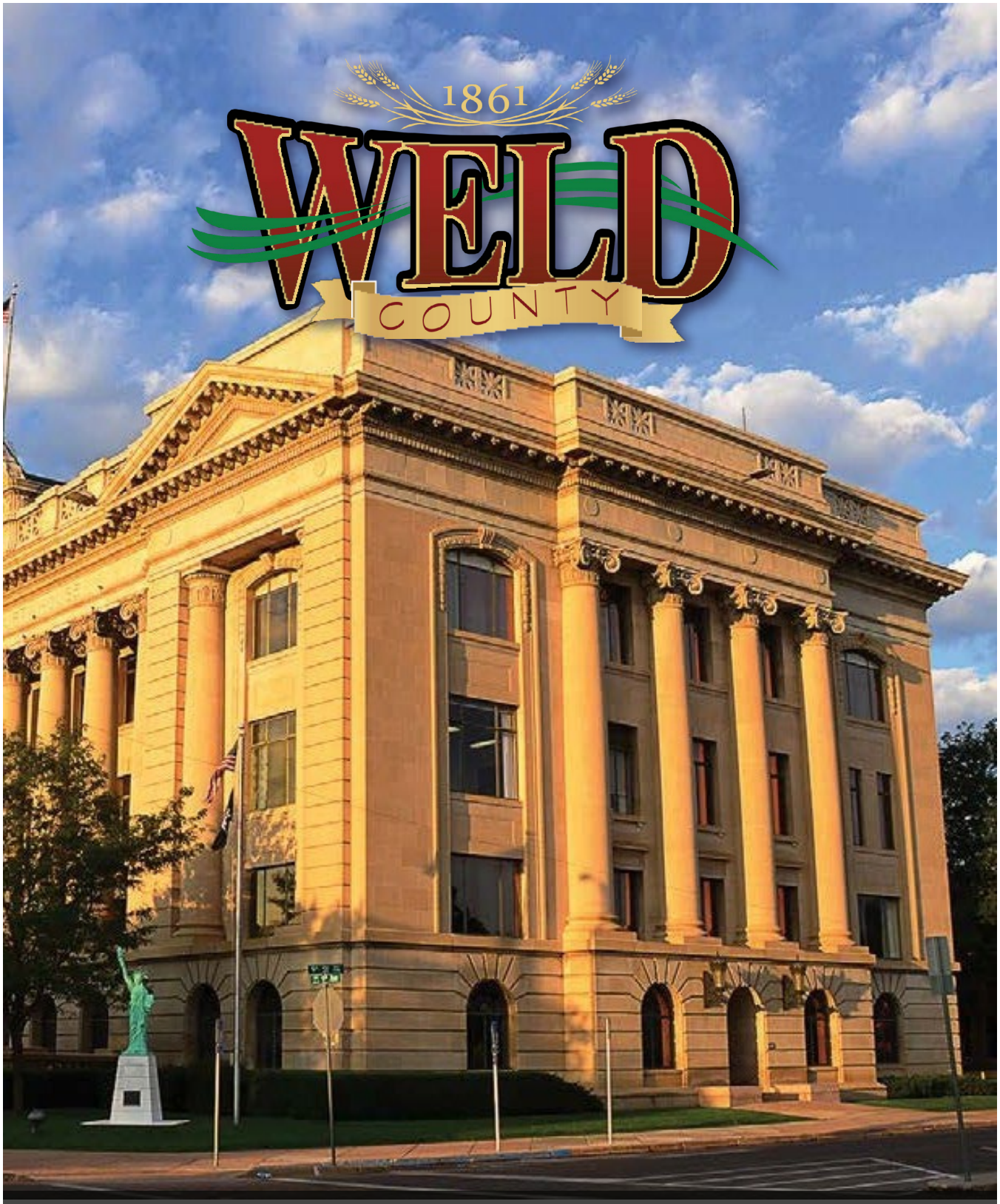
Weld County's geography is as impressive as its growth. Spanning more than 4,000 square miles — larger than the states of Rhode Island and Delaware combined — the county offers vast open spaces, thriving communities, and room to grow. Its location places residents within an hour's drive of key destinations, 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

THIS PAGE NTENTIONALLY LEFT BLANK



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**

ACKNOWLEDGEMENTS

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

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 county's roads, bridges, buildings, facilities, resources to ensure safe, efficient access, transport, and availability by current and 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 FY 23.
- 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.

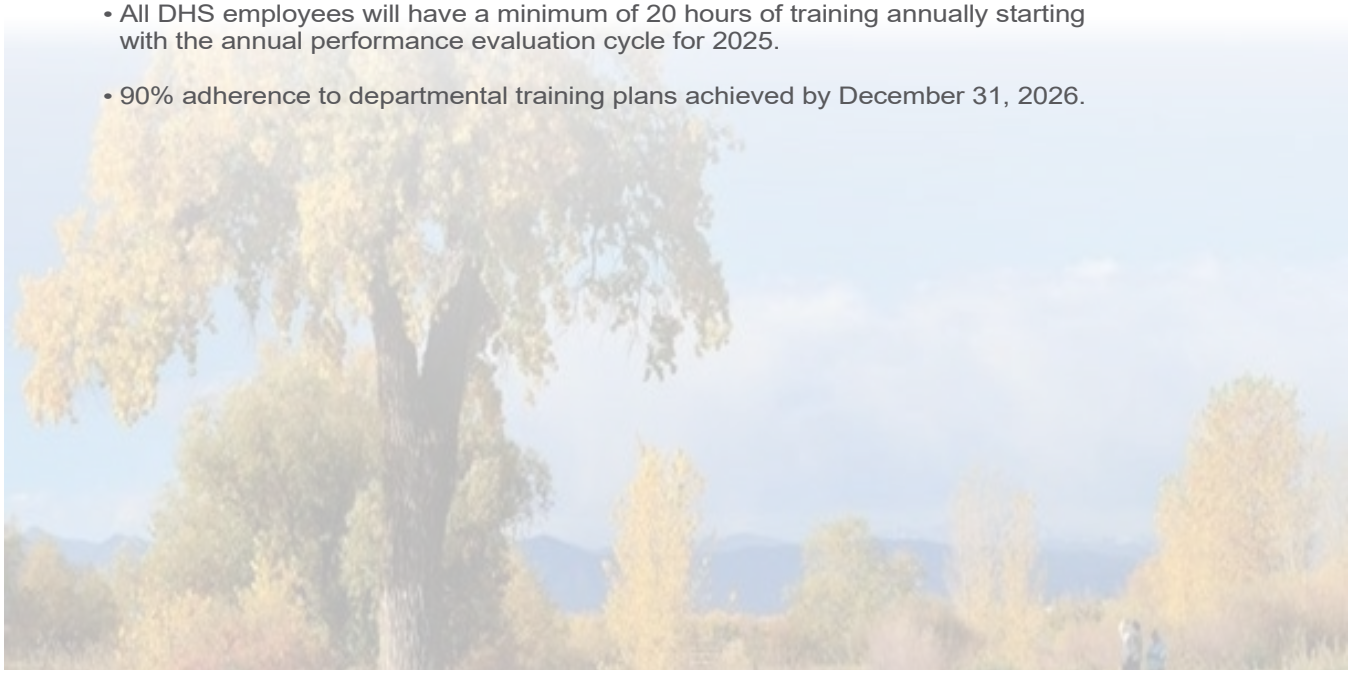
Objectives

- **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.

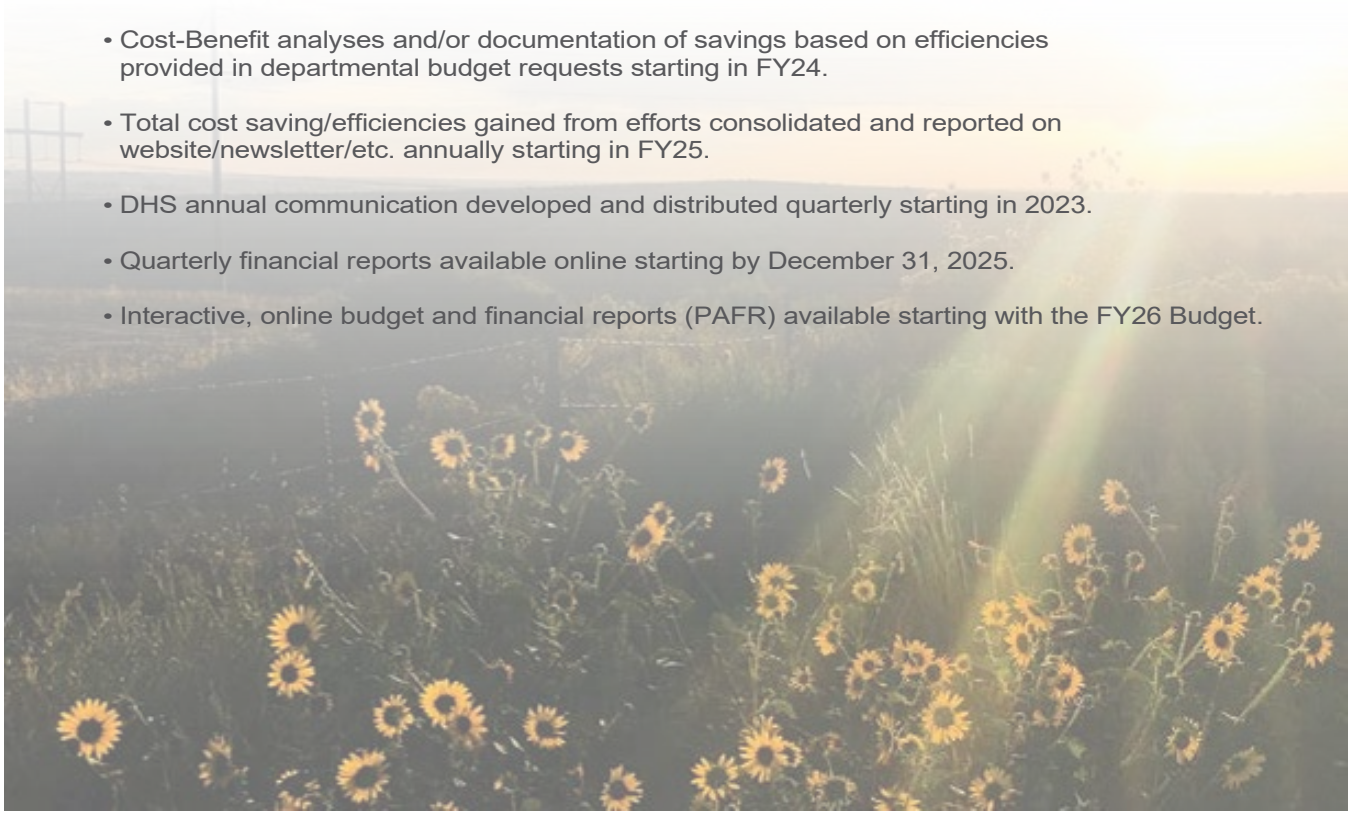
Objectives

- **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 for final comments.

APPENDIX

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 with 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.

APPENDIX

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

APPENDIX

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 Metrics
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

APPENDIX

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

APPENDIX

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.

THIS PAGE NTENTIONALLY LEFT BLANK

Points of Issue and Policy Matters

THIS PAGE NTENTIONALLY LEFT BLANK

2027 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 2027 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.
- Departments will present their budget requests in July, and decisions will be made by the Board in October, 2026.
- The Board will determine any salary adjustments above the 2026 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 2027 classification upgrades will be treated like new position requests in the budget process.
- 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 2027 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 2027 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 2027, while accomplishing a balanced budget. The 2027 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.

2027 Budget Calendar

February 10, 2026	Board reviews the 2027 budget plan.
March 17 - April 28	Finance team discusses target budgets and 2027 budget plan with department heads and elected officials.
April 14	BOCC sets 2027 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 4 - September 10	Executive Budget Team (EBT) meets and makes recommendations on requests.
October 1	Finance requests 2027 Fee Ordinance Changes to Departments
October 7	Publish notice of availability of proposed budget
October 14 - November 2	Board meets to discuss 2027 requests and recommendations.
October 30	Publish notice of final budget hearing.
November 2	Board makes final decisions on 2027 budget requests.
November 9	First Reading and Public Hearing on Final Budget 9:00 a.m.
November 23	Second Reading and Public Hearing on Final Budget 9:00 a.m.
December 1	Assessor certification of final assessed value due.
December 9	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.

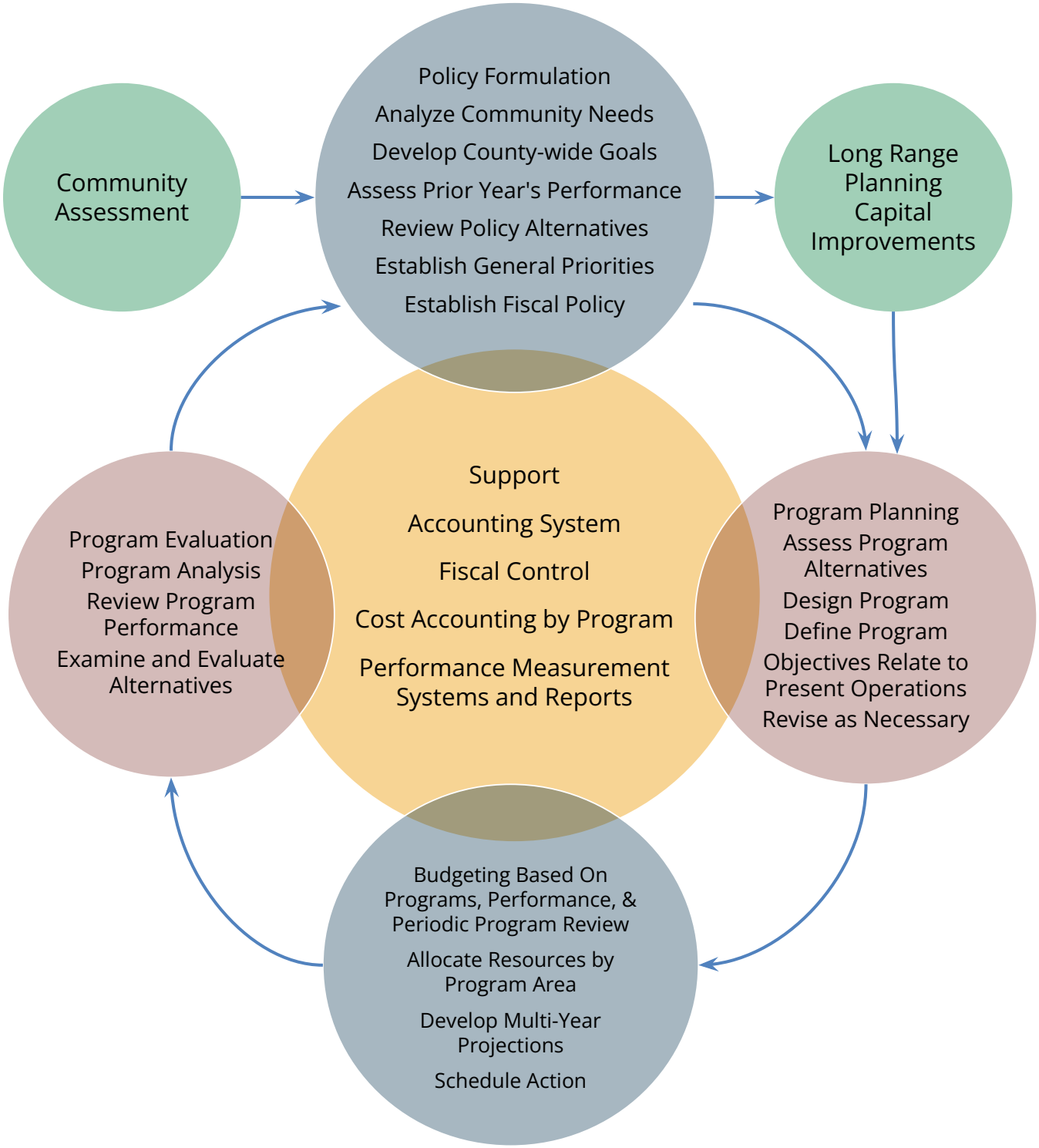
Program planning at the department level follows policy formulation. All departments assess their programs, explore alternatives, design and define existing and new programs, develop program objectives, and relate present operations to the programs planned. The budget is then based upon the program, 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.

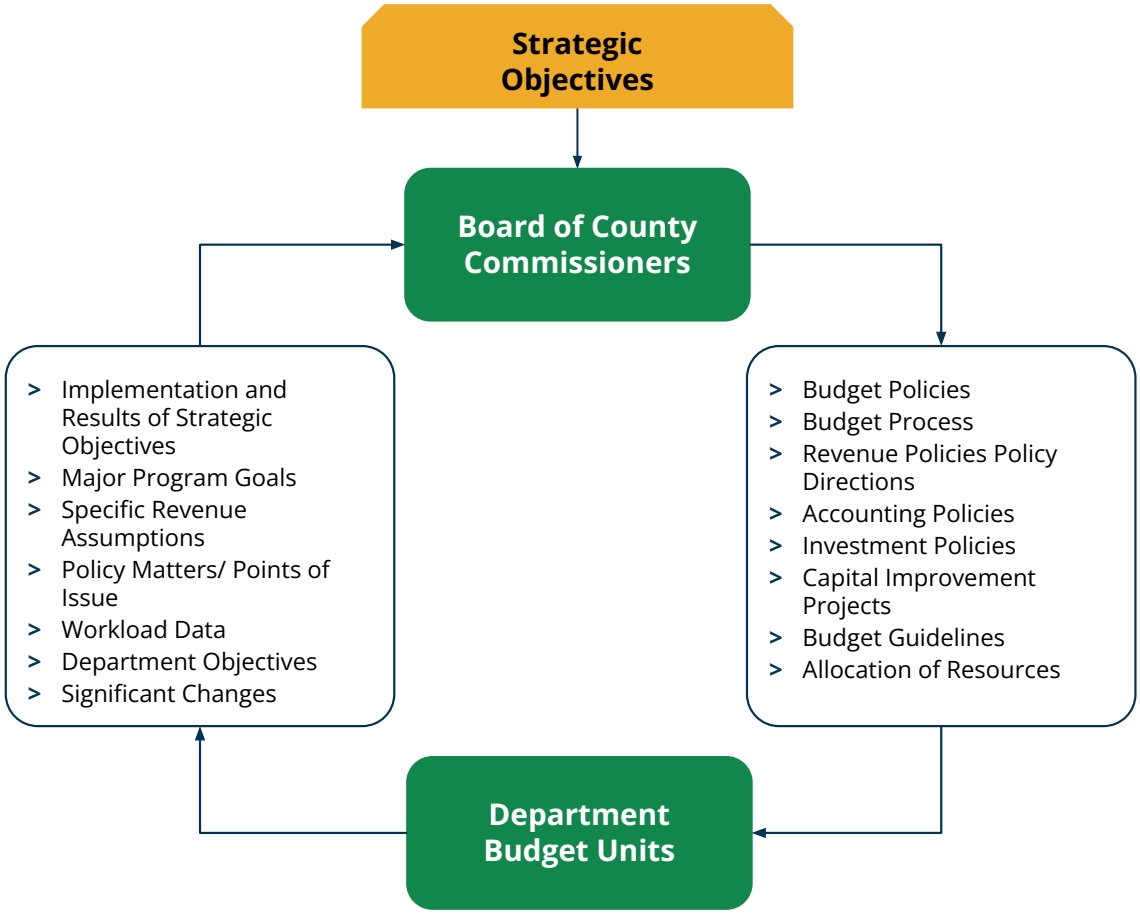
In summary, Weld County's budget process is virtually a year-around process, combining months of planning, analysis, program and policy review, and constant monitoring. The adopted budget asserts Weld County's commitment to meet or exceed the community's highest priority expectations at the lowest possible 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



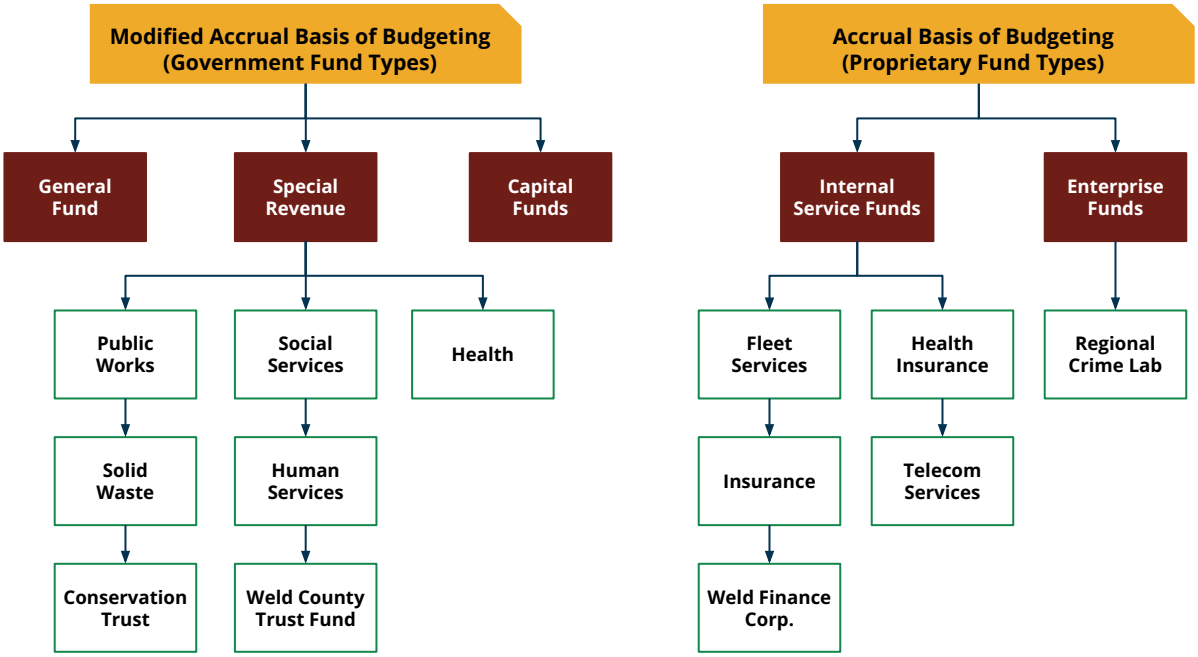
Hierarchy of Budget Information



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 2026, payable in 2027; 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.

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
- 2027 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 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: The current debt capacity is nearly $570 million. Debt under the debt limit includes all multiple-fiscal year direct or indirect debt or other financial obligations. 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 $25,000. 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 $25,000 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 2025 year end, the estimated amount of the County's deposits was nearly $400 million. Of this amount, approximately $500 thousand is covered by Federal deposit insurance, and the remaining amounts are held in local government investment pools (LGIPs), operating as statutory trusts under Colorado Revised Statutes (CRS 24-75-601 et seq.), as pooled investments.

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 4.0 percent in 2027.

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.

2027 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 2026's budget presentation.
- **Salaries should be budgeted using the Adaptive Planning tool by cost center.** Any significant salary changes outside of normal cost of living and performance based incentives needs to be clearly identified in the summary of changes and personnel request form.
- 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 2027 budget requests, 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 2027 budget process.
- Use the following budget population data for performance measures:

Year	Population
2025 (Actual)	378,530
2026 (Estimated)	387,270
2027 (Projected)	392,740

- 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.

2027 Special Budget Instructions

The following are special budget instructions to be used for submission of your 2027 budget.

1. **All** budgets (including Enterprise and IGS) must be submitted by June 16, 2026.
2. All departments are requested to submit, on or before June 1, 2026, the following items that will be part of your 2027 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 2027 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 using the Adaptive Planning tool. Any changes outside of cost of living or performance based incentives needs to be clearly identified in the summary of changes and submitted with the personnel request form.
4. For budgetary purposes, please use the 73¢ per mile reimbursement rate in developing your 2027 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 approved for purchase following the county's procurement rules, 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 $3.59/gallon, diesel $4.05/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 2027.
8. Postage costs are anticipated to be 78¢ in 2027.
9. Any 2027 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 2027 budget process.
11. Department presentations of their programs and budget request will be held in July, with the Board of County Commissioners reviewing the requests in October. 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 2026.

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 2027 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, Fiscal/Budget Analyst at 970-400-4218, or 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 2027 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 2027 economic projections that may impact the 2027 budget, each department should anticipate inflationary increases within their proposed budget request. Assume interest rates averaging 4.0 percent throughout 2027.
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. The proposed budget has the 2027 mill levy remaining the same as 2026, even though it results in a 3.7% decrease, or ($11,585,205). This keeps the 6.082 mill credit in place. If assessed value continues to decline or remain stagnant, the county has the option to raise the mill levy within that credited amount to collect up to a 5% increase, per Weld County Home Rule Charter and Amendment One (TABOR) limitation. Of the property tax rules and regulations, Weld County Home Rule Charter is the most restrictive.

Specific Ownership Tax: Personal property tax on vehicles (SOT) is anticipated to increase slightly from 2026 levels due to increasing population and increases in vehicle purchases over the past few years.

Building Inspection, Oil and Gas Permits, and Planning Permits: Although growth is still occurring in the county, permits have slowed since 2020. A recently completed fee study raised permit and fees in this area, and are therefore anticipated to remain the same in volume, but increase revenue in 2027. However, Oil and Gas permits were higher than anticipated in 2026, and are therefore increasing for 2027 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 recent federal legislation 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 2027 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 anticipated to remain stable between 2026 and 2027.

Rental: All rental income is based upon signed leases.

Overhead/Cost Plan: Revenues are based upon the 2025 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 $9.8 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.

Motor Vehicle Registration Fees: Like Specific Ownership Tax this revenue is anticipated to be slightly higher in 2027 than 2026, due to aging vehicles, but 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, 2026.

Health Fees: Based upon historical patient/client caseload with 2027 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, 2026,

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 (Fund 2500 - Public Works, Cost Center CC_39800).

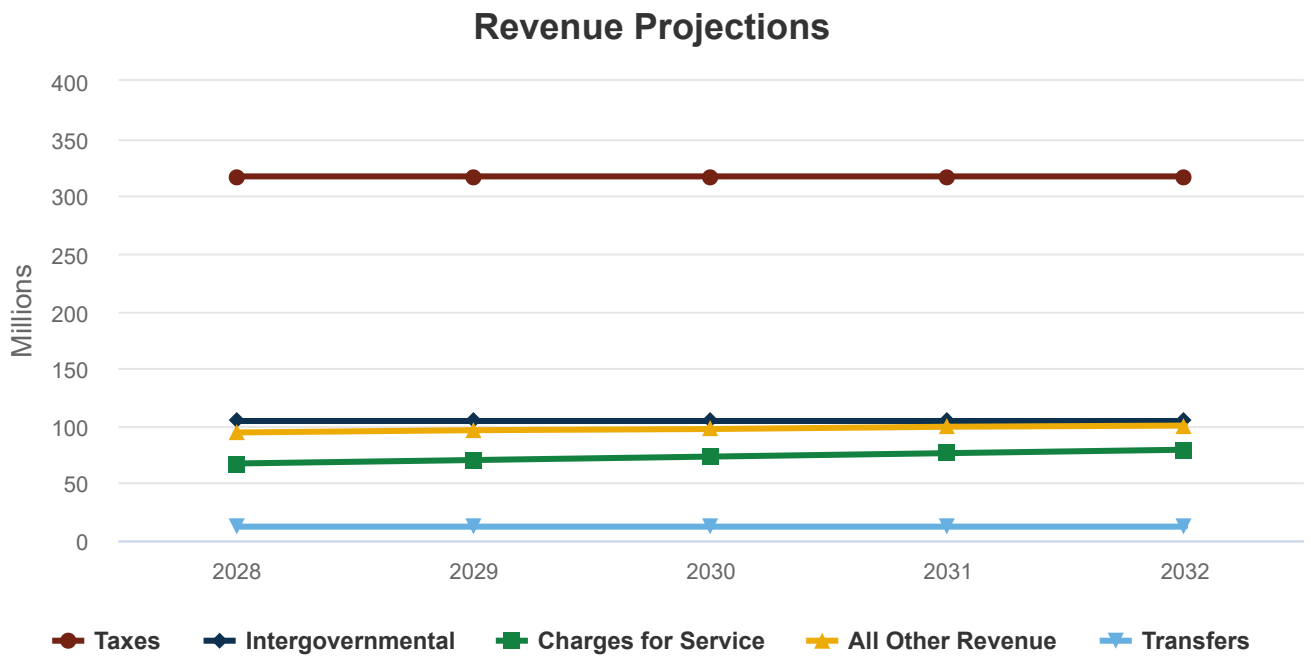
Five Year Projected Revenue and Expenditure Trends

2028-2032 Revenue Projections

The forecasted revenue trends cited in the graphs below are discussed in the previous section, Major Revenue Historical and Future Trends and Analysis. Assumptions include:

- Property taxes are levied up to the maximum allowable limit, in accordance with the Weld County Home Rule Charter and Amendment One (TABOR). Projections assume minimal growth.
- In 2025, assessed values declined significantly due to decreases in oil and gas appraisals. In 2026, values recovered slightly; however, due to the volatility of the oil and gas industry, further recovery remains difficult to predict.
- Intergovernmental revenue projections show minimal growth due to uncertainty surrounding future grant funding.
- Fees are projected to increase one and a half percent (1.5%), licensing and permitting revenues have been flattened, however, this is conservative as permit fees are increasing for WOGLA and 1041 building and planning permits.
- Charges for service are projected to increase by four percent (4%) annually to keep pace with inflationary pressures. Miscellaneous revenues are projected to grow at one and a half percent (1.5%).
- Proprietary Services revenues are primarily influenced by inflationary pressures and population or service growth.
    - These revenues are matched by equivalent expenditures, with an adjustment to account for the property tax allocated to the Insurance Fund.

Description	2028	2029	2030	2031	2032
Property Taxes	$ 303,100,000	$ 303,130,310	$ 303,160,623	$ 303,190,939	$ 303,221,258
Other Taxes	13,800,000	13,801,380	13,802,760	13,804,140	13,805,521
Intergovernmental	103,900,000	103,910,390	103,920,781	103,931,173	103,941,566
Fines and Forfeitures	100,000	100,000	100,000	100,000	100,000
Charges for Services	67,292,176	69,983,863	72,783,217	75,694,546	78,722,328
Licenses and Permits	5,841,325	5,928,945	6,017,879	6,108,147	6,199,769
Misc. Revenue	89,928,491	91,277,419	92,646,580	94,036,279	95,446,823
Transfers In	11,651,347	11,826,118	12,003,509	12,183,562	12,366,315
Total Revenues	**$595,613,339**	**$599,958,425**	**$604,435,349**	**$609,048,786**	**$613,803,580**

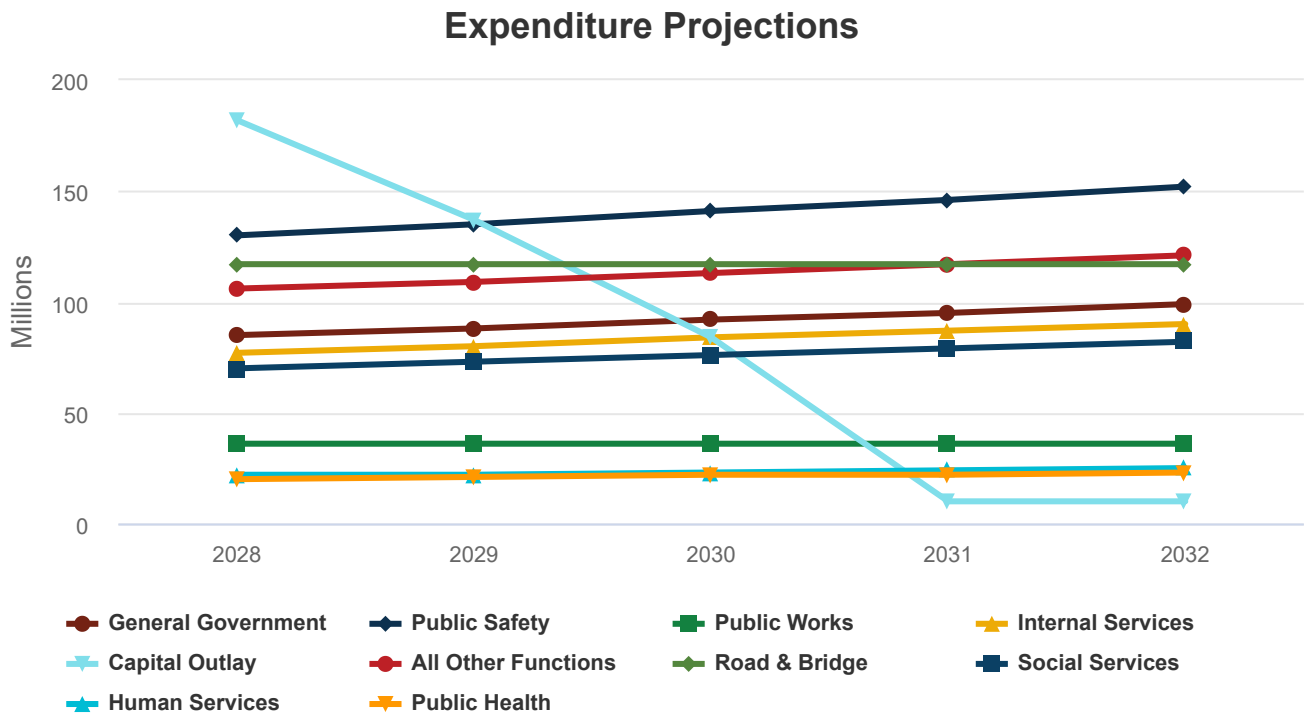


2028-2032 Expenditure Projections

Assumptions used for the expenditure projections are as follows:

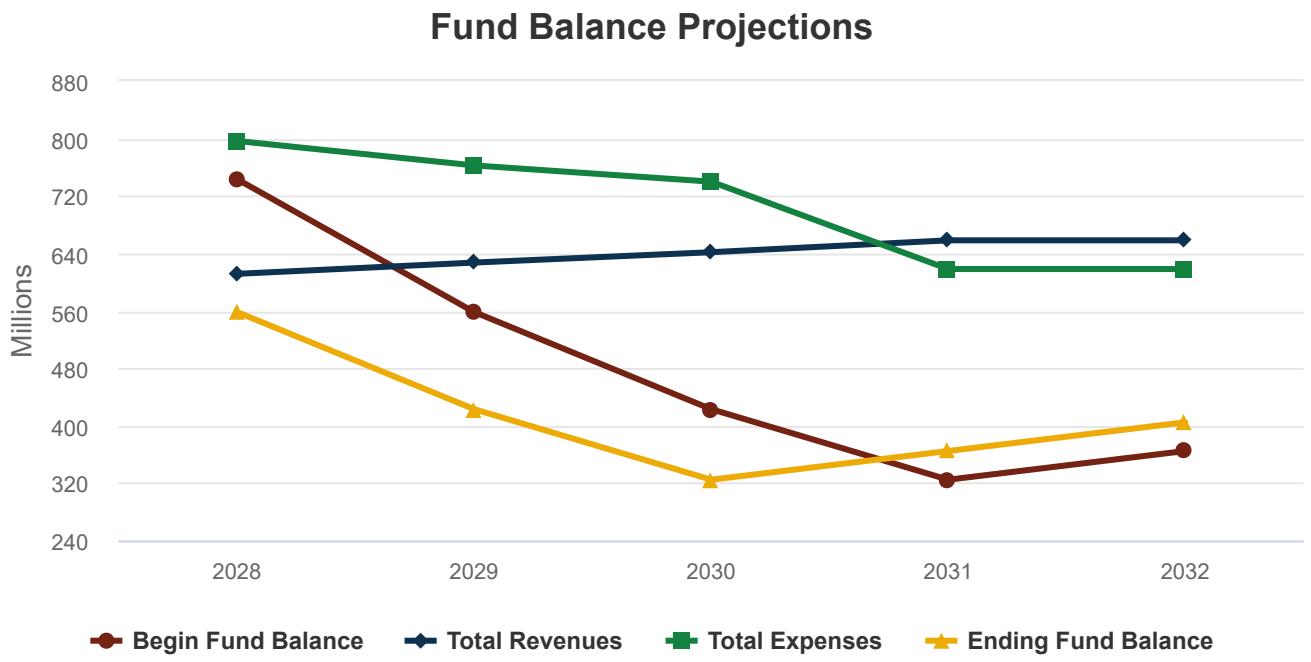
- Inflation is expected to remain at around three percent (3%), with small fluctuations, into the foreseeable future.
- Weld County's population growth continues to outpace that of the State of Colorado overall. In contrast, the United States is experiencing a general population decline, particularly among working-age individuals. Despite these national trends, Weld County maintains a steady annual growth rate of approximately three percent (3%)
- Public Health, Welfare, and Human Services costs will align with state and federal funding trends. A projected decrease in 2027 reflects a correction in the cost allocation formula. Moderate three percent (3%) annual growth is expected, though rising costs are pressured by reduced federal support, inflation, and unfunded mandates.
- In election years, General Government will increase by approximately $500,000 for General Election years and $1,000,000 for Presidential Election years and drop by the corresponding amount in off-election years.
- Proprietary Services will be driven primarily by inflation plus growth.
- Proprietary Services revenues are offset by the same expenditure amount.
- Capital costs follow the revenue contribution and related expenses to the Capital Expenditure Fund in accordance with the Capital Improvements Plan.
- Public Works costs are expected to rise over the next five years due to increased traffic from population growth and energy development. A guardrail crew has been added, and expenses will remain elevated during this five-year initiative before returning to typical levels.

Description	2028	2029	2030	2031	2032
General Government	$ 84,787,587	$ 88,179,091	$ 91,706,254	$ 95,374,504	$ 99,189,484
Public Safety	130,032,710	135,234,018	140,643,379	146,269,114	152,119,879
Public Works	36,000,000	35,964,000	35,928,036	35,892,108	35,856,216
Culture and Recreation	2,991,906	3,111,583	3,236,046	3,365,488	3,500,107
Internal Services	77,244,710	80,334,499	83,547,879	86,889,794	90,365,386
Capital Outlay / Capital Projects	181,777,195	137,096,011	83,773,408	9,560,000	9,942,400
Economic Assistance	450,000	450,000	450,000	450,000	450,000
Miscellaneous	15,590,604	16,214,228	16,862,797	17,537,309	18,238,801
Enterprise Fund	310,000	310,000	310,000	310,000	310,000
Permanent Fund	2,030,000	2,030,000	2,030,000	2,030,000	2,030,000
Road and Bridge	117,000,000	116,883,000	116,766,117	116,649,351	116,532,702
Contingency	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Social Services	69,808,799	72,601,151	75,505,197	78,525,405	81,666,421
Human Services	21,577,816	22,440,929	23,338,566	24,272,108	25,242,993
Public Health	19,903,053	20,699,175	21,527,142	22,388,228	23,283,757
Total Expenses	**$769,504,380**	**$741,547,685**	**$705,624,821**	**$649,513,409**	**$668,728,146**



2028-2032 Fund Balance Projections

Description	2028	2029	2030	2031	2032
Begin Fund Balance	$ 743,470,957	$ 558,304,050	$ 422,909,962	$ 324,595,943	$ 364,598,078
Total Revenues	611,418,395	627,116,033	641,556,337	658,111,387	658,111,387
Total Expenses	796,585,302	762,510,121	739,870,356	618,109,252	618,109,252
Ending Fund Balance	**$558,304,050**	**$422,909,962**	**$324,595,943**	**$364,598,078**	**$404,600,213**


Fund Balance Projections
880
800
720
640
560
480
400
320
240
Millions
2028
2029
2030
2031
2032
Begin Fund Balance
Total Revenues
Total Expenses
Ending Fund Balance

Department/Fund Matrix and Organizational Responsibility for Budget Units

Budget Unit	Responsible Official
General Fund:	
Assessor	Assessor
Office of the Board	Chairman, Board of County Commissioners
County Clerk	Clerk and Recorder
Elections and Registration	Clerk and Recorder
Motor Vehicle	Clerk and Recorder
Clerk to the Board	Clerk to the Board
Communications - County-wide	Director, Public Safety Communications
Public Safety Wireless Communications	Director, Public Safety Communications
Non-Departmental Public Safety	Director, Public Safety Communications
Coroner	Coroner
County Attorney	County Attorney
County Council	Chairman, County Council
District Attorney	District Attorney
Diversion Programs	District Attorney
Victim Witness	District Attorney
Economic Development	Chief Financial Officer
Extension Service	Director, Extension Office
County Fair	Director, Extension Office
Facilities Administration	Director of Facilities
Electrical Plumbing and Carpentry	Director of Facilities
Facilities Security Unit	Director of Facilities
Grounds	Director of Facilities
HVAC	Director of Facilities
Janitorial and Custodial	Director of Facilities
Facilities Jail Maintenance	Director of Facilities
Finance Administration	Chief Financial Officer
Accounting	Controller
Bright Futures	Chief Financial Officer
Community Dev Block Grant	Chief Financial Officer
Homeland Security Grant	Chief Financial Officer
Purchasing	Chief Financial Officer
Public Trustee	Treasurer
Treasurer's Office	Treasurer
Building Rents	Chief Financial Officer
Human Resources	Director, Human Resources
Information Services	Chief Information Officer
County-wide Projects and Technology	Chief Information Officer
Geographical Information System	Chief Information Officer
Public Safety Information System	Chief Information Officer
Community Corrections	Director, Justice Services
Pretrial Services	Director, Justice Services
Work Release	Director, Justice Services
Office of Emergency Management	Director, Office of Emergency Management
Oil and Gas Energy Department	Director, Oil and gas Energy Department

Budget Unit	Responsible Official
Planning and Zoning	Director, Planning Services
Building Inspection	Director, Planning Services
Engineering	Director, Public Works
Noxious Weeds	Director, Public Works
Sheriff Administration	Sheriff
Evidence Unit	Sheriff
Professional Standards Unit	Sheriff
Records Unit	Sheriff
Support Services	Sheriff
Booking	Sheriff
Courts and Transportation	Sheriff
Inmate Services	Sheriff
Security Unit	Sheriff
Patrol	Sheriff
Civil Unit	Sheriff
Contract Services	Sheriff
Drug Task Force	Sheriff
Investigation Unit	Sheriff
Ordinance Enforcement	Sheriff
Regional Forensic Lab	Sheriff
School Resource Officers	Sheriff
Victim Advocate Services	Sheriff
Public Information Administration	Public Information Officer
Copy, Supply and Mail	Public Information Officer
Non-Departmental Health and Welfare	Chief Financial Officer
Non-Departmental General Government	Chief Financial Officer
Transfers	Chief Financial Officer
Parks and Trails	Chief Financial Officer
E-911 Administration	Director, Public Safety Communications
Island Grove Building	Chief Financial Officer
Asset and Resource Management	Chief Financial Officer
Health Fund	
Health Administration	Director, Public Health and Environment
Community Health	Director, Public Health and Environment
Environmental	Director, Public Health and Environment
Public Health Services	Director, Public Health and Environment
Human Services Fund	
Human Services - General	Director, Human Services
Area Agency on Aging	Director, Human Services
Case Management Agency	Director, Human Services
Community Services Block Grant	Director, Human Services
Home Care Allowance	Director, Human Services
Learning Lab	Director, Human Services
Veterans Service Office	Director, Human Services
Workforce Innovation & Opportunity Act	Director, Human Services
Americorp Youth Corps Programs	Director, Human Services

Budget Unit	Responsible Official
Social Services Fund	Director, Human Services
Public Works Fund	Director, Public Works
Special Revenue Funds:	
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
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

Funding	Included	Excluded
General Fund		
Clerk and Recorder - Motor Vehicle		
Increase 3.0 FTE Motor Vehicle Technicians	183,233	91,616
Clerk to the Board		
Reinstate 1.0 FTE, vacant for first half of year	-	67,653
District Attorney		
Decrease 3.0 FTE (midyear 2026)	(352,597)	-
Increase 1.0 FTE Chief Deputy DA (midyear 2026)	209,190	-
Reclassify 1.0 FTE ADA (midyear 2026)	22,103	-
Facilities		
Reclassify Office Tech IV to Budget Coordinator	3,758	-
Increase 1.0 FTE Office Tech IV		96,915
Increase 1.0 FTE Carpenter - Jail Maintenance	99,009	
Reclassify Electronics Tech to Jail Maintenance Supervisor	6,290	
Finance - CDBG		
Increase 1.0 FTE CDBG Grant Analyst	65,990	-
Reclassify 1.0 FTE CDBG Grant Analyst to Manager	-	5,641
Finance - Treasurer		
Decrease 0.5 FTE (midyear 2026)	(68,342)	-
Contract Payments: Posting notices (midyear 2026)	40,000	
Human Resources		
Contract Service: Compensation Analysis	140,000	-
Planning		
Reclassify Principal Planner to Engineer II	(27,570)	-
Contract Service: Urban3		75,000
Contract Service: Zoning Code Update	400,000	
Communications - Dispatch		
Decrease 5.0 FTE	(523,719)	
Increase 1.0 FTE Compliance & Training Manager	147,148	
Non-Departmental Public Safety		
Radio fleet multi-year replacement	2,500,000	
Coroner		
Increase 0.5 FTE	64,558	
Sheriff's Office		
Inmate Services - Increase 1.0 FTE Chaplain (midyear 2026)	125,049	
Patrol - Contract Payments: Frontera Co-Responder	-	112,000
Engineering		
Various infrastructure projects moved from Public Works	25,250,000	-
Fair		
Increase for fair expenses	53,180	
Non-Departmental Culture and Recreation		
Great Western Trail Authority	-	20,000
Poudre River Trail Authority	67,000	200,000
Island Grove	905,496	600,000

Funding	Included	Excluded
Non-Departmental Health and Welfare		
Envision		38,225
Senior Programs	40,000	
North Range Behavioral Health	226,000	
Adult Treatment Court		25,000
Reading Great by 8 (formerly Promises for Children)		10,000
211 Information and Referral		50,000
Weld's Way Home		10,000
A Woman's Place		10,000
Economic Development		
Small Business Development Center	-	65,000
Upstate Colorado Economic Development	200,000	-
Continuation for Air Quality contract and consulting	250,000	-
Bright Futures		
Annual Operations Budget	315,407	-
Information Services		
Countywide Technology and Projects	1,785,470	-
Non-Departmental General Government		
Commissioners Request for Employee Appreciation	67,000	-
Lobbyist Contracts (x2)	167,200	-
Certification Incentives	200,000	-
Career Laddering Incentives	500,000	-
County Contribution HEALTH DEPARTMENT	6,163,839	-
County Contribution HUMAN SERVICES	1,168,846	-
County Contribution for Employee Appreciation	87,000	-
Total General Fund	**$ 40,480,538**	**$ 1,477,050**
Public Works Fund		
Reduction of Overtime - Motor Grader	(2,500)	-
Various Infrastructure Projects moved to General Fund	(25,250,000)	
Total Public Works Fund	**$ (25,252,500)**	**$ -**
Human Services and Social Services		
Property Tax Allocation	19,500,000	855,373
Decrease 15.0 FTE across various departments		-
Total Social Services and Human Services Fund	**$ 19,500,000**	**$ 855,373**
Capital Projects		
Department Requests Only	4,398,000	19,572,000
Total Capital Fund	**$ 4,398,000**	**$ 19,572,000**
Fleet		
Replacement of vehicles and two additions to fleet	8,508,300	-
For full details, see page 440	-	-
Total Fleet Fund	**$ 8,508,300**	**$ -**

THIS PAGE NTENTIONALLY LEFT BLANK

Employee Salary Schedule and Benefits

THIS PAGE NTENTIONALLY LEFT BLANK

2027 Salary and Benefit Recommendations

Weld County is committed to offering competitive and equitable compensation and benefits. To maintain this position, the County participates in multiple salary surveys and conducts comprehensive analysis to ensure salaries remain aligned with both market conditions and internal equity. Salaries are set by the Board of County Commissioners after full consideration of the following factors:

• Consideration of the County's ability to pay and long-term financial sustainability.

• Market compensation analysis from local and regional labor competitors across public, private, and non-profit sectors.

• Internal equity review of Weld County positions based on established grade criteria and job descriptions.

• Detailed job evaluation using 28 objective factors to ensure accurate grading and alignment with market salary ranges.

• Use of "best fit" or blended comparisons when direct market matches are unavailable.

• Review of benefits, supplemental pay, and overall workforce supply and demand.

• Assessment of local and national economic conditions.

Salary Survey Sources

Weld County relies on a wide range of salary data, including:

• Neighboring county websites

• Payfactors

• Economic Research Institute (ERI)

• Bureau of Labor Statistics (BLS)

Compensation Structure and 2027 Recommendations

In 2025, Weld County began a multi-year initiative to modernize its compensation structure, which had remained largely unchanged since the late 1970s. This updated framework allows greater flexibility to reward employee performance through performance-based increases and supports career growth through broader salary ranges within each classification.

Based on current economic conditions and the County's ongoing commitment to retaining qualified employees, the 2027 proposed budget includes the following:

• A **two percent (2%) cost-of-living increase** to help employees manage rising costs and remain competitive in a strong job market.

• A **performance-based increase of up to 2.0%**.

2027 Benefits Package

Health Coverage

Health insurance rates are expected to remain unchanged for employees in 2027. Weld County will continue offering Anthem coverage on a partially self-insured basis, with both a Preferred Provider Organization (PPO) option and a High-Deductible Health Plan/Health Savings Account (HDHP/HSA) option.

Enhancements include:

- Increased employer HSA contribution: **$1,100 for employee-only coverage and $1,500 for employee-plus coverage**, distributed equally across paychecks.

Vision Program

A 100% employee-paid benefit through VSP, providing a $10 copay for annual exams and allowances for lenses and frames.

Dental Program

Three dental plans—low, medium, and high—remain available. The low plan is fully County-funded, while the medium and high plans are funded at 50% by the County.

Life Insurance

Three times annual salary (up to $600,000), paid 100% by the County, at a rate of $0.131 per $1,000 per month.

Long-Term Disability (LTD)

Premium cost is $0.312 per $100 of compensation. LTD provides 60% income replacement after 180 days of qualifying absence.

Short-Term Disability (STD)

Premium cost is $0.147 per $10 of covered benefit. STD provides 60% income replacement beginning after 30 days of continuous absence or exhaustion of sick leave. Coverage ends at the LTD waiting period.

Employee Assistance Program & Employee Health and Wellbeing Center

Weld County will continue partnering with Marathon Health to operate the on-campus Employee Health and Wellbeing Center, providing convenient access to medical services for employees and their dependents while helping manage healthcare costs.

IOME offers confidential Employee Assistance Program (EAP) services onsite, supporting mental health, personal wellbeing, and family needs.

Wellness Program

The County's wellness program continues to expand offerings and resources, supporting a healthy workforce and helping manage healthcare costs.

Mileage Reimbursement

Mileage is reimbursed at the published IRS rate.

Retirement Benefits

The Weld County Retirement Plan (WCRP) remains fully funded—approximately 112%—per actuarial reporting. The Retirement Board and the Board of County Commissioners have approved enhancements to the retirement plan, effective January 1, 2027, to support recruitment and retention efforts.

- **Weld County Retirement Plan (WCRP):** 12.5% County contribution; 9% employee contribution.
- **PERA – Health Department:** 16.84% County contribution; 9% employee contribution.
- **PERA – District Attorney:** 21.70% County contribution; 11% employee contribution
- **Voluntary Plans:** 457 and 401(k) plans available to employees.

Voluntary Coverages

Employees may elect additional coverage options including supplemental life, accidental death and dismemberment, accident, hospital indemnity, critical illness, pet insurance, and flexible spending accounts. These options are fully employee-paid.

Tuition Reimbursement

Weld County continues to invest in employee development through its established tuition reimbursement program.

Bilingual Differential

The County continues to offer a bilingual pay differential for English/Spanish-speaking employees in positions requiring such skills. The differential varies based on frequency of use and level of proficiency and requires proficiency testing to verify need and skill level.

Authorized Position Changes Due to 2027 Budget

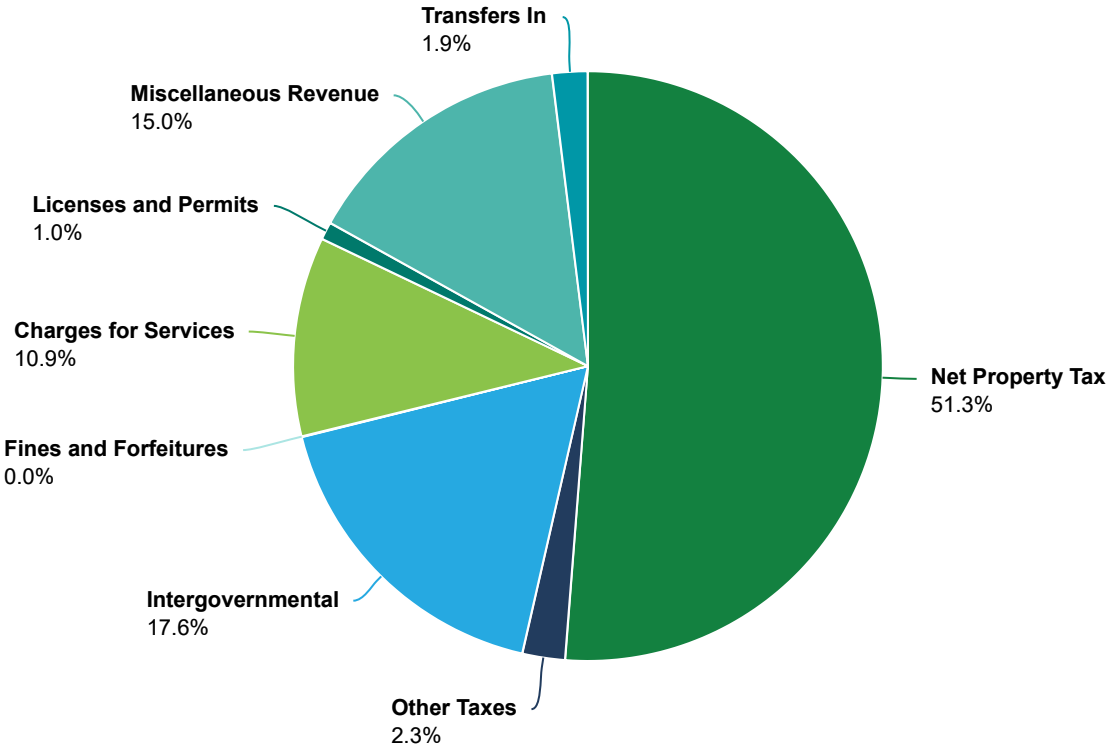
Fund and Department Name	Old Position	New Position
General Fund		
Accounting	Assistant Controller, 1.0 FTE	Senior Accountant, 1.0 FTE
Assessor	Residential Appraiser II, 1.0 FTE	None
Clerk to the Board	CTB Tech, Planning/Reception 1.0 FTE	None
Clerk and Recorder - Motor Vehicle	None	Specialist - Vehicle License, 2.0 FTE
Copy, Supply and Mail	Print Shop Manager, 1.0 FTE	None
District Attorney	Office Tech III, 2.0 FTE	None
District Attorney	District Attorney IV, 1.0 FTE	None
District Attorney	None	Chief Deputy District Attorney, E20, 1.0 FTE
Finance - CDBG	None	CDBG Grant Analyst, 1.0 FTE
Finance - Treasurer		Finance ERP Analyst, 1.0 FTE
Human Resources	HR Coordinator, Organizational Development, 1.0 FTE	None
Information Services	Enterprise Resource Plan PM, 0.75 FTE	None
Facilities Administration	Office Tech IV, 1.0 FTE	Budget Coordinator, 1.0 FTE
Facilities Jail Maintenance	None	Carpenter - Jail Maintenance, 1.0 FTE
Facilities Jail Maintenance	Electronics Tech - Jail, 1.0 FTE	Jail Maintenance Supervisor, 1.0 FTE
Facilities Security	County Security, 6.0 FTE	None
Planning	Principal Planner, 1.0 FTE	Engineer II, 1.0 FTE
Building Inspection	Building Inspection Technician, 1.0 FTE	None
Communications - Dispatch	Guard Terminal, 2.0 FTE	None
Communications - Dispatch	Dispatcher I, 1.0 FTE	None
Communications - Dispatch	Quality Assurance Manager, 1.0 FTE	Compliance and Training Manager, 1.0 FTE
Communications - Dispatch	Learning and Development Manager, 1.0 FTE	None
Coroner	Autopsy Technician, 0.5 FTE	Autopsy Technician, 1.0 FTE
SO Inmate Services	None	Chaplain, 1.0 FTE
Public Health Fund		
Social Services Fund		
Various Departments, Corrections and Moves	Customer Service, 15.0 FTE	None
Human Services Fund		
Veterans Services	Veterans Service Navigator, 1.0 FTE	Veterans Service Specialist, 1.0 FTE
Case Management Agency	None	Case Manager, 5.0 FTE
Case Management Agency	None	Case Management Supervisor, 1.0 FTE

Summary of Funds

THIS PAGE NTENTIONALLY LEFT BLANK

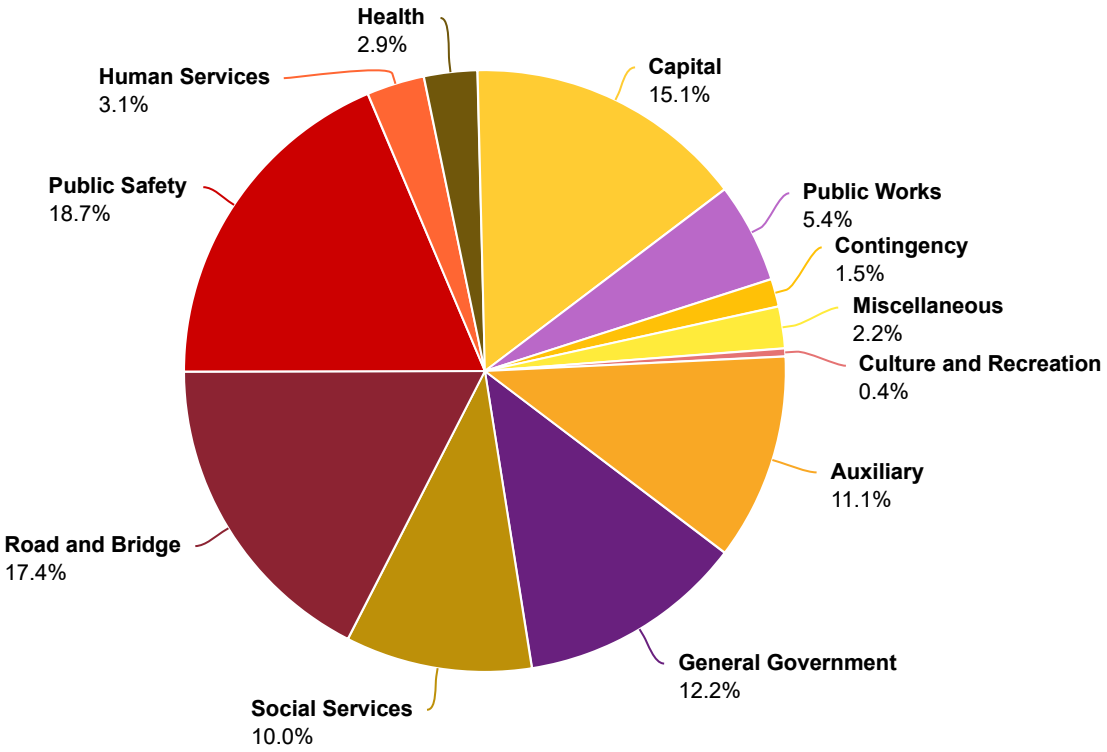
All Fund Revenues

Revenue Comparison	2026 Approved Budget	2027 Proposed Budget	% Increase (Decrease)
Taxes	$ 328,956,180	$ 316,900,975	-3.7%
Intergovernmental	101,436,842	103,874,426	2.4%
Fines and Forfeitures	106,000	111,000	4.7%
Charges for Services	62,266,351	64,704,015	3.9%
Licenses and Permits	5,334,380	5,755,000	7.9%
Miscellaneous Revenue	73,539,642	88,599,499	20.5%
Transfers In	11,211,534	11,479,160	2.4%
Total Revenue	**$ 582,850,929**	**$ 591,424,075**	**1.5%**



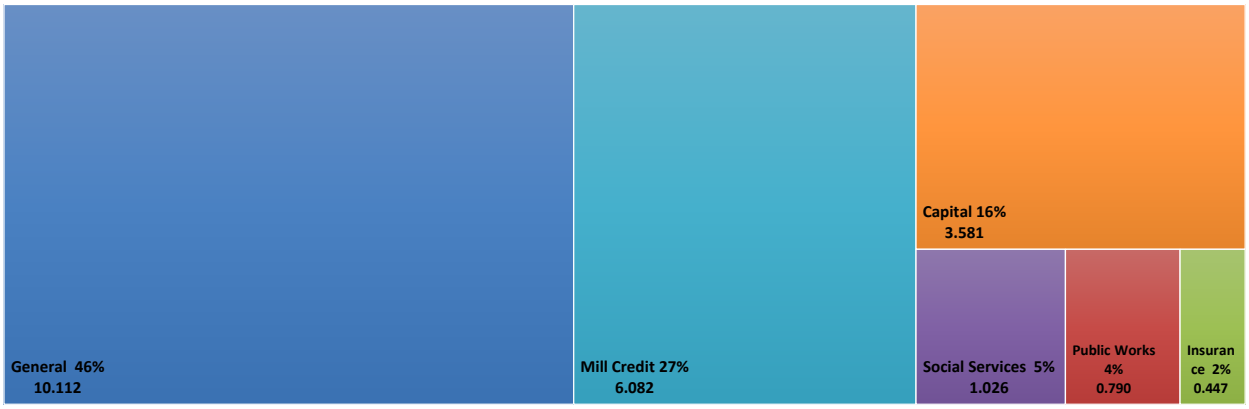
All Fund Expenditures

Expense Comparison	2026 Approved Budget	2027 Proposed Budget	% Increase (Decrease)
General Government	$ 82,291,847	$ 81,526,526	-0.9%
Public Safety	120,696,479	125,031,452	3.6%
Public Works	16,146,977	36,074,147	123.4%
Culture and Recreation	3,070,990	2,876,833	-6.3%
Internal Services	71,231,867	74,273,760	4.3%
Capital Outlay / Capital Projects	49,738,455	100,923,334	102.9%
Economic Assistance	685,000	450,000	-34.3%
Miscellaneous	29,156,703	14,990,965	-48.6%
Enterprise Fund	310,000	310,000	0.0%
Permanent Fund	2,000,000	2,030,000	1.5%
Road and Bridge	257,201,098	116,820,096	-54.6%
Contingency	10,000,000	10,000,000	0.0%
Social Services	64,811,963	67,123,845	3.6%
Human Services	16,740,484	20,747,900	23.9%
Public Health	18,441,057	19,137,551	3.8%
Total Expenditures	**$ 742,522,920**	**$672,316,410**	**-9.5%**

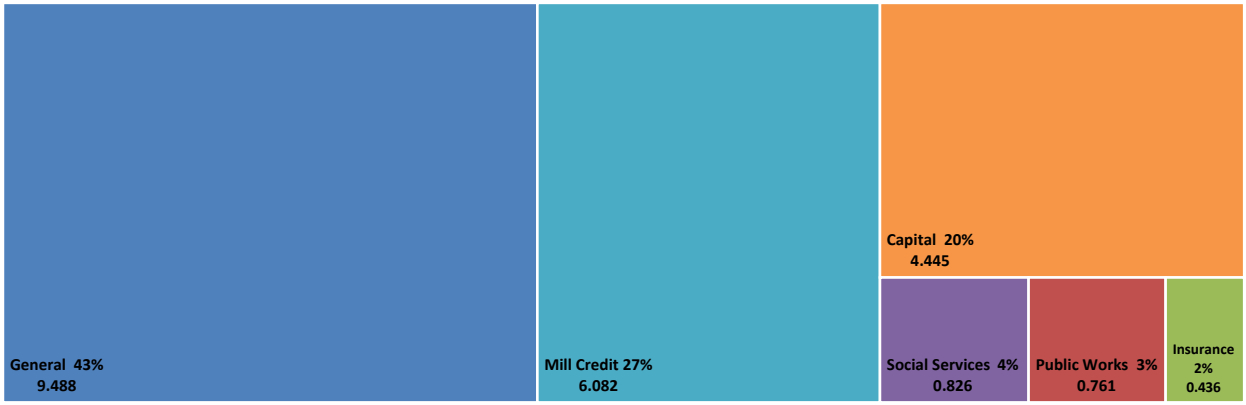


Mill Levy

2027
22.038 Total Levy
(Assessed at 15.956 with 6.082 Mill Credit)



2026
22.038 Total Levy
(Assessed at 15.956 with 6.082 Mill Credit)



2027 Estimated Beginning Fund Balances*

Fund	Audited Balance 01/01/2026	Revenue	Expenditures	Balance as of 12/31/2026
General Fund	$ 240,674,936	$ 246,425,989	$ 251,409,821	$ 235,691,104
Special Revenue Funds				
Public Works Fund	$ 242,840,783	$ 76,581,558	$ 257,201,098	$ 62,221,243
Human Services Fund	115,378	16,740,484	16,740,484	115,378
Social Services Fund	3,992,201	64,887,327	64,811,963	4,067,565
Public Health Fund	7,514,981	15,910,325	15,997,563	7,427,743
Conservation Trust Fund	1,086,988	550,000	907,400	729,588
Contingency Fund	164,820,760	-	10,000,000	154,820,760
Solid Waste Fund	10,510,519	1,700,000	2,174,269	10,036,250
Weld County Trust Fund	56,607,543	4,500,000	2,000,000	59,107,543
Total Special Revenue Funds	**$ 487,489,152**	**$ 180,869,694**	**$ 369,832,777**	**$ 298,526,069**
Capital Projects Funds				
Capital Expenditure Fund	$ 217,596,945	$ 88,899,342	$ 47,675,455	$ 258,820,832
Communications Capital Development Fund	3,422,803	2,063,000	2,063,000	3,422,803
Total Capital Projects Funds	**$ 221,019,748**	**$ 90,962,342**	**$ 49,738,455**	**$ 262,243,635**
Total Governmental Funds	**$ 949,183,836**	**$ 518,258,025**	**$ 670,981,053**	**$ 796,460,808**
Enterprise Funds				
Northern Colorado Regional Forensic Laboratory Fund	$ 716,209	$ 310,000	$ 310,000	$ 716,209
Total Enterprise Funds	**$ 716,209**	**$ 310,000**	**$ 310,000**	**$ 716,209**
Internal Service Funds				
Fleet Services Fund	$ 1,735,533	$ 15,247,795	$ 24,437,795	$ (7,454,467)
Health Insurance Fund	17,906,667	38,028,554	35,921,853	20,013,368
Insurance Fund	13,737,739	9,198,776	9,064,440	13,872,075
Telecom Services Fund	755,299	1,807,779	1,807,779	755,299
Total Internal Service Funds	**$ 34,135,238**	**$ 64,282,904**	**$ 71,231,867**	**$ 27,186,275**
Total Proprietary Funds	**$ 34,851,447**	**$ 64,592,904**	**$ 71,541,867**	**$ 27,902,484**
All Funds Total				**$ 824,363,293**

* 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	$	7,764
Benefit Area 2	$	256,556
Benefit Area 3	$	135,181
Benefit Area 4	$	524,711

Proprietary Funds do NOT include:
Net Investments in Capital Assets

2027 Budgeted Ending Fund Balances*

Fund	Est. Balance 01/01/2027	Revenue	Expenditures	Balance as of 12/31/2027
General Fund	$ 235,691,104	$ 265,726,125	$ 260,415,924	$ 241,001,305
Special Revenue Funds				
Public Works Fund	$ 62,221,243	$ 75,819,101	$ 116,820,096	$ 21,220,248
Human Services Fund	115,378	20,703,187	20,747,900	70,665
Social Services Fund	4,067,565	66,010,729	67,123,845	2,954,449
Public Health Fund	7,427,743	16,502,624	16,541,651	7,388,716
Conservation Trust Fund	729,588	555,000	800,000	484,588
Contingency Fund	154,820,760	-	10,000,000	144,820,760
Solid Waste Fund	10,036,250	1,700,000	2,329,900	9,406,350
Weld County Trust Fund	59,107,543	4,500,000	2,030,000	61,577,543
Total Special Revenue Funds	**$ 298,526,069**	**$ 185,790,641**	**$ 236,393,392**	**$ 247,923,318**
Capital Projects Funds				
Capital Expenditure Fund	$ 258,820,832	$ 70,267,649	$ 96,581,499	$ 232,506,982
Communications Capital Development Fund	3,422,803	3,600,000	4,341,836	2,680,967
Total Capital Projects Funds	**$ 262,243,635**	**$ 73,867,649**	**$ 100,923,335**	**$ 235,187,949**
Total Governmental Funds	**$ 796,460,808**	**$ 525,384,415**	**$ 597,732,651**	**$ 724,112,572**
Enterprise Funds				
Northern Colorado Regional Forensic Laboratory Fund	$ 716,209	$ 310,000	$ 310,000	$ 716,209
Total Enterprise Funds	**$ 716,209**	**$ 310,000**	**$ 310,000**	**$ 716,209**
Internal Service Funds				
Fleet Services Fund	$ (7,454,467)	$ 17,826,593	$ 26,159,893	$ (15,787,767)
Health Insurance Fund	20,013,368	37,119,250	37,201,650	19,930,968
Insurance Fund	13,872,075	8,990,000	9,118,400	13,743,675
Telecom Services Fund	755,299	1,793,817	1,793,817	755,300
Total Internal Service Funds	**$ 27,186,275**	**$ 65,729,660**	**$ 74,273,760**	**$ 18,642,175**
Total Proprietary Funds	**$ 27,902,484**	**$ 66,039,660**	**$ 74,583,760**	**$ 19,358,384**
All Funds Total				**$ 743,470,957**

* All funds include trust funds that roll up to Major Funds
**Health Department includes PERA Trust Fund

General Fund includes:
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:
Public Works Fund includes:

Benefit Area 1	$	7,764
Benefit Area 2	$	256,556
Benefit Area 3	$	135,181
Benefit Area 4	$	524,711

Proprietary Funds do NOT include:
Net Investments in Capital Assets

2027 Budgeted
Summary of Major Revenues and Expenditures

Fund	2027 Beginning Balance	2027 Property Taxes	2027 Intergov't Revenue	2027 Other Revenue	2027 Interfund Transfer	2027 Available Financing
1000 General Fund	$ 221,840,635	$ 192,093,326	$ 9,968,405	$ 63,579,394	$ 85,000	$ 487,566,760
Special Revenue Funds:						
2010 Conservation Trust	729,588	-	535,000	20,000	-	1,284,588
2100 Contingent	154,820,760	-	-	-	-	154,820,760
2200 Public Health	6,998,485	-	5,761,255	3,093,155	7,648,214	23,501,109
2300 Human Services	115,386	-	18,910,940	623,401	1,168,846	20,818,573
2600 Social Services	4,067,596	19,500,000	46,398,826	56,103	55,800	70,078,325
2500 Public Works	47,728,790	15,000,000	22,300,000	38,000,000	519,100	123,547,890
2700 Solid Waste	10,036,250	-	-	1,700,000	-	11,736,250
7000 Weld County Trust	59,107,543	-	-	2,500,000	2,000,000	63,607,543
Capital Project Funds:						
3000 Capital Expenditure	218,568,010	68,017,649	-	2,250,000	-	288,835,659
3100 Communications Dev.	1,462,615	-	-	3,600,000	-	5,062,615
Gross Totals	**$ 725,475,658**	**$ 294,610,975**	**$ 103,874,426**	**$ 115,422,053**	**$ 11,476,960**	**$ 1,250,860,072**
Less Interfund Transfers	-	-	-	-	(11,476,960)	(11,476,960)
Net Total	**$ 725,475,658**	**$ 294,610,975**	**$ 103,874,426**	**$ 115,422,053**	**$ -**	**$ 1,239,383,112**
Proprietary Funds:						
4000 Regional Crime Lab	720,000	-	-	310,000	-	1,030,000
5000 Fleet Services	2,574,820	-	-	17,824,393	2,200	20,401,413
5100 Health Insurance	21,096,382	-	-	37,119,250	-	58,215,632
5200 Insurance	13,152,119	8,500,000	-	490,000	-	22,142,119
5300 Telecom Service	578,438	-	-	1,793,817	-	2,372,255
5400 Weld Finance Corp	-	-	-	-	-	-
Net Total - Is Funds	**$ 38,121,759**	**$ 8,500,000**	**$ -**	**$ 57,537,460**	**$ 2,200**	**$ 104,161,419**
Gross Total All Funds	**$ 763,597,417**	**$ 303,110,975**	**$ 103,874,426**	**$ 172,959,513**	**$ 2,200**	**$ 1,343,544,531**

2027 Budgeted
Summary of Major Revenues and Expenditures (Continued)

Final Assessed Value $18,996,676,811

Fund	2027 Personnel	2027 Service/ Supplies	2027 Capital	2027 Appropriations	2027 Non-Cash Depreciation*	2027 Ending Balance
1000 General Fund	$ 153,108,208	$ 90,401,080	$ 16,906,636	$ 260,415,924	$ -	$ 227,150,836
Special Revenue Funds:						
2010 Conservation Trust	-	800,000	-	800,000	-	484,588
2100 Contingent	-	10,000,000	-	10,000,000	-	144,820,760
2200 Public Health	12,801,635	3,740,016	-	16,541,651	-	6,959,458
2300 Human Services	15,860,031	4,887,869	-	20,747,900	-	70,673
2500 Public Works	24,293,267	92,526,829	-	116,820,096	-	6,727,794
2600 Social Services	46,411,383	20,712,462	-	67,123,845	-	2,954,480
2700 Solid Waste	-	2,329,900	-	2,329,900	-	9,406,350
7000 Weld County Trust	-	2,030,000	-	2,030,000	-	61,577,543
Capital Project Funds:						
3000 Capital Expenditure	-	22,630,800	73,950,699	96,581,499	-	192,254,160
3100 Communications Dev.	-	941,835	3,400,000	4,341,835	-	720,780
Gross Totals	**$ 252,474,524**	**$ 251,000,791**	**$ 94,257,335**	**$ 597,732,650**	**$ -**	**$ 653,127,422**
Less Interfund Transfers	-	11,476,960	-	11,476,960	-	-
Net Total	**$ 252,474,524**	**$ 262,477,751**	**$ 94,257,335**	**$ 609,209,610**	**$ -**	**$ 653,127,422**
Proprietary Funds:						
4000 Regional Crime Lab	-	310,000	-	310,000	96,105	816,105
5000 Fleet Services	2,908,403	14,743,190	8,508,300	26,159,893	7,100,000	1,341,520
5100 Health Insurance	-	37,201,650	-	37,201,650	-	21,013,982
5200 Insurance	-	9,118,400	-	9,118,400	-	13,023,719
5300 Telecom Service	298,107	1,495,710	-	1,793,817	92,275	670,713
5400 Weld Finance Corp	-	-	-	-	-	-
Net Total - Is Funds	**$ 3,206,510**	**$ 62,868,950**	**$ 8,508,300**	**$ 74,583,760**	**$ 7,288,380**	**$ 36,866,039**
Gross Total All Funds	**$ 255,681,034**	**$ 325,346,701**	**$ 102,765,635**	**$ 683,793,370**	**$ 7,288,380**	**$ 689,993,461**

2026 Estimated
Summary of Major Revenues and Expenditures

Fund	2026 Beginning Balance	2026 Property Taxes	2026 Intergov't Revenue	2026 Other Revenue	2026 Interfund Transfer	2026 Available Financing
1000 General Fund	$ 232,240,681	$ 187,124,097	$ 9,177,128	$ 58,343,406	$ -	$ 486,885,312
Special Revenue Funds:						
2010 Conservation Trust	1,086,988	-	535,000	15,000	-	1,636,988
2100 Contingent	164,820,760	-	-	-	-	164,820,760
2200 Public Health	7,008,985	-	5,738,301	4,111,569	6,046,315	22,905,170
2300 Human Services	115,386	-	14,868,222	708,712	1,163,500	16,855,820
2500 Public Works	230,429,573	15,000,000	22,661,458	43,701,000	-	311,792,031
2600 Social Services	3,992,232	16,298,965	48,532,262	-	56,100	68,879,559
2700 Solid Waste	10,510,519	-	-	1,700,000	-	12,210,519
7000 Weld County Trust	56,607,543	-	-	2,500,000	2,000,000	61,107,543
Capital Project Funds:						
3000 Capital Expenditure	215,658,094	87,674,342	-	24,229,851	23,180,930	350,743,217
3100 Communications Dev.	5,424,953	-	-	2,063,000	-	7,487,953
Gross Totals	**$ 927,895,713**	**$ 306,097,404**	**$ 101,512,371**	**$ 137,372,538**	**$ 32,446,845**	**$ 1,505,324,871**
Less Interfund Transfers	-	-	-	-	(32,446,845)	(32,446,845)
Net Total	**$ 927,895,713**	**$ 306,097,404**	**$ 101,512,371**	**$ 137,372,538**	**$ -**	**$ 1,472,878,026**
Proprietary Funds:						
4000 Regional Crime Lab	720,000	-	-	310,000	-	1,030,000
5000 Fleet Services	2,078,529	-	-	19,636,176	2,200	21,716,905
5100 Health Insurance	18,989,681	-	-	38,028,554	-	57,018,235
5200 Insurance	13,017,783	8,598,776	-	600,000		22,216,559
5300 Telecom Service	578,438	-	-	1,807,779	-	2,386,217
5400 Weld Finance Corp	-	-	-	-	-	-
Net Total - Is Funds	**$ 35,384,431**	**$ 8,598,776**	**$ -**	**$ 60,382,509**	**$ 2,200**	**$ 104,367,916**
Gross Total All Funds	**$ 963,280,144**	**$ 314,696,180**	**$ 101,512,371**	**$ 197,755,047**	**$ 2,200**	**$ 1,577,245,942**

2026 Estimated
Summary of Major Revenues and Expenditures (Continued)

Assessed Value $19,722,748,799

Fund	2026 Available Financing	2026 Personnel	2026 Service/ Supplies	2026 Capital	2026 Appropriations	2026 Ending Balance
1000 General Fund	$ 486,885,312	$ 155,012,573	$ 108,304,823	$ 1,727,281	$ 265,044,677	$ 221,840,635
Special Revenue Funds:						
2010 Conservation Trust	1,636,988	-	907,400	-	907,400	729,588
2100 Contingent	164,820,760	-	10,000,000	-	10,000,000	$ 154,820,760
2200 Public Health	22,905,170	12,583,154	3,323,531	-	15,906,685	$ 6,998,485
2300 Human Services	16,855,820	11,622,815	5,117,619	-	16,740,434	$ 115,386
2500 Public Works	311,792,031	24,488,373	239,503,868	71,000	264,063,241	47,728,790
2600 Social Services	68,879,559	48,398,419	16,413,544	-	64,811,963	4,067,596
2700 Solid Waste	12,210,519	-	2,174,269	-	2,174,269	10,036,250
7000 Weld County Trust	61,107,543	-	2,000,000	-	2,000,000	59,107,543
Capital Project Funds:						
3000 Capital Expenditure	350,743,217	-	-	132,175,207	132,175,207	218,568,010
3100 Communications Dev.	7,487,953	-	-	6,025,338	6,025,338	1,462,615
Gross Totals	**$ 1,505,324,872**	**$ 252,105,334**	**$ 387,745,054**	**$ 139,998,826**	**$ 779,849,214**	**$ 725,475,658**
Less Interfund Transfers	(32,446,845)	-	(32,446,845)	-	(32,446,845)	-
Net Total	**$ 1,472,878,027**	**$ 252,105,334**	**$ 355,298,209**	**$ 139,998,826**	**$ 747,402,369**	**$ 725,475,658**
Proprietary Funds:						
4000 Regional Crime Lab	1,030,000	-	310,000	-	310,000	720,000
5000 Fleet Services	21,716,908	2,748,929	8,443,159	7,950,000	19,142,088	2,574,820
5100 Health Insurance	57,018,235	-	35,921,853	-	35,921,853	21,096,382
5200 Insurance	22,216,559	-	9,064,440	-	9,064,440	13,152,119
5300 Telecom Service	2,386,217	294,099	1,513,680	-	1,807,779	578,438
5400 Weld Finance Corp	-	-	-	-	-	-
Net Total - Is Funds	**$ 104,367,919**	**$ 3,043,028**	**$ 55,253,132**	**$ 7,950,000**	**$ 66,246,160**	**$ 38,121,759**
Gross Total All Funds	**$ 1,577,245,946**	**$ 255,148,362**	**$ 410,551,341**	**$ 147,948,826**	**$ 813,648,529**	**$ 763,597,417**

2025 Audited Actuals
Summary of Major Revenues and Expenditures (Continued)

Fund	2025 Beginning Balance	2025 Property Taxes	2025 Intergov't Revenue	2025 Other Revenue	2025 Interfund Transfer	2025 Available Financing
1000 General Fund	$ 164,235,951	$ 186,809,365	$ 11,883,627	$ 83,661,852	$ 85,000	$ 446,675,795
Special Revenue Funds:						
2010 Conservation Trust	785,923	-	522,804	$ 38,477	-	1,347,204
2100 Contingent	164,822,351	(1,591)	-	$ -	-	164,820,760
2200 Public Health	9,367,268	-	5,531,719	$ 2,838,211	3,825,675	21,562,873
2300 Human Services	201,401	-	15,029,940	$ 566,008	1,201,601	16,998,950
2500 Public Works	270,685,956	27,874,480	24,291,629	$ 25,481,706	-	348,333,771
2600 Social Services	5,140,603	14,934,254	45,185,631	$ 56,278	-	65,316,766
2700 Solid Waste	7,868,136	-	-	$ 3,935,461	-	11,803,597
7000 Weld County Trust	46,944,899	-	-	$ 12,189,514	-	59,134,413
Capital Project Funds:						
3000 Capital Expenditure	144,069,445	81,557,720	58,658	$ 8,807,742	-	234,493,565
3100 Communications Dev.	6,049,181	-	-	2,063,000	-	8,112,181
Gross Totals	**$ 820,171,114**	**$ 311,174,228**	**$ 102,504,009**	**$ 139,638,249**	**$ 5,112,276**	**$ 1,378,599,875**
Less Interfund Transfers	-	-	-	-	(5,112,276)	(5,112,276)
Net Total	**$ 820,171,114**	**$ 311,174,228**	**$ 102,504,009**	**$ 139,638,249**	**$ -**	**$ 1,373,487,599**
Proprietary Funds:						
4000 Regional Crime Lab	640,000	-	-	193,008	-	833,008
5000 Fleet Services	5,667,705	-	-	15,839,937	-	21,507,642
5100 Health Insurance	14,061,426	-	-	38,127,895	-	52,189,321
5200 Insurance	10,506,935	7,783,699	-	582,060	34,913	18,907,607
5300 Telecom Service	462,816	-	-	1,732,599	-	2,195,415
5400 Weld Finance Corp	-	-	-	-	-	-
Net Total - Is Funds	**$ 31,338,882**	**$ 7,783,699**	**$ -**	**$ 56,475,500**	**$ 34,913**	**$ 95,632,994**
Gross Total All Funds	**$ 851,509,996**	**$ 318,957,927**	**$ 102,504,009**	**$ 196,113,749**	**$ 34,913**	**$ 1,469,120,594**

2025 Audited Actuals
Summary of Major Revenues and Expenditures (Continued)

Assessed Value $19,217,838,863

Fund	2025 Available Financing	2025 Personnel	2025 Operational	2025 Capital	2025 Appropriations	2025 Ending Balance
1000 General Fund	$ 446,675,795	$ 136,800,995	$ 77,527,335	$ 106,784	$ 214,435,114	$ 232,240,681
Special Revenue Funds:						
2010 Conservation Trust	1,347,204	-	260,216	-	260,216	1,086,988
2100 Contingent	164,820,760	-	-	-	-	164,820,760
2200 Public Health	21,562,873	11,409,507	3,144,381	-	14,553,888	7,008,985
2300 Human Services	16,998,953	12,369,868	4,513,699	-	16,883,567	115,386
2500 Public Works	348,333,771	20,816,149	88,276,147	8,811,902	117,904,198	230,429,573
2600 Social Services	65,316,766	46,062,013	15,262,521	-	61,324,534	3,992,232
2700 Solid Waste	11,803,597	-	1,293,078	-	1,293,078	10,510,519
7000 Weld County Trust	59,134,413	-	2,526,870	-	2,526,870	56,607,543
Capital Project Funds:						
4000 Capital Expenditure	234,493,565	-	2,135,598	16,699,873	18,835,471	215,658,094
4010 Communications Dev.	8,112,181	-	1,659,512	1,027,716	2,687,228	5,424,953
Gross Totals	**$ 1,378,599,878**	**$ 227,458,532**	**$ 196,599,357**	**$ 26,646,275**	**$ 450,704,164**	**$ 927,895,713**
Less Interfund Transfers	(5,112,276)	-	(5,112,276)	-	(5,112,276)	-
Net Total	**$ 1,373,487,602**	**$ 227,458,532**	**$ 191,487,081**	**$ 26,646,275**	**$ 445,591,888**	**$ 927,895,713**
Proprietary Funds:						
4000 Regional Crime Lab	833,008	-	113,008	-	113,008	720,000
5000 Fleet Services	21,507,642	2,645,906	9,858,071	6,925,136	19,429,113	2,078,529
5100 Health Insurance	52,189,321	748,362	32,451,278	-	33,199,640	18,989,681
5200 Insurance	18,907,607	-	5,889,824	-	5,889,824	13,017,783
5300 Telecom Service	2,195,415	279,606	1,337,371	-	1,616,977	578,438
5400 Weld Finance Corp	-	-	-	-	-	-
Net Total - Is Funds	**$ 95,632,993**	**$ 3,673,874**	**$ 49,649,552**	**$ 6,925,136**	**$ 60,248,562**	**$ 35,384,431**
Gross Total All Funds	**$ 1,469,120,595**	**$ 231,132,406**	**$ 241,136,634**	**$ 33,571,411**	**$ 505,840,450**	**$ 963,280,144**

Government Funds
Summary of Estimated Financial Sources and Uses
2025-2027

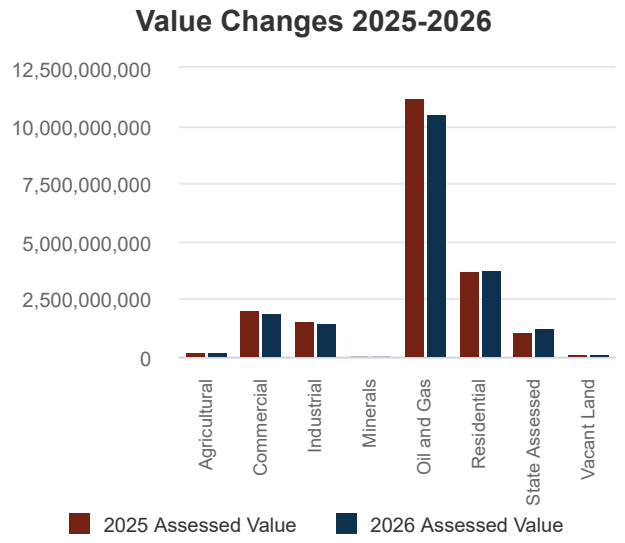
	2025 Actuals	2026 Approved Budget	2027 Proposed
Taxes	$ 311,174,228	$ 320,357,404	$ 308,400,975
Intergovernmental	103,046,100	101,436,842	103,874,426
Fines and Forfeitures	159,405	106,000	111,000
Charges for Services	40,836,051	44,012,977	45,225,805
Licenses and Permits	5,990,250	5,334,380	5,755,000
Miscellaneous Revenue	87,095,570	35,901,088	50,540,249
Transfers In	5,102,176	11,109,334	11,476,960
Total Revenue	**$ 553,403,780**	**$ 518,258,025**	**$ 525,384,415**
Personnel Services	$ 227,579,099	$ 249,431,425	$ 252,474,525
Supplies	36,294,678	44,454,637	51,148,698
Purchase Services	121,404,951	274,592,085	124,486,560
Fixed Charges	28,886,395	40,475,345	65,966,948
Capital Outlay	26,646,275	34,911,226	94,257,335
Transfers Out	5,168,976	27,116,335	9,398,585
Total Expenditures	**$ 445,980,373**	**$ 670,981,053**	**$ 597,732,651**
Beginning Fund Balance	$ 841,760,430	$ 949,183,836	$ 796,460,808
Change in Fund Balances	107,423,406	(152,723,028)	(72,348,236)
Fund Balance at End of Year - without Unspent Contingencies/Reserves	$ 939,183,836	$ 786,460,808	$ 724,112,572
Contingencies/Reserves Appropriated but Unspent	10,000,000	10,000,000	-
Total Ending Fund Balance	**$ 949,183,836**	**$ 796,460,808**	**$ 724,112,572**

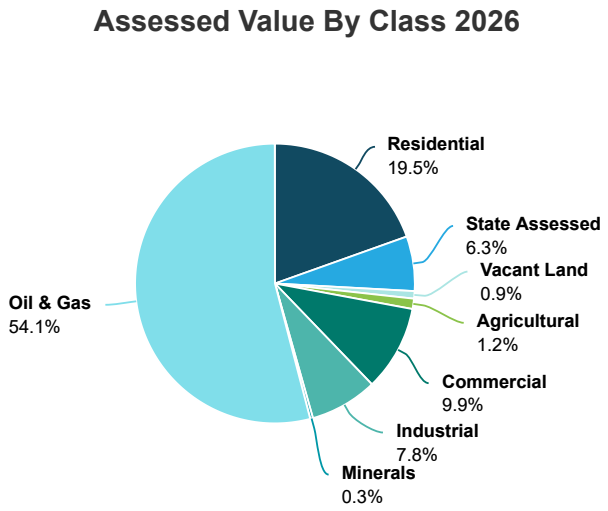
Proprietary Funds
Summary of Estimated Financial Sources and Uses
2025-2027

	2025 Actuals	2026 Approved Budget	2027 Proposed
Taxes	$ 7,783,699	$ 8,598,776	$ 8,500,000
Intergovernmental	-	-	-
Fines and Forfeitures	-	-	-
Charges for Services	10,684,912	18,253,374	19,478,210
Licenses and Permits	-	-	-
Miscellaneous Revenue	45,825,502	37,638,554	38,059,250
Transfers In	35,334	102,200	2,200
Total Revenue	**$ 64,329,447**	**$ 64,592,904**	**$ 66,039,660**
Personnel Services	$ 3,673,874	$ 3,132,444	$ 3,206,510
Supplies	5,685,661	6,486,350	6,800,554
Purchase Services	32,280,888	33,698,309	35,827,365
Fixed Charges	8,278,337	20,274,764	20,241,031
Capital Outlay	11,071,191	7,950,000	8,508,300
Transfers Out	-	-	-
Total Expenditures	**$ 60,989,952**	**$ 71,541,867**	**$ 74,583,760**
Beginning Fund Balance	$ 31,511,952	$ 34,851,447	$ 27,902,484
Change in Fund Balances	3,339,495	(6,948,963)	(8,544,100)
Fund Balance at End of Year - without Unspent Contingencies/Reserves	$ 34,851,447	$ 27,902,484	$ 19,358,384
Contingencies/Reserves Appropriated but Unspent	-	-	-
Total Ending Fund Balance	**$ 34,851,447**	**$ 27,902,484**	**$ 19,358,384**

Total Taxable Property 2026 Assessed Values to be Used for 2027 Budget

Class	2025 Final Assessed Value	2026 Proposed Assessed Value	Change $	Change %
Vacant	$ 177,855,140	$ 167,223,340	$ (10,631,800)	(5.98%)
Residential	3,752,626,860	3,803,269,650	50,642,790	1.35%
Commercial	2,036,086,170	1,923,762,180	(112,323,990)	(5.52%)
Industrial	1,550,278,420	1,520,994,770	(29,283,650)	(1.89%)
Agricultural	234,914,840	231,451,270	(3,463,570)	(1.47%)
Natural Resource	63,705,720	60,072,400	(3,633,320)	(5.70%)
Oil and Gas	11,234,029,310	10,516,730,660	(717,298,650)	(6.39%)
State Assessed	1,125,373,200	1,229,557,900	104,184,700	9.26%
Total Value:	**$20,174,869,660**	**$19,453,062,170**	**$ (721,807,490)**	**(3.58%)**
Less TIF Value	$ 455,731,750	$ 456,385,359	$ 653,609	0.14%
Net Total	**$19,719,137,910**	**$18,996,676,811**	**$ (722,461,099)**	**(3.66%)**





2027 Net Program Costs

Mandated: Charter/State Constitutional Offices

Office/Division Name	Net Cost	Allocated Support	Total
Office of The Board	$ 1,393,601	$ 739,941	$ 2,133,541
Public Trustee	(176,140)	68,738	-107,402
Clerk and Recorder	(1,641,296)	2,126,271	484,974
Elections	1,624,219	652,959	2,277,178
Treasurer	(12,147,268)	-	-12,147,268
Assessor	6,010,386	1,051,224	7,061,610
County Council	69,835	14,232	84,068
District Attorney	11,785,170	1,405,082	13,190,252
Sheriff	83,191,979	3,966,955	87,158,935
Coroner	2,204,418	732,189	2,936,607
Clerk to The Board	770,281	490,767	1,261,047
Total	**$ 93,085,184**	**$ 11,248,358**	**$ 104,333,542**

Mandated: State/Federal County Cost

Office/Division Name	Net Cost	Allocated Support	Total
Inmate Services and Security	$ 12,997,512	$ 10,505,532	$ 23,503,043
Courts and Transportation	6,916,514	$ -	6,916,514
Community Corrections	(950)	$ 508,862	507,912
Social Services	1,113,116	$ 6,578,812	7,691,929
Human Services Support	44,713	$ 2,353,483	2,398,196
Public Health	39,027	$ 2,003,714	2,042,741
Total	**$ 21,109,932**	**$ 21,950,402**	**$ 43,060,335**

Critical: Non-Mandated County Cost

Office/Division Name	Net Cost	Allocated Support	Total
Public Safety Information System	$ 1,808,677	$ -	$ 1,808,677
Crime Lab	947,159	356,171	1,303,330
Police Services (Level)	20,618,409	3,779,798	24,398,207
Sheriff Contract Services / SRO	869,088	-	869,088
Communications-County-Wide	6,802,236	-	6,802,236
Office Emergency Services	759,583	374,204	1,133,787
Drug Task Force	374,923	4,751	379,674
Total	**$ 32,180,075**	**$ 4,514,925**	**$ 36,695,000**

Local Discretion

Office/Division Name	Net Cost	Allocated Support	Total
Planning & Zoning/Bldg. Insp	$ 3,808,481	$ 1,314,545	$ 5,123,026
Oil And Gas Energy	940,814	466,551	1,407,365
Community Development Block Grant	-	-	-
Animal Control/Code Enforcement	828,136	-	828,136
Noxious Weeds	1,564,745	99,652	1,664,397
Extension Service	731,110	316,517	1,047,628
Veterans Services	(0)	-	(0)
Airport	-	20,246	20,246
Mental Health	276,000	-	276,000

Local Discretion (continued)

Office/Division Name	Net Cost	Allocated Support	Total
Missile Site Park	-	11	11
County Fair	297,863	46,232	344,095
Developmentally Disabled	38,225	-	38,225
Senior Coordinators	40,000	-	40,000
Victim/Witness Assistance	1,069,013	135,703	1,204,716
Juvenile Diversion	329,826	15,048	344,874
Victim Advocates	231,055	-	231,055
Waste Water Management	10,000	-	10,000
Economic Development	685,000	1,801	686,801
Public Information	715,608	62,954	778,562
Geographical Information System	453,460	595,978	1,049,438
Community Agency Grants	80,000	-	80,000
Parks And Trails	67,000	-	67,000
Island Grove Building	979,754	-	979,754
Justice Services	2,464,908	504,801	2,969,709
Work Release	2,074,824	509,107	2,583,931
Adult Diversion	-	-	-
Weld Plaza Building	-	-	-
Wellness Program	872,200	-	872,200
Bright Futures	2,315,407	-	2,315,407
Asset & Resource Management	5,281,299	-	5,281,299
Total	**$ 26,154,728**	**$ 4,089,146**	**$ 30,243,874**

Local Discretion (Public Works)

Office/Division Name	Net Cost	Allocated Support	Total
Public Works	$ 15,000,000	$ 6,331,130	$ 21,331,130
Engineering	5,233,147	1,102,287	6,335,434
Total	**$ 20,233,147**	**$ 7,433,418**	**$ 27,666,565**

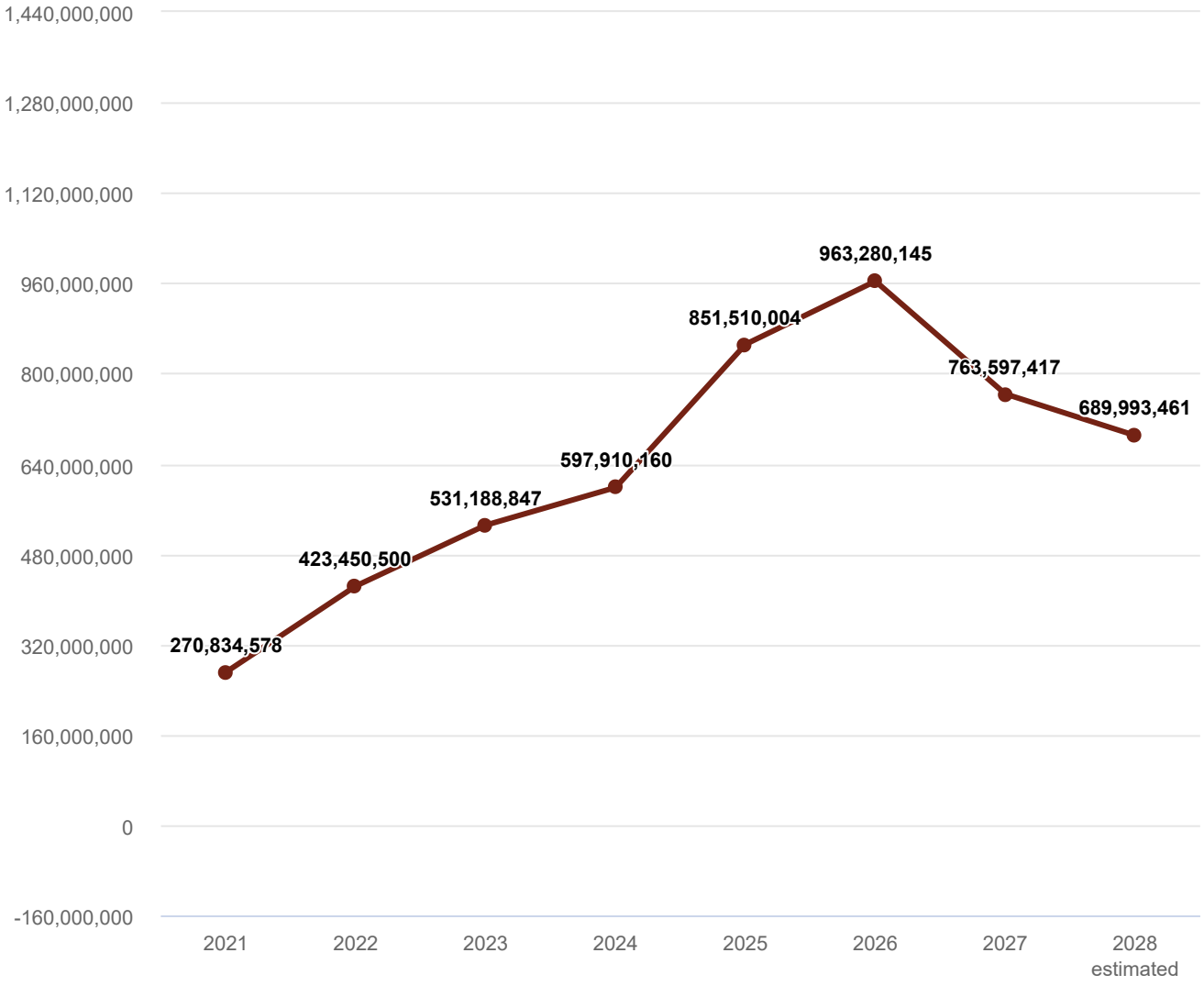
Local Discretion (Capital)

Office/Division Name	Net Cost	Allocated Support	Total
Equipment	$ -	$ -	$ -
Buildings	64,000,000	-	64,000,000
Total	**$ 64,000,000**	**$ -**	**$ 64,000,000**

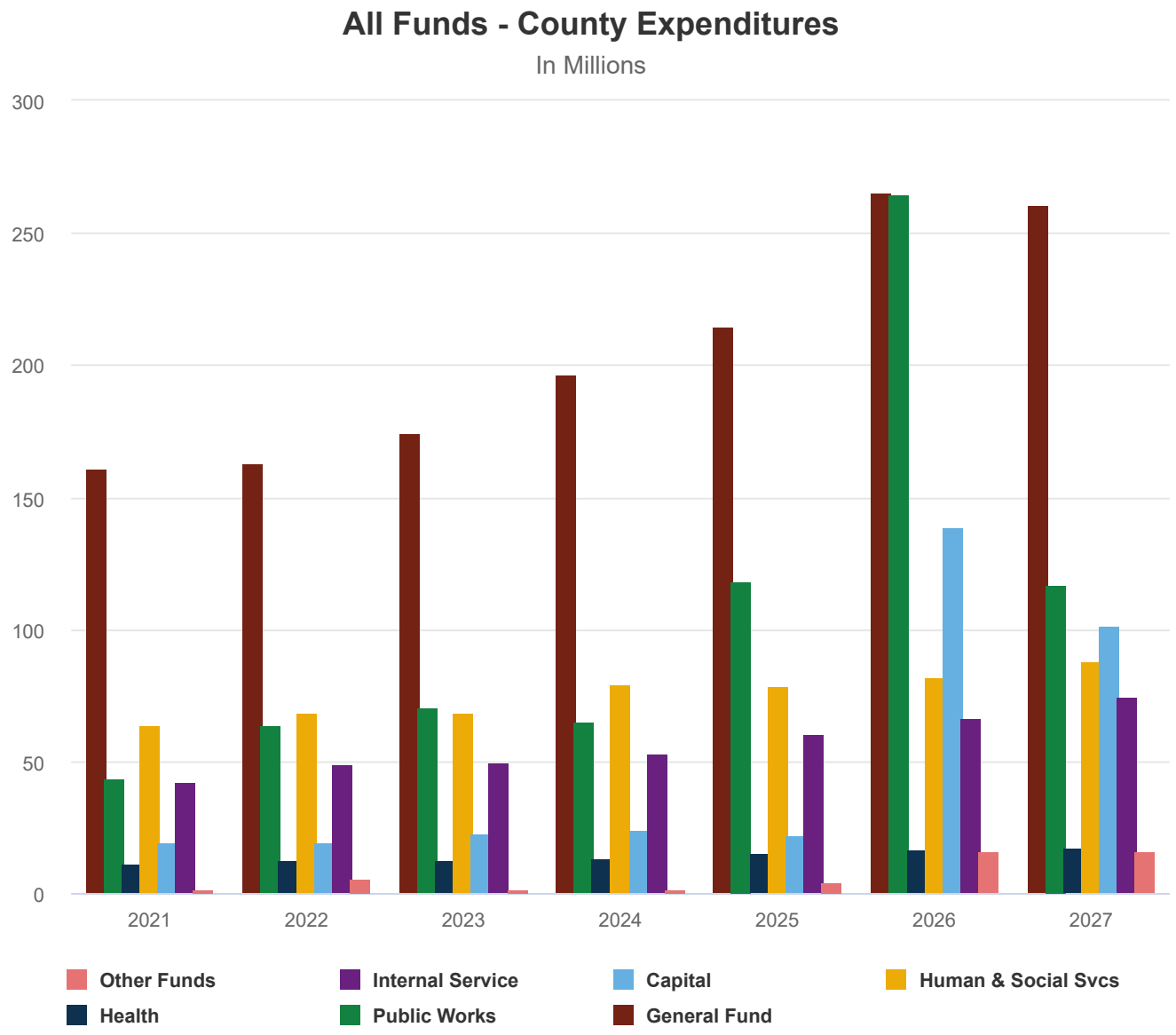
Support Function

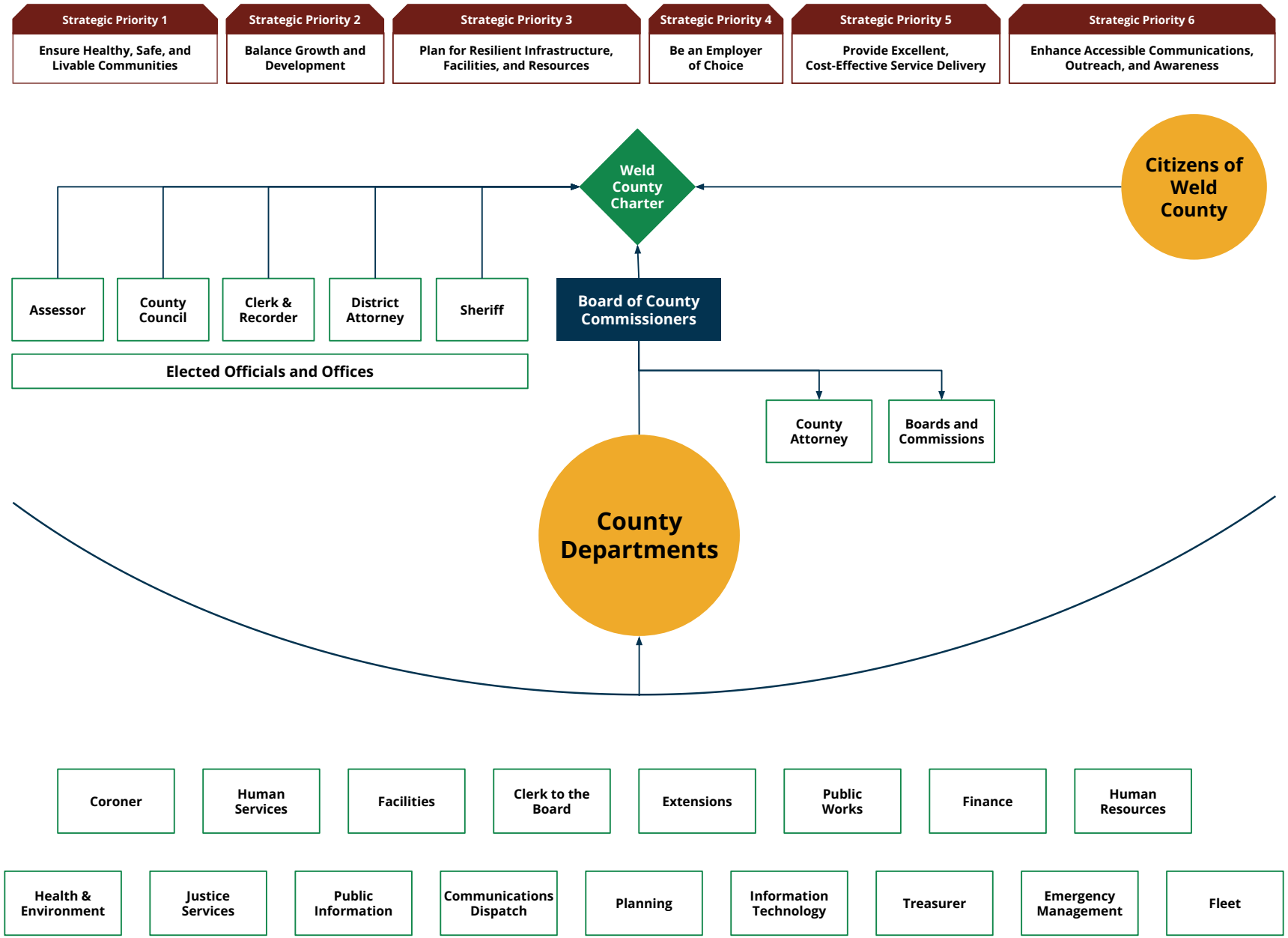
Office/Division Name	Net Cost	Allocated Support	Total
County Attorney	$ 2,121,642	$ (2,121,642)	$ -
Facilities	14,894,233	(14,894,233)	-
Finance & Administration	1,139,940	(1,139,940)	-
Accounting	1,021,530	(1,021,530)	-
Purchasing	473,751	(473,751)	-
Human Resources	5,082,561	(5,082,561)	-
Telecom Services	(0)	0	-
Insurance	9,118,400	(9,118,400)	-
Non-Departmental	5,255,872	(5,255,872)	-
Building Rents	-	-	-
Information Technology	15,614,903	(15,614,903)	-
County-Wide Project & Technology	1,785,470	(1,785,470)	-
Printing & Supply	261,797	(261,797)	-
Total	**$ 56,770,099**	**$ (56,770,099)**	**$ -**

Beginning Fund Balances - All Funds



All Funds - Seven Year Trend




Strategic Priority 1
Ensure Healthy, Safe, and Livable Communities
Strategic Priority 2
Balance Growth and Development
Strategic Priority 3
Plan for Resilient Infrastructure, Facilities, and Resources
Strategic Priority 4
Be an Employer of Choice
Strategic Priority 5
Provide Excellent, Cost-Effective Service Delivery
Strategic Priority 6
Enhance Accessible Communications, Outreach, and Awareness
Weld County Charter
Citizens of Weld County
Assessor
County Council
Clerk & Recorder
District Attorney
Sheriff
Elected Officials and Offices
Board of County Commissioners
County Attorney
Boards and Commissions
County Departments
Coroner
Human Services
Facilities
Clerk to the Board
Extensions
Public Works
Finance
Human Resources
Health & Environment
Justice Services
Public Information
Communications Dispatch
Planning
Information Technology
Treasurer
Emergency Management
Fleet

Summary of County Funded Full Time Equivalents (FTE) 2026 to 2027

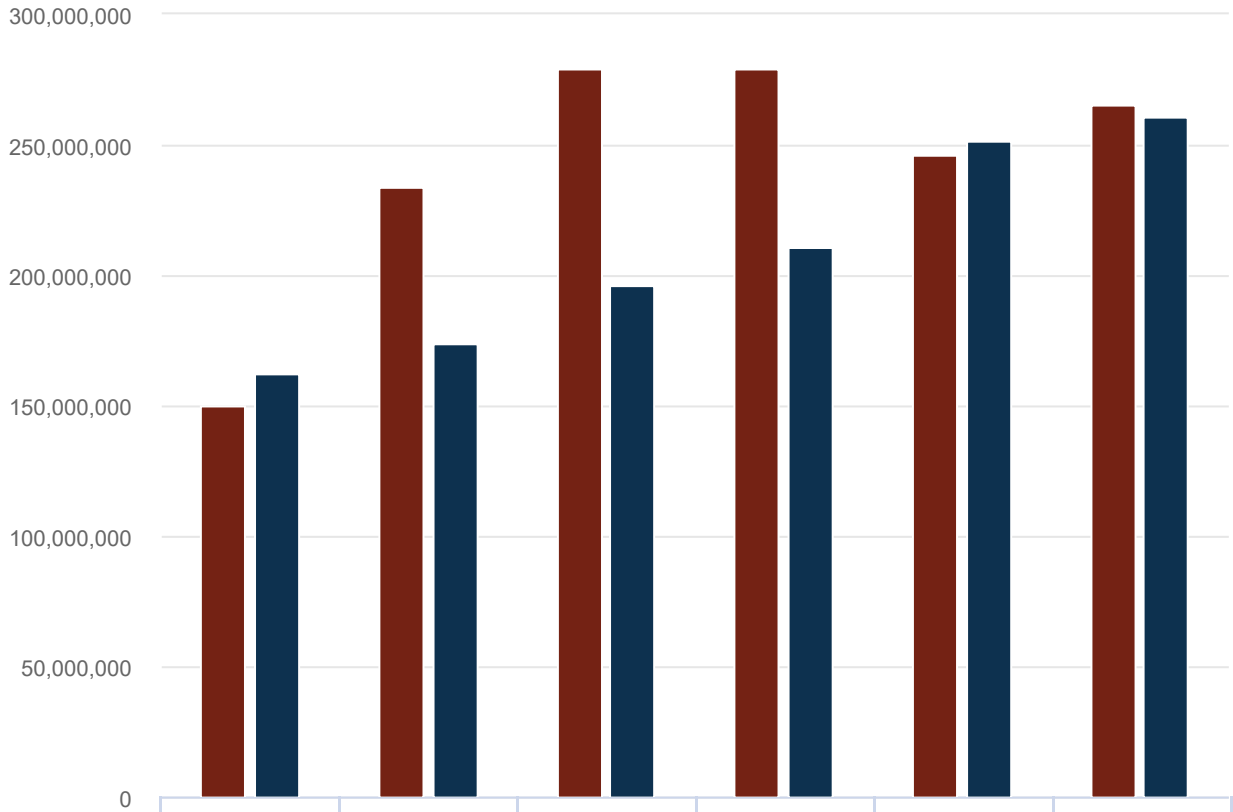
	Last Year Actual 2025	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget	Change
General Fund					
Assesor	41.50	41.50	40.50	40.50	(1)
Board of County Commissioners	6.00	6.00	6.00	6.00	-
Clerk and Recorder	69.00	70.00	73.00	72.00	2
Clerk to the Board	7.00	7.00	7.00	6.00	(1)
Communication	110.00	109.00	105.00	105.00	(4)
Coroner	12.50	12.50	13.00	13.00	-
County Attorney	7.00	7.00	7.00	7.00	-
County Council	1.00	1.00	1.00	1.00	-
District Attorney's Office	89.00	90.00	88.00	88.00	(2)
Extension	14.23	14.48	14.48	14.48	-
Facilities	53.00	52.00	44.00	43.00	(9)
Finance	31.00	27.50	28.00	28.00	-
Human Resources	22.00	25.00	24.00	24.00	(1)
Information Technology	54.00	54.00	53.00	53.00	(1)
Justice Services	38.40	38.40	38.40	38.40	-
Office of Emergency Management	5.00	4.00	4.00	4.00	-
Oil and Gas Energy	9.00	8.00	8.00	8.00	-
Planning	38.00	41.00	40.00	40.00	(1)
Public Works	39.00	38.00	39.00	39.00	1
Sherriff's Office	448.20	448.20	448.20	449.20	1
Public Information	10.00	11.00	9.00	10.00	(1)
Public Safety Information System	10.00	10.00	10.00	10.00	-
Total General Fund	**1,114.83**	**1,115.58**	**1,100.58**	**1,099.58**	**(16)**
Public Works Fund					
Bridge Division	33.00	37.00	37.00	37.00	-
Maintenance Support	15.00	15.00	15.00	15.00	-
Mining	8.00	10.00	10.00	10.00	-
Motor Grader	55.00	36.00	36.00	36.00	-
Pavement Management	32.00	34.00	34.00	34.00	-
Public Works Administration	9.00	9.00	9.00	9.00	-
Trucking	33.00	31.00	31.00	31.00	-
Dust Mitigation Management	-	19.00	19.00	19.00	-
Total Public Works Fund	**185.00**	**191.00**	**191.00**	**191.00**	**-**
Public Health Fund					
Community Health	20.19	20.88	18.75	18.75	(2)
Environmental Health	35.79	36.90	37.30	37.30	-
Public Health Administration	8.00	8.00	7.60	7.60	(0)
Public Health Services	36.61	33.72	33.71	33.71	(0)
Total Public Health Fund	**100.59**	**99.50**	**97.36**	**97.36**	**(2)**

	Last Year Actual 2025	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget	Change
Human Services Fund	141.00	147.00	152.30	152.30	5
Social Services Fund	426.00	414.00	405.50	393.50	(20)
Fleet Services Fund	22.00	22.00	22.00	22.00	-
Telecom Services Fund	2.00	2.00	2.00	2.00	-
Full-Time	**1,991.42**	**1,991.08**	**1,970.74**	**1,957.74**	**(33)**

General Fund

THIS PAGE NTENTIONALLY LEFT BLANK

General Fund



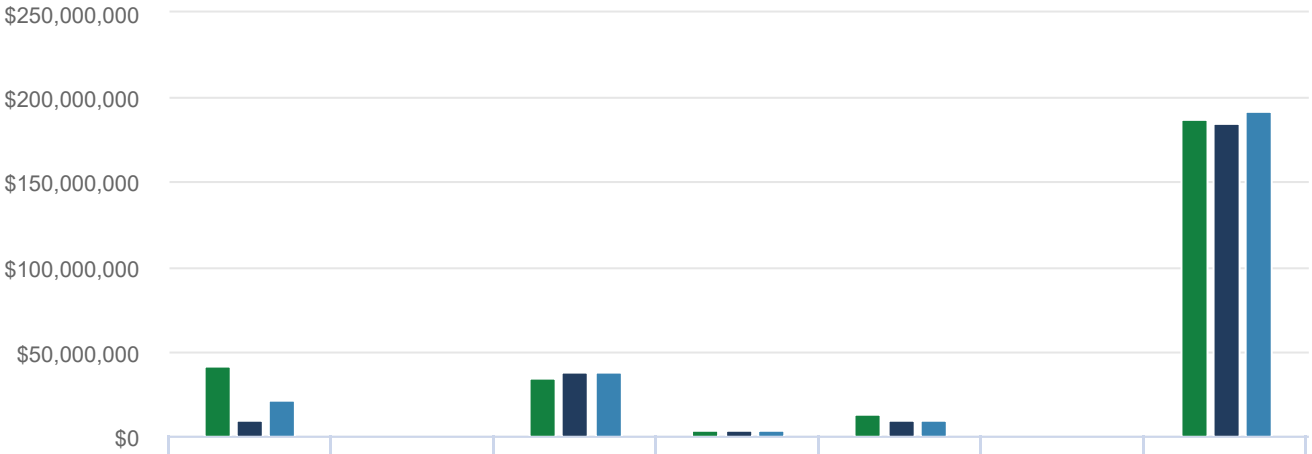
	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Revenues	150,253,662	233,794,672	279,262,084	278,960,216	246,425,989	265,726,125
Expenses	162,299,642	174,089,667	196,337,334	210,982,488	251,409,821	260,415,924

General Fund

Revenues and Expenses by Source

Revenues

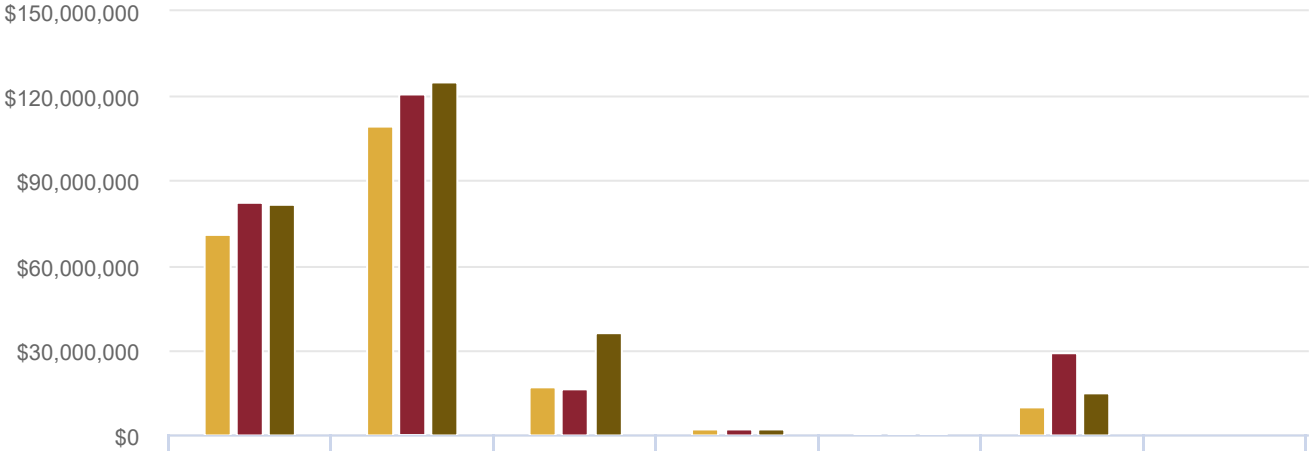
2027 (Figures Shown)



	Miscellaneous	Fines/ Forfeitures	Charges for Services	Licenses/ Permits	Intergovern-mental	Other Taxes	Property Tax
2025	41,227,891	152,516	34,723,355	3,492,415	12,469,675	101,249	186,708,116
2026	9,928,692	101,000	38,393,292	3,261,500	9,442,408	90,000	185,124,097
2027	21,764,194	105,000	37,991,700	3,628,500	9,968,405	90,000	192,093,326

Expenses

(2027 Figures Shown)



	General Gov.	Public Safety	Public Works	Culture/Rec.	Economic Assistance	Miscellaneous	Public Health
2025	70,838,146	109,174,500	17,412,558	2,222,382	867,303	10,142,331	325,067
2026	82,291,847	120,611,479	16,146,977	2,163,590	685,000	29,156,703	354,225
2027	81,526,526	125,031,452	36,074,147	2,076,833	450,000	14,990,965	266,000

General Fund Summary

For 2027, the requested General Fund funding appropriations are $260,415,923, up $9,006,102, or 3.6%, from 2026. The overall expenses decreased in the General Fund, with 16 positions being removed voluntarily from departments and operating expenses decreased to reflect our economic constraints, combating rising costs and stagnant revenue countywide. Between the budgets being requested and the Proposed budget being prepared, approximately $20 million of design and intergovernmental agreements are being moved back to Engineering from the Public Works fund as that fund balance is spent down, per the approved Capital Improvement Plan in place.

Election-related expenses decrease substantially during odd years. This is reflected in a projected $1.1 million decrease in expenditures for 2027. There is also an increase of 2.0 FTE for Motor Vehicle to help accommodate the growth in county population and workload. Facilities budgets for the operating costs of all Weld County buildings, and maintenance of the buildings and grounds. Facilities reflects a decrease in 8.0 FTE, with facility security services being contracted out, and one vacant FTE being removed from payroll.

As a part of the Strategic Plan execution, Finance and Administration launched the financial portion of Workday ERP in 2026, with new budget planning software that allows for more accuracy in planning going forward. 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.

The General Fund is attempting a new program to encourage career laddering in all departments in 2027, as well as a separate allocation of dollars for employees that complete professional certifications and training in 2027. There are also dollars for continuing the Employee Appreciation program, all of these in effort 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 2.0% performance-based increase for those surpassing performance expectations. The General Fund Proposed budget also reflects a 5% increase in the employer part of the health insurance increases seen throughout the country in 2027.

Revenues for 2027 increase to reflect the increase in expenses, with better accuracy in predicting Indirect costs, Urban Renewal Authority revenues, and property taxes increasing to balance to expenses. Fees continue increasing due to rising population and additional taxing authorities. Revenues are budgeted at $265,726,125, a $19,300,136 increase, or 7.8%, from total 2026 revenues. This includes property tax revenue of $192,093,326, a 2.7% increase from 2026. Urban Renewal Authority shared revenues will increase by approximately $105,590 for 2027, because of new construction reflected in assessed value in these developing areas. Property Tax continues to be the main source of funding at 72% for General Fund appropriations.

Summary of Revenues 2027

Ledger - Revenue Category	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Taxes				
40000 - Current Property Taxes	$ 186,696,950	$ 187,124,097	$187,124,097	$ 192,093,326
40000 - Penalties and Interest On Delinquent Taxes	(10,753)	-	-	-
40000 - Prior Year Property Taxes	11,166	-	-	-
40000 - Property Tax Adjustment	-	(2,000,000)	(2,000,000)	-
40000 - Tobacco Products	112,002	90,000	90,000	90,000
Total Taxes	**$ 186,809,366**	**$ 185,214,097**	**$185,214,097**	**$ 192,183,326**
Intergovernmental				
42000 - Autopsy Services Reimbursement	$ -	$ 63,000	$ 42,000	$ 42,000
42000 - Grants	9,096,139	6,935,764	7,265,666	7,265,666
42000 - Grazing Act	(54,952)	-	-	-
42000 - Health Grant/County Health Funding	324,001	-	-	-
42000 - Jail Housing	903,698	200,000	200,000	200,000
42000 - Payment In Lieu of Taxes	711	-	-	-
42000 - Reimbursements	220,876	339,550	276,788	479,068
42000 - Urban Renewal Authority	1,921,323	1,825,380	1,752,365	1,902,957
42000 - Voluntary Tax Payment	57,879	78,714	78,714	78,714
Total Intergovernmental	**$ 12,469,675**	**$ 9,442,408**	**$ 9,615,533**	**$ 9,968,405**
Fines and Forfeitures				
44000 - Judicial District Fines	$ -	$ 36,000	$ 40,000	$ 40,000
44000 - No Category	152,516	-	-	-
44000 - Sheriff Fines	-	65,000	65,000	65,000
Total Fines and Forfeitures	**$ 152,516**	**$ 101,000**	**$ 105,000**	**$ 105,000**
Charges for Services				
43000 - Advertising Fees	$ 10	$ -	$ -	$ -
43000 - Bond Fees	-	23,000	-	22,000
43000 - Cable Franchise Fees	18,912	89,000	20,000	20,000
43000 - Dispatch Allocation	-	9,719,374	3,713,039	3,713,039
43000 - District Attorney Subpoena Fees	-	43,000	43,000	43,000
43000 - E911 Surcharges	-	1,174,518	-	-
43000 - E911 Transfer for Expenses	-	-	6,254,685	6,254,685
43000 - Election Charges for Services	-	950,000	900,000	900,000
43000 - GIS Map Sales	-	700	1,500	1,500
43000 - Inmate Booking Fees	-	-	-	95,000
43000 - Inmate Medical Service Fees	-	650,000	350,000	350,000
43000 - No Category	13,009,674	-	224,280	-
43000 - Other Fees	21,657,365	24,281,000	25,338,176	25,243,176
43000 - Parking	28,060	20,000	20,000	20,000
43000 - Print Jobs to Print Shop	-	190,000	207,000	207,000
43000 - Radio Services	-	377,200	340,800	340,800
43000 - Recorder Recording Fees	-	61,000	61,000	61,000
43000 - Road Maintenance to Locals	-	6,000	6,000	6,000

Summary of Revenues 2027

Ledger - Revenue Category	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
43000 - Sale of Supplies	9,334	13,500	4,500	4,500
43000 - Serving Civil Papers	-	170,000	185,000	185,000
43000 - Sheriff Records Fees	-	25,000	25,000	25,000
43000 - Work Release Fees	-	600,000	500,000	500,000
Total Charges for Services	**$ 34,723,355**	**$ 38,393,292**	**$ 38,193,980**	**$ 37,991,700**
Licenses and Permits				
41000 - Building Permits	$ 905,790	$ 900,000	$ 990,000	$ 990,000
41000 - Concealed Carry Permits and Renewals	-	110,000	95,000	95,000
41000 - Electrical Permits	1,343,634	800,000	880,000	880,000
41000 - Liquor and Dance License	4,785	10,000	10,000	10,000
41000 - No Category	899,270	-	-	-
41000 - Oil and Gas Location Assessments	-	506,500	625,000	625,000
41000 - Plan Check	338,936	935,000	1,028,500	1,028,500
Total Licenses and Permits	**$ 3,492,415**	**$ 3,261,500**	**$ 3,628,500**	**$ 3,628,500**
Miscellaneous Revenue				
45000 - Communication CAD Fees E911	$ -	$ -	$ 1,545,315	$ 1,545,315
45000 - Earnings on Investments	30,529,360	8,000,000	8,000,000	8,000,000
45000 - Indirect Costs	6,815,872	-	7,760,186	10,624,423
45000 - No Category	2,627,490	-	-	-
45000 - Other Miscellaneous Revenue	-	-	146,790	146,790
45000 - Other Refunds	-	536,561	-	-
45000 - Pubic Safety IT Tokens	-	240,123	133,497	133,497
45000 - Rents from Buildings	1,051,190	1,079,008	1,079,008	1,221,169
45000 - Rents from Land	203,979	-	20,000	20,000
45000 - Sheriff Refunds	-	73,000	73,000	73,000
Total Miscellaneous Revenue	**$ 41,227,891**	**$ 9,928,692**	**$ 18,757,796**	**$ 21,764,194**
Transfers In	85,000	85,000	85,000	85,000
Total Revenue	**$ 278,960,216**	**$ 246,425,989**	**$255,599,906**	**$ 265,726,125**

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
General Government				
Assesor				
Assessor	$ 5,134,290	$ 6,070,216	$ 6,080,886	$ 6,080,886
Total Assesor	**$ 5,134,290**	**$ 6,070,216**	**$ 6,080,886**	**$ 6,080,886**
Board of County Commissioners				
Board of County Commissioners	$ 1,061,258	$ 1,125,745	$ 1,393,601	$ 1,393,601
Total Board of County Commissioners	**$ 1,061,258**	**$ 1,125,745**	**$ 1,393,601**	**$ 1,393,601**
Clerk and Recorder				
Clerk and Recorder	$ 1,033,140	$ 1,297,568	$ 1,367,531	$ 1,367,531
Elections and Registration	1,500,710	3,647,112	2,343,056	2,524,219
Motor Vehicle	5,084,695	5,579,014	6,107,904	5,927,954
Total Clerk and Recorder	**$ 7,618,545**	**$ 10,523,694**	**$ 9,818,491**	**$ 9,819,704**
Clerk to the Board				
Clerk to the Board	$ 798,896	$ 906,769	$ 842,934	$ 775,281
Total Clerk to the Board	**$ 798,896**	**$ 906,769**	**$ 842,934**	**$ 775,281**
County Attorney				
County Attorney	$ 1,639,867	$ 2,051,059	$ 2,121,642	$ 2,121,642
Total County Attorney	**$ 1,639,867**	**$ 2,051,059**	**$ 2,121,642**	**$ 2,121,642**
County Council				
County Council	$ 35,978	$ 70,424	$ 69,835	$ 69,835
Total County Council	**$ 35,978**	**$ 70,424**	**$ 69,835**	**$ 69,835**
District Attorney's Office				
District Attorney	$ 10,734,634	$ 12,249,236	$ 12,033,910	$ 12,083,958
Diversion Programs	351,130	502,126	520,777	520,777
Victim Assistance	2,606,721	1,606,173	1,600,719	1,600,719
Total District Attorney's Office	**$ 13,692,484**	**$ 14,357,535**	**$ 14,155,406**	**$ 14,205,454**
Facilities				
Electrical, Plumbing and Carpentry	$ -	$ 2,143,201	$ 2,258,368	$ 2,258,368
Facilities Administration	13,100,587	6,531,620	6,524,861	6,428,552
Facilities Jail Maintenance	-	407,868	1,131,901	1,131,901
Facilities Security Unit	-	772,952	687,274	687,274
Grounds	-	1,294,605	1,117,907	1,117,907
HVAC	-	1,765,337	1,265,608	1,265,608
Janitorial and Custodial	-	1,752,308	2,004,623	2,004,623
Weld Plaza	167,810	-	-	-
Total Facilities	**$ 13,268,397**	**$ 14,667,891**	**$ 14,990,542**	**$ 14,894,233**
Finance				
Accounting	$ 1,472,658	$ 1,194,559	$ 1,021,530	$ 1,021,530
CDBG	1,216,967	1,251,662	1,239,707	1,239,707
Finance Administration and Budget	1,000,889	1,190,528	1,139,940	1,139,940
Public Trustee	346,165	328,308	323,860	323,860
Purchasing	441,405	461,281	473,751	473,751
Treasurer	1,474,110	1,718,882	1,528,872	1,528,872
Total Finance	**$ 5,952,194**	**$ 6,145,220**	**$ 5,727,660**	**$ 5,727,660**
Human Resources				
Human Resources	$ 4,252,639	$ 4,952,130	$ 5,082,561	$ 5,082,561

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Total Human Resources	**$ 4,252,639**	**$ 4,952,130**	**$ 5,082,561**	**$ 5,082,561**
Information Technology				
Countywide Technology and Projects	$ -	$ 1,615,612	$ 1,785,470	$ 1,785,470
Geographical Information System	454,136	454,160	497,881	497,881
Information Services	12,528,636	13,413,755	13,323,004	13,333,052
Total Information Technology	**$ 12,982,771**	**$ 15,483,527**	**$ 15,606,355**	**$ 15,616,403**
Planning				
Planning Services	$ 3,253,733	$ 4,628,405	$ 4,615,429	$ 4,540,429
Total Planning	**$ 3,253,733**	**$ 4,628,405**	**$ 4,615,429**	**$ 4,540,429**
Public Information				
Copy, Supply and Mail	$ 574,628	$ 593,624	$ 468,797	$ 468,797
Public Information	572,464	715,608	730,042	730,042
Total Public Information	**$ 1,147,093**	**$ 1,309,232**	**$ 1,198,839**	**$ 1,198,839**
Total General Government	**$ 70,838,146**	**$ 82,291,847**	**$ 81,704,180**	**$ 81,526,526**
Public Safety				
Communication				
Communications	$ 11,509,111	$ 14,800,828	$ 14,750,714	$ 15,039,297
Non-Departmental - Public Safety	7,875	10,000	10,000	2,510,000
Public Safety Wireless Communications	203,934	377,200	341,800	341,800
Total Communication	**$ 11,720,920**	**$ 15,188,028**	**$ 15,102,515**	**$ 17,891,097**
Coroner				
Coroner	$ 1,980,415	$ 2,046,938	$ 2,273,418	$ 2,273,418
Total Coroner	**$ 1,980,415**	**$ 2,046,938**	**$ 2,273,418**	**$ 2,273,418**
District Attorney's Office				
Adult Diversion	$ 122,485	$ -	$ -	$ -
Total District Attorney's Office	**$ 122,485**	**$ -**	**$ -**	**$ -**
Justice Services				
Community Corrections	$ 5,069,446	$ 4,388,777	$ 5,000,511	$ 5,000,511
Pretrial Services	2,229,412	2,511,908	2,512,254	2,512,254
Work Release	2,369,172	2,674,824	2,598,743	2,598,743
Total Justice Services	**$ 9,668,030**	**$ 9,575,509**	**$ 10,111,508**	**$ 10,111,508**
Office of Emergency Management				
Office of Emergency Management	$ 1,034,053	$ 778,505	$ 759,583	$ 759,583
Total Office of Emergency Management	**$ 1,034,053**	**$ 778,505**	**$ 759,583**	**$ 759,583**
Oil and Gas Energy				
Oil and Gas Energy	$ 1,526,276	$ 1,654,850	$ 1,565,814	$ 1,565,814
Total Oil and Gas Energy	**$ 1,526,276**	**$ 1,654,850**	**$ 1,565,814**	**$ 1,565,814**
Planning				
Building Inspections	$ 1,769,438	$ 2,046,855	$ 2,166,552	$ 2,166,552
Total Planning	**$ 1,769,438**	**$ 2,046,855**	**$ 2,166,552**	**$ 2,166,552**
Public Works				
Weed Control	$ 1,213,171	$ 1,545,387	$ 1,570,745	$ 1,570,745
Total Public Works	**$ 1,213,171**	**$ 1,545,387**	**$ 1,570,745**	**$ 1,570,745**

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Sherriff's Office				
Booking	$ 2,761,179	$ 3,407,018	$ 3,402,429	$ 3,402,429
Civil	806,780	862,362	787,014	787,014
Contract Services	171,054	192,031	303,388	191,388
Courts and Transportation	6,218,014	6,566,751	6,956,514	6,956,514
Drug Task Force	294,938	420,387	374,923	374,923
Evidence Unit	329,403	456,707	453,608	453,608
Inmate Services	12,372,341	13,565,756	13,684,707	13,701,512
Investigations	3,756,736	4,262,362	4,167,778	4,167,778
Ordinance Enforcement	748,734	751,757	913,136	913,136
Patrol	11,408,313	12,586,459	12,827,791	12,382,419
Professional Std	2,910,242	3,477,992	3,322,562	3,322,562
Records Unit	1,342,098	1,412,272	1,431,132	1,431,132
Regional Forensic Laboratory	896,803	963,453	1,002,009	1,002,009
School Resource Office	992,212	1,168,061	767,980	1,171,934
Security	28,014,851	29,557,354	30,171,108	30,171,108
Sheriff's Office Administration	2,847,893	3,477,190	3,328,928	3,328,928
Support Services	624,113	887,093	986,778	986,778
Victim Advocates	269,834	324,039	313,285	313,285
Total Sherriff's Office	**$ 76,765,537**	**$ 84,339,044**	**$ 85,195,070**	**$ 85,058,457**
Public Safety Information System				
Public Safety IT	$ 3,374,175	$ 3,436,363	$ 3,634,279	$ 3,634,279
Total Public Safety Information System	**$ 3,374,175**	**$ 3,436,363**	**$ 3,634,279**	**$ 3,634,279**
Total Public Safety	**$ 109,174,500**	**$ 120,611,479**	**$ 122,379,482**	**$ 125,031,452**
Public Works				
Public Works				
Engineering	$ 11,959,071	$ 10,865,678	$ 5,233,147	$ 30,483,147
Non-Departmental - Public Works	5,453,487	5,281,299	5,591,000	5,591,000
Total Public Works	**$ 17,412,558**	**$ 16,146,977**	**$ 10,824,147**	**$ 36,074,147**
Total Public Works	**$ 17,412,558**	**$ 16,146,977**	**$ 10,824,147**	**$ 36,074,147**
Culture and Recreation				
Extension				
CSU Cooperative Extension	$ 635,368	$ 818,973	$ 731,110	$ 731,110
Weld County Fair	300,193	297,863	353,226	353,226
Total Extension	**$ 935,562**	**$ 1,116,836**	**$ 1,084,337**	**$ 1,084,337**
Non-Departmental Culture & Recreation	1,286,820	1,046,754	992,496	992,496
Total Culture and Recreation	**$ 2,222,382**	**$ 2,163,590**	**$ 2,076,833**	**$ 2,076,833**
Economic Assistance				
Economic Development				
Economic Development	$ 867,303	$ 685,000	$ 620,000	$ 450,000
Total Economic Development	**$ 867,303**	**$ 685,000**	**$ 620,000**	**$ 450,000**
Total Economic Assistance	**$ 867,303**	**$ 685,000**	**$ 620,000**	**$ 450,000**
Miscellaneous				
Finance				
Brighter Weld	$ 316,918	$ 2,315,407	$ 2,315,407	$ 2,315,407
Homeland Security Fiscal Agent	557,959	-	-	-

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Non-Departmental - General Government	-	164,530	-	-
Total Finance	**$ 874,877**	**$ 2,479,937**	**$ 2,315,407**	**$ 2,315,407**
Transfers				
Transfers	$ 4,325,267	$ 25,292,066	$ 7,419,685	$ 7,419,685
Total Transfers	**$ 4,325,267**	**$ 25,292,066**	**$ 7,419,685**	**$ 7,419,685**
Non-Departmental				
Non-Departmental - General Government	$ 4,942,187	$ 1,384,700	$ 5,255,872	$ 5,255,873
Total Non-Departmental	**$ 4,942,187**	**$ 1,384,700**	**$ 5,255,872**	**$ 5,255,873**
Total Miscellaneous	**$ 10,142,331**	**$ 29,156,703**	**$ 14,990,964**	**$ 14,990,965**
Road and Bridge				
Public Works				
Engineering	$ 200	$ -	$ -	$ -
Total Public Works	**$ 200**	**$ -**	**$ -**	**$ -**
Total Road and Bridge	**$ 200**	**$ -**	**$ -**	**$ -**
Public Health				
Developmentally Disabled Envision				
Non-Departmental - Health and Welfare	$ 325,067	$ 354,225	$ 266,000	$ 266,000
Total Developmentally Disabled Envision	**$ 325,067**	**$ 354,225**	**$ 266,000**	**$ 266,000**
Total Public Health	**$ 325,067**	**$ 354,225**	**$ 266,000**	**$ 266,000**
Total General Fund	**$ 210,982,488**	**$ 251,409,821**	**$ 232,861,606**	**$ 260,415,924**

THIS PAGE NTENTIONALLY LEFT BLANK

General Government

THIS PAGE NTENTIONALLY LEFT BLANK

Budget Unit Request Summary

Budget Unit: ASSESSOR - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 4,555,019	$ 5,504,952	$ 5,492,182	$ 5,492,182
Supplies	293,309	320,820	339,720	339,720
Purchase Services	285,963	244,444	248,984	248,984
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 5,134,290**	**$ 6,070,216**	**$ 6,080,886**	**$ 6,080,886**
Revenue	$ 81,230	$ 60,500	$ 70,500	$ 70,500
Net County Cost	**$ 5,053,061**	**$ 6,009,716**	**$ 6,010,386**	**$ 6,010,386**
Budgeted Positions	**41.50**	**41.50**	**40.50**	**40.50**

Summary of Changes: One FTE was removed due to enhanced efficiency and use of technology. Personnel Services decreased by $12,770. Software maintenance costs increased by $19,000 for existing software despite discontinuing the use of SPSS. Postage and freight costs rose due to a higher volume of parcels and an adjustment in postage rates. Professional services decreased by $2,000. Mileage reimbursement expense was reduced by $5,000 due to better aerial imagery. All other budget items remained flat.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

2026 Strategic Priority Accomplishments:

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.

2027 Strategic Priority Objectives and Goals:

1. **Enhance Accessible Communication, Outreach and Awareness:** Develop an outreach program to inform and support disabled veterans applying for a property tax exemption.
2. **Enhance Accessible Communication, Outreach and Awareness:** Enhance the Assessor's Office intranet page with additional notices, standard procedures, reference materials, and calendar items to improve internal communication.
3. **Provide Excellent, Cost-Effective Service Delivery:** Continue to 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.
4. **Provide Excellent, Cost-Effective Service Delivery:** Review workload and reevaluate the structure of the appraisal division in anticipation of an expected retirement and vacancy. Increase efficiency and reduce costs through restructuring and expanded use of technology.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Number of parcels (including personal property, OG equipment and SA)	195,000	197,500	200,000
Number of administrative updates to database	165,000	170,000	175,000
Tax Authorities	627	640	650
Number of Permits reviewed	6,100	7,100	7,500
New Construction units added	2,700	3,900	4,100
Sales Verification	13,210	12,500	13,000
Efficiency Measures			
FTEs per 10,000/capita	1.096	1.072	1.031
Per capita cost (county support)	$13.35	$15.52	$15.30
Cost per parcel	$22.81	$27.85	$27.15
Parcels Per FTE	4,700	4,760	4,940
Effectiveness Measures (desired results)			
Deed Processing Time (days)	5	5	5
Requests for Information per FTE	825	825	850
Percent of Properties Site Reviewed	5%	5%	5%
Assessment Levels compared to market value	100%	100%	100%

Budget Unit Request Summary

Budget Unit: OFFICE OF THE BOARD - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 929,612	$ 957,465	$ 1,231,521	$ 1,231,521
Supplies	1,769	2,500	1,800	1,800
Purchase Services	129,877	165,780	160,280	160,280
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,061,258**	**$ 1,125,745**	**$ 1,393,601**	**$ 1,393,601**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 1,061,258**	**$ 1,125,745**	**$ 1,393,601**	**$ 1,393,601**
Budgeted Positions	**6.00**	**6.00**	**6.00**	**6.00**

Summary of Changes: Personnel Services increased by $244,600 as a result of an increase in pay for Elected Officials. Purchase Services decreased by $6,200 due to two staff not attending the 10 County Conference.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

2026 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.

2027 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.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Efficiency Measures			
FTEs per 10,000/capita	0.159	0.155	0.153
Per capita cost (county support)	$2.80	$2.91	$3.55

Budget Unit Request Summary

Budget Unit: COUNTY CLERK - CC_10300

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

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 971,657	$ 1,087,253	$ 1,124,468	$ 1,124,468
Supplies	12,928	131,545	156,203	156,203
Purchase Services	48,555	78,770	86,860	86,860
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,033,140**	**$ 1,297,568**	**$ 1,367,531**	**$ 1,367,531**
Revenue	$ 10,805,158	$ 10,561,000	$ 10,561,000	$ 10,561,000
Net County Cost	**$ (9,772,017)**	**$ (9,263,432)**	**$ (9,193,469)**	**$ (9,193,469)**
Budgeted Positions	**8.00**	**8.00**	**8.00**	**8.00**

Summary of Changes: The $24,658 increase in Supplies is specific to the software maintenance contracts and verified by IT. Over $20,000 of this cost was moved out of Purchase Services. Translation services were added to Purchase Services for $11,000. Additional cost increases are reflected as a result of inflation.

Finance/Administration Recommendation: The Special Project request for a historical book storage area was not recommended, as space is anticipated to free up in the future.

Board Action:

2026 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.

2027 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

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Number of documents recorded	72,213	75,819	76,610
Number of copies produced	3,838	4,029	4,230
Number of marriage licenses issued	2,232	2,344	2,461
Efficiency Measures			
FTEs per 10,000/capita - Recording	0.211	0.207	0.204
Per capita contribution	$2.69	$3.36	$3.29
Number of documents recorded per FTE	7,265	7,412	8,125
Work Outputs to be updated. 9/23/2026			

Budget Unit Request Summary

Budget Unit: ELECTIONS AND REGISTRATION - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 829,282	$ 1,857,934	$ 1,168,566	$ 1,349,729
Supplies	363,413	1,202,892	264,512	264,512
Purchase Services	300,236	541,286	885,978	885,978
Fixed Charges	7,778	45,000	24,000	24,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,500,710**	**$ 3,647,112**	**$ 2,343,056**	**$ 2,524,219**
Revenue	$ 1,329,063	$ 950,000	$ 900,000	$ 900,000
Net County Cost	**$ 171,647**	**$ 2,697,112**	**$ 1,443,056**	**$ 1,624,219**
Budgeted Positions	**7.00**	**8.00**	**8.00**	**8.00**

Summary of Changes: The decrease of $1,072,893 is typical in an odd year where Weld County has only one scheduled election.

Finance/Administration Recommendation: Contract labor costs were updated for the Proposed budget. Recommend approval.

Board Action:

2026 Strategic Priority Accomplishments:

1. Conduct successful Primary and General Elections.

2027 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

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Number of voter transactions	447,593	447,593	493,472
Revenue generated from elections	$1,329,063	$950,000	$900,000
Efficiency Measures			
FTEs per 10,000/capita	0.185	0.207	0.204
Per capita cost (county support)	$0.45	$6.96	$4.14
Transactions per FTE	60,897	63,942	67,942

Budget Unit Request Summary

Budget Unit: MOTOR VEHICLE - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 4,573,158	$ 5,066,498	$ 5,549,614	$ 5,369,664
Supplies	29,150	45,970	30,420	30,420
Purchase Services	482,387	466,546	527,870	527,870
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 5,084,695**	**$ 5,579,014**	**$ 6,107,904**	**$ 5,927,954**
Revenue	$ 7,172	$ -	$ -	$ -
Net County Cost	**$ 5,077,523**	**$ 5,579,014**	**$ 6,107,904**	**$ 5,927,954**
Budgeted Positions	**54.00**	**54.00**	**57.00**	**56.00**

Summary of Changes: The Motor Vehicle department is requesting three Motor Vehicle Specialist positions at Grade N03 that will cost $274,849 if approved. Supplies decreased by $15,550 to reflect software maintenance moving to the Recording budget. Purchased Services is up $61,324, made up of a ten percent (10%) increase in postage expenses and an increase in phone expenses.

Finance/Administration Recommendation: Two of the three requested positions are recommended.

Board Action:

2026 Strategic Priority Accomplishments:

1. Continue to provide appointments available to the public in each office.
2. Renewal kiosks continue to be the most productive in the state.
3. Promote E-Services on our website to reduce in-office visits.

2027 Strategic Priority Objectives and Goals:

1. **Ensure Healthy, Safe, and Livable Communities:** Promote 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:** Enhance professional development by offering training opportunities such as state certification programs and conference participation, aimed at building leadership capacity, supporting career growth, and fostering innovation through the exchange of new ideas.
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:** Increase motor vehicle education and service announcements around fraud and scams.

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Del Camino Office Transactions	86,928	89,703	94,188
Fort Lupton Office Transactions	86,886	89,655	94,137
Greeley Office Transactions	268,076	276,608	290,439
Total Number of titles, registrations, and marriage licenses issued	441,890	455,966	478,764
Efficiency Measures			
FTEs per 10,000/capita - DMV	1.427	1.394	1.451
Per capita cost	$13.41	$14.41	$15.09
Number of titles/registrations issued per FTEs	8,427	8,959	9,134

Budget Unit Request Summary

Budget Unit: CLERK TO THE BOARD - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 743,180	$ 799,444	$ 763,934	$ 696,281
Supplies	30,751	72,300	39,100	39,100
Purchase Services	24,965	35,025	39,900	39,900
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 798,896**	**$ 906,769**	**$ 842,934**	**$ 775,281**
Revenue	$ -	$ 5,000	$ 5,000	$ 5,000
Net County Cost	**$ 798,896**	**$ 901,769**	**$ 837,934**	**$ 770,281**
Budgeted Positions	**7.00**	**7.00**	**7.00**	**6.00**

Summary of Changes: Personnel Services and related expenses are decreased ($67,653) by maintaining one vacant CTB Tech position while assessing opportunities for potential workload efficiency. Small changes in supplies, small items of equipment, and repair and maintenance were made to offset anticipated increases in legal notices for county code changes. Registration Fees and Travel were increased to train and equip staff for implementation and ongoing support of new Laserfiche software technology for records retention and contract/agenda management functions. Software Maintenance was reduced by 50% by replacing former software, and implementing Teams Live streaming of board meetings, cost savings for the public records repository, and transfer of MineralWare support to the Department of Oil and Gas Energy. The overall budget reflects a decrease of $66,235.

Finance/Administration Recommendation: Software requests are supported. The department removed the vacant position, reducing the department to 6 FTE. Recommend approval.

Board Action:

2026 Strategic Priority Accomplishments:

1. **Priority 3D:** Maximized partnerships and involvement with non-profit and private sectors to solve infrastructure challenges. Specifically, inventory of contracts, agreements, memorandums of understanding, etc. complete by all departments by December 2026. Prepared, published, indexed, and scanned all Commissioner Agendas, Minutes,

Ordinances, Tax Abatement Petitions, Land Use and miscellaneous public 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 6A:** Provided mobile/digital access to applicable County services and investigate opportunities to integrate with existing systems. Completed onboarding additional personnel to implement use of the existing Contract Management System (OnBase) for expedited digital document routing, review processing, and distribution.
3. **Priority 5A:** Reviewed processes 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. Implemented migration of entire Commissioner public records database to new digital repository solution (Laserfiche), developed materials and led scheduled training sessions for county staff, created online reference materials for public to access and utilize the citizen Web Client. 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 County Board of Equalization for final approval.

2027 Strategic Priority Objectives and Goals:

1. **Priority 2A:** Continue to review County Code and policies to improve customer experience. Review administrative chapters for updates to reflect interdepartmental procedures and workflows. Specifically, work with new personnel and MuniCode to increase speed at which supplements are completed and published for public use.
2. **Priority 3D:** Maximize partnerships and involvement with non-profit and private sectors to solve infrastructure challenges. Specifically, inventory all contracts, agreements, memorandums of understanding, etc. complete by all departments by December 31, 2026.
3. **Priority 4D:** Provide training and opportunities to support career advancement and foster new ideas and innovation. Conduct additional cross-training and succession planning, support staff to engage in professional development training, and explore technology opportunities to increase office efficiency and achieve full coverage of responsibilities following personnel retirement and position vacancy.
4. **Priority 5A:** Review processes and procedures to ensure citizens and communities receive best and most cost-effective services. Specifically, increase administrative tasks being automated through use of software by December 31, 2027. Participate in software upgrades, as necessary (Contract and Agenda management), to ensure integration with the County-wide ERP system.
5. **Priority 6C:** 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 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

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Number of meetings/hearings transcribed	200	215	225
Number of documents optically scanned	3,624	3,700	3,800
Number of BOE appeals processed	894	100	500
Efficiency Measures			
FTEs per 10,000/capita	0.185	0.181	0.178
Per capita cost (county support)	$2.11	$2.33	$1.96
Cost per meeting/hearing	$4,369.01	$4,086.93	$4,895.98

Board Action:

Budget Unit Request Summary

Budget Unit: COUNTY-WIDE COMMUNICATIONS - CC_10700

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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 9,399,704	$ 12,481,736	$ 12,158,768	$ 12,347,351
Supplies	39,749	62,600	69,500	69,500
Purchase Services	2,069,659	2,256,492	2,522,446	2,622,446
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 11,509,111**	**$ 14,800,828**	**$ 14,750,714**	**$ 15,039,297**
Revenue	$ 9,086,762	$ 10,398,096	$ 10,748,061	$ 10,748,061
Net County Cost	**$ 2,422,350**	**$ 4,402,732**	**$ 4,002,653**	**$ 4,291,236**
Budgeted Positions	**109.00**	**108.00**	**104.00**	**104.00**

Summary of Changes: The 2027 budget request includes the reduction of four (4.0) FTE due to increased efficiencies and process improvements. It also includes the reclassification of one (1.0) FTE Quality Assurance Manager to a Training and Compliance Manager in Personnel Services.

Supplies increased by $9,100 as fuel purchases are now budgeted in this category. Purchased Services expenses increased due to additional maintenance costs for more consoles after the remodel of the 1551 building.

Revenue is expected to increase by $349,965 which accounts for the cost allocation plan still contributing to forty percent (40%) of unreimbursed expenses, and small increases with the Adams County FRCC user agreement which is in year six out of ten years total. A small reduction in revenue of $17,932 was reflected as one agency paid off their lease agreement.

Finance/Administration Recommendation: $200,000 in overtime was added to the Communications budget, as was $100,000 for Westnet annual maintenance. $2,500,000 of expense was removed from Communications Capital and added to Non-Departmental Public Safety in the General Fund for Communications to manage.

Staffing is recommended at 104 FTE.

Board Action:

2026 Strategic Priority Accomplishments:

1. **Ensure Healthy, Safe, and Livable Communities**: Fully implemented IAED Emergency Fire Dispatch and Emergency Polic Dispatch protocols. This strengthens our continuum of public safety services, improvers emergency response consistency, and advances our commitment to protecting the health and safety of Weld County residents.
2. **Plan for Resilient Infrastructure, Facilities and Resources**: Completed a full remodel of the prime site enhancing technical infrastructure and optimizing functionality to improve operational resilience, support future growth, and ensure a safe, efficient and sustainable working environment for current and future public safety operations.
3. **Be an Employer of Choice**: Secured Implemented the opener and closer model to improve skill set of Certified Training officers and provide balance for training time.

2027 Strategic Priority Objectives and Goals:

1. **Be an Employer of Choice:** Achieve Emergency Number Professional (ENP) designation for all leadership positions and ensure all management-level staff obtain either the Center Manager Certification Program (CMCP) credential or the Registered Public-Safety Leader (RPL) designation. This goal strengthens professional competency and reinforces our commitment to developing a highly skilled, industry-recognized workforce.
2. **Provide Excellent, Cost-Effective Service Delivery:** Earn IAED Accredited Center of Excellence (ACE) designation in Emergency Fire Dispatch and Emergency Police Dispatch to complement our existing Emergency Medical ACE designation, positioning the center to become the first Tri-ACE agency in Colorado.
3. **Provide Excellent, Cost-Effective Service Delivery:** Earn APCO Agency Training Program Accreditation to ensure our training operations meet nationally recognized standards of quality, consistency, and professionalism, thereby strengthening our commitment to delivering excellent service to the community.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
E-911 Calls	125,198	130,000	135,000
Non-911 Calls	191,475	200,000	210,000
CAD Incidents for Law and Fire/Ambulance	440,018	490,000	510,000
EMD Calls	24,612	26,000	27,500
Efficiency Measures			
FTEs per 10,000 per Capita	2.880	2.789	2.648
Per Capita Cost - Operating Budget	$6.12	$11.37	$17.32
EMD Call per FTE	227	245	250
CAD Incident per FTE	3,841	4,000	4,100

Budget Unit Request Summary

Budget Unit: PUBLIC SAFETY WIRELESS COMMUNICATIONS - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 148,218	$ 154,490	$ 156,653	$ 156,653
Supplies	3,007	9,300	9,300	9,300
Purchase Services	52,709	102,322	95,829	95,829
Fixed Charges	-	111,088	80,018	80,018
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 203,934**	**$ 377,200**	**$ 341,800**	**$ 341,800**
Revenue	$ 318,564	$ 377,200	$ 340,800	$ 340,800
Net County Cost	**$ (114,630)**	**$ -**	**$ 1,000**	**$ 1,000**
Budgeted Positions	**1.00**	**1.00**	**1.00**	**1.00**

Summary of Changes:

Finance/Administration Recommendation:

Board Action:

2026 Strategic Priority Accomplishments:

1. Implemented Time Division Multiple Access (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.

2027 Strategic Priority Objectives and Goals:

1. Fully upgrade all Weld County dispatch radio consoles from MCC7500 to AXS.
2. Complete full site PMs for all radio and backhaul tower sites.
3. Begin backhauling router platform changes.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Service Tickets	466	480	500
Efficiency Measures			
FTEs per 10,000/capita	0.026	0.026	0.025
Per capita cost (county support)	$(0.30)	$-	$0.00

Budget Unit Request Summary

Budget Unit: NON-DEPARTMENTAL - PUBLIC SAFETY - CC_29800

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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	-	-	2,500,000
Purchase Services	7,875	10,000	10,000	10,000
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 7,875**	**$ 10,000**	**$ 10,000**	**$ 2,510,000**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 7,875**	**$ 10,000**	**$ 10,000**	**$ 2,510,000**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: The 2027 budget includes $2.5 million for radio upgrades across the county, and $10,000 for waste water membership fees.

Finance/Administration Recommendation: Recommend approval.

Board Action:

Budget Unit Request Summary

Budget Unit: CORONER - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 1,453,025	$ 1,606,739	$ 1,713,831	$ 1,713,831
Supplies	44,143	63,500	91,800	91,800
Purchase Services	477,570	344,517	437,787	437,787
Fixed Charges	5,676	32,182	30,000	30,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,980,415**	**$ 2,046,938**	**$ 2,273,418**	**$ 2,273,418**
Revenue	$ 58,864	$ 63,000	$ 69,000	$ 69,000
Net County Cost	**$ 1,921,551**	**$ 1,983,938**	**$ 2,204,418**	**$ 2,204,418**
Budgeted Positions	**12.50**	**12.50**	**13.00**	**13.00**

Summary of Changes: Supplies are projected to increase by $10,400, of which $1,455 reflects additional maintenance costs for VertiQ and Contexture. In prior years, no budget line existed for medical waste and shredding services; therefore, $5,400 has been added to account for these expenses. An additional $1,800 has been included to establish a budget line for language services and new-hire onboarding costs.

A personnel adjustment is also being requested. Specifically, it is respectfully proposed that the part-time autopsy assistant position be converted to a full-time role. This change will result in an estimated additional cost of $166,645.

The largest projected increase is in medical services. Based solely on an estimated autopsy cost of $1,300 and a projected volume of 305 autopsies for the upcoming year, the anticipated expenditure is $396,000. This represents a 27% increase over the 2026 budget. Considering that the actual cost in 2025 was $422,039, this projection remains consistent with expected trends.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

2026 Strategic Priority Accomplishments:

1. Maintained 100% staffing levels and continued to invest in employee development through regular training opportunities, performance evaluations, and enhanced feedback processes, improving investigator performance and report quality.
2. Continued to strengthen interagency relationships through collaboration with law enforcement, medical providers, emergency services, and neighboring jurisdictions, supporting efficient death investigations and coordinated public safety efforts.
3. Further optimized the implementation of the VertiQ case management system by working directly with the vendor to improve functionality, workflow efficiency, and reporting capabilities. Several recommendations submitted by Weld County were adopted for broader use by other agencies.
4. Continued to provide high-quality forensic and medicolegal death investigation services to Weld County and surrounding jurisdictions, maintaining our reputation as a trusted regional provider of forensic services.
5. Maintained a fully staffed morgue operation, allowing for improved service delivery, enhanced case processing efficiency, and continued support of investigative and pathology operations.
6. Continued to evaluate case examination practices to ensure appropriate utilization of resources while maintaining high standards of service to decedents, families, law enforcement, and the community.

2027 Strategic Priority Objectives and Goals:

1. Continue to enhance investigator training, mentorship, and quality assurance processes to improve report writing, investigative consistency, and professional development.
2. Continue developing a versatile and resilient workforce through cross-training, mentorship, and professional development to ensure continuity of operations and high-quality service delivery.
3. Continue optimization of the VertiQ case management system, including workflow improvements, data reporting capabilities, and development of meaningful performance and operational metrics.
4. Expand electronic reporting and data collection initiatives with community partners to improve efficiency, accuracy, and customer service.
5. Continue to evaluate examination practices, operational workflows, and resource utilization to ensure high-quality forensic services while maintaining fiscal responsibility.
6. Strengthen regional partnerships and maintain Weld County's role as a trusted provider of forensic and pathology services for neighboring jurisdictions.
7. Evaluate equipment and facility needs to ensure investigators, pathology staff, and morgue personnel have the tools necessary to safely and efficiently perform their duties.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Total number of cases reviewed	1,750	1,850	1,875
Number of cases investigated	825	850	875
Number of autopsies/examinations	295	300	305
Efficiency Measures			
FTEs per 10,000/capita	0.330	0.323	0.331
Per capita cost (county support)	$5.08	$5.12	$5.61
Average cost per autopsy/examination (with toxicology)	$1,350	$1,350	$1,428

Budget Unit Request Summary

Budget Unit: COUNTY ATTORNEY - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 1,340,461	$ 1,490,754	$ 1,538,942	$ 1,538,942
Supplies	309	34,105	35,500	35,500
Purchase Services	299,098	526,200	547,200	547,200
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,639,867**	**$ 2,051,059**	**$ 2,121,642**	**$ 2,121,642**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 1,639,867**	**$ 2,051,059**	**$ 2,121,642**	**$ 2,121,642**
Budgeted Positions	**7.00**	**7.00**	**7.00**	**7.00**

Summary of Changes: Supplies increased by $1,000, primarily due to additional phone-related expenses and other minor inflationary cost adjustments. The most significant departmental increase is the $25,000 allocated for enhanced training. This investment will support the department by providing essential instruction on Eminent Domain and associated legislative developments.

Finance/Administration Recommendation: Recommend approval as requested.

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

Budget Unit: COUNTY COUNCIL - 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.

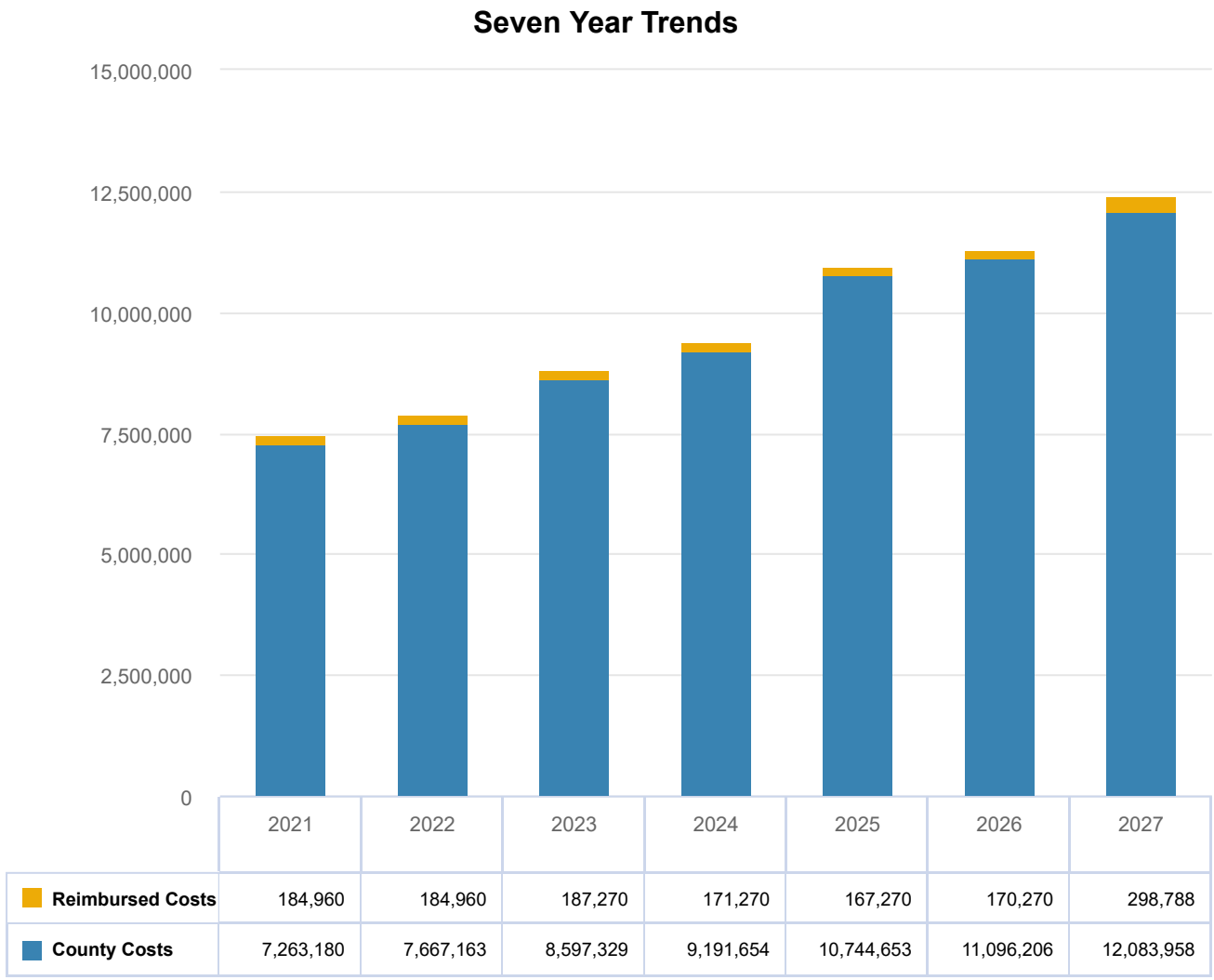
Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 34,915	$ 38,124	$ 37,535	$ 37,535
Supplies	-	400	400	400
Purchase Services	1,028	31,900	31,900	31,900
Fixed Charges	35	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 35,978**	**$ 70,424**	**$ 69,835**	**$ 69,835**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 35,978**	**$ 70,424**	**$ 69,835**	**$ 69,835**
Budgeted Positions	**1.00**	**1.00**	**1.00**	**1.00**

Summary of Changes: No changes are requested for the 2027 budget. The $25,000 authorized for departmental audits goes back to the fund balance if unspent.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

District Attorney's Office



	2021	2022	2023	2024	2025	2026	2027
Reimbursed Costs	184,960	184,960	187,270	171,270	167,270	170,270	298,788
County Costs	7,263,180	7,667,163	8,597,329	9,191,654	10,744,653	11,096,206	12,083,958

Budget Unit Request Summary

Budget Unit: DISTRICT ATTORNEY - CC_20810

Department Description: The District Attorney's Office is responsible for the prosecution of all state-level felony, misdemeanor, traffic and petty offense crimes; for providing legal advice and training to law enforcement agencies; for handling juvenile delinquency petitions; and for empaneling and acting as legal advisor for the statutory grand jury.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 10,267,308	$ 11,782,633	$ 11,508,261	$ 11,558,309
Supplies	180,600	187,485	199,570	199,570
Purchase Services	266,209	261,182	300,881	300,881
Fixed Charges	20,516	17,936	25,198	25,198
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 10,734,634**	**$ 12,249,236**	**$ 12,033,910**	**$ 12,083,958**
Revenue	$ 180,644	$ 170,270	$ 298,788	$ 298,788
Net County Cost	**$ 10,553,990**	**$ 12,078,966**	**$ 11,735,122**	**$ 11,785,170**
Budgeted Positions	**69.00**	**71.00**	**69.00**	**69.00**

Summary of Changes: Revenue increased due to adjustments in the state statutory contribution for the District Attorney's salary and benefits, which rose to $195,776, as well as the addition of the state statutory portion for the Assistant District Attorney totaling $60,012. Additionally, the Assistant District Attorney position will be reclassified to a grade E25, with a revised salary of $250,000 effective July 1, 2026. The budget also incorporates the creation of a new Chief Deputy District Attorney position; to offset its cost, the following positions will be eliminated: Deputy District Attorney IV (P-0000157), DA Office Technician III (P-0000174), and DA Office Technician III (P-0000175).

Finance/Administration Recommendation: Recommend approval as requested with midyear approvals. $50,000 in overtime added to budget as discussed.

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

Budget Unit: DIVERSION PROGRAMS - CC_20820

Department Description: The Diversion programs review and recommend charges in juvenile cases to reduce the juvenile caseloads for the Courts and Probation. Program staff review referred adult cases for Diversion to reduce the caseloads for the Courts and Probation. This decreases workload of Deputy District Attorneys. The case managers perform intake appointments using validated screening and assessment tools, create agreements, provide supervision, make referrals to community-based agencies, and a variety of other services to offenders who would otherwise be prosecuted through the Courts.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 462,761	$ 498,827	$ 516,202	$ 516,202
Supplies	589	1,264	300	300
Purchase Services	10,264	2,035	4,275	4,275
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 473,615**	**$ 502,126**	**$ 520,777**	**$ 520,777**
Revenue	$ 182,982	$ 182,300	$ 168,300	$ 168,300
Net County Cost	**$ 290,633**	**$ 319,826**	**$ 352,477**	**$ 352,477**
Budgeted Positions	**4.00**	**4.00**	**4.00**	**4.00**

Summary of Changes: At the department's request, Adult Diversion and Juvenile Diversion have been combined into Diversion Programs, moving all personnel and requests to this cost center.

Finance/Administration Recommendation:

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

Budget Unit: VICTIM WITNESS - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 1,536,710	$ 1,564,423	$ 1,570,469	$ 1,570,469
Supplies	489	350	350	350
Purchase Services	25,329	41,400	29,900	29,900
Fixed Charges	1,044,192	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 2,606,721**	**$ 1,606,173**	**$ 1,600,719**	**$ 1,600,719**
Revenue	$ 1,619,562	$ 537,160	$ 385,000	$ 385,000
Net County Cost	**$ 987,159**	**$ 1,069,013**	**$ 1,215,719**	**$ 1,215,719**
Budgeted Positions	**16.00**	**15.00**	**15.00**	**15.00**

Summary of Changes: There were no proposed changes to staff for 2027. Training funds which were previously allocated under "meeting expenses" for administrative costs were more clearly allocated in Adaptive. Funding is anticipated to come from the following sources:

- VALE Grant ($105,000)
- VOCA Grant ($280,000)
- VALE Administrative Fund ($65,000)
- Crime Victim Compensation Administration Fund ($72,000)

Finance/Administration Recommendation:

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

Budget Unit: ECONOMIC DEVELOPMENT - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	485,824	-	200,000	200,000
Fixed Charges	381,480	685,000	420,000	250,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 867,303**	**$ 685,000**	**$ 620,000**	**$ 450,000**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 867,303**	**$ 685,000**	**$ 620,000**	**$ 450,000**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: Upstate Colorado has requested $200,000 which maintains the 2026 contribution level.

The Ramboll contract for air monitoring was reduced to $250,000 for the 2027 budget cycle.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Budget Unit Request Summary

Budget Unit: EXTENSION - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 588,448	$ 745,873	$ 658,010	$ 658,010
Supplies	5,074	14,500	14,500	14,500
Purchase Services	28,355	53,600	53,600	53,600
Fixed Charges	13,491	5,000	5,000	5,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 635,368**	**$ 818,973**	**$ 731,110**	**$ 731,110**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 635,368**	**$ 818,973**	**$ 731,110**	**$ 731,110**
Budgeted Positions	**12.98**	**12.98**	**12.98**	**12.98**

Summary of Changes: Personnel Services is decreasing due to better alignment with actuals. All operating costs are to remain flat.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

2026 Strategic Priority Accomplishments:

1. Enhance communication with new and existing clientele across Extension Programming areas. 4-H Newsletter platform was selected with approval from PIO and IT. Redesigned 4-H newsletter launched in January 2026, driving traffic to the Weld County Extension Office website. With the new format, additional information regarding all Extension Programs was included to reach a broader audience. Evaluation of viability for more general Extension Newsletter vs. individual programmatic newsletters is underway for possible implementation in 2027.
2. Leverage Extension Advisory Council for community connections for established program participation. In execution of this goal, the need to evaluate bylaws and re-organize current board positions was discovered. This council is in progress of downsizing and focusing on how they can better advocate for needed Extension programs in communities.
3. Increase awareness of community education offerings from Weld County Extension Additional community events and engagement have been executed to increase awareness of the breadth of program areas. This includes programming across county borders with

other Extension Offices and cross-country promotion of events. Additional work is in process of creating an all-encompassing calendar for programs and events visible to the public via the website. Reestablishing partnerships with other Weld County Departments (Including CDPHE and OEM) to disseminate information for their programs, events, and information.

4. Additional accomplishments that carryover from 2025: Reorganization for more efficient use of existing spaces to better suite employee needs as well as creating a smaller meeting area with AV capabilities. This has allowed community meetings to be scheduled for same date and at the same time, depending on the size of the group. Most furnishings were gathered from donations. Space needs were also tailored to what duties each employee must accomplish to create better flow, work efficiency and storage capacity.

2027 Strategic Priority Objectives and Goals:

1. Streamline and standardize communication methods with existing clientele for ease of access.
2. Continue to strengthen partnerships in the community, internally, and with other County Extension offices to leverage reach
3. Evaluate and prioritize results from Colorado State University Community Needs Assessment to inform programmatic changes, balanced with existing programs.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Work Outputs	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
Efficiency Measures			
FTEs per 10,000/capita	0.343	0.335	0.330
Per capita cost (county support)	$1.68	$2.11	$1.86

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

Budget Unit: COUNTY FAIR - CC_50120

Department Description: The County Fair budget division organizes, plans, and administers the annual County Fair.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 119,983	$ 177,863	$ 180,046	$ 180,046
Supplies	85,802	44,500	44,800	44,800
Purchase Services	94,078	75,500	108,380	108,380
Fixed Charges	331	-	20,000	20,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 300,193**	**$ 297,863**	**$ 353,226**	**$ 353,226**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 300,193**	**$ 297,863**	**$ 353,226**	**$ 353,226**
Budgeted Positions	**1.25**	**1.50**	**1.50**	**1.50**

Summary of Changes: No personnel changes are requested for the 2027 budget. The Supplies category reflects a modest increase of $300 due to rising software maintenance costs. Purchase Services increases include an additional $19,000 for the security contract, $8,000 for printing services, and $2,200 for postage, aligning these budget lines more closely with actual expenditures. Fixed Charges show a $20,000 increase to support the purchase of tents for the beef and hog shows.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

2026 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 2025, 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. 2025 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 2026 will be available after the Weld County Fair.
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.

2027 Strategic Priority Objectives and Goals:

1. Partner with Extension Programming to offer classes, luncheons, and speakers during the WCF 2027.
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.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Exhibits registered	5,053	5,000	5,200
Exhibitors registered	895	950	1,000
Attendees	20,000	30,000	32,000
Efficiency Measures			
FTEs per 10,000/capita	0.033	0.039	0.038
Per capita cost (county support)	$0.79	$0.77	$0.90

Budget Unit Request Summary

Budget Unit: FACILITIES DEPARTMENT ADMINISTRATION - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 5,403,990	$ 1,767,894	$ 1,674,631	$ 1,578,322
Supplies	853,885	85,108	146,400	146,400
Purchase Services	6,624,386	4,778,618	4,594,830	4,594,830
Fixed Charges	218,326	(100,000)	109,000	109,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 13,100,587**	**$ 6,531,620**	**$ 6,524,861**	**$ 6,428,552**
Revenue	$ 686	$ -	$ -	$ -
Net County Cost	**$ 13,099,901**	**$ 6,531,620**	**$ 6,524,861**	**$ 6,428,552**
Budgeted Positions	**53.00**	**12.00**	**11.00**	**10.00**

Summary of Changes: This summary will reflect all major changes in the various divisions within Facilities for 2027.

Many costs were reallocated to Facilities Administration to standardize purchasing and centralize costs, as were costs to Other Public Works for the same reasons.

Personnel requests include a new Office Tech IV to assist with administrative tasks and better spread workload amongst the technicians. In Jail Maintenance an additional FTE is requested to perform Jail-specific carpentry work. Security reduced personnel to one (1.0) FTE as a contract for security services was procured, effectively reducing division costs by over $85,000.

Finance/Administration Recommendation: The addition of an Office Tech IV is not recommended at this time. Approval is recommended for all other requests.

Board Action:

2026 Strategic Priority Accomplishments:

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

2027 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:
        i. Operational repair issues to be corrected within 7days of receipt.
        ii. Forecasting infrastructure issues and creating a corrective action plan.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
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
Efficiency Measures			
FTEs per 10,000/capita	1.400	0.310	0.280
Per capita cost (county support)	$34.61	$16.87	$16.37
Cost per square foot	$6.26	$7.68	$7.94

Budget Unit Request Summary

Budget Unit: ELECTRICAL, PLUMBING AND CARPENTRY - CC_11310

Department Description: The Facilities Electrical, Plumbing, and Carpentry division maintains and repairs building systems to keep all facilities safe, functional, and efficient. They handle electrical work, plumbing infrastructure, and structural or finish carpentry needs across all county buildings.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ 1,118,167	$ 1,132,570	$ 1,132,570
Supplies	-	211,117	144,317	144,317
Purchase Services	-	813,917	956,481	956,481
Fixed Charges	-	-	25,000	25,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ -**	**$ 2,143,201**	**$ 2,258,368**	**$ 2,258,368**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ -**	**$ 2,143,201**	**$ 2,258,368**	**$ 2,258,368**
Budgeted Positions	**-**	**10.00**	**9.00**	**9.00**

Summary of Changes: See Facilities Administration summary for details.

Finance/Administration Recommendation: See Facilities Administration summary for details.

Board Action:

2026 Strategic Priority Accomplishments:

See Facilities Administration summary for details.

2027 Strategic Priority Objectives and Goals:

See Facilities Administration summary for details.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Efficiency Measures			
FTEs per 10,000/capita	-	0.258	0.229
Per capita cost (county support)	$5.97	$5.53	$5.75

Budget Unit Request Summary

Budget Unit: FACILITIES SECURITY UNIT - CC_11320

Department Description: The Security Facilities Unit oversees contracted security guards to ensure consistent coverage, safe facilities, and compliance with county security standards.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ 737,947	$ 136,774	$ 136,774
Supplies	-	19,706	9,500	9,500
Purchase Services	-	15,299	529,000	529,000
Fixed Charges	-	-	12,000	12,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ -**	**$ 772,952**	**$ 687,274**	**$ 687,274**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ -**	**$ 772,952**	**$ 687,274**	**$ 687,274**
Budgeted Positions	**-**	**8.00**	**1.00**	**1.00**

Summary of Changes: See Facilities Administration summary for details.

Finance/Administration Recommendation: See Facilities Administration summary for details.

Board Action: See Facilities Administration summary for details.

2026 Strategic Priority Accomplishments:

See Facilities Administration summary for details.

2027 Strategic Priority Objectives and Goals:

See Facilities Administration summary for details.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Efficiency Measures			
FTEs per 10,000/capita	-	0.207	0.025
Per capita cost (county support)	$-	$2.00	$1.75

Budget Unit Request Summary

Budget Unit: GROUNDS - CC_11330

Department Description: The Facilities Grounds Department manages outdoor areas to ensure they remain safe, clean, and visually well-maintained. The team handles landscaping, irrigation, snow removal, and general grounds upkeep.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ 927,128	$ 866,679	$ 866,679
Supplies	-	143,728	83,228	83,228
Purchase Services	-	223,749	156,000	156,000
Fixed Charges	-	-	12,000	12,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ -**	**$ 1,294,605**	**$ 1,117,907**	**$ 1,117,907**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ -**	**$ 1,294,605**	**$ 1,117,907**	**$ 1,117,907**
Budgeted Positions	**-**	**9.00**	**9.00**	**9.00**

Summary of Changes: See Facilities Administration summary for details.

Finance/Administration Recommendation: See Facilities Administration summary for details.

Board Action: See Facilities Administration summary for details.

2026 Strategic Priority Accomplishments:

See Facilities Administration summary for details.

2027 Strategic Priority Objectives and Goals:

See Facilities Administration summary for details.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Efficiency Measures			
FTEs per 10,000/capita	-	0.232	0.229
Per capita cost (county support)	$-	$3.34	$2.85

Budget Unit Request Summary

Budget Unit: HVAC - CC_11340

Department Description: The Facilities HVAC Division maintains, repairs, and optimizes heating, ventilation, and air-conditioning systems across all buildings. The team ensures reliable climate control, energy efficiency, and proper indoor air quality for safe and comfortable facilities.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ 963,520	$ 869,053	$ 869,053
Supplies	-	97,358	67,655	67,655
Purchase Services	-	704,459	306,900	306,900
Fixed Charges	-	-	22,000	22,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ -**	**$ 1,765,337**	**$ 1,265,608**	**$ 1,265,608**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ -**	**$ 1,765,337**	**$ 1,265,608**	**$ 1,265,608**
Budgeted Positions	**-**	**7.00**	**7.00**	**7.00**

Summary of Changes: See Facilities Administration summary for details.

Finance/Administration Recommendation: See Facilities Administration summary for details.

Board Action: See Facilities Administration summary for details.

2026 Strategic Priority Accomplishments:

See Facilities Administration summary for details.

2027 Strategic Priority Objectives and Goals:

See Facilities Administration summary for details.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Efficiency Measures			
FTEs per 10,000/capita	-	0.181	0.178
Per capita cost (county support)	$-	$4.56	$3.22

Budget Unit Request Summary

Budget Unit: JANITORIAL AND CUSTODIAL - CC_11350

Department Description: The Facilities Janitorial and Custodial Division provides daily cleaning, sanitation, and routine building upkeep to ensure safe, hygienic, and well-maintained interior environments. The team supports facility operations by maintaining cleanliness standards across all buildings.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ 282,382	$ 314,813	$ 314,813
Supplies	-	381,951	405,900	405,900
Purchase Services	-	1,087,975	1,273,910	1,273,910
Fixed Charges	-	-	10,000	10,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ -**	**$ 1,752,308**	**$ 2,004,623**	**$ 2,004,623**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ -**	**$ 1,752,308**	**$ 2,004,623**	**$ 2,004,623**
Budgeted Positions	**-**	**3.00**	**3.00**	**3.00**

Summary of Changes: See Facilities Administration summary for details.

Finance/Administration Recommendation: See Facilities Administration summary for details.

Board Action: See Facilities Administration summary for details.

2026 Strategic Priority Accomplishments:

See Facilities Administration summary for details.

2027 Strategic Priority Objectives and Goals:

See Facilities Administration summary for details.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Efficiency Measures			
FTEs per 10,000/capita	-	0.077	0.076
Per capita cost (county support)	$-	$4.52	$5.10

Budget Unit Request Summary

Budget Unit: FACILITIES JAIL MAINTENANCE - CC_11360

Department Description: The Jail Maintenance Division provides dedicated upkeep and repair of detention facility infrastructure, ensuring secure, safe, and fully functional environments for staff and inmates.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ 407,868	$ 510,746	$ 510,746
Supplies	-	-	81,900	81,900
Purchase Services	-	-	534,255	534,255
Fixed Charges	-	-	5,000	5,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ -**	**$ 407,868**	**$ 1,131,901**	**$ 1,131,901**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ -**	**$ 407,868**	**$ 1,131,901**	**$ 1,131,901**
Budgeted Positions	**-**	**3.00**	**4.00**	**4.00**

Summary of Changes: See Facilities Administration summary for details.

Finance/Administration Recommendation: See Facilities Administration summary for details.

Board Action: See Facilities Administration summary for details.

2026 Strategic Priority Accomplishments:

See Facilities Administration summary for details.

2027 Strategic Priority Objectives and Goals:

See Facilities Administration summary for details.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Efficiency Measures			
FTEs per 10,000/capita	-	0.077	0.102
Per capita cost (county support)	$-	$1.05	$2.88

Budget Unit Request Summary

Budget Unit: FINANCE - CC_11620

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

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 923,287	$ 1,078,348	$ 1,035,240	$ 1,035,240
Supplies	43,764	82,300	69,900	69,900
Purchase Services	33,838	29,880	34,800	34,800
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,000,889**	**$ 1,190,528**	**$ 1,139,940**	**$ 1,139,940**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 1,000,889**	**$ 1,190,528**	**$ 1,139,940**	**$ 1,139,940**
Budgeted Positions	**5.00**	**5.00**	**5.00**	**5.00**

Summary of Changes: The operating expense budget shows a net decrease of $7,480. Increases support operational needs, including VoIP phones, training tuition, conference registrations, professional services, equipment repairs, and required legal advertising. Software costs shift from the capital category, reducing Software by $80,000 and increasing Non-Capital Software by $68,500 for Gravity/ClearGov. Reductions were made in memberships and employee appreciation to offset costs. No changes are requested in personnel.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

2026 Strategic Priority Accomplishments:

1. Budget presentations to the board for 2027 showed vast improvements of connection to the county-wide strategic plan and transparency.
2. Workday Implementation took up a majority of 2026, with multiple weeks of testing and validations for the Phase 2 roll out on January 1, 2027.

2027 Strategic Priority Objectives and Goals:

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

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Excess revenue over budgeted revenue	21.52%	10.00%	8.00%
Budgeted Expenses over actual expenses	15.89%	10.00%	8.00%
Efficiency Measures			
FTEs per 10,000/capita	0.132	0.129	0.127
Per capita cost (county support)	$2.644	$3.074	$2.903

Budget Unit Request Summary

Budget Unit: ACCOUNTING - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 1,247,972	$ 1,001,949	$ 942,830	$ 942,830
Supplies	196,236	140,310	25,400	25,400
Purchase Services	28,450	52,300	53,300	53,300
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,472,658**	**$ 1,194,559**	**$ 1,021,530**	**$ 1,021,530**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 1,472,658**	**$ 1,194,559**	**$ 1,021,530**	**$ 1,021,530**
Budgeted Positions	**9.50**	**6.00**	**6.00**	**6.00**

Summary of Changes: A mid-year request exchanged an assistant controller position for a senior accountant, and an increase for the current senior accountant position. No other personnel changes are requested.

Software maintenance decreased $115,000 resulting from the transfer of CAN AM and Gravity to Non-Departmental. Other minor adjustments netting to $1,100 have been made.

Finance/Administration Recommendation:

Board Action:

2026 Strategic Priority Accomplishments:

1. Workday Finance ERP is live.

2027 Strategic Priority Objectives and Goals:

1. Continue to 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.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
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
Efficiency Measures			
FTEs per 10,000/capita	0.251	0.155	0.153
Per capita cost (county support)	$3.89	$3.08	$2.60
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

Budget Unit: WELD COUNTY BRIGHT FUTURES - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	316,918	315,407	315,407	315,407
Fixed Charges	-	2,000,000	2,000,000	2,000,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 316,918**	**$ 2,315,407**	**$ 2,315,407**	**$ 2,315,407**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 316,918**	**$ 2,315,407**	**$ 2,315,407**	**$ 2,315,407**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: The 2027 request maintains a flat budget of $320,000, as it has for the last 5 years.

$2,000,000 is included from the General Fund for the anticipated Bankhead Jones transfer in 2027 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: Recommend approval as requested.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Students in Program	1,036	1,506	1,800
Grant Dollars Awarded	$2.42 M	$3.98 M	$4.77 M
Efficiency Measures			
FTEs per 10,000/capita	0	0	0
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

Budget Unit: COMMUNITY DEV BLOCK GRANT - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 172,107	$ 108,246	$ 181,918	$ 181,918
Supplies	-	2,100	2,100	2,100
Purchase Services	10,088	75,900	58,600	58,600
Fixed Charges	1,034,771	1,065,416	997,089	997,089
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,216,967**	**$ 1,251,662**	**$ 1,239,707**	**$ 1,239,707**
Revenue	$ 1,355,740	$ 1,251,662	$ 1,239,707	$ 1,239,707
Net County Cost	**$ (138,774)**	**$ -**	**$ (0)**	**$ (0)**
Budgeted Positions	**1.00**	**1.00**	**2.00**	**2.00**

Summary of Changes: Personnel costs increased to reflect departmental restructuring to develop succession planning. To offset the increase in costs, other categories have been reduced, specifically overhead. No net county increase results from these requests.

Finance/Administration Recommendation: The request for reclassification of the existing position is not recommended. All other requests are recommended for approval.

Board Action:

2026 Strategic Priority Accomplishments:

1. Completed the Housing Needs Assessment for rural Weld County to inform the the Consolidated Plan of affordable housing efforts thereby promoting self-sufficiency in low to moderate income (LMI) persons and improving their quality of life. (P1)
2. Completed the 2026-2030 Consolidated Plan, adhering to HUD compliance, rules and regulations for the Weld County CDBG Program. Also shared the final plan with other County departments most notably Planning and Public Works.
3. 95% of all contracts, agreements, memorandums of understanding etc., entered and tracked in OnBase during 2026. (P3)
4. Completed the Re-Qualification requirement, needing to be completed every three years, with participation of 24 local government cooperating agreements in the program.
5. Striving for increased social and/or civic engagement by increasing social media stories and newsletters, working with county communications. (P6)

2027 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 2027 (PY27).

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

   c) 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.

   d) Priority 6B Strive to ensure that systems, services and facilities are accessible to communities.

Budget Unit Request Summary

Budget Unit: HOMELAND SECURITY GRANT - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	-	-	-	-
Fixed Charges	557,959	164,530	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 557,959**	**$ 164,530**	**$ -**	**$ -**
Revenue	$ 569,211	$ 164,530	$ -	$ -
Net County Cost	**$ (11,252)**	**$ -**	**$ -**	**$ -**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: 2026 is the last year Weld County will be the fiscal agent for this program. This division will be reported for historical purposes only.

Finance/Administration Recommendation: Recommend approval.

Board Action:

Budget Unit Request Summary

Budget Unit: PURCHASING - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 434,782	$ 451,281	$ 462,851	$ 462,851
Supplies	270	550	700	700
Purchase Services	6,353	9,450	10,200	10,200
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 441,405**	**$ 461,281**	**$ 473,751**	**$ 473,751**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 441,405**	**$ 461,281**	**$ 473,751**	**$ 473,751**
Budgeted Positions	**3.00**	**3.00**	**3.00**	**3.00**

Summary of Changes: Purchased Services increased by a requested $750 to allow for additional staff training in 2027.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

2026 Strategic Priority Accomplishments:

1. Continued to improve paperless processes and remove duplicative processes.
2. Implemented procurement process efficiencies through Workday
3. Continued to leverage cooperative purchasing agreements to reduce spending while increasing efficiency.

2027 Strategic Priority Objectives and Goals:

1. Refine procurement process efficiencies through Workday.
2. Improve cross-departmental collaboration to support county-wide strategic procurement initiatives and code improvements
3. Continue to leverage cooperative purchasing agreements to reduce spending while increasing efficiencies.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Number of formal bids presented to BOCC	157	180	195
Number of Purchase Orders placed	692	2,000	2,000
Efficiency Measures			
FTEs per 10,000/capita	0.079	0.077	0.076
Per capita cost (county support)	$1.17	$1.19	$1.21
No. of formal bids/FTE presented to BOCC	157	180	195

Budget Unit Request Summary

Budget Unit: PUBLIC TRUSTEE - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 314,290	$ 307,958	$ 303,660	$ 303,660
Supplies	14,598	1,650	1,500	1,500
Purchase Services	17,277	18,700	18,700	18,700
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 346,165**	**$ 328,308**	**$ 323,860**	**$ 323,860**
Revenue	$ 8,501	$ 475,000	$ 500,000	$ 500,000
Net County Cost	**$ 337,663**	**$ (146,692)**	**$ (176,140)**	**$ (176,140)**
Budgeted Positions	**2.50**	**2.50**	**2.50**	**2.50**

Summary of Changes: Revenue is projected to increase by $25,000 due to increases in foreclosures/releases. No other significant changes are requested.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

2026 Strategic Priority Accomplishments:

1. Improved cross-training between Treasurer and Public Trustee offices.
2. Maintained online ADA compliance metrics.
3. Prepared for SharePoint Migration.
4. Transitioned Public Trustee to new ERP system.

2027 Strategic Priority Objectives and Goals:

1. Transition to electronic payments for foreclosure transactions.
2. Continue writing Policy and Procedure manual.
3. Prepare for next steps in file migration to SharePoint.

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Foreclosures	504	600	800
Releases	10,890	12,000	12,500
Efficiency Measures			
FTEs per 10,000/capita	0.066	0.065	0.064
Per capita contribution	$0.89	$(0.38)	$(0.45)

Budget Unit Request Summary

Budget Unit: TREASURER'S OFFICE - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 931,174	$ 1,147,724	$ 1,114,522	$ 1,114,522
Supplies	154,059	171,910	177,600	177,600
Purchase Services	388,878	399,248	236,750	236,750
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,474,110**	**$ 1,718,882**	**$ 1,528,872**	**$ 1,528,872**
Revenue	$ 10,803,771	$ 13,100,000	$ 13,500,000	$ 13,500,000
Net County Cost	**$ (9,329,661)**	**$ (11,381,118)**	**$ (11,971,128)**	**$ (11,971,128)**
Budgeted Positions	**10.00**	**10.00**	**9.50**	**9.50**

Summary of Changes: Professional Services decreased by $210,000 for expenses moved to Non-Departmental. The only other significant change in this division was the increase in Contract Payments of $40,050 which resulted in approximately $20,000 in savings to the county.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

2026 Strategic Priority Accomplishments:

1. **Legislative Changes**:

   a) Finalized processes for legislative changes related to Deed Auction Mobile Homes.

2. **Provide Excellent, Cost-Effective Service Delivery:**

   a) Updated Treasurer software to meet the new legislative requirements.
   b) Implemented new process for HB24-1056 Deed Auctions.
   c) Completed implementation of Workday bank reconciliation module.

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.

2027 Strategic Priority Objectives and Goals:

1. **Legislative Changes**:

   a) Work with software companies to ensure accurate implementation of upcoming legislative changes.

2. **Provide Excellent, Cost-Effective Service Delivery:**

   a) Continue to assess the EFP Workday efficiencies.
   b) Continue to create ways to improve taxpayer's online experience with a comprehensive website and real-time results.
   c) Expand electronic billing and reminders to reduce paper, postage, and manual processing costs.
   d) Transition all files to SharePoint.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Property Tax Collected	$1.521 M	$1.589 M	$1.6 M
Percentage of Property Tax Collected	99.84%	99.85%	99.85%
Efficiency Measures			
FTEs per 10,000/capita	0.264	0.258	0.242
Per capita contribution	$(24.647)	$(29.388)	$(30.481)

Budget Unit Request Summary

Budget Unit: BUILDING RENTS - CC_00000

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

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	-	-	-	-
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ -**	**$ -**	**$ -**	**$ -**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ -**	**$ -**	**$ -**	**$ -**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: Budget reflects the county's debt service on any long-term debt and/or lease purchase debt in any given year. The correctional facilities' Certificates of Participation (COP) were paid off as of August 1, 2007.

Finance/Administration Recommendation: Recommend approval.

Board Action:

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

Budget Unit: HUMAN RESOURCES - CC_11900

Department Description: Human Resources is responsible for developing, administering, and enforcing employment policies; maintaining accurate job descriptions and classifications; ensuring fair, competitive, and compliant compensation systems. Oversee recruiting, hiring, onboarding, employee relations, performance management, benefits administration, compensation, payroll, risk management, wellness/safety, leave management, training/development, and employee separations. Administers HRIS, supporting processing, reporting, and analytics. Leads workforce development by delivering training, leadership development, and compliance-based programs for supervisors, managers, and employees.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 2,777,531	$ 3,566,030	$ 3,486,661	$ 3,486,661
Supplies	454,002	309,500	372,900	372,900
Purchase Services	1,015,437	1,076,600	1,220,000	1,220,000
Fixed Charges	5,669	-	3,000	3,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 4,252,639**	**$ 4,952,130**	**$ 5,082,561**	**$ 5,082,561**
Revenue	$ 641	$ -	$ -	$ -
Net County Cost	**$ 4,251,998**	**$ 4,952,130**	**$ 5,082,561**	**$ 5,082,561**
Budgeted Positions	**22.00**	**25.00**	**24.00**	**24.00**

Summary of Changes: The Department's 2027 budget is projected to increase overall due to the inclusion of the Wellness budget which was previously separate. Human Resources is not submitting any requests for additional personnel, fleet, IT resources, or facility needs for 2027 but did experience some slight increases in software costs, which were covered from other cost savings.

Finance/Administration Recommendation: Recommend approval as requested.

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

2026 Strategic Priority Accomplishments:

Benefits & Health Plan Optimization

- Transitioned to a new health insurance carrier with no premium or deductible increases for employee-only plans.
- Enhanced HSA contributions for dependent-coverage tiers to better support families.
- Improved the HDHP by removing the pharmacy out-of-pocket maximum, increasing medication affordability.
- Upgraded voluntary benefits by selecting Guardian as the new provider, resulting in significantly improved coverage and more competitive rates.
- Realigned premium structures to industry standards
- Opened a new clinic location, consolidating IOME and Marathon Health operations for improved access and service delivery.
- Launched a mail-order pharmacy initiative to promote convenience and reduce costs.

Retirement & Compensation Strategy

- Supported the Retirement Board in redesigning the County's pension plan to modernize structure, promote equity across employee groups, and reduce tier disparities.
- Launched a new performance management program to support accountability, development, and the foundation for merit-based pay targeted to begin in 2028.

Operations, Systems & Compliance

- Updated policies to ensure compliance local, state and federal requirements.
- Successfully transitioned payroll functions to Human Resources.
- Supported Workday Phase II implementation through close HR–Finance collaboration to maximize system capabilities.

Risk, Training & Workforce Support

- Implemented drug screening and MVR monitoring to strengthen organizational risk mitigation.
- Launched an HR training catalog with strong engagement, averaging 75% participation per class.
- Continued year-over-year reductions in employee relations (POWR) cases, contributing to workforce stability and lower turnover.

Stakeholder Engagement & Vendor Integration

- Hosted the inaugural County Benefits Summit, bringing together all benefit partners to review performance and coordinate improvements for employee experience.

2027 Strategic Priority Objectives and Goals:

Leadership, Culture & Workforce Development

- Expand leadership development programming across all leadership levels, targeting 85% engagement to prepare the organization for the transition to a merit-based compensation system (projected for 2028).
- Strengthen performance management practices through continued education and accountability, ensuring full completion of evaluations and consistent, professional handling of employee relations matters.
- Continue to recruit and retain top talent by ensuring best practices during the applicant experience.

Technology, Systems & Process Modernization

- Implement a modern pension administration system to replace the current outdated platform, improving employee self-service, administrative efficiency, reporting, and compliance.
- Continue optimizing the HRIS platform, including performance, benefits, compensation, payroll, and recruiting processes, using technology and AI to streamline HR operations.

Benefits, Wellness & Total Rewards Strategy

- Assess Anthem's wellness rewards program as a potential enhancement to incentivize healthier behaviors and strengthen long-term workforce wellness.
- Review the County's life insurance and STD/LTD programs to explore options offering better value, broader coverage, and improved competitiveness.
- Continue researching and evaluating supplemental and voluntary benefit options to enhance the County's total rewards package.
- Increase Marathon Health utilization to 62% to promote preventive care and support ongoing health plan cost-containment.

Vendor Management & Cost Control

- Review all benefits and HR-related vendor contracts to ensure optimal pricing, utilization, and long-term value.

Human Resources Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Authorized County positions (FTEs)	1,991	1,992	1,992
Occupied FTEs	1,874	1,869	1,900
Employees Terminated/Resigned/Retired	260	235	220
Employees Hired	445	400	400
Turnover Rate	14%	13%	14%
Efficiency Measures			
FTEs per 10,000/capita	0.581	0.646	0.611
Per capita cost (county support)	$11.23	$12.79	$12.94
Personnel served per FTE	101	98	91

Wellness Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Wellness Incentive Program Completion	1,200	1,200	1,200
InBody Scans	1,800	1,800	1,800
IOME 50 Minute Counseling Sessions	940	1,100	1,200
Cardiovascular Screenings	421	450	450
Efficiency Measures			
Per capita cost (county support)	$9.71	$10.60	$8.82

Budget Unit Request Summary

Budget Unit: INFORMATION SERVICES - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 8,888,802	$ 9,344,456	$ 9,239,429	$ 9,249,477
Supplies	5,433,629	5,060,730	5,243,259	5,243,259
Purchase Services	106,895	96,900	114,316	114,316
Fixed Charges	(1,900,690)	(2,204,331)	(2,632,000)	(2,632,000)
Capital Outlay	-	1,116,000	1,358,000	1,358,000
Transfers Out	-	-	-	-
Gross County Cost	**$ 12,528,636**	**$ 13,413,755**	**$ 13,323,004**	**$ 13,333,052**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 12,528,636**	**$ 13,413,755**	**$ 13,323,004**	**$ 13,333,052**
Budgeted Positions	**54.00**	**54.00**	**53.00**	**53.00**

Summary of Changes: Personnel costs decrease as budgeted positions drop from 54 to 53, with full-time salaries and benefits down approximately $120,000 from the prior year. Software costs rise, driven primarily by the Microsoft enterprise agreement (Office 365, Windows, and server licensing) increasing roughly $354,000 and Adobe Creative Cloud increasing $50,000. Equipment costs increase as the PC refresh budget grows from $651,250 to $910,000. These increases are largely offset by a reduction in IT Security maintenance of approximately $212,000 and a larger contra (internal cost-recovery) credit, so the overall requested budget is essentially flat, decreasing about $17,800 (0.1%).

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

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.

2026 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
    - 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

2027 Strategic Priority Objectives and Goals:

IT Strategic Priorities for IT Excellence in County Governance

1. 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
2. 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.
3. 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.
4. 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.
5. 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
6. Application Management

- Track usage and performance throughout application lifecycles.
- Establish regular update and retirement schedules.
- Ensure licensing, security patches, and interoperability standards

7. 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.
8. 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.
9. 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.
10. 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.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Number of Computing Devices Supported	3,906	4,028	4,028
Number of Personal Computer systems installed/replaced	385	475	415
Number of IT Managed Projects			
Number of Technical Support Calls/Month	992	825	800
Number of Virtual Servers Managed			
Number of Application Managed	281	273	277
Efficiency Measures			
FTEs per 10,000/capita	1.427	1.394	1.349
Per capita cost (county support)	$33.10	$34.64	$33.95

Note: Information Technology has a Comprehensive Strategic Plan Available by Emailing: rrose@weld.gov

Budget Unit Request Summary

Budget Unit: COUNTY-WIDE PROJECTS AND TECHNOLOGY - CC-12120

Department Description: The County-Wide Projects and Technology cost center is used to track county-wide software expenses and to separate department requested IT projects from the central IT budget. These projects have been approved through the IT evaluation process, allowing for clearer budgeting and accountability.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	946,710	556,520	556,520
Purchase Services	-	668,902	1,228,950	1,228,950
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ -**	**$ 1,615,612**	**$ 1,785,470**	**$ 1,785,470**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ -**	**$ 1,615,612**	**$ 1,785,470**	**$ 1,785,470**
Budgeted Positions	**-**	**-**	**-**	**-**

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: Recommend approval as requested.

Board Action:

Budget Unit Request Summary

Budget Unit: GEOGRAPHICAL INFORMATION SYSTEM - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	450,323	450,800	494,305	494,305
Purchase Services	3,813	3,360	3,576	3,576
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 454,136**	**$ 454,160**	**$ 497,881**	**$ 497,881**
Revenue	$ 818	$ 700	$ 1,500	$ 1,500
Net County Cost	**$ 453,317**	**$ 453,460**	**$ 496,381**	**$ 496,381**
Budgeted Positions	**-**	**-**	**-**	**-**

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 as requested.

Board Action:

2026 Strategic Priority Accomplishments:

1. GIS applications were maintained to accessibility standards through ongoing reviews, monitoring, and updates, and community-facing information continued to be deployed to support public outreach.
2. GIS systems were kept current and secure through regular software upgrades, continuous monitoring, and the application of best practices to ensure innovative and protected technology.
3. A full review of GIS workflows and processes was completed, replacing less effective methods with more streamlined and cost-effective approaches to improve operational efficiency.

2027 Strategic Priority Objectives and Goals:

1. Expand collaboration with departments to develop and enhance GIS solutions that improve public information transparency, accessibility, and outreach, ensuring community members can easily access trusted and accessible information.

2. Complete negotiation and implementation of a new Esri Enterprise Agreement to secure essential GIS technology in a cost-effective manner, ensuring departments have reliable access to modern, secure, and forward-thinking tools that support countywide operations.
3. Enhance GIS team resiliency by expanding cross-training, documenting shared workflows, and strengthening knowledge transfer practices to ensure continuity of operations, reduce single-points-of-failure, and improve long-term service stability.
4. Explore and evaluate practical AI capabilities within GIS platforms to identify opportunities that improve operational efficiency, enhance analytical capacity, and support future-ready service delivery.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
# Parcels in Database	162,542	164,346	166,170
# Parcels Updated	3,297	1,804	1,824
# Available Coverage (Layers) in GIS	95	100	105
Efficiency Measures			
FTEs per 10,000/capita	0	0	0
Per capita costs (County support)	$1.20	$1.17	$1.26

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

Budget Unit: PUBLIC SAFETY INFORMATION SYSTEM - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 1,696,074	$ 1,788,330	$ 1,829,696	$ 1,829,696
Supplies	1,656,426	1,625,483	1,775,149	1,775,149
Purchase Services	21,675	22,550	29,434	29,434
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 3,374,175**	**$ 3,436,363**	**$ 3,634,279**	**$ 3,634,279**
Revenue	$ 1,269,606	$ 1,414,641	$ 1,825,602	$ 1,825,602
Net County Cost	**$ 2,104,569**	**$ 2,021,722**	**$ 1,808,677**	**$ 1,808,677**
Budgeted Positions	**10.00**	**10.00**	**10.00**	**10.00**

Summary of Changes: Net County Costs for 2027 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:

2026 Strategic Priority Accomplishments:

1. In alignment with our five-year refresh cycle, Public Safety IT has upgraded both the hardware and software for our Records Management System. This ongoing commitment ensures we remain current with industry standards and prepared to deploy the latest tools for first responders, reinforcing our role as a regional leader in public safety technology.
2. We worked to deploy a stable version of CentralSquare's interface to First-In. Through First-In, we continue to enhance automation by automatically notifying fire agencies and reliably delivering the data they need. This work is ongoing, and we will expand functionality as additional agencies adopt the technology and as the platform continues to improve through 2027 and beyond.

2027 Strategic Priority Objectives and Goals:

1. We are implementing CentralSquare CAD-to-CAD to strengthen interoperability with neighboring counties—an effort that delivers significant value to Weld County Public Safety. By staying current and committed to innovation, we can maximize seamless coordination across CentralSquare CAD and mobile agencies throughout Northern Colorado. While aligning with partner counties requires considerable collaboration, the ability for regional CAD systems to interoperate will provide substantial long-term benefits for all participating agencies.
2. Support and customer responsiveness remain top priorities for Public Safety IT. We will continue to look for ways to innovate and improve our workflows to better serve first responders and municipal agencies. Ongoing training and 24/7 support will remain key strategic focuses throughout 2027.
3. A continued strategic priority is our annual cybersecurity threat assessment and proactive user audit. In alignment with IT best practices and CJIS requirements, Public Safety IT conducts annual risk assessments and audit user accounts to validate our security posture, ensure accuracy of active accounts, and support ongoing awareness and improvement. This disciplined approach helps maintain compliance and strengthens our overall cybersecurity readiness.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Service Tickets	4,473	5,000	5,500
Efficiency Measures			
FTEs per 10,000/capita	0.264	0.258	0.255
Per capita cost (county support)	$5.56	$5.22	$4.61

Note: Information Technology has a Comprehensive Strategic Plan Available by Emailing: rrose@weld.gov

Budget Unit Request Summary

Budget Unit: COMMUNITY CORRECTIONS - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 125,859	$ 130,352	$ 124,346	$ 124,346
Supplies	1,321	2,200	3,200	3,200
Purchase Services	4,918,952	4,253,225	4,867,609	4,867,609
Fixed Charges	23,313	3,000	5,356	5,356
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 5,069,446**	**$ 4,388,777**	**$ 5,000,511**	**$ 5,000,511**
Revenue	$ 4,897,738	$ 4,386,128	$ 5,001,461	$ 5,001,461
Net County Cost	**$ 171,708**	**$ 2,649**	**$ (950)**	**$ (950)**
Budgeted Positions	**1.40**	**1.40**	**1.40**	**1.40**

Summary of Changes: The State allocation for the placement of adult offenders increased for SFY 2026/2027 and includes $4,524,065.50 for Residential Diversion, Transition, Condition of Probation, and Condition of Parole placements (170 beds); $228,393.28 for Non-Residential Diversion services (62 slots); and $75,000 for Offender Treatment Services. The State also discontinued the Facility Payment funding category.

Personnel Services expenses decreased, while expenditures on Supplies, Purchased Services, and Fixed Charges increased. In addition, the Community Corrections Administration allocation increased to $170,000 to fully support administrative and operational costs.

The contractor lease rate was increased to offset rising utility and facility maintenance costs, resulting in a budgeted lease amount of $361,581. This amount is recorded as revenue under the Non-Departmental General Government Cost Center.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

2026 Strategic Priority Accomplishments:

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

1. Correctly and promptly, screened all offender referrals from the Courts, the DOC/Parole for possible placement in a community corrections program to assure for low recidivism and successful community reintegration.
2. Continued daily oversight of day-to-day community corrections operations and with physical plant upkeep and maintenance of the Community Corrections Facility.
3. Continued auditing of program performance in adherence to contractual expectations.

Weld County Strategic Priority 4—Be an Employer of Choice:

1. Employee promotion to ensure retention rate and professional development.

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

1. 100% compliance in receiving, managing, and processing all state-allocated funds.
2. Direct taxpayers' savings with less expensive and effective placement alternatives to jail and prison incarceration for adult offenders.

2027 Strategic Priority Objectives and Goals:

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

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; and implement new Structured Decision-Making Tool for the Weld County Community Corrections Board.
2. Continue daily oversight of day-to-day community corrections operations and with physical plant upkeep and maintenance of the Community Corrections Facility.
3. Continue schedule auditing of program performance in adherence to contractual expectations.
4. Employee retention and increased opportunities for training and professional development.
5. 100% compliance to receive, manage, and process all state-allocated funds.
6. Continue ongoing taxpayers' savings with less expensive and effective placement alternatives to jail and prison incarceration for adult offenders.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Intervention Community Corrections Services (contractor): Total Average Daily Populations of Offender	170	180	180
Populations by Type - Residential Transition, Residential Diversion, and Non-Residential Diversion Annual Referrals for Screening and Placement	800	800	800
Efficiency Measures			
FTEs per 10,000/capita	0.037	0.036	0.036
Per capita cost (county support)	$0.45	$0.01	$(0.00)

Budget Unit Request Summary

Budget Unit: PRETRIAL SERVICES - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 1,802,838	$ 1,994,508	$ 2,010,754	$ 2,010,754
Supplies	49,469	53,200	37,300	37,300
Purchase Services	377,106	464,200	464,200	464,200
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 2,229,412**	**$ 2,511,908**	**$ 2,512,254**	**$ 2,512,254**
Revenue	$ 34,865	$ 47,000	$ 35,000	$ 35,000
Net County Cost	**$ 2,194,547**	**$ 2,464,908**	**$ 2,477,254**	**$ 2,477,254**
Budgeted Positions	**17.00**	**17.00**	**17.00**	**17.00**

Summary of Changes: The 2027 request reflects decreases in Revenue and Purchased Services resulting from the transfer of costs to the Community Corrections Administration Cost Center. An offsetting increase in Purchased Services for Security Guard services results in an overall cost-neutral impact. Supplies expenditures are also reduced due to decreased software maintenance costs. Overall, these budget adjustments produce a projected net increase of $5,746.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

2026 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; assured defendants' court appearances and law abidance.

Weld County Strategic Priority 4—Be an Employer of Choice: All managerial personnel completed the County's Leadership Academy courses; all staff completed at a minimum 20 hours of professional development training.

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

2027 Strategic Priority Objectives and Goals:

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

1. Continue collaboration with UNC's Department of Criminology and Criminal Justice in research of local and statewide practices of pretrial release decisions, defendant community supervision conditions, and delivery of Pretrial Services.
2. Provide professional development and training to enhance employee satisfaction, and at least 80% staff retention rate.
3. Continue to assist Courts and justice system stakeholders to deliver enhanced services to pretrial defendants with co-occurring illicit substance use and behavioral health disorders.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Pretrial Services Risk Assessments	3,112	3,096	3,100
Defendants on Pretrial Supervision (ADP)	1,691	1,777	1,800
Domestic Violence Screening Assessments	932	1,008	1,000
Efficiency Measures			
FTEs per 10,000/capita	0.449	0.439	0.433
Per capita net cost	$5.80	$6.36	$6.31

Budget Unit Request Summary

Budget Unit: WORK RELEASE - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 2,177,282	$ 2,407,387	$ 2,331,306	$ 2,331,306
Supplies	17,564	34,490	34,940	34,940
Purchase Services	174,326	232,947	232,497	232,497
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 2,369,172**	**$ 2,674,824**	**$ 2,598,743**	**$ 2,598,743**
Revenue	$ 396,882	$ 600,000	$ 500,000	$ 500,000
Net County Cost	**$ 1,972,290**	**$ 2,074,824**	**$ 2,098,743**	**$ 2,098,743**
Budgeted Positions	**20.00**	**20.00**	**20.00**	**20.00**

Summary of Changes: The budget request reflects a $450 increase in Supplies and a corresponding $450 decrease in Purchased Services, resulting in no net impact from these adjustments. Personnel Services expenditures decrease by $78,281, while projected Revenue decreases by $100,000 due to ongoing fluctuations in utilization-related revenue sources, including offender rent, food and beverage vending, and pay phone commissions. Overall, these changes result in a projected net increase of $21,719.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

2026 Strategic Priority Accomplishments:

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

1. Delivered safe, community-based sentencing alternatives that generated variable cost avoidance and savings, while also providing effective programs focused on employment and life-skills development.
2. Achieved 83% successful completion rate for the Work Release program and 89% rate for the Electronic Home Monitoring program.
3. Added a second in-house support group for clients.

Weld County Strategic Priority 4—Be an Employer of Choice: Maintained a 90% staff retention rate.

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

2027 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% (from $16 to $17 per day) – this was not implemented in 2026 as originally anticipated.
2. Deliver, safe, community-based sentencing alternatives to create variable cost avoidance and savings and offer effective programs and employment and life-skills building opportunities to clients.
3. Provide professional development and training to enhance employee job satisfaction, and completion of Leadership Academies by all managerial staff.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Avg. Work Release Clients - ADP	80	90-100	90-100
Avg. Electronic Home Monitoring - ADP	45	50	50
Efficiency Measures			
FTEs per 10,000/capita	0.528	0.516	0.509
Per capita net cost	$5.21	$5.36	$5.34

Budget Unit Request Summary

Budget Unit: OFFICE OF EMERGENCY MANAGEMENT - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 712,880	$ 649,506	$ 633,463	$ 633,463
Supplies	54,219	41,087	42,250	42,250
Purchase Services	139,212	87,912	83,870	83,870
Fixed Charges	127,742	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,034,053**	**$ 778,505**	**$ 759,583**	**$ 759,583**
Revenue	$ 481,145	$ -	$ -	$ -
Net County Cost	**$ 552,909**	**$ 778,505**	**$ 759,583**	**$ 759,583**
Budgeted Positions	**5.00**	**4.00**	**4.00**	**4.00**

Summary of Changes: Changes to the OEM budget include reduction in expenses for hazard mitigation projects and adjustments to contracted maintenance costs. VEOCI funding is at $17,002 up from $14,700 last year. This also includes an increase of five additional licenses. EMPG funding is reduced due to the state not receiving the Notice of Funding and DHSEM questions about if the state can sign the Terms and Conditions for the Homeland Security Grants. Reference SB25-276.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

2026 Strategic Priority Accomplishments:

In 2026, Weld County OEM achieved substantial progress across every major strategic priority, strengthening operational readiness, community engagement, and interagency coordination. The office expanded hazmat and Access & Functional Needs integration in all exercises and trainings, launching six major exercises and several instructional courses that reached more than 500 participants. OEM advanced countywide evacuation planning, completed hazardous chemical facility analyses, and developed a new public-facing chemical facilities map to increase community transparency. Collaboration with Public Health, Dispatch,

and other partners resulted in a coordinated two-day exercise series, expanded premise warnings for hazmat sites, and 14 community-engagement events reaching residents across the county. Additionally, OEM implemented cost-saving measures by optimizing existing technology platforms and reducing duplicative systems. These accomplishments reflect strong stewardship of public resources, improved operational capabilities, and significant momentum heading into 2027.

1. **Training, Exercises, and AFN/Hazmat Integration**

   OEM continued integrating hazardous materials and Access & Functional Needs considerations into all drills and exercises. As of June 2026, OEM conducted six exercises totaling 32 hours with 407 participants and delivered three courses totaling 19 hours to 112 students. Two additional courses and six more exercises are scheduled later in 2026, representing roughly 100 staff hours and an estimated reach of 200 participants.

2. **Countywide Evacuation Planning Initiative**

   OEM launched a comprehensive effort to update the Weld County Evacuation Plan and strengthen multi-jurisdictional evacuation coordination. Major activities included stakeholder workshops, refinement of evacuation terminology, development of polygon-based evacuation zone concepts, and initial design of responder and community training. This effort will continue into 2027 and represents a significant regional public safety investment.

3. **Hazard Analysis and Facility Planning Support**

   OEM completed two detailed hazard analyses for high-risk chemical facilities and approved 27 Emergency Action and Tactical Response Plans, representing more than 100 staff hours of technical review. Eight additional high-risk hazard analyses are scheduled for completion by the end of 2026.

4. **Public-Facing Chemical Facility Mapping Tool**

   In collaboration with GIS and Communications, OEM developed a public-facing map for the LEPC webpage, allowing residents to identify chemical facilities within a six-mile radius of their address. This tool enhances transparency and provides community members with accessible, location-based safety information.

5. **Coordinated Exercise with Public Health**

   OEM partnered with the Weld County Department of Public Health and Environment to conduct a two-day coordinated exercise series consisting of a functional EOC activation and a full-scale Point of Distribution exercise. These efforts strengthened interagency readiness and validated capabilities necessary for high-volume public health response operations.

6. **Hazard Mitigation Plan Update**

   - OEM continued its partnership with DHSEM and FEMA to advance the Weld County Hazard Mitigation Plan. Key milestones include

   - Coordinated quarterly stakeholder meetings

   - Completion of the State Review in June 2026

   - Completion of FEMA Review in July 2026

   - Plan adoption in July 2026

7. **Hazmat Premise Warning Program**

   In coordination with Weld County Regional Communications, OEM added 15 new premise warnings for hazmat facilities as of June 2026. An additional 100 warnings are planned by year-end to expand responder situational awareness and enhance operational safety.

8. **Community Engagement and Outreach Support**

   OEM collaborated with WCDPHE and Dispatch to support countywide community-engagement activities. Staff attended 14 community events, dedicating approximately 100 hours with the goal of reaching 1,000 residents. These efforts strengthened public education, hazard awareness, and community resilience.

9. **Cost-Saving and Technology Optimization Initiatives**

   OEM identified and implemented cost-saving strategies by optimizing existing software platforms and applying industry best practices. This optimization effort will continue as processes are validated to ensure efficient and uninterrupted service delivery.

2027 Strategic Priority Objectives and Goals:

1. **Enhance All-Hazards Preparedness:**

   Integrate Hazmat incident response, Access and Function Needs (AFN), and Evacuation considerations into 100% of scheduled drills and exercises, with updated protocols and post-exercise evaluations.

2. **Advance Hazard Risk Analysis:**

   Complete and publish updated hazard analysis reports for 8 identified Tier II high-hazard chemical facilities by Q4 2027.

3. **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.

4. **Optimize Emergency Management Delivery:**

   Streamline Emergency Management operations to improve efficiency by 10% through lean process improvements, while aligning with the strategic goals established by the Board of County Commissioners and preparing for a complete loss of federal grant funding.

5. **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 2028 budget cycle.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Number of Training and Exercise Hours	146	116	150
Number of people participating Trainings and Exercises	497	800	500
Number of inspections and/or reports	8	8	8
Number of incidents OEM assigned to	453	1,000	1,000
Number of incidents OEM supported	6	10	12
Number of community events supported	25	14	14
Efficiency Measures			
FTEs per 10,000/capita	0.132	0.103	0.102
Per capita cost	$1.46	$2.01	$1.93

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 organizations 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.

- 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.

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 processes 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

Budget Unit: OIL AND GAS ENERGY - 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		2025 Actuals		2026 Approved Budget		2027 Requested Budget		2027 Proposed
Personnel Services	$	1,356,789	$	1,481,800	$	1,365,964	$	1,365,964
Supplies		35,653		43,300		64,850		64,850
Purchase Services		132,211		129,750		135,000		135,000
Fixed Charges		1,623		-		-		-
Capital Outlay		-		-		-		-
Transfers Out		-		-		-		-
Gross County Cost	**$**	**1,526,276**	**$**	**1,654,850**	**$**	**1,565,814**	**$**	**1,565,814**
Revenue	$	433,527	$	506,500	$	625,000	$	625,000
Net County Cost	**$**	**1,092,749**	**$**	**1,148,350**	**$**	**940,814**	**$**	**940,814**
Budgeted Positions		**9.00**		**8.00**		**8.00**		**8.00**

Summary of Changes: Personnel Services are slightly lower than 2026 approved and already include the COLA and annual performance-based increases. Supplies are up due to reallocation of expenses from Purchased Services, and a $21,500 increase in software and $1,700 in personal protective equipment for staff that are out in the field. Purchased Services includes approximately $3,500 for staff training and development. No other changes were requested, and revenue was increased to reflect additional fee collection and permits issued.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

2026 Strategic Priority Accomplishments:

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.

2027 Strategic Priority Objectives and Goals:

1. Retain and Develop Qualified Staff
   a) Continue building a resilient and high-performing team by emphasizing development, mentorship, and advancement.
   b) Strengthen internal communication, cross-training, and collaboration with other County departments to support organizational efficiency and shared strategic goals.
2. Implement and Enhance Code and Regulatory Processes
   a) Aligned with the October 2025 Code Update
   b) Update internal procedures to reflect the County Code revision that removed LAP requirements and improve overall clarity, efficiency, and transparency.
   c) Develop regulatory pathways for deep geothermal and refine 1041 WOGLA processes (upstream/Class II/Class VI).
   d) Produce user-focused guidance documents and workflow improvements to support consistency and accessibility for both industry and the public.
3. Strengthen Municipal and Interagency Collaboration
   a) IGAs continue to be developed and signed with municipalities, allowing OGED to take the lead on oil and gas permitting while partnering with municipal staff on inspection and enforcement activities.
   b) Identify additional opportunities to support municipal partners, especially smaller jurisdictions, with permitting, technical review, and compliance functions.
   c) Expand joint training, education, and coordination efforts with ECMC, CDPHE, CPW, and other state agencies.
4. Advance Transparency, Education, and Public Accessibility
   a) Expand online resources, standardize guidance documents, and promote clearer submittal expectations to align with Weld County's strategic goals of accessibility and transparency.
   b) Provide education and outreach opportunities—public sessions, pre-application meetings, industry workshops; to build understanding of regulatory requirements, cumulative impacts, and long-term planning.
   c) Maintain OGED as a visible and trusted resource for residents, operators, and partner agencies.
5. Promote Sustainable and Responsible Energy Development
   a) Support long-term sustainability by refining processes that protect public health, safety, welfare, the environment, and wildlife while ensuring Weld County remains a competitive location for responsible energy investment.

b) Evaluate opportunities to integrate new technologies, best practices, and innovative regulatory tools that support the County's future energy landscape.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
LAP Permits	11	13	-
WOGLA permits	60	50	35
Sundry requests	89	70	125
Inspections	586	500	850
Efficiency Measures			
FTEs per 10,000/capita	0.238	0.207	0.204
Per capita cost (county support)	$2.89	$2.97	$2.40

Budget Unit Request Summary

Budget Unit: PLANNING OFFICE - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 2,833,759	$ 3,944,069	$ 3,780,949	$ 3,780,949
Supplies	41,342	53,560	120,980	120,980
Purchase Services	350,860	602,595	703,500	628,500
Fixed Charges	27,772	28,181	10,000	10,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 3,253,733**	**$ 4,628,405**	**$ 4,615,429**	**$ 4,540,429**
Revenue	$ 474,372	$ 350,000	$ 385,000	$ 385,000
Net County Cost	**$ 2,779,361**	**$ 4,278,405**	**$ 4,230,429**	**$ 4,155,429**
Budgeted Positions	**25.00**	**27.00**	**26.00**	**26.00**

Summary of Changes: 2026 has been a transformational year for the Planning Division, marked by significant progress on several major long-term initiatives, including completing the Comprehensive Plan update, moving two Coordinated Planning Agreements toward adoption, finishing the Housing Needs Assessment, and implementing targeted code updates to improve clarity and customer service. The division is also choosing not to refill a vacant Planning Technician I position, reflecting confidence that new technology investments can enhance service delivery and reduce future staffing needs.

In 2027, Planning will develop the Housing Action Plan required by Senate Bill 24-174 and begin a full modernization of the zoning and development code. This update will align regulations with the new Comprehensive Plan, improve usability, remove redundancies, and streamline the development review process for applicants, residents, and staff.

The division is requesting funding for an Urban3 Fiscal Analysis, estimated at $75,000, to provide the Board of County Commissioners with a clearer understanding of the relationship between land use patterns, infrastructure costs, tax revenue, and long-term fiscal sustainability. Technology modernization remains a priority, including implementation of Accela OpenCounter to improve public access to permitting information. The $26,325 cost will be shared with the Building Inspection Department.

To better match workload demands, Planning proposes replacing a retiring Principal Planner position with a Development Review Engineer to support increasingly technical review needs. The division is also standardizing PPE and requesting vehicle cell boosters to improve field safety, with estimated costs of $300 and $3,750 respectively. Continued investment in professional training remains essential to keep staff current on evolving planning, engineering, regulatory, and housing policy requirements.

Finance/Administration Recommendation: The $75,000 allocation for Urban3 has been removed. Staff would like to discuss opportunities to revise Building Code processes to reduce reliance on external contractors.

Board Action:

2026 Strategic Priority Accomplishments:

Comprehensive Plan Update: Shaping Weld County's Future

- Successfully advanced the County's Comprehensive Plan update through extensive public outreach, municipal coordination, stakeholder engagement, technical analysis, and policy development.
- Positioned Weld County to adopt a modern, actionable, and visionary plan that will guide growth, preservation, infrastructure, and economic development decisions for years to come.

Coordinated Planning Agreements (CPAs): Strengthening Regional Partnerships

- Advanced and completed two Coordinated Planning Agreements with municipal partners to improve regional coordination, reduce jurisdictional conflicts, and create greater certainty regarding future growth and service delivery.

Housing Needs Assessment (HNA): Preparing for Future Housing Needs

- Completed the County's Housing Needs Assessment in compliance with state requirements while creating a data-driven understanding of current and future housing conditions throughout Weld County.

Code Modernization and Regulatory Improvements

- Continued comprehensive updates to multiple sections of the Weld County Code, improving clarity, consistency, efficiency, and customer service while supporting responsible growth and development.

Fee Study Analysis

- Completed a comprehensive review of planning and development fees to ensure fees remain equitable, transparent, competitive, and reflective of actual service delivery costs

2027 Strategic Priority Objectives and Goals:

Ensure Healthy, Safe, and Livable Communities

- Implement the vision and policies established through the newly adopted Comprehensive Plan and Housing Action Plan to support sustainable and well-planned communities throughout Weld County.

Balance Growth and Development

- Continue providing fair, predictable, and consistent review of development applications while modernizing regulations to support responsible growth, private property rights, and long-term community goals.
- Initiate a comprehensive zoning and development code update to align regulations with the adopted Comprehensive Plan and improve customer experience.

Plan for Resilient Infrastructure, Facilities, and Resources

- Utilize Urban3 fiscal analysis tools and long-range planning initiatives to better understand infrastructure demands, service costs, growth patterns, and long-term fiscal sustainability.
- Continue protecting public safety and environmental resources through floodplain management, infrastructure coordination, and development review standards.

Be an Employer of Choice

- Support employee growth through career laddering, professional certifications, continuing education, leadership development, and succession planning opportunities.
- Maintain a highly skilled workforce capable of addressing increasingly complex planning, engineering, housing, and development challenges.

Provide Excellent, Cost-Effective Service Delivery

- Improve operational efficiency through strategic technology investments, artificial intelligence tools, and process improvements rather than increasing staffing levels.
- Continue evaluating workflows and organizational structures to align resources with actual workload demands and customer needs.

Enhance Accessible Communication, Outreach, and Awareness

- Expand public access to information through Accela OpenCounter and Euclid AI technologies.
- Improve transparency, responsiveness, and customer service by providing residents with easier access to zoning, permitting, development, and planning information.
- Continue proactive outreach and engagement efforts with residents, municipalities, stakeholders, and partner agencies

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Planning Activity			
Land Use Permits (USR, COZ, ZPAG, etc.)	184	163	219
Land Division Permits (FFD, MINF, LLA, etc.)	145	163	179
Total Number of Cases Processed	329	362	398
Pre-Application Meetings	236	260	286
Planning Commission Cases	46	51	56
Development Review Activity			
Grading Permits Issued	60	66	72
Access Permits Issued	430	473	520
Floodplain Permits Issued	57	63	69
Access Inspections Completed	220	242	266
Oil & Gas Land Use Referrals	28	40	40
Improvement & Road Maintenance Agreements	88	96	105
Compliance Activity			
Number of Complaints (COMP)	614	655	721
Number of Violations Initiated (CCV)	150	157	173
Number of Violations Closed	119	125	138
Violations Referred to County Attorney's Office	25	28	31
Vouchers (Property Clean-up Assistance)	19	24	26
Efficiency Measures			
FTEs per 10,000 capita	0.660	0.697	0.662
Per capita cost (county support)	$ 7.34	$ 11.05	$ 10.58

Budget Unit Request Summary

Budget Unit: BUILDING INSPECTIONS - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 1,576,635	$ 1,805,681	$ 1,970,102	$ 1,970,102
Supplies	161,639	195,926	120,350	120,350
Purchase Services	22,796	34,750	48,100	48,100
Fixed Charges	8,369	10,498	28,000	28,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,769,438**	**$ 2,046,855**	**$ 2,166,552**	**$ 2,166,552**
Revenue	$ 2,595,287	$ 2,285,000	$ 2,513,500	$ 2,513,500
Net County Cost	**$ (825,849)**	**$ (238,145)**	**$ (346,948)**	**$ (346,948)**
Budgeted Positions	**13.00**	**14.00**	**14.00**	**14.00**

Summary of Changes: 2026 was a milestone year for the Building Inspection Division as Weld County successfully implemented and adopted the 2024 International Building Code suite along with the County's new Fire Resiliency Code. These significant code updates required extensive staff training, process improvements, public outreach, and coordination with industry stakeholders to ensure a smooth transition while maintaining a high level of customer service.

Building Inspection will improve service levels, operational efficiency, and customer experience in 2027 without adding staff, focusing instead on technology-driven solutions.

The Department is standardizing shared PPE to enhance safety and reduce costs, with an estimated expense of $1,700.

To address limited field communication coverage, the Department requests cell boosters for inspector vehicles at an estimated cost of $4,500.

Continued investment in training and professional development is needed to ensure staff remain current with evolving codes, practices, and technologies and can meet the growing needs of Weld County.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

2026 Strategic Priority Accomplishments:

Implementation of the 2024 Building Codes and Fire Resiliency Code

- Successfully adopted and implemented the 2024 International Building Code suite and Weld County Fire Resiliency Code.
- Completed extensive staff training, public education, and process updates to support consistent code administration and improved public safety outcomes.

2027 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 aim to provide excellent, cost-effective service delivery to ensure county codes and policies continue to improve customer service and experience.
- 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. Support 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.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Total Number of Building Permits Issued	2,116	1,707	1,878
Number of Inspections Performed	24,877	25,032	27,535
Number of Inspectors	4.5	4.5	5.0
Number of Plan Reviews	1,154	1,256	1,382
Number of Plans Examiners	3.0	2.6	3.0
Efficiency Measures			
FTEs per 10,000/capita	0.343	0.362	0.356
Per capita cost (county support)	$(2.18)	$(0.61)	$(0.88)

Budget Unit Request Summary

Budget Unit: GENERAL ENGINEERING - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 4,012,516	$ 4,867,374	$ 4,656,600	$ 4,656,600
Supplies	292,812	444,558	146,973	146,973
Purchase Services	3,173,011	2,600,396	342,574	342,574
Fixed Charges	4,420,328	2,953,350	-	10,000,000
Capital Outlay	60,605	-	87,000	15,337,000
Transfers Out	-	-	-	-
Gross County Cost	**$ 11,959,271**	**$ 10,865,678**	**$ 5,233,147**	**$ 30,483,147**
Revenue	$ 885,731	$ -	$ -	$ -
Net County Cost	**$ 11,073,540**	**$ 10,865,678**	**$ 5,233,147**	**$ 30,483,147**
Budgeted Positions	**33.00**	**33.00**	**33.00**	**33.00**

Summary of Changes: Personnel Services decreased $227,514 with more accurate figures provided by Adaptive.

Supplies decreased as three new copiers were purchased in 2026. Software Maintenance was moved to the Other Public Works budget. Uniforms and Clothing amounts were transferred to the Administration budget to capture outerwear purchase amounts with the new clothing bid through the HR Department. Diesel and Unleaded fuel are now supply items.

Purchased Services decreased $2,257,822 as Engineering and Architectural costs moved to the Other Public Works budget.

Grants moved to the Other Public Works budget.

Capital Outlay increased $87,000 for the purchase of one Robotic Total Station, asphalt and soils lab equipment, and one digital level.

Finance/Administration Recommendation: All Right of Way purchases and the US 34 and Weld County Road 17 intersection were moved into Engineering from Other Public Works to maintain fund balance. Recommend approval.

Board Action:

2026 Strategic Priority Accomplishments:

1. Engineering staff started to use OpenGov to track project costs.
2. The Hill-n-Park drainage, ADA and roadway design is 30% complete.
3. Design of the WCR 54 Corridor project between WCR 13 and State Highway 257 is 30% complete.
4. Design of the WCR 66 Corridor project between US 85 and WCR 47 is 30% complete.
5. Completed the Galeton Drainage study and design.
6. Bridge WEL060.5-049.0A replacement is at 95% completion.
7. Bridge WEL-019.0-046.5A replacement is at 100% design. Right-of-Way acquisitions and utility relocations are being finalized.
8. Expand the use of intersection conflict warning systems - this is being evaluated to ensure the equipment works properly.
9. Begin combined design project for the WCR 34/WCR 17 Roundabout and the replacement of Bridge WEL034-017A.
10. Complete the WCR 54/WCR 13 Roundabout project.
11. Complete the project on WCR 29 between State Highway 392 and WCR 74.
12. The State Highway 392/WCR 37 project is at 90% design completion and the Right-of-way phase has begun.
13. Design for the State Highway 392/WCR 27 Traffic Signal project has begun.
14. The WCR 50/WCR 13 Roundabout project is at 90% design completion and the Right-of-Way phase has begun.
15. Design has begun on WCR 38 between the Town of Mead and WCR 13.
16. The UPRR closures along US 85 between WCR 46/WCR 35 are at 90% design completion.
17. The State Highway 60/WCR 7 Intersection Improvement and Traffic Signal project is scheduled to begin design this year.

2027 Strategic Priority Objectives and Goals:

1. Engineering staff will continue to use OpenGov to track project costs.
2. Complete the Hill-n-Park phases of drainage, ADA and roadway design to integrate into the budget.
3. Employees attend at least two training courses related to their responsibilities.
4. Purchase a new robotic total station to increase capabilities of survey crews.
5. Purchase asphalt and soils lab equipment to allow for all necessary testing for improvement projects.
6. Renew all PE/PLS licenses for professional positions.
7. Continue the 20-year CIP Plan.
8. Begin construction of the WCR 54 Corridor project.

9. Continue construction of the WCR 66 Corridor project.
10. Begin construction of the joint project with Boulder County and Weld County at WCR 20.1/WCR 1.
11. Complete construction of the WCR 74/WCR 31 Roundabout project.
12. Complete construction of the State Highway 52/WCR 59 Roundabout project.
13. Complete construction of Bridge WEL019.-046.5A Replacement project.
14. Complete construction of the Intersection Improvements on State Highway 392/WCR 37.
15. Complete design of WCR 38 between the Town of Mead/WCR 13.
16. Complete design of the Intersection Improvements and Traffic Signal project at State Highway 60/WCR 7.
17. Complete design of the Roundabout at WCR 34/WCR 17.
18. Complete design of the Traffic Signal at WCR 34/WCR 13.
19. Begin design of the Roundabout at WCR 6/WCR 19.
20. Begin design of the Roundabout at WCR 38/WCR 17.
21. Begin shoulder work design on WCR 17 between State Highway 66/WCR 34.
22. Begin Intersection Improvements design at State Highway 392/WCR 31.
23. Begin design of the Intersection Improvements and Traffic Signal project at State Highway 56/WCR 7.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Number of designs completed	12	14	11
Number of construction projects completed	5	7	6
MS4 land use case reviews (post & active construction)	7	7	5
Special Transport Permits	2,593	2,904	3,163
Right-of-Way Permits	1,114	1,306	1,417
Efficiency Measures			
FTEs per 10,000/capita	0.872	0.852	0.840
Per capita cost	$29.25	$28.06	$77.62

Budget Unit Request Summary

Budget Unit: NOXIOUS WEEDS - CC_30200

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

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 746,575	$ 875,810	$ 857,869	$ 857,869
Supplies	95,455	81,980	120,507	120,507
Purchase Services	318,850	563,097	579,869	579,869
Fixed Charges	36,429	24,500	12,500	12,500
Capital Outlay	15,861	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,213,171**	**$ 1,545,387**	**$ 1,570,745**	**$ 1,570,745**
Revenue	$ 49,979	$ 6,000	$ 6,000	$ 6,000
Net County Cost	**$ 1,163,193**	**$ 1,539,387**	**$ 1,564,745**	**$ 1,564,745**
Budgeted Positions	**6.00**	**5.00**	**6.00**	**6.00**

Summary of Changes: Personnel Services decreased $20,341 due to more accurate budgeting with Adaptive. Supplies increased $38,527 mostly due to diesel and unleaded fuel being moved to the Supplies category. Uniforms and Clothing amounts were transferred to the Administration budget to capture outerwear purchase amounts with the new clothing bid through the HR Department.

Purchased Services increased a total of $16,772 for anticipated higher costs for tree trimming and removal, tub grinding of trees, and anticipated costs for vehicle repairs and depreciation.

Fixed charges decreased $12,000 with the removal of a tractor rental.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

2026 Strategic Priority Accomplishments:

1. Hired a full-time, year-round staff member to carry out landowner compliance/education and assist with other duties as needed.
2. 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.
3. Continued to expand the UAS Program documenting projects, treating noxious weeds, creating new partnerships and providing training opportunities. The units were used on 30 different projects throughout the year.

2027 Strategic Priority Objectives and Goals:

1. Expand the UAS Program and software to assist other divisions and departments in quantifying their assets. Documenting projects, inventory and assisting with work on 35 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 to help us on our projects as well as landowners and other entities.
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.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Mowing Lane Miles	2,688	2,500	2,500
Spraying Lane Miles	6,073	7,500	7,500
Acres Sprayed	1,149	1,000	1,000
Efficiency Measures			
FTEs per 10,000/capita	0.159	0.129	0.153
Per capita cost (county support)	$3.07	$3.97	$3.98

Budget Unit Request Summary

Budget Unit: PW NON-DEPARTMENTAL - CC_39800

Department Description: The Non-Departmental Revenue budget unit accounts for revenue generated by Public Works Fund.

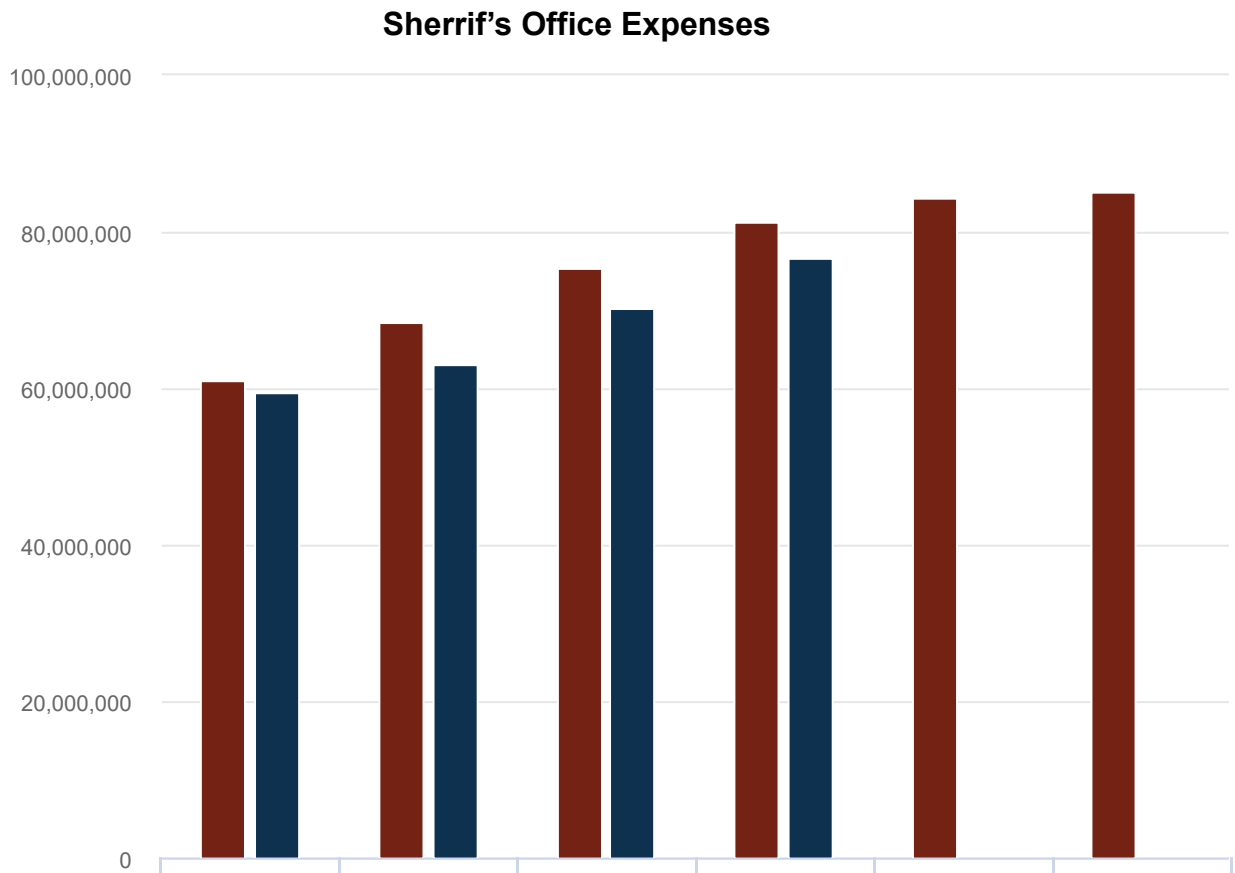
Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	8,220	35,000	35,000	35,000
Fixed Charges	5,445,267	5,246,299	5,556,000	5,556,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 5,453,487**	**$ 5,281,299**	**$ 5,591,000**	**$ 5,591,000**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 5,453,487**	**$ 5,281,299**	**$ 5,591,000**	**$ 5,591,000**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: This budget consolidates the funding of costs associated with the management of county property assets and leases, including $35,000 for engineering for water rights on gravel pits, and $50,000 for water right assessments owned by the county. The leases of county assets are funded at $276,000, in case owned equipment is unable to be used during the year, and has decreased over the past few years as equipment purchases are eliminating this need. Additionally, depreciation of county assets is funded at $5,230,000. No significant changes from prior year budgets is requested, however depreciation has increased due to the higher cost of county assets and equipment.

Finance/Administration Recommendation: Recommend approval.

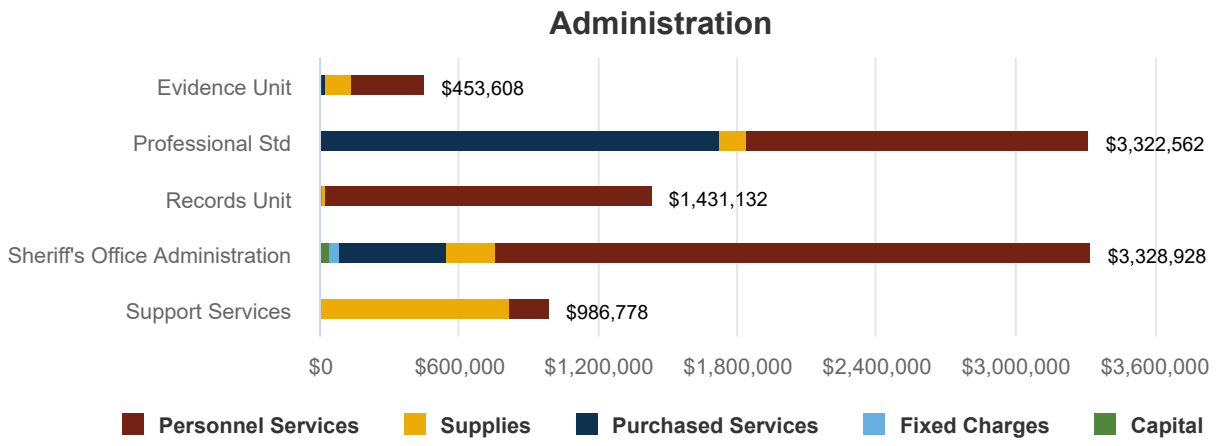
Board Action:

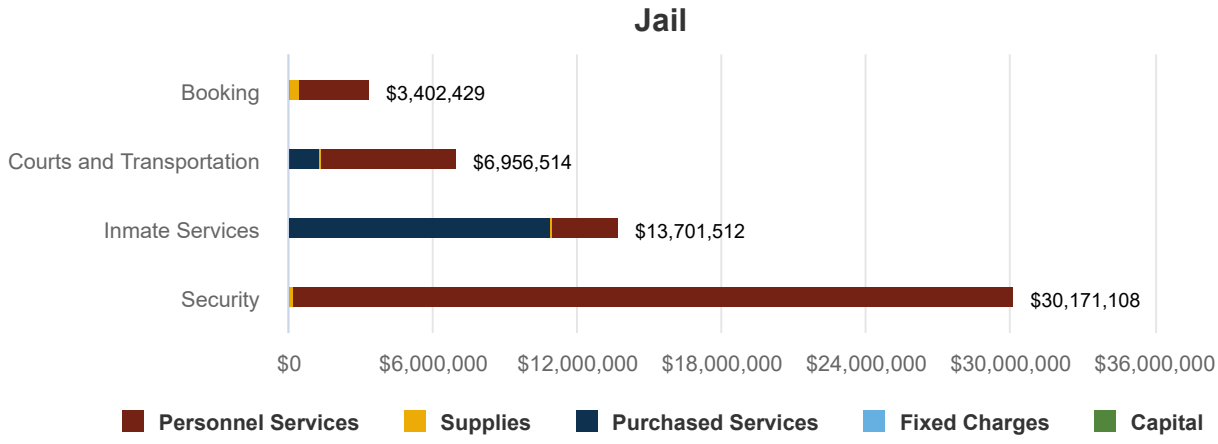
Budget Comparison

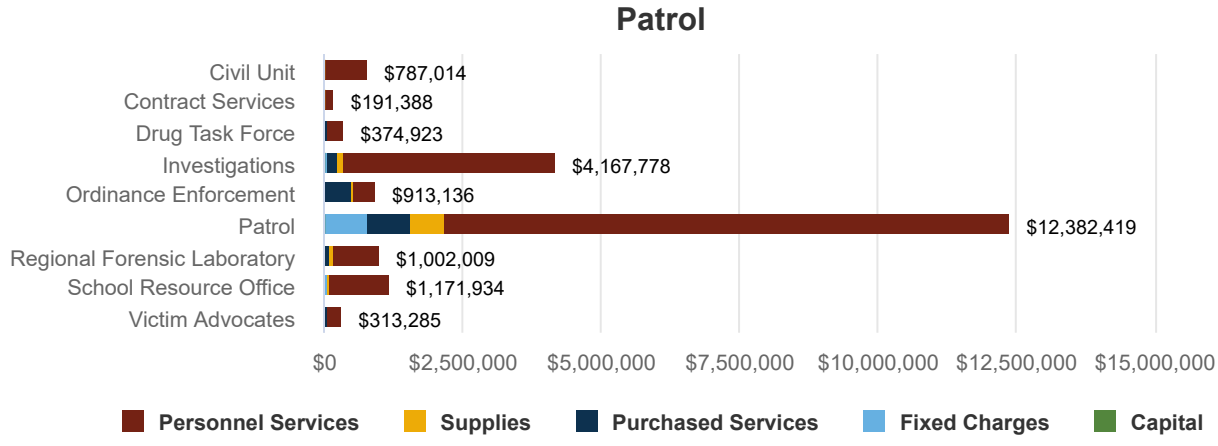


	2022	2023	2024	2025	2026	2027
Budget	61,133,759	68,510,531	75,295,360	81,235,644	84,339,044	85,058,457
Actual	59,407,882	62,965,679	70,379,466	76,765,537	-	-

2027 Expenses by Budget Unit







2027 Budget Summary

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 59,863,166	$ 64,306,194	$ 64,743,724	$ 64,719,111
Supplies	1,679,022	2,729,165	2,872,250	2,872,250
Purchase Services	14,190,241	16,102,767	16,359,388	16,247,388
Fixed Charges	1,002,791	897,347	1,008,072	1,008,072
Capital Outlay	30,318	303,571	211,636	211,636
Transfers Out	-	-	-	-
Gross County Cost	**$ 76,765,537**	**$ 84,339,044**	**$ 85,195,070**	**$ 85,058,457**
Revenue	$ 3,254,106	$ 2,138,264	$ 1,866,478	$ 1,866,478
Net County Cost	**$ 73,511,430**	**$ 82,200,780**	**$ 83,328,592**	**$ 83,191,979**
Budgeted Positions	**448.20**	**448.20**	**448.20**	**449.20**

Summary of Changes: The Weld County Sheriff's Office (WCSO) is requesting an increase of $1,127,812, or 1.4%, in Net County Cost for 2027. A summary of the notable changes and brief justifications are listed below.

Revenues are projected to decrease in 2027 by $271,786, or 12.7% compared to 2026, with notable changes to:

- $129,000 decrease to Inmate Services, Charge for Services. This category usually reflects more actuals revenue than what was budgeted. Last few years of actual revenue are as follows:
    - 2023 is over 635K
    - 2024 is over 699K
    - 2025 is over 875K

Personnel are projected to increase in 2027 by $437,530, or 0.68% compared to 2026, with notable changes to:

- Personnel increases are related to the mid-year addition of the Chaplain, and overall personnel increases impacting all cost centers.

Purchased Services are projected to increase in 2027 by $256,621, or 1.59%, compared to 2026, with notable changes to:

- Increase of $169,749 to Inmate Services for increased medical contract
- Increase of $127,400 to Inmate Services for increased kitchen contract with Trinity Group
- Increase of $322,621 to Courts & Transport to increase the existing security contract to include an armed guard
- Increase of $112k to Patrol to the Frontera Co-Responder Program contract

Supplies are projected to increase by $143,085, or 5.24% driven primarily by a 25% increase to unleaded fuel costs as per the Director of Fleet Services.

Capital purchases are projected to decrease by $91,935, or 30%, with notable additions of:

- New K9 Unit (dog) for $30,000 in Patrol
- Smith Detection X-Ray machine for $52,000 in Courts and Transportation
- Replacement of 10 Idemia printers in Booking for $32,000

Finance/Administration Recommendation: See individual unit requests.

Board Action: See individual unit requests.

Budget Unit Request Summary

Budget Unit: SHERIFF ADMINISTRATION - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 2,343,941	$ 2,603,332	$ 2,565,668	$ 2,565,668
Supplies	94,317	224,785	217,405	217,405
Purchase Services	359,064	581,426	464,182	464,182
Fixed Charges	36,364	54,147	37,573	37,573
Capital Outlay	14,207	13,500	44,100	44,100
Transfers Out	-	-	-	-
Gross County Cost	**$ 2,847,893**	**$ 3,477,190**	**$ 3,328,928**	**$ 3,328,928**
Revenue	$ 99,570	$ 110,000	$ 95,000	$ 95,000
Net County Cost	**$ 2,748,323**	**$ 3,367,190**	**$ 3,233,928**	**$ 3,233,928**
Budgeted Positions	**16.00**	**16.00**	**16.00**	**16.00**

Summary of Changes: Total Net Change: decrease of $133,262.

No significant program changes requested for 2027.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Press Releases (PIO)	29	30	32
Social Media Posts (PIO)	943	950	960
Vin Checks	1,419	1,500	1,600
Fingerprints	2,750	3,000	3,200
Concealed Handgun Permits Issued	5,295	2,400	5,600
Efficiency Measures			
FTEs per 10,000/capita	0.423	0.413	0.407
Per Capita cost (county support)	$7.26	$8.69	$8.23

Budget Unit Request Summary

Budget Unit: EVIDENCE UNIT - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 263,845	$ 317,551	$ 316,421	$ 316,421
Supplies	59,099	109,556	107,840	107,840
Purchase Services	1,390	24,277	24,277	24,277
Fixed Charges	5,070	5,323	5,070	5,070
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 329,403**	**$ 456,707**	**$ 453,608**	**$ 453,608**
Revenue	$ 10,269	$ -	$ -	$ -
Net County Cost	**$ 319,134**	**$ 456,707**	**$ 453,608**	**$ 453,608**
Budgeted Positions	**3.00**	**3.00**	**3.00**	**3.00**

Summary of Changes: Total Net Change: decrease of $3,099.

No significant program changes requested for 2027.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Total Evidence Items in Inventory	103,091	106,191	109,376
New Physical Evidence Items	2,895	2,981	3,070
New Digital Evidence Items	4,763	4,905	5,052
Total New Evidence Items	7,520	7,886	8,122
Items Disposed or Destroyed	4,845	5,000	5,200
Efficiency Measures			
FTEs per 10,000/capita	0.079	0.077	0.076
Per Capita Net County Cost	$0.84	$1.18	$1.15

Goals/Desired Outcomes/Key Performance Indicators: 2025 evidence submissions increased in total over 2024 by 11.18%. A five-year snapshot shows a 27.48% increase in overall census items stored at Evidence. Estimated and projected growth of new items is estimated at 3% on average. A key element to effective Evidence Management is maintaining a one-to-one 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.

Budget Unit Request Summary

Budget Unit: PROFESSIONAL STANDARDS UNIT - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 1,328,494	$ 1,551,758	$ 1,479,998	$ 1,479,998
Supplies	101,655	176,245	118,317	118,317
Purchase Services	1,473,430	1,749,989	1,724,247	1,724,247
Fixed Charges	6,663	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 2,910,242**	**$ 3,477,992**	**$ 3,322,562**	**$ 3,322,562**
Revenue	$ 11,851	$ -	$ -	$ -
Net County Cost	**$ 2,898,391**	**$ 3,477,992**	**$ 3,322,562**	**$ 3,322,562**
Budgeted Positions	**12.00**	**12.00**	**12.00**	**12.00**

Summary of Changes: Net Change: decrease of $155,430.

No significant program changes requested for 2027.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Polygraph	184	200	210
Hiring	94	100	110
Academies	15	15	16
Use of force	291	300	315
Investigations	101	105	110
Detention Incidents Reviewed	2,771	3,000	3,250
Inmate Discipline Appeals	361	380	400
Detention Videos Copied	217	225	240
Efficiency Measures			
FTEs per 10,000/capita	0.317	0.310	0.306
Per Capita cost (county support)	$7.66	$8.98	$8.46

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

Budget Unit: RECORDS UNIT - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 1,326,405	$ 1,378,457	$ 1,402,280	$ 1,402,280
Supplies	13,800	27,475	22,512	22,512
Purchase Services	1,892	6,340	6,340	6,340
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,342,098**	**$ 1,412,272**	**$ 1,431,132**	**$ 1,431,132**
Revenue	$ 23,698	$ 25,000	$ 25,000	$ 25,000
Net County Cost	**$ 1,318,400**	**$ 1,387,272**	**$ 1,406,132**	**$ 1,406,132**
Budgeted Positions	**14.00**	**14.00**	**14.00**	**14.00**

Summary of Changes: Total Net Change: decrease of $18,860.

No significant program changes requested for 2027.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Citations Processed	3,552	3,750	3,900
Weld County Criminal Reports Processed	15,852	16,000	16,200
Warrants - Added/Modified/Cleared	14,588	15,000	15,250
CORA/CCJRA Requests and Releases	6,111	6,250	6,500
Records Revenue	$23,364	$25,000	$26,000
Efficiency Measures			
FTEs per 10,000/capita	0.370	0.362	0.356
Per Capita Net County Cost	$3.66	$3.58	$3.58

Goals/Desired Outcomes/Key Performance Indicators: Total Records reports processed continue to reflect the lack of backlog reports to be worked indicating that reports are processed timely and efficiently. This will remain a continued goal for the Records Unit.

Budget Unit Request Summary

Budget Unit: SUPPORT SERVICES - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 98,668	$ 100,278	$ 167,223	$ 167,223
Supplies	525,436	786,370	819,555	819,555
Purchase Services	9	445	-	-
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 624,113**	**$ 887,093**	**$ 986,778**	**$ 986,778**
Revenue	$ (38)	$ -	$ -	$ -
Net County Cost	**$ 624,151**	**$ 887,093**	**$ 986,778**	**$ 986,778**
Budgeted Positions	**1.00**	**1.00**	**1.00**	**1.00**

Summary of Changes: Total Net Change: increase of $99,685.

The increase is predominately for Firearms Supplies of $42,000 for additional training and to replace the failed rack system for firearms in the armory. Savings in Uniforms and Clothing of $7,615 and Other Operating Supplies of $1,700 will help to offset the increased need in Firearms Supplies.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
New Hire Equipment Procurement and Issue (QM)	60	62	64
Critical Equipment and Firearm Inventory (QM)	12	12	12
Efficiency Measures			
FTEs per 10,000/capita	0.026	0.026	0.025
Per Capita Net County Cost	$1.65	$2.29	$2.51

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

Budget Unit: BOOKING - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 2,474,686	$ 2,830,647	$ 2,915,625	$ 2,915,625
Supplies	241,930	400,001	383,294	383,294
Purchase Services	44,564	60,370	61,510	61,510
Fixed Charges	-	-	-	-
Capital Outlay	-	116,000	42,000	42,000
Transfers Out	-	-	-	-
Gross County Cost	**$ 2,761,179**	**$ 3,407,018**	**$ 3,402,429**	**$ 3,402,429**
Revenue	$ 112,779	$ 120,000	$ 117,000	$ 117,000
Net County Cost	**$ 2,648,400**	**$ 3,287,018**	**$ 3,285,429**	**$ 3,285,429**
Budgeted Positions	**30.00**	**30.00**	**30.00**	**30.00**

Summary of Changes: Total Net Change: decrease of $1,589.

No significant program changes requested for 2027.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Inmate Book-In	9,548	11,700	11,950
Inmate Book-Out	9,684	9,700	9,950
Jail Inmate mail outs	11,881	9,800	10,050
Jail Inmate mail ins	9,496	8,100	8,350
Personal Remote Inmate Visitation	13,958	12,100	12,250
Personal Onsite Inmate Visitation	2,250	2,500	2,750
Professional Onsite Inmate Visitation	8,163	8,500	8,750
Fingerprinting of Public	2,709	3,250	3,500
Efficiency Measures			
FTEs per 10,000/capita	0.793	0.775	0.764
Per Capita cost (county support)	$7.00	$8.49	$8.37

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

Budget Unit: COURTS AND TRANSPORTATION UNIT - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 5,323,736	$ 5,571,279	$ 5,525,445	$ 5,525,445
Supplies	42,982	47,715	108,865	108,865
Purchase Services	846,365	933,616	1,261,282	1,261,282
Fixed Charges	4,932	14,141	8,922	8,922
Capital Outlay	-	-	52,000	52,000
Transfers Out	-	-	-	-
Gross County Cost	**$ 6,218,014**	**$ 6,566,751**	**$ 6,956,514**	**$ 6,956,514**
Revenue	$ 39,296	$ 40,000	$ 40,000	$ 40,000
Net County Cost	**$ 6,178,718**	**$ 6,526,751**	**$ 6,916,514**	**$ 6,916,514**
Budgeted Positions	**35.00**	**35.00**	**35.00**	**35.00**

Summary of Changes: 2027 Net County Cost is increasing by $349,763.

Professional Services increased by $322,621 for the new security contract and to add an armed guard. 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 as requested.

Board Action:

Perfomance 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

Budget Unit: INMATE SERVICES - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 2,195,372	$ 2,511,264	$ 2,647,377	$ 2,664,182
Supplies	48,266	75,738	68,238	68,238
Purchase Services	10,128,703	10,978,754	10,969,092	10,969,092
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 12,372,341**	**$ 13,565,756**	**$ 13,684,707**	**$ 13,701,512**
Revenue	$ 1,275,963	$ 963,000	$ 704,000	$ 704,000
Net County Cost	**$ 11,096,377**	**$ 12,602,756**	**$ 12,980,707**	**$ 12,997,512**
Budgeted Positions	**20.00**	**20.00**	**20.00**	**21.00**

Summary of Changes: 2027 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 2026 budget.

Finance/Administration Recommendation: The Chaplain position was added as a midyear approval. Recommend approval.

Board Action:

Perfomance 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

Budget Unit: SECURITY UNIT - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 27,854,968	$ 29,361,551	$ 29,928,578	$ 29,928,578
Supplies	36,762	101,355	138,088	138,088
Purchase Services	67,905	56,993	60,480	60,480
Fixed Charges	39,105	37,455	43,962	43,962
Capital Outlay	16,111	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 28,014,851**	**$ 29,557,354**	**$ 30,171,108**	**$ 30,171,108**
Revenue	$ 965,697	$ 200,000	$ 200,000	$ 200,000
Net County Cost	**$ 27,049,154**	**$ 29,357,354**	**$ 29,971,108**	**$ 29,971,108**
Budgeted Positions	**205.00**	**205.00**	**205.00**	**205.00**

Summary of Changes: Division expenses increased by $613,754, driven by several operational needs: $24,900 for the housing unit duty station CCTV computer and monitor to ensure full CTV functionality; $10,000 to update the restraint chair with a second wrap shield; and $7,200 for replacement printers and a coffee maker due to wear and tear. The primary cost increase, however, is attributable to personnel, reflecting improved budgeting accuracy with the new system.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

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	Total Net Costs
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	Past	367,453	46,027,644
2025	290	Actual	378,530	46,972,649
2026	291	Estimated	387,270	53,096,879
2027	291	Projected	392,740	53,170,563

Combined Performance Measures for all Offender Supervision

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
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
Efficiency Measures			
Detention Division FTEs per 10,000 Capita	7.661	7.514	7.409
Per Capita Net County Cost	$124.09	$137.11	$135.38
Average Medical Cost Per Inmate Daily	35.58	39.73	38.88
Avg. Food Cost Per Inmate Daily	6.76	7.31	7.58
Secure Facility Occupancy Rate	44% at 591/1335	45% at 600/1335	47% at 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

Budget Unit: PATROL - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 9,731,766	$ 10,334,126	$ 10,640,845	$ 10,195,473
Supplies	337,707	540,315	623,121	623,121
Purchase Services	601,570	911,731	764,991	764,991
Fixed Charges	737,269	693,088	758,434	758,434
Capital Outlay	-	107,199	40,400	40,400
Transfers Out	-	-	-	-
Gross County Cost	**$ 11,408,313**	**$ 12,586,459**	**$ 12,827,791**	**$ 12,382,419**
Revenue	$ 123,250	$ 74,000	$ 76,000	$ 76,000
Net County Cost	**$ 11,285,063**	**$ 12,512,459**	**$ 12,751,791**	**$ 12,306,419**
Budgeted Positions	**112.20**	**112.20**	**112.20**	**112.20**

Summary of Changes: Division expenses increased by $84,613, driven primarily by higher costs for unleaded fuel and vehicle replacement. Additional increases reflect investment in a real-time public safety data management platform, as Patrol requires a system capable of integrating multiple data sources within Central Square to provide sworn personnel immediate access to call details, addresses, individuals, call types, and evidence information—capabilities that the current system lacks. These increases were partially offset by savings, including a $66,799 reduction in Machinery and Equipment, a $60,000 decrease in Other Purchased Services, and an $81,126 reduction in VoIP Phones.

Finance/Administration Recommendation: The request for real-time crime software was moved out of Patrol and into the Countywide Technology and Projects division. Recommend approval.

Board Action:

2026 Strategic Priority Accomplishments:

1. Maintained patrol operations throughout a transition of administrative leadership.
2. Enhanced and improved the SWAT Team's tactical performance, response capabilities, and operational mindset.

3. Strengthened collaboration with our federal partners by assigning an Investigations Unit member to the FBI Joint Terrorism Task Force.
4. Strengthened collaboration with local, municipal, and regional partners by assigning an Investigation Unit member to the Weld Threat Assessment Group.

2027 Strategic Priority Objectives and Goals:

1. Collaborate with the Greeley Police Department to integrate SWAT operations and enhance service for the residents of Weld County.
2. Maintain a flat budget by strategically reallocating existing resources, extending the life of existing equipment and technology, identifying opportunities to reduce and streamline expenditures, and requesting funding for new initiatives only when they deliver clear operational value or address critical needs.
3. Increase the proficiency, critical thinking, and safety of the members of the Patrol Division through after action reviews and training.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Adult Custodial Arrest	1,072	1,208	1,400
Adult Non-Custodial Arrest	1,053	1,137	1,200
Juvenile Arrest	5	12	9
Total Traffic Stops	8,424	7,005	8,500
Total Traffic Warnings	5,038	4,860	5,100
Efficiency Measures			
FTEs per 10,000/capita	1.638	1.601	1.579
Per Capita cost (county support)	$29.81	$32.31	$31.33

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

Budget Unit: CIVIL UNIT - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 771,925	$ 844,083	$ 758,376	$ 758,376
Supplies	6,854	10,693	15,884	15,884
Purchase Services	16,687	2,921	3,321	3,321
Fixed Charges	11,314	4,665	9,433	9,433
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 806,780**	**$ 862,362**	**$ 787,014**	**$ 787,014**
Revenue	$ 196,862	$ 170,000	$ 185,000	$ 185,000
Net County Cost	**$ 609,918**	**$ 692,362**	**$ 602,014**	**$ 602,014**
Budgeted Positions	**7.20**	**7.20**	**7.20**	**7.20**

Summary of Changes: Expenses other than Personnel increased by $10,359 due mostly to increase costs of Unleaded Fuel and Vehicle Replacement costs. Personnel costs decreased due to efficiencies recognized with the new budgeting software. No Significant program changes requested for 2027.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Civil Process Served	6,433	5,455	5,789
Evictions	1,043	1,458	1,700
Sheriff's Sales (Court Orders for seized property and equipment)	8	6	7
Efficiency Measures			
FTEs per 10,000/capita	0.190	0.186	0.183
Per Capita Net County Cost	$1.61	$1.79	$1.53

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

Budget Unit: MUNICIPAL CONTRACT ENFORCEMENT - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 167,864	$ 166,221	$ 164,328	$ 164,328
Supplies	641	9,000	11,250	11,250
Purchase Services	2,550	15,810	127,810	15,810
Fixed Charges	-	1,000	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 171,054**	**$ 192,031**	**$ 303,388**	**$ 191,388**
Revenue	$ 170,742	$ 202,280	$ 202,280	$ 202,280
Net County Cost	**$ 312**	**$ (10,249)**	**$ 101,108**	**$ (10,892)**
Budgeted Positions	**1.00**	**1.00**	**1.00**	**1.00**

Summary of Changes: The requested budget for 2027 shows an increase of $111,357 due to increased fuel costs and $112,000 increase to the Frontera Co-Responder contract.

Finance/Administration Recommendation: After discussion with Captain Turner the Frontera contract was removed. Recommend approval.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Number of Dispatched Calls	45	48	51
Adult Arrests	1	-	1
Juvenile Arrests	-	-	-
Efficiency Measures			
FTEs per 10,000/capita	0.026	0.026	0.025
Per capita net cost	$0.00	$(0.03)	$(0.03)

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

Budget Unit: MULTI-JURISDICTIONAL DRUG TASK FORCE - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 224,690	$ 349,387	$ 303,923	$ 303,923
Supplies	-	-	-	-
Purchase Services	70,248	71,000	71,000	71,000
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 294,938**	**$ 420,387**	**$ 374,923**	**$ 374,923**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 294,938**	**$ 420,387**	**$ 374,923**	**$ 374,923**
Budgeted Positions	**2.00**	**2.00**	**2.00**	**2.00**

Summary of Changes: There are no new requests for the 2027 budget period. This budget has successfully remained flat, as requested.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Criminal Cases Opened	144	225	185
Drug Arrests	97	291	194
Search Warrants Executed	39	117	78
Cocaine Seizures (Pounds)	8.00	24	16
Methamphetamine Seizures (Pounds)	55.50	167	111
Marijuana Seizures (Pounds)	69.00	207	138
Meth Lab Seized	0	0	0
Efficiency Measures			
FTEs per 10,000/capita	0.053	0.052	0.051
Per capita cost (county support)	$0.78	$1.09	$0.95

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

Budget Unit: INVESTIGATIONS UNIT - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 3,569,914	$ 3,900,286	$ 3,819,120	$ 3,819,120
Supplies	74,218	102,436	96,399	96,399
Purchase Services	73,474	191,630	192,190	192,190
Fixed Charges	39,130	10,638	37,033	37,033
Capital Outlay	-	57,372	23,036	23,036
Transfers Out	-	-	-	-
Gross County Cost	**$ 3,756,736**	**$ 4,262,362**	**$ 4,167,778**	**$ 4,167,778**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 3,756,736**	**$ 4,262,362**	**$ 4,167,778**	**$ 4,167,778**
Budgeted Positions	**23.00**	**23.00**	**23.00**	**23.00**

Summary of Changes: 2027 Net County Cost is decreasing by $94,584. Significant changes include a $35,365 reduction in non-capital computer software, a $36,780 increase in fuel costs and vehicle replacement, a decrease of $34,336 in machinery, and a $23,036 request to update the LPR systems.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Cases Assigned	280	325	400
Cases Solved	249	295	350
Efficiency Measures			
FTEs per 10,000/capita	0.608	0.594	0.586
Per capita net cost	$9.92	$11.01	$10.61

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

Budget Unit: ORDINANCE ENFORCEMENT - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 352,991	$ 347,435	$ 374,023	$ 374,023
Supplies	18,475	29,400	35,208	35,208
Purchase Services	362,917	357,432	486,127	486,127
Fixed Charges	14,351	17,490	17,778	17,778
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 748,734**	**$ 751,757**	**$ 913,136**	**$ 913,136**
Revenue	$ 85,000	$ 85,000	$ 85,000	$ 85,000
Net County Cost	**$ 663,734**	**$ 666,757**	**$ 828,136**	**$ 828,136**
Budgeted Positions	**3.00**	**3.00**	**3.00**	**3.00**

Summary of Changes: Division expenses increased by $161,379 due largely to an increase to the NOCO Humane Society contract of $128,595 increase. Other increases include fuel and vehicle replacement costs. No Significant program changes requested for 2027.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Number of dispatched calls	2,599	2,880	3,161
Animals Transported to Shelter	759	643	701
Efficiency Measures			
FTEs per 10,000/capita	0.079	0.077	0.076
Per capita cost (county support)	$1.75	$1.72	$2.11

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

Budget Unit: REGIONAL FORENSIC LABORATORY - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 744,859	$ 787,486	$ 820,789	$ 820,789
Supplies	60,231	69,371	75,378	75,378
Purchase Services	91,713	97,096	95,742	95,742
Fixed Charges	-	-	-	-
Capital Outlay	-	9,500	10,100	10,100
Transfers Out	-	-	-	-
Gross County Cost	**$ 896,803**	**$ 963,453**	**$ 1,002,009**	**$ 1,002,009**
Revenue	$ 48,320	$ 56,000	$ 54,850	$ 54,850
Net County Cost	**$ 848,483**	**$ 907,453**	**$ 947,159**	**$ 947,159**
Budgeted Positions	**5.00**	**5.00**	**5.00**	**5.00**

Summary of Changes: Overall costs increased by $39,706, The majority of these increases are in the personnel due to cost increases, the capital request for a DME Forensic Work Station for $10,000, and other nominal increases.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Partner agency cases submitted/partner agency cases completed	1,479 / 1,518	1,371 / 1,539	1,400 / 1,550
Total cases submitted to the NCRFL/ Total cases submitted to CBI Lab System.	2,598 / 19,863	2,364/ 18,585	2,450 / 19,200
Court Testimony Appearances	67	69	71
Efficiency Measures			
FTEs per 10,000/capita (23 FTE's, 8 GPD/WCSO)	0.13	0.13	0.13
Per capita cost (county support)	$2.24	$2.34	$2.41
Effectiveness Measures (desired results)			
Quality Audit - Vault/ Personal Evidence/ Internal	54	56	60
Proficiency Testing (Test Run/Errors)	22 / 0	24 / 0	26 / 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

Budget Unit: SCHOOL RESOURCE OFFICERS - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 855,802	$ 1,118,407	$ 670,958	$ 1,074,912
Supplies	11,170	7,072	18,123	18,123
Purchase Services	27,579	400	400	400
Fixed Charges	97,661	42,182	78,499	78,499
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 992,212**	**$ 1,168,061**	**$ 767,980**	**$ 1,171,934**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 992,212**	**$ 1,168,061**	**$ 767,980**	**$ 1,171,934**
Budgeted Positions	**7.00**	**7.00**	**7.00**	**7.00**

Summary of Changes: Division expenses saw an increase of $47,368 due largely to an increase of $36,317 in Unleaded Fuel & Vehicle Replacement costs; and $8,793 for Lidar/Radar units in school zone for traffic enforcement safety.

Finance/Administration Recommendation: Positions were moved between Patrol and School Resource Officer divisions to match FTEs to approved budget numbers. Recommend approval.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Number of Dispatched Calls	210	403	500
Adult Arrests	47	40	38
Juvenile Arrests	-	5	7
Efficiency Measures			
FTEs per 10,000/capita	0.185	0.181	0.178
Per capita net cost	$2.62	$3.02	$2.98

Budget Unit Request Summary

Budget Unit: VICTIM ADVOCATE SERVICES - CC_20380

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

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 233,241	$ 232,646	$ 242,747	$ 242,747
Supplies	5,478	11,638	12,773	12,773
Purchase Services	20,182	62,537	46,397	46,397
Fixed Charges	10,932	17,218	11,368	11,368
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 269,834**	**$ 324,039**	**$ 313,285**	**$ 313,285**
Revenue	$ 90,847	$ 92,984	$ 82,348	$ 82,348
Net County Cost	**$ 178,986**	**$ 231,055**	**$ 230,937**	**$ 230,937**
Budgeted Positions	**2.00**	**2.00**	**2.00**	**2.00**

Summary of Changes: Overall expenses decreased by $118. No changes requested for the 2027 budget year.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Number of victims and witnesses served	562	404	560
Victims served per 10,000/capita	14.85	10.43	14.26
Efficiency Measures			
FTEs per 10,000/capita	0.053	0.052	0.051
Per capita cost (county support)	$0.47	$0.60	$0.59

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

Budget Unit: PUBLIC INFORMATION ADMINISTRATION - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 519,120	$ 643,172	$ 677,096	$ 677,096
Supplies	35,832	42,014	41,084	41,084
Purchase Services	17,513	30,422	11,862	11,862
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 572,464**	**$ 715,608**	**$ 730,042**	**$ 730,042**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 572,464**	**$ 715,608**	**$ 730,042**	**$ 730,042**
Budgeted Positions	**6.00**	**7.00**	**6.00**	**7.00**

Summary of Changes: Changes in the 2027 budget request reflect decreases in supplies and purchased services due to either reducing or eliminating some line items as well as moving many projects that benefit the county overall (such as the State of the County event and the Legislative Breakfast) into the more-appropriate non-departmental budget.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

2026 Strategic Priority Accomplishments:
Strategic Priority 6C: Organizational Excellence and Consistent Communications

Improved county communication standards, accessibility, and customer experience.

1. Implemented a countywide webpage landing page framework to improve consistency, usability, and navigation across departments.
2. Created standardized department landing page layouts.
3. Worked with departments to align content structure and improve navigation.
4. Conducted a readability and plain language audit of county communications and webpages.
5. Established reading-level standards for public-facing content.
6. Began reviewing webpages, news releases, newsletters, and public notices for readability and accessibility.

7. Continued support and oversight of county branding and communication standards.
8. Applied county branding and style guidelines across communication materials.
9. Provided communication review support for departments to ensure consistency and accuracy.

Strategic Priority 6D: Community Engagement and Public Education

Increase public understanding of county government, services, and programs.

1. Expanded educational social media campaigns focused on county services and resources.
2. Highlighted department services, programs, and resident resources through promo social media posts.
3. Promoted county initiatives, construction projects, planning efforts, and public services through multiple communication channels. (National County Govt. Month video series)
4. Hosted Future Government Leaders Day with Highland Huskies third-grade students.
5. Provided students with an opportunity to learn about local government operations and public service careers.
6. Also attended Fort Collins 3rd grade class to provide presentation on "Pops" the Triceratops.
7. Expanded educational outreach campaigns focused on county services and taxpayer value.
8. Enhanced communication analytics and reporting.
9. Continued monitoring social media engagement and communication performance metrics. Daily social media recap sent to team as well as monthly summary of data including departments mentioned, etc.
10. Evaluated audience response to educational campaigns and outreach efforts.

Strategic Priority 6E: Innovation and Digital Communications

Expand digital communications and leverage multimedia storytelling.

1. Expanded video production through new content series, which increases opportunities for residents to receive information.
2. Created the Take 5 employee spotlight series with BOCC.
3. Launched Weld County Connection video series, a recurring video updates highlighting county projects, services, and initiatives.
4. Launched the Local Lens photo series.
5. Added BOCC recordings to Weld County YouTube channel.
6. Leveraged multimedia communications to increase engagement and reach.
7. Utilized video, photography, social media, newsletters, and web content to deliver information through multiple channels.
8. Explored new digital communication tools and technologies to improve resident access to information. (Rural Living Magazine)

2027 Strategic Priority Objectives and Goals:

Strategic Priority 6C

- Complete implementation of countywide webpage landing page standards across all departments.
- Continue readability and plain language improvements for public-facing communications.

Strategic Priority 6D

- Increase opportunities for youth and community engagement through government education initiatives.

Strategic Priority 6E

- Expand Weld County Connection, Take 5, and Local Lens programming.
- Increase video production supporting strategic county initiatives and major projects.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
County Roots Newsletter issues	26	26	26
County Roots Newsletter viewership	6,330	6,400	6,500
Other county newsletters	12	11	11
Intranet articles/employee communication	141	150	150
News releases	139	150	150
Social Media Followers (all platforms)	39,758	40,000	40,500
Efficiency Measures			
FTEs per 10,000/capita	0.159	0.181	0.153
Per capita cost (county support)	$1.51	$1.85	$1.86

Budget Unit Request Summary

Budget Unit: COPY, SUPPLY AND MAIL - CC_11650

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

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 425,898	$ 448,924	$ 315,171	$ 315,171
Supplies	82,088	74,200	76,300	76,300
Purchase Services	59,621	70,500	70,305	70,305
Fixed Charges	7,021	-	7,021	7,021
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 574,628**	**$ 593,624**	**$ 468,797**	**$ 468,797**
Revenue	$ 206,912	$ 191,000	$ 207,000	$ 207,000
Net County Cost	**$ 367,716**	**$ 402,624**	**$ 261,797**	**$ 261,797**
Budgeted Positions	**4.00**	**4.00**	**3.00**	**3.00**

Summary of Changes: This division was moved under the Public Information Office in order to align services. Personnel costs decreased due to not filling a vacated position. No other changes were requested for 2027.

Finance/Administration: Recommend approval as requested.

Board Action:

2026 Strategic Priority Accomplishments:

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

1. Public Trustee: Address, stuff, and mail foreclosures. In 2025, there was a total of 13,847 foreclosure letters and associate items mailed. Year to date, as of May 31, 2026, there have been 4,875 foreclosure letters and associated letters mailed.
2. Treasurer: Delinquent tax notices are mailed out once a year. For 2025, 9,451 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.
3. Assessor: Prints and sends the Notice of Valuation, Notice of Determination, and Personal Property Letters each year.
4. Clerk and Recording: Sends the renewal tags for Motor Vehicle requests that are processed daily. In 2025, over 22,976 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.

5. 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.
6. Instrumental in assisting other departments with mailing, such as Accounting for the annual requirement of 1099's and W-2's, Planning for USRs, PUDs and any other requests.
7. Every year in July, Printing and Supply assists the County Fair with printing and mailing any requested materials.

2027 Strategic Priority Objectives and Goals:

1. Continuing to assist departments with 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 5A.
2. Update and launch intranet print project ordering portal for all departments to access and use. By launching this tool, ordering needed print job will become easier for departments and will allow the county to 1) more accurately capture print-project costs county-wide, and 2) allow the county to best negotiate print-projects costs when outside vendors are used. This will also further support the commissioners' goal of maintaining the county's messaging and branding guidelines implemented in 2025. This goal directly fits in with Strategic goal 5A.
3. Develop educational materials and training opportunities for all county departments regarding metered mail standards and best practices. In order for the county to realize the maximum benefits of metering mail, standards must be adhered to. By developing this training and associated materials, departments can help the county overall continue to save on postage and potentially increase those savings by having more departments better understand the process. This goal directly fits in with Strategic goal 5A.
4. Re-examine and implement reporting tools to more accurately reflect the workflow, cost, and savings of the department. This goal directly fits in with Strategic goal 5A.
5. Reexamine budget categories to better reflect the work and support the printshop has for all county departments. This goal directly fits in with Strategic goal 5A.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Print Orders	1,310	1,200	1,400
Mail Pieces	414,559	343,802	345,000
Efficiency Measures			
FTEs per 10,000/capita	0.106	0.103	0.076
Per Capita cost (county support)	$0.97	$1.04	$0.67

Budget Unit Request Summary

Budget Unit: NON-DEPARTMENTAL GENERAL GOVERNMENT - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 24,997	$ -	$ 108,472	$ 108,473
Supplies	1,777,241	93,000	151,000	151,000
Purchase Services	2,991,055	1,101,700	1,193,000	1,193,000
Fixed Charges	148,895	190,000	3,803,400	3,803,400
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 4,942,187**	**$ 1,384,700**	**$ 5,255,872**	**$ 5,255,873**
Revenue	$ 227,039,966	$ 196,205,038	$ 203,847,209	$ 213,973,428
Net County Cost	**$ (222,097,778)**	**$ (194,820,338)**	**$ (198,591,337)**	**$ (208,717,555)**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: In 2027 this division contains Non-Departmental charges for general government functions.Many costs were moved into this division to better account for costs incurred county-wide. Significant changes include a $210,000 contract for investment services moved out of the Treasurer division, $3,000,000 added for Salary and Health insurance contingencies, and the “buckets” for Certification and Career Laddering programs of $700,000.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Budget Unit Request Summary

Budget Unit: NON-DEPT. HEALTH & WELFARE - CC_49800

Department Description: Weld County's financial support of North Range Behavioral Health and the Weld County Senior Programs are consolidated under this division.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	284,225	304,225	226,000	226,000
Fixed Charges	40,842	50,000	40,000	40,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 325,067**	**$ 354,225**	**$ 266,000**	**$ 266,000**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 325,067**	**$ 354,225**	**$ 266,000**	**$ 266,000**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: Funding for North Range Behavioral Health was maintained at $226,000 for the 2027 budget year. Senior programs were also maintained at the same funding level of $40,000 as in 2026.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Budget Unit Request Summary

Budget Unit: NON-DEPT. CULTURE & RECREATION - CC_59800

Department Description: Text

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	-	-	-	-
Fixed Charges	1,286,820	1,046,754	992,496	992,496
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,286,820**	**$ 1,046,754**	**$ 992,496**	**$ 992,496**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 1,286,820**	**$ 1,046,754**	**$ 992,496**	**$ 992,496**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: Island Grove funding was approved at $905,496 which reflects 2027 budget decreases in Greeley's budget for Island Grove as well. Poudre River Trail funding was maintained at $67,000 for operational support and staffing agreements between Weld County, Greeley and Windsor, and Great Western Trail maintenance was funded at $20,000.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Budget Unit Request Summary

Budget Unit: TRANSFERS - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	-	-	-	-
Fixed Charges	93,726	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	4,231,541	25,292,066	7,419,685	7,419,685
Gross County Cost	**$ 4,325,267**	**$ 25,292,066**	**$ 7,419,685**	**$ 7,419,685**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 4,325,267**	**$ 25,292,066**	**$ 7,419,685**	**$ 7,419,685**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: Transfers for Employee Appreciation to Social Services, Public Works, Public Health, and Fleet total $87,000. The transfer to Human Services is for support of the Veterans Services program, Area Agency on Aging, and Workforce Opportunity and Investment Act (WIOA) and totals $1,168,846. The Public Health Fund transfer totals up to the requested $6,163,839. All funds will be reconciled and funds trued-up at the end of the year.

Finance/Administration Recommendation: Recommend approval.

Board Action:

Goals/Desired Outcomes/Key Performance Indicators: See Human Services Fund.

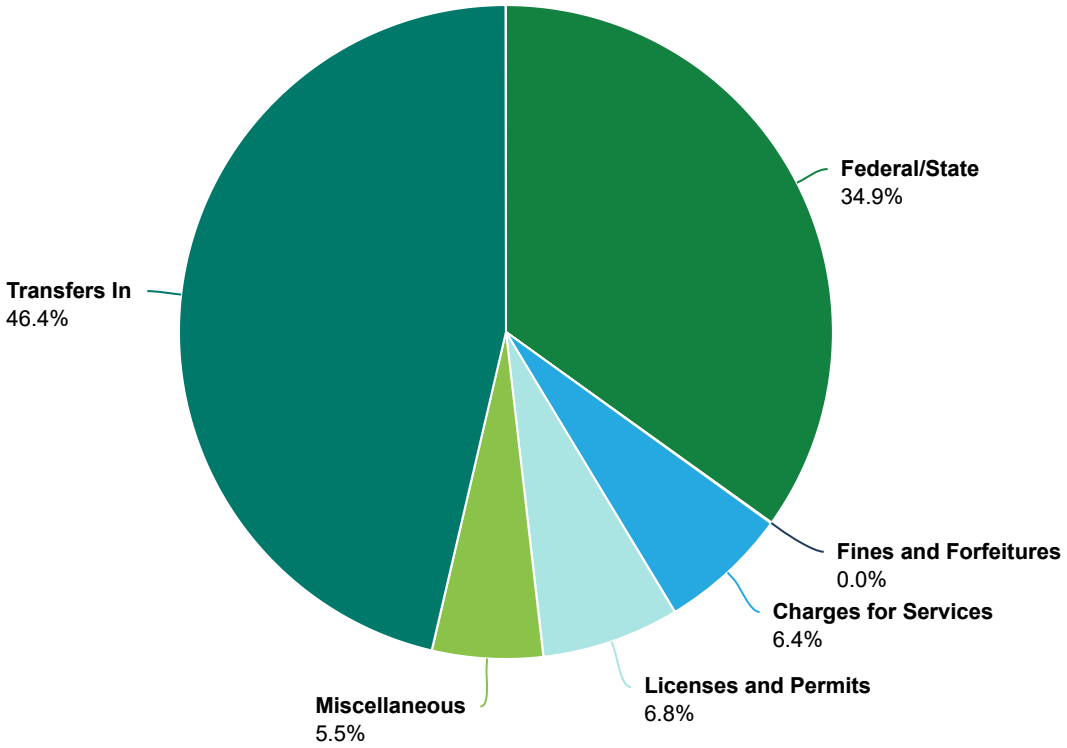
THIS PAGE NTENTIONALLY LEFT BLANK

Public Health and Environment Fund

THIS PAGE NTENTIONALLY LEFT BLANK

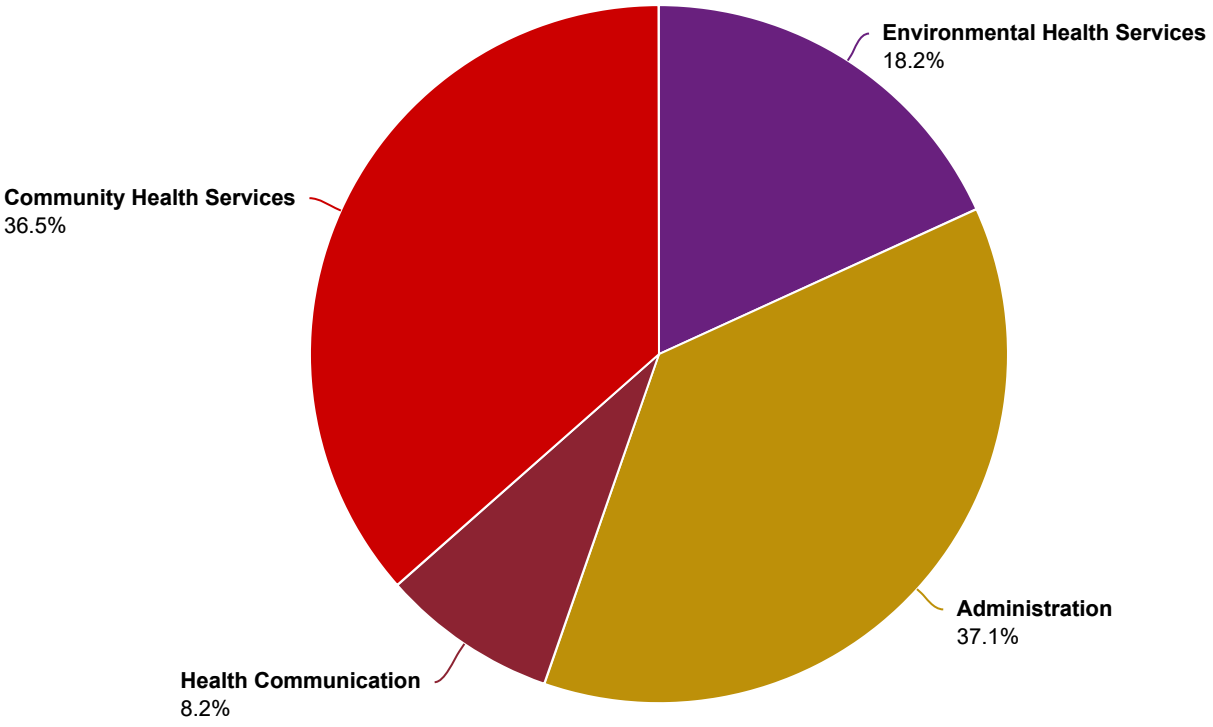
Public Health

Revenue Comparison	2026 Approved Budget	2027 Proposed Budget	% Increase (Decrease)
Intergovernmental	$ 5,512,507	$ 5,761,255	4.5%
Fines and Forfeitures	5,000	6,000	20.0%
Charges for Services	979,320	1,057,300	8.0%
Licenses and Permits	1,072,880	1,126,500	5.0%
Miscellaneous Revenue	1,055,034	903,355	-14.4%
Transfers In	7,285,584	7,648,214	5.0%
Total Revenue	**$ 15,910,325**	**$ 16,502,624**	**3.7%**

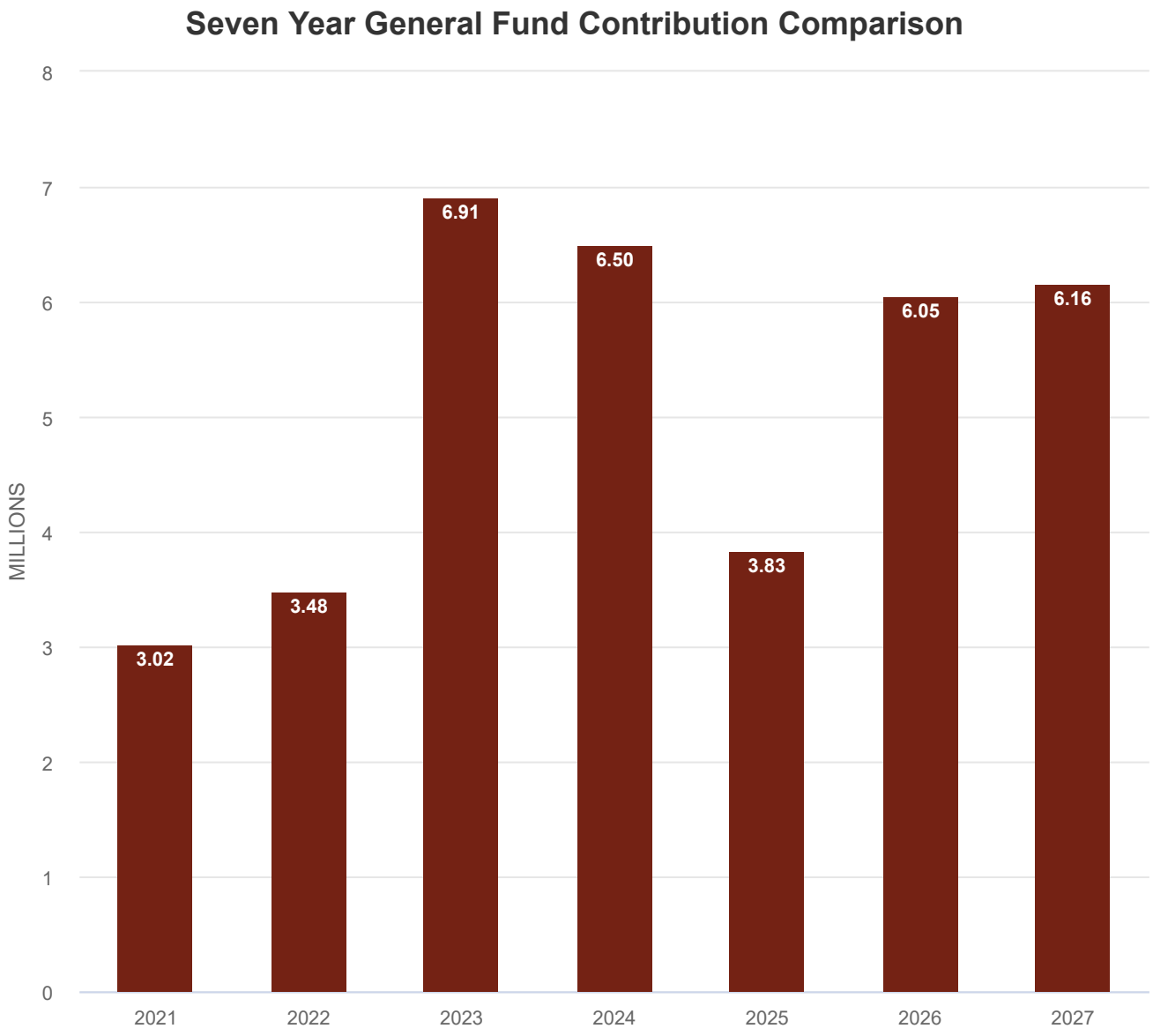


Public Health

Expense Comparison	2026 Approved Budget	2027 Proposed Budget	% Increase (Decrease)
Public Health Administration	$ 1,304,307	$ 1,351,413	3.6%
Community Health	2,900,336	3,008,565	3.7%
Environmental Health	5,798,438	6,143,495	6.0%
Public Health Services	5,994,482	6,038,178	0.7%
Total Expenditures	**$ 15,997,563**	**$ 16,541,651**	**3.4%**



Public Health



Department of Public Health and Environment Summary

Mission: To 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 completed a Community Health Survey (CHS) in 2025 and a Community Health Improvement Plan (CHIP) in 2026. Based on the CHS and stakeholder input, the CHIP identified three broad categories of public health for focus over the next three years. The areas of focus are chronic disease prevention, healthcare access, and mental health. Based on the CHIP, the department will focus resources on the three priority areas as well as collaborate with stakeholders to facilitate a collaborative community approach to address the priority areas.

While safeguarding the public's health and well-being, the WCDPHE team continues to be responsible stewards of public funds. The FY 2027 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 2027, WCDPHE will receive over $5.1 million in funding across 20+ different grants, approximately $3.7 million in other revenue streams, and is requesting

$6,163,839 in county funding. The total proposed 2027 department budget is $16,502,524, allocated among its four divisions: Community Health, Public Health Services, Environmental Health Services [including Emergency Preparedness], and Public Health Administration [including Vital Records]. The proposed budget focuses on maintaining 2026 service levels without increasing the number of full-time employees.

2027 Budget Highlights

Revenues across the department are projected to increase $354,640, which is primarily attributable to increased grant funding. Increases in grant funding for tobacco cessation and chronic disease prevention programs constitute the bulk of increased grant funding.

2025-2027 Strategic Priorities

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.

Summary of Revenues 2027

Ledger - Revenue Category	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Intergovernmental				
42000 - Grants	$ 4,872,273	$ 4,751,156	$ 4,916,428	$ 4,916,428
42000 - Health Grant/County Health Funding	198,562	195,883	284,858	284,858
42000 - Medicaid	168,969	321,900	213,069	213,069
42000 - Payment In Lieu of Taxes	-	5,000	-	-
42000 - Reimbursements	247,963	238,568	346,900	346,900
Total Intergovernmental	**$ 5,487,766**	**$ 5,512,507**	**$ 5,761,255**	**$ 5,761,255**
Fines and Forfeitures				
44000 - Environmental Health Fines	$ -	$ 5,000	$ 6,000	$ 6,000
44000 - No Category	6,890	-	-	-
Total Fines and Forfeitures	**$ 6,890**	**$ 5,000**	**$ 6,000**	**$ 6,000**
Charges for Services				
43000 - Insurance Reimbursement	$ 50,061	$ 20,000	$ 8,100	$ 8,100
43000 - Miscellaneous Environmental Items	-	401,400	456,000	456,000
43000 - No Category	695,222	-	-	-
43000 - Other Fees	-	200,700	202,200	202,200
43000 - Vital Stats	-	357,220	391,000	391,000
Total Charges for Services	**$ 745,283**	**$ 979,320**	**$ 1,057,300**	**$ 1,057,300**
Licenses and Permits				
41000 - Environmental Health Licenses	$ -	$ 655,880	$ 644,500	$ 644,500
41000 - Environmental Health Septic Permits	-	417,000	480,000	482,000
41000 - No Category	1,064,905	-	2,000	-
Total Licenses and Permits	**$ 1,064,905**	**$ 1,072,880**	**$ 1,126,500**	**$ 1,126,500**
Miscellaneous Revenue				
45000 - Donations	$ 112	$ -	$ -	$ -
45000 - Indirect Costs	43,266	895,114	895,855	895,855
45000 - No Category	253,442	-	-	-
45000 - Other Miscellaneous Revenue	-	159,920	7,500	7,500
Total Miscellaneous Revenue	**$ 296,820**	**$ 1,055,034**	**$ 903,355**	**$ 903,355**
Transfers In				
80001 - Transfers In	$ 3,815,575	$ 7,285,584	$ 7,648,114	$ 7,648,214
Total Transfers In	**$ 3,815,575**	**$ 7,285,584**	**$ 7,648,114**	**$ 7,648,214**
Total Revenue	**$ 11,417,239**	**$ 15,910,325**	**$ 16,502,524**	**$ 16,502,624**

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Public Health				
Community Health	$ 2,671,208	$ 2,900,336	$ 3,008,565	$ 3,008,565
Environmental Health	5,235,026	5,798,438	6,143,495	6,143,495
Public Health Administration	656,089	1,304,307	1,351,413	1,351,413
Public Health Services	4,707,202	5,994,482	6,038,178	6,038,178
Total Public Health	**$ 13,269,526**	**$ 15,997,563**	**$ 16,541,651**	**$ 16,541,651**
Total Public Health Fund	**$ 13,269,526**	**$ 15,997,563**	**$ 16,541,651**	**$ 16,541,651**

Budget Unit Request Summary

Budget Unit: SUMMARY - ALL DEPARTMENTS - FUND 2500

Department Description: See individual units.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 11,409,507	$ 12,494,508	$ 12,801,635	$ 12,801,635
Supplies	736,108	773,721	844,015	844,015
Purchase Services	1,595,974	1,560,919	1,697,522	1,697,522
Fixed Charges	(472,062)	1,168,415	1,198,479	1,198,479
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 13,269,526**	**$ 15,997,563**	**$ 16,541,651**	**$ 16,541,651**
Revenue	$ 11,417,239	$ 15,910,325	$ 16,502,524	$ 16,502,624
Net County Cost	**$ 1,852,287**	**$ 87,238**	**$ 39,127**	**$ 39,027**
Budgeted Positions	**100.59**	**99.50**	**97.36**	**97.36**

Summary of Changes: Aside from employee COLA/merit pay increases, the department budget request for 2027 is generally flat. The number of full-time employees did not decrease, despite the apparent 2.15 decrease between 2026 final budget and 2027 proposed budget. This difference is attributed to more accurate accounting through the adaptive budgeting function. Finally, $2,963,140 appropriated for the department in 2025 out of the general fund was covered through a transfer from the Public Health Fund. This is considered a one-time transfer and brings the Public Health Fund balance closer to a historical level.

Revenue and Purchased Services/Supplies/Fixed Costs expenditures changes are offset due to targeted application of the Per Capita Grant to specific core Public Health programs and the new Chronic Disease Prevention Grant. Indirect costs from grants are applied to overhead to support the department.

Finance/Administration Recommendation: See individual units.

Board Action: See individual units.

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

Budget Unit: HEALTH ADMINISTRATION - 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 the Greeley office.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 971,254	$ 1,031,609	$ 1,089,036	$ 1,089,036
Supplies	57,214	55,410	65,180	65,180
Purchase Services	191,252	136,288	114,397	114,397
Fixed Charges	(563,630)	81,000	82,800	82,800
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 656,089**	**$ 1,304,307**	**$ 1,351,413**	**$ 1,351,413**
Revenue	$ 3,982,215	$ 7,418,732	$ 7,460,494	$ 7,460,594
Net County Cost	**$ (3,326,126)**	**$ (6,114,425)**	**$ (6,109,081)**	**$ (6,109,181)**
Budgeted Positions	**8.00**	**8.00**	**7.60**	**7.60**

Summary of Changes: The 2027 budget shows the revenue from the county to support the Health Department. Salaries include a 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 includes the 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: Recommend approval as requested.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Greeley and Southwest Weld Offices:			
Birth Certificates issued	9,175	8,700	9,500
Death Certificates issued	10,312	13,000	11,500
Efficiency Measures			
FTEs per 10,000/capita	0.211	0.207	0.194
Per capita cost (county support)	$(8.79)	$(15.79)	$(15.56)

Goals/Desired Outcomes/Key Performance Indicators: See Health goals following Department of Public Health and Environment Budget Review Summary.

Budget Unit Request Summary

Budget Unit: COMMUNITY HEALTH - CC_40110

Department Description: Community Health (CH) includes county and grant funded health communication, education, and prevention programs that promote healthy behaviors to reduce the burden of chronic disease and substance misuse while improving general health and wellbeing. The CH team coordinates the triennial Community Health Survey (part of Weld's Community Health Assessment (CHA)) and the Community Health Improvement Plan (CHIP). The CH team provides internal support for producing educational materials, reports, and local health data. Furthermore, CH 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, chronic disease prevention including cardiovascular disease and diabetes, health screenings, and lifestyle education. CH provides programming which promotes youth health through shared risk and protective factors and healthy behaviors for teens to prevent unintended pregnancy, loneliness, and tobacco use. CH also coordinates the Weld Regional Opioid Council (WROC) and supports the WROC's RFP process to provide funding to Weld organizations.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 2,368,736	$ 2,500,308	$ 2,553,788	$ 2,553,788
Supplies	71,155	62,482	66,339	66,339
Purchase Services	221,890	155,597	165,517	165,517
Fixed Charges	9,427	181,949	222,921	222,921
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 2,671,208**	**$ 2,900,336**	**$ 3,008,565**	**$ 3,008,565**
Revenue	$ 1,333,513	$ 1,509,676	$ 1,697,358	$ 1,697,358
Net County Cost	**$ 1,337,695**	**$ 1,390,660**	**$ 1,311,207**	**$ 1,311,207**
Budgeted Positions	**20.19**	**20.88**	**18.75**	**18.75**

Summary of Changes: There are changes to the division's 2027 budget, with increases in personnel, supply costs, and fixed charges. These increases are driven by increases in grant funded programs as well as the new LPHA Chronic Disease Framework grant from CDPHE. Funding for the Tobacco Cessation and Opioid programs both increased compared to 2026 funds while the Chronic Disease Framework grant brings in a significant increase in funding that surpasses those funds from the CDC Infrastructure grant which sunsets in 2026.

CH has been able to continue identifying operational efficiencies while continuing programming important to the county. This aligns with the county's strategic plan to deliver cost-effective services while supporting healthy, safe, and livable communities.

Revenue and Purchased Services expenditures changes are 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 further support the department.

Finance/Administration Recommendation: There is a small discrepancy between the General Fund and Public Health Fund for contract employees which should be Health Fund expenses. This will be corrected prior to issuance of the final budget. Recommend approval as requested.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Number of Class Attendees			
Healthy Relationships (Relate)	1,544	1,200	1,200
Nutritional Cooking (Weld's Healthy Plate)	643	600	600
Instructor Led Organized Fitness	731	1,000	500
Social Support (Acts of Connection)	72	500	500
*Diabetes Prevention (Heart of Weld)	281	150	150
**Class Acquired Knowledge	95	90	90
Average presenter rating (1 to 5)	5	5	5
Health Screenings			
Number of individuals screened	967	1,200	1,500
Percent of individuals with elevated levels	41%	40%	40%
Percent of individuals with elevated A1c levels	38%	40%	40%
Number of referrals/connections to services	1,640	1,600	2,000
Substance Misuse			
Tobacco inspections	1,060	910	910
Number of Tobacco Quitline Referrals	233	251	251
Number of Colorado Clean Indoor Air complaints	3	4	4
Number of new tobacco free school policies	1	4	4
Number of tobacco presentations	9	25	30
Opioid abatement dollars allocated	1.72 M	1.87 M	1.65 M
CHA/CHIP/Other Programming			
Child fatality cases reviewed	11	11	10
Completed data requestes	21	12	12
Number of Health Survey data presentations	2	15	5
Number of Thriving Weld Participants	323	400	400
Number of community outreach participants	5,187	5,000	5,000
Efficiency Measures			
FTEs per 10,000/capita	0.533	0.539	0.477
Per capita cost (county support)	$3.53	$3.59	$3.34

*Attendees completed program

**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.

Budget Unit Request Summary

Budget Unit: ENVIRONMENTAL - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 4,152,364	$ 4,432,519	$ 4,568,593	$ 4,568,593
Supplies	251,844	263,529	276,984	276,984
Purchase Services	806,956	770,919	937,370	937,370
Fixed Charges	23,862	331,471	360,548	360,548
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 5,235,026**	**$ 5,798,438**	**$ 6,143,495**	**$ 6,143,495**
Revenue	$ 3,242,627	$ 3,333,345	$ 3,687,075	$ 3,687,075
Net County Cost	**$ 1,992,400**	**$ 2,465,093**	**$ 2,456,420**	**$ 2,456,420**
Budgeted Positions	**35.79**	**36.90**	**37.30**	**37.30**

Summary of Changes: The 2027 requested budget has noted increases in several categories due to rising costs of goods and services, and to natural increases in personnel costs. The additional purchased service costs are primarily due to increasing use and cost of disposal for our household hazardous waste program along with an increase in repair and maintenance to replace outdated lab equipment.

Environmental Health used Strategic Priorities number 1, 4 and 5 in the development of the budget. As the division receives county funding, return on investment is paramount, thus providing cost-effective delivery of service.

Another goal is to retain high performing individuals which achieved by working towards becoming an employer of choice.

At the core of Environmental Health is ensuring a healthy and safe environment for county residents. By being mindful of costs and supporting a great staff, the division can provide outstanding customer service while providing public health programming.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Regulatory inspections (food, child care, etc.)	2,307	2,225	2,225
Household hazardous waste collected	519,909	475,000	490,000
Household hazardous waste customers	8,423	8,000	8,250
Laboratory analyses	11,334	11,000	11,500
Waste inspections, complaints, spill reports	64	80	80
Reportable disease investigations	884	800	900
Rabies risk assessments	326	300	325
Lead investigations	19	24	24
Air inspections and complaints	170	172	172
OWTS (septic) permits and inspections	929	825	825
Efficiency Measures			
FTEs per 10,000/capita	0.945	0.953	0.950
Per capita cost (county support)	$5.26	$6.37	$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

Budget Unit: PUBLIC HEALTH SERVICES - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 3,917,154	$ 4,530,072	$ 4,590,218	$ 4,590,218
Supplies	355,895	392,300	435,512	435,512
Purchase Services	375,876	498,115	480,238	480,238
Fixed Charges	58,278	573,995	532,210	532,210
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 4,707,202**	**$ 5,994,482**	**$ 6,038,178**	**$ 6,038,178**
Revenue	$ 2,858,884	$ 3,648,572	$ 3,657,597	$ 3,657,597
Net County Cost	**$ 1,848,319**	**$ 2,345,910**	**$ 2,380,581**	**$ 2,380,581**
Budgeted Positions	**36.61**	**33.72**	**33.71**	**33.71**

Summary of Changes: For the 2027 requested budget an increase of $42,286 is reflected in supplies. This is due to increased medical supply costs. Fixed charges decreased due to our negotiated indirect rate changing to a lower percentage. It was 19.74% in 2025 and is currently 17.56% for 2026. We anticipate the rate the stay at our 2026 rate for the next few years.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Performance Measures

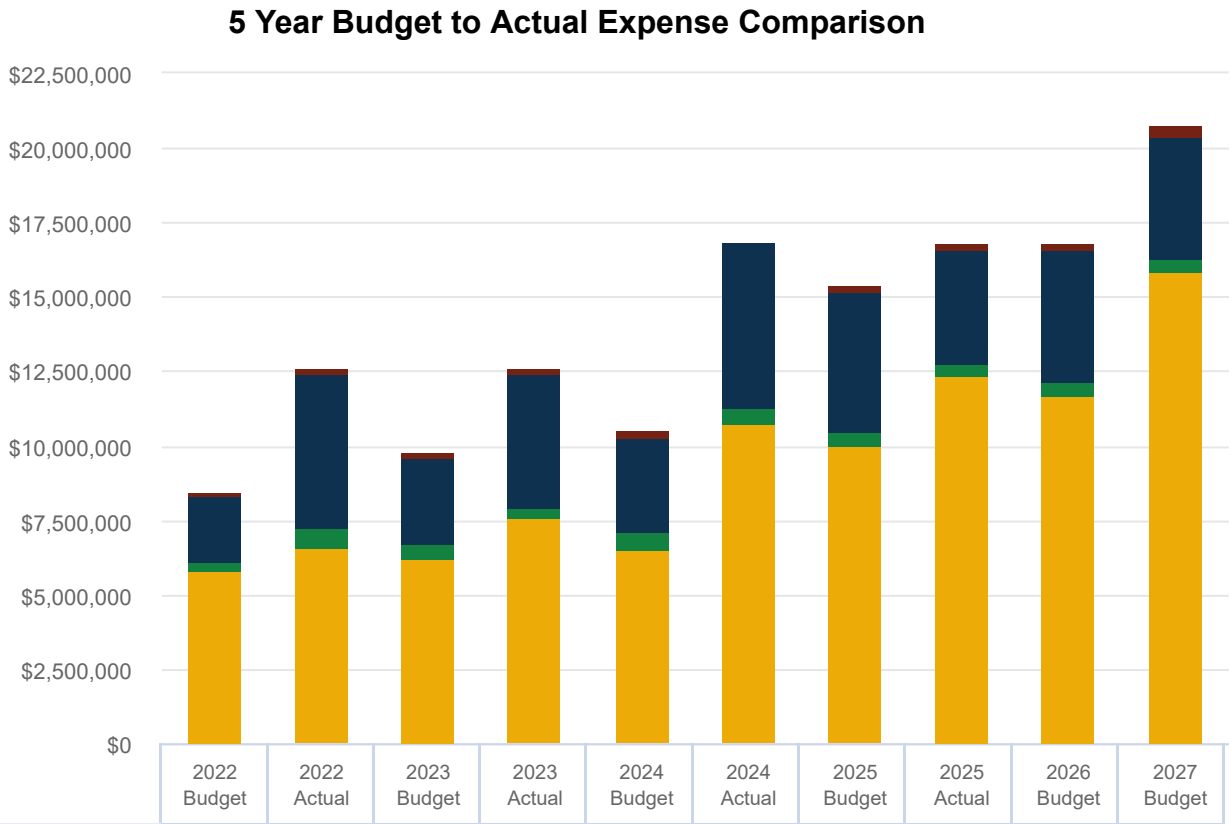
	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Nurse-Family Partnership for First-Time Mothers			
Eligible Referrals	204	225	250
Family Visits	2,003	2,100	2,200
Waitlist Count	25	25 to 30	30 to 35
Maternal and Child Health - HCP - Care Coordination			
Family Visits	280	290	300
Number of Referrals	237	275	300
Outreach Events	10	15	15
Immunizations			
Vaccinations Given (North)	3,107	2,500	2,500
Vaccinations Given (South)	296	600	600
Vaccines for Children (VFC) Given	2,442	2,000	2,000
Family Planning			
Unduplicated Visits	1,400	1,300	1,300
Sexual Health			
Number of Positive STI Cases	104	104	104
Total Number of STI Tests	3,514	4,000	4,000
Women's Wellness Connection (WWC)			
New Women Recruited	46	41	41
Tuberculosis (TB)			
Active Cases	7	7	7
Suspected Cases	15	15	15
Community Outreach			
Events	98	120	120
People Served	914	1,000	1,000
STI Test Administered	2,034	400	4,000
Immunizations Administered	246	350	350
Efficiency Measures			
FTEs per 10,000/capita	0.967	0.871	0.858
Per capita cost (county support)	$4.88	$6.06	$6.06

Goals/Desired Outcomes/Key Performance Indicators: See Health goals following Department of Public Health and Environment Budget Unit Request Summary.

Human Services Fund

THIS PAGE NTENTIONALLY LEFT BLANK

Human Services



	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget
Fixed Charges	103,200	211,554	214,000	199,671	292,900	-	227,400	220,436	193,380	424,404
Purchased Services	2,198,900	5,204,819	2,941,300	4,514,053	3,173,500	5,600,780	4,669,000	3,844,032	4,422,071	4,061,446
Supplies	332,000	649,676	428,600	342,283	588,600	554,688	473,250	388,699	502,167	402,019
Personnel Services	5,763,300	6,558,979	6,216,900	7,514,522	6,468,300	10,703,526	9,987,050	12,310,435	11,622,816	15,860,031

Human Services Fund Summary

The total Human Services Fund budget request is presented at $20,703,187 for 2027. Program funding relies heavily on state, federal, and external grant revenue sources, covering 94.4 percent ($19,534,341) of total costs and requiring just 5.6 percent ($1,168,846) in net county share. Consequently, the department requests zero additional county funding for the 2027 fiscal year.

The Human Services Fund operates a critical matrix of community-focused programs designed to support vulnerable populations, enhance workforce opportunities, and promote self-sufficiency. Core grant-funded operations include:

- Workforce Center: Administers employment, career pathway, and job-training programs funded under the Workforce Innovation and Opportunity Act (WIOA).
- Area Agency on Aging (AAa): Delivers essential supportive services, family caregiver support, transportation, and nutrition programs for older adults.
- Case Management Agency (CMA): Provides comprehensive long-term care case management and waiver oversight for individuals with complex needs.
- Ombudsman: Protects the rights and well-being of residents living in long-term care and assisted living facilities.
- Veterans Service Office: Assists local veterans and their dependents in securing earned state and federal benefits and tax exemptions.
- Community Services Block Grant (CSBG): Drives localized anti-poverty initiatives and community self-sufficiency programs.
- AmeriCorps: Engages civic service participants to strengthen local community outreach and support networks.

Baseline operational expenditures increased due to personnel cost adjustments (COLA, merit steps, and health insurance premiums) and higher IT costs stemming from revised county node and hourly rates and minor contractual increases from external IT vendors. The department offset these expenditure pressures by realigning positions, reducing services and streamlining operational service costs. In response to the ongoing expansion of Medicaid waiver operations statewide, Human Services strategically repositioned 15.5 FTEs within the Case Management Agency (CMA) budget to maintain growing service delivery capacity and optimize 100% state reimbursement revenues.

Under direction from county Finance and Budget teams, the 2027 fiscal plan fully transitions to budgeting personnel based on 100% of total authorized Full-Time Equivalents (FTE) utilizing new Workday and Adaptive tools. While this methodology shift reflects an increase in personnel appropriations from $11.3 million to $15.8 million, it remains strictly fiscally neutral to the county.

The Human Services Fund has historically relied on state and federal revenues, requiring minimal local county matching funds. Legislative and statutory mandates across formula-driven grant programs will continue to dictate service delivery models throughout the upcoming fiscal year. Following federal budget changes, state-level deficit-reduction measures have impacted the Case Management Agency's Medicaid Home and Community-Based

Services (HCBS) waiver operations. These state adjustments institute new annual service delivery unit caps on direct client deliverables, including personal care, homemaker, and health maintenance services.

Concurrently, within senior services, the Area Agency on Aging (AAA) face tightening federal revenue streams, necessitating structured coordination with state units on aging to safeguard core nutrition, transportation, and family caregiver supports. Under the Workforce Innovation and Opportunity Act (WIOA), federal reauthorization proposals and state alignment efforts emphasize increased staffing flexibility under Wagner-Peyser and targeted outreach for priority populations, positioning the Workforce Center to respond to evolving regional economic conditions. Furthermore, national service initiatives such as AmeriCorps face changing cost-share matching structures that require stronger municipal partnerships, while anti-poverty strategies administered through the Community Services Block Grant (CSBG) must navigate stagnant federal block grant allocations.

Across all programs, the department must continue to be responsive and reactive to federal and state administrative and budget changes in 2027. Strategic initiatives including the expansion of access through mobile workforce units funded in partnership with local entities, optimized technology integration, and enhanced community advisory engagement will ensure the department maintains operational resiliency and protects local taxpayer resources while fulfilling its core service mission.

Area Agency on Aging	$	-
Senior Nutrition	$	-
CSBG	$	-

*to be updated for final book

In the above programs, Weld County must continue to be responsive and reactive to federal and state administrative and budget changes in 2027.

2025-2027 Strategic Priorities

Priority 1: Ensure healthy, safe, and livable communities:

Human Services continues to support this priority through programs and partnerships that strengthen self-sufficiency, improve access to services, and enhance quality of life for Weld County residents. The Area Agency on Aging (AAA) partners with organizations across the community to help older adults remain safely in their homes for as long as possible while maintaining independence and access to care. In 2026, the program partnered with a new rideshare service to expand transportation access for medical appointments, community activities, and other essential services. In addition, our Friendly Fork Meal Site served more than 81,000 meals to individuals and families in need.

The Workforce Center supported more than 13,000 job seekers in finding employment opportunities that promote long-term self-sufficiency and economic stability, including services to more than 2,200 veterans. Additionally, the Family Resource Division provided outreach services to 2,523 individuals, connecting residents and families with critical resources to improve household stability and well-being.

Priority 2: Balance Growth & Development:

Human Services supports this priority by strengthening workforce opportunities, improving efficiency, and building partnerships that support a resilient community. The Area Agency on Aging helps older adults remain safely in their homes longer, reducing the need for costly long-term care while supporting independence and quality of life.

The Workforce Center assisted 538 businesses with hiring and workforce development efforts and served 13,663 individuals in 2026, achieving a 74.97% entered employment rate. The division also partners with local and regional Economic Development partners, municipalities and community organizations across Weld County to strengthen services and support the local economy.

Priority 3: Plan for Resilient Infrastructure, Facilities, and Resources:

Human Services supports this priority through strategic planning, efficient use of resources, and proactive preparation for future growth. The department continues to evaluate facility needs and operational costs while planning for long-term sustainability. As part of these efforts, Human Services is remodeling the Southeast Office in Fort Lupton to better meet current and future community needs while maximizing space and improving service delivery.

The department also focuses on cost-effective operations by utilizing internal resources, reducing costs while improving efficiency whenever possible.

Priority 4: Be an employer of choice:

Human Services continues to focus on employee engagement, communication, and professional development. Staff feedback is encouraged through engagement surveys, employee and supervisor roundtables, and an open-door communication approach. The

department also hosts weekly wellness calls and the “JT Show” to keep staff informed and connected.

Quarterly leadership discussions and the Leadership Cohort program strengthen collaboration, streamline processes, and provide leadership development opportunities. Over the next year, the department will focus on improving consistency in the evaluation process to ensure employees receive meaningful feedback and support for growth.

Priority 5: Provide excellent, cost-effective service delivery:

Human Services continues to focus on innovation, efficiency, and continuous improvement. The department utilizes the Business Process Analysis (BPA) model to streamline operations, reduce barriers, and identify new technologies that improve service delivery. Currently, the department is engaged in the largest BPA review process in the county, with more than 130 items under evaluation.

The department also redesigned its public-facing website and incorporated community feedback to improve accessibility and ease of use, helping residents more efficiently access services and information.

Priority 6: Enhance Accessible Communication, Outreach, and Awareness:

Human Services continues to expand outreach and communication across Weld County. The department is partnering with the High Plains Library District to deploy a Mobile Workforce Center to improve access to services outside of the Greeley/Evans area.

Social media and the refreshed public website are being used to better connect residents with programs and resources. The department also continues to use the county marketing scheme to ensure consistent branding and messaging across all programming and outreach efforts.

Also see our annual achievement summary 2025 Annual Achievement Summary

Summary of Revenues 2027

Ledger - Revenue Category	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Intergovernmental				
42000 - Grants	$ 15,029,935	$ 14,403,602	$ 15,952,999	$ 15,952,999
42000 - Medicaid	-	-	2,908,941	2,908,941
42000 - Reimbursements	-	473,605	49,000	49,000
Total Intergovernmental	**$ 15,029,935**	**$ 14,877,207**	**$ 18,910,940**	**$ 18,910,940**
Charges for Services				
43000 - Americorp Outside Billing	$ -	$ 179,554	$ -	$ 99,783
43000 - DHS Charges for Services	-	-	-	50
43000 - Learning Lab	-	205,699	-	215,074
43000 - No Category	269,412	-	326,805	-
43000 - Other Fees	-	12,112	-	11,898
Total Charges for Services	**$ 269,412**	**$ 397,365**	**$ 326,805**	**$ 326,805**
Miscellaneous Revenue				
45000 - Donations	$ 296,596	$ 302,362	$ 296,596	$ 296,596
Total Miscellaneous Revenue	**$ 296,596**	**$ 302,362**	**$ 296,596**	**$ 296,596**
Transfers In				
80001 - Transfers In	$ 1,201,601	$ 1,163,550	$ 1,168,846	$ 1,168,846
Total Transfers In	**$ 1,201,601**	**$ 1,163,550**	**$ 1,168,846**	**$ 1,168,846**
Total Revenue	**$ 16,797,544**	**$ 16,740,484**	**$ 20,703,187**	**$ 20,703,187**

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Human Services				
Area Agency on Aging	$ 3,226,703	$ 3,519,366	$ 3,601,269	$ 3,601,269
Case Management Agency	8,332,640	7,553,327	11,609,368	11,609,368
Community Service Block Grant	322,999	108,558	297,900	297,900
Home Care Allowance	3,802	7,807	18,709	18,709
Human Services - General	119,813	96,942	20,500	20,500
Learning Lab	180,983	205,699	261,429	261,422
Veterans Service Office	381,923	401,723	387,208	387,208
Workforce Innovation & Opportunity Act	3,751,943	4,485,215	4,111,007	4,108,726
Youth Corps Programs	442,797	361,847	442,797	442,797
Total Human Services	**$ 16,763,603**	**$ 16,740,484**	**$ 20,750,187**	**$ 20,747,900**
Total Human Services Fund	**$ 16,763,603**	**$ 16,740,484**	**$ 20,750,187**	**$ 20,747,900**

Budget Unit Request Summary

Budget Unit: SUMMARY - ALL BUDGET UNITS IN HUMAN SERVICES FUND

Department Description: See Individual Units.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 12,310,435	$ 11,347,565	$ 15,862,318	$ 15,860,031
Supplies	388,699	484,566	402,019	402,019
Purchase Services	3,844,032	4,102,790	4,061,446	4,061,446
Fixed Charges	220,436	805,563	424,404	424,404
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 16,763,603**	**$ 16,740,484**	**$ 20,750,187**	**$ 20,747,900**
Revenue	$ 16,677,581	$ 16,740,484	$ 20,703,187	$ 20,703,187
Net County Cost	**$ 86,023**	**$ -**	**$ 47,000**	**$ 44,713**
Budgeted Positions	**141.00**	**147.00**	**152.30**	**152.30**

Summary of Changes: See Individual Budget Units

Finance/Administration Recommendation: Open positions were reduced in both the Human and Social Services funds, as discussed. Employee Appreciation allocations will be balanced for the final budget. Recommend approval as amended. The allocation of funds to Human Services is recommended at $1,168,846 with a true-up at the end of the calendar year.

Board Action: See Individual Budget Units

Budget Unit Request Summary

Budget Unit: HUMAN SERVICES – GENERAL - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 112,273	$ 96,567	$ -	$ -
Supplies	3,668	64	3,667	3,667
Purchase Services	3,872	311	16,833	16,833
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 119,813**	**$ 96,942**	**$ 20,500**	**$ 20,500**
Revenue	$ 1,313,987	$ 96,942	$ 20,500	$ 20,500
Net County Cost	**$ (1,194,174)**	**$ -**	**$ -**	**$ -**
Budgeted Positions	**-**	**-**	**-**	**-**

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 2027 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 as amended at the fund level.

Board Action:

Budget Unit Request Summary

Budget Unit: AREA AGENCY ON AGING - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 1,389,812	$ 1,440,360	$ 1,743,360	$ 1,743,360
Supplies	147,859	198,166	148,410	148,410
Purchase Services	1,664,092	1,820,578	1,684,559	1,684,559
Fixed Charges	24,939	60,262	24,940	24,940
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 3,226,703**	**$ 3,519,366**	**$ 3,601,269**	**$ 3,601,269**
Revenue	$ 2,815,309	$ 3,519,366	$ 3,597,069	$ 3,597,069
Net County Cost	**$ 411,394**	**$ -**	**$ 4,200**	**$ 4,200**
Budgeted Positions	**18.00**	**18.00**	**14.80**	**14.80**

Summary of Changes: This division is budgeted using the 2025 actuals. and personnel were reorganized based on their function. The only requested change was an increase in data processing of $20,647.

Finance/Administration Recommendation: Open positions were reduced in both the Human and Social Services funds, as discussed. Employee Appreciation allocations will be balanced for the final budget. Recommend approval as amended.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Minority Senior Outreach (# of hours/units)	335	282	275
Legal Consultation/Representation (# of hours)	251	365	350
Chore services: Assistance with heavy household tasks such as snow removal and lawn mowing to help older adults maintain a safe home environment. (# of vouchers distributed)	2,928	1,677	1,650
Respite care provided to support family caregivers of older adults, offering temporary relief to help sustain caregiving at home (# of hours)	5,403	3,956	3,975
Senior Peer Counseling (# of hours)	1,778	2,841	2,850
Community meals served throughout Weld County providing older adults with a nutritious meal in a group setting, along with opportunities for social interaction and connection. (# of meals)	81,174	88,149	89,000
Home Delivered Meals (# of meals)	20,337	20,349	20,500
Weld Aging Weld Class: Evidence-based classes helping older adults stay healthy and independent (# of people served)	5,162	7,812	8,000
Dental/Vision/Hearing Vouchers to Seniors in Weld County (# of vouchers)	200	165	165
Ombudsman Program: advocating for residents of nursing homes and assisted living facilities, ensuring their rights are protected and their concerns are heard (# of AL and NH in Weld County	33	32	33
Complaints investigated by the Ombudsman team.	536	450	500
Contacts providing information & assistance to older adults in Weld County.	4,509	4,533	5,000
Transportation services provided to Weld County seniors to essential appointments and errands.	3,064	1,000	1,200
Efficiency Measures			
FTEs per 10,000/capita	0.476	0.465	0.377
Per capita cost	$1.09	$0.00	$0.01

Budget Unit Request Summary

Budget Unit: CASE MANAGEMENT AGENCY - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 6,805,320	$ 5,912,840	$ 9,940,408	$ 9,940,408
Supplies	73,092	212,162	77,132	77,132
Purchase Services	1,371,617	1,267,344	1,509,217	1,509,217
Fixed Charges	82,611	160,981	82,611	82,611
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 8,332,640**	**$ 7,553,327**	**$ 11,609,368**	**$ 11,609,368**
Revenue	$ 8,332,341	$ 7,553,327	$ 11,578,568	$ 11,578,568
Net County Cost	**$ 300**	**$ -**	**$ 30,800**	**$ 30,800**
Budgeted Positions	**78.00**	**84.00**	**99.50**	**99.50**

Summary of Changes: The only significant change is a reorganization of staff which is fully grant funded.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Adult long-term care Medicaid members served	2,194	2,491	2,687
Children long-term care Medicaid members served	438	719	962
Efficiency Measures			
FTEs per 10,000/capita	2.061	2.169	2.533
Per capita cost	$0.00	$0.00	$0.08

Budget Unit Request Summary

Budget Unit: COMMUNITY SERVICES BLOCK GRANT - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 225,099	$ 14,867	$ -	$ -
Supplies	956	-	956	956
Purchase Services	96,715	92,534	96,715	96,715
Fixed Charges	229	1,157	200,229	200,229
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 322,999**	**$ 108,558**	**$ 297,900**	**$ 297,900**
Revenue	$ 217,442	$ 108,558	$ 297,900	$ 297,900
Net County Cost	**$ 105,557**	**$ -**	**$ -**	**$ -**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: Personnel charges will be a direct charge, or journal entry, to this division and were budgeted based on 2025 actual expenses. No other major changes were requested.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Emergency funding provided to assist households at risk of homelessness to avoiding eviction.	134	214	200
Parents and caregivers who improved their home environments through case management.	95	68	75
Households experiencing homelessness who obtained safe temporary shelter.	99	144	100
Households who maintained safe and affordable housing for 90 days.	134	214	200
Amount of emergency CSBG funding distributed to support household stability.	$61,097	$96,589	$75,000
Walk-in customers with emergency food needs served by Community Outreach.	92	135	100
Walk-in customers with emergency needs served, including emergency financial assistance.	204	35	200
Walk-in customers with emergency needs served, including applications for Food Assistance, Colorado Works and Adult Financial Programs.	1,715	150	1,500
Benefits application assistance to Weld County residents at offsite community locations.	784	900	800
Efficiency Measures			
FTEs per 10,000/capita	0.000	0.000	0.000
Per capita cost	$0.28	$0.00	$0.00

Budget Unit Request Summary

Budget Unit: HOME CARE ALLOWANCE - CC_60350

Department Description: The Home Care Allowance grant provides case management services to Medicaid eligible clients.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 2,411	$ 5,319	$ -	$ -
Supplies	3	-	3	3
Purchase Services	1,323	2,283	18,640	18,640
Fixed Charges	65	205	66	66
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 3,802**	**$ 7,807**	**$ 18,709**	**$ 18,709**
Revenue	$ 3,802	$ 7,807	$ 18,709	$ 18,709
Net County Cost	**$ -**	**$ -**	**$ -**	**$ -**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: The only change to this budget was an increase in the funding for Respite Care services.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Efficiency Measures			
FTEs per 10,000/capita	0.000	0.000	0.000
Per capita cost	$0.00	$0.00	$0.00

Budget Unit Request Summary

Budget Unit: LEARNING LAB - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 83,290	$ 146,293	$ 180,472	$ 180,465
Supplies	87,917	43,070	67,031	67,031
Purchase Services	5,901	1,157	10,050	10,050
Fixed Charges	3,876	15,179	3,876	3,876
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 180,983**	**$ 205,699**	**$ 261,429**	**$ 261,422**
Revenue	$ 204,035	$ 205,699	$ 261,429	$ 261,429
Net County Cost	**$ (23,052)**	**$ -**	**$ (0)**	**$ (7)**
Budgeted Positions	**3.00**	**3.00**	**3.00**	**3.00**

Summary of Changes: This division was budgeted using 2025 actual expenses. A reduction in the number of computers in the lab resulted in a cost savings of approximately $21,000.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Individuals Referred to Assessment and Learning Center	729	940	710
Completed Vocational Assessments	1,209	1,700	1,500
Individuals Obtained High School Equivalency (HSE)	35	44	30
Self-Pay Individuals	80	100	100
Efficiency Measures			
FTEs per 10,000/capita	0.079	0.077	0.076
Per capita cost	$(0.06)	$0.00	$(0.00)

Budget Unit Request Summary

Budget Unit: VETERANS SERVICE OFFICE - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 337,975	$ 368,088	$ 338,989	$ 338,989
Supplies	2,055	2,300	2,178	2,178
Purchase Services	31,082	8,485	35,230	35,230
Fixed Charges	10,811	22,850	10,811	10,811
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 381,923**	**$ 401,723**	**$ 387,208**	**$ 387,208**
Revenue	$ 29,713	$ 401,723	$ 387,208	$ 387,208
Net County Cost	**$ 352,210**	**$ -**	**$ (0)**	**$ (0)**
Budgeted Positions	**3.00**	**3.00**	**3.00**	**3.00**

Summary of Changes: For the 2027 budget a reclassification of a Service Navigator from a N05 to a N10 is requested for departmental equality.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Total Special Claims completed/submitted that include a: Housing Grant, Vehicle Adaptation, Clothing Allowance, or Apportionment	97	15	97
Total Claims completed/submitted for Death/Pension Benefit Claims, and Aid and Attendance, including Family Caregivers, Nursing Homes, Aid and Attendance, or Financial Reports	302	250	302
Total Appeals filed with or without Health/Medical Benefits and/or Mental Health claims	314	1,400	500
Total Standard Claims completed/submitted with or without Health/Medical Benefits and/or Mental Health claims	2,572	1,450	1,500
Total dependent benefits filed for/or dependents added to claims.	173	75	100
Total in-person appointments conducted with clients	2,397	1,475	2,000
Total Outreach Events attended	36	30	35
Efficiency Measures			
FTEs per 10,000/capita	0.079	0.077	0.076
Per capita cost	$0.93	$0.00	$(0.00)

Budget Unit Request Summary

Budget Unit: WORKFORCE INNOVATION & OPPORTUNITY ACT (WIOA) - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 3,020,721	$ 3,059,411	$ 3,366,414	$ 3,364,133
Supplies	29,276	26,264	30,738	30,738
Purchase Services	609,819	864,764	621,727	621,727
Fixed Charges	92,128	534,776	92,128	92,128
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 3,751,943**	**$ 4,485,215**	**$ 4,111,007**	**$ 4,108,726**
Revenue	$ 3,318,155	$ 4,485,215	$ 4,099,007	$ 4,099,007
Net County Cost	**$ 433,788**	**$ -**	**$ 12,000**	**$ 9,719**
Budgeted Positions	**38.00**	**38.00**	**31.00**	**31.00**

Summary of Changes: This division was budgeted using 2025 actual expenses. No significant changes are requested for the 2027 budget year.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Total Participants in the Adult WIOA program	111	265	200
Average quarterly earnings of a participant after completing the Adult WIOA program	10,000	10,000	11,000
Total Participants in the Dislocated Worker WIOA program	100	130	120
Average quarterly earnings of a participan after completing the Dislocated Worker WIOA program	11,000	10,500	11,500
Total Participants in the WIOA Youth program	165	165	165
Average quarterly earnings of a participan after completing the WIOA Youth program	6,459	6,500	6,500
Total Participants attending Workshops on Resume Writing, Interviewing, Finding work after a Felony, and helping age 55+ Job Seekers.	1,462	1,300	1,400
Total job openings the Business Services team posted to the Connecting Colorado system	Data not available	8,000	8,000
Total employers served	Data not available	550	550
Total customized recruitment events hosted by the Business Services team	224	300	250
Total amount of job seekers served	9,945	16,381	1,000
Total veterans served	485	823	600
Total migrant season farmworkers served	Data not available	218	250
Average quarterly earnings of a participant after they've utilized Wagner Peyser services	9,516	7,630	8,000
Efficiency Measures			
FTEs per 10,000/capita	1.004	0.981	0.789
Per capital cost (county support)	$1.15	$0.00	$0.02

Budget Unit Request Summary

Budget Unit: AMERICORP YOUTH CORPS PROGRAM - CC_60390

Department Description: The AmeriCorps Program operates in a Youth Corps model prioritizing land, water and energy conservation projects.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 333,534	$ 303,820	$ 292,675	$ 292,675
Supplies	43,873	2,540	71,904	71,904
Purchase Services	59,612	45,334	68,475	68,475
Fixed Charges	5,777	10,153	9,743	9,743
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 442,797**	**$ 361,847**	**$ 442,797**	**$ 442,797**
Revenue	$ 442,797	$ 361,847	$ 442,797	$ 442,797
Net County Cost	**$ -**	**$ -**	**$ -**	**$ -**
Budgeted Positions	**1.00**	**1.00**	**1.00**	**1.00**

Summary of Changes: The only significant change is an increase in the cost of goods sold to customers, all other increases are based on inflation.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Young Adults Enrolled in AmeriCorps	26	30	32
CPR/First Aid/AED certificates earned	16	30	32
Wildland Fire Chainsaw S-212 Certificates Earned	10	15	14
Amount in Segal Education Awards earned	$ 61,510	$ 74,000	$ 74,000
Efficiency Measures			
FTEs per 10,000/capita	0.026	0.026	0.025
Per capita cost	$0.00	$0.00	$0.00

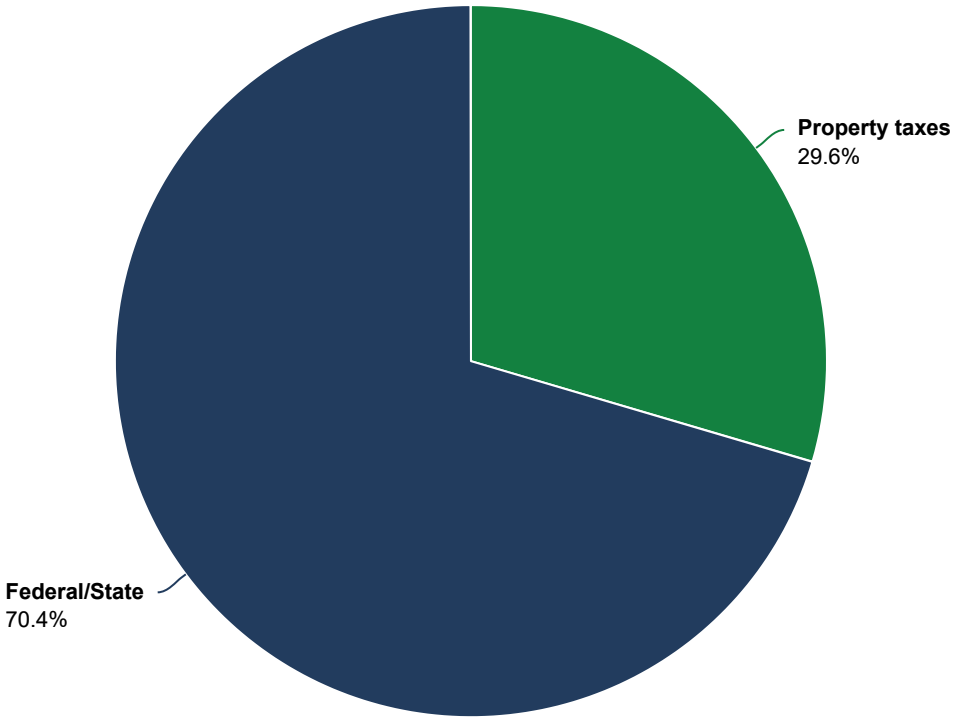
THIS PAGE NTENTIONALLY LEFT BLANK

Social Services Fund

THIS PAGE NTENTIONALLY LEFT BLANK

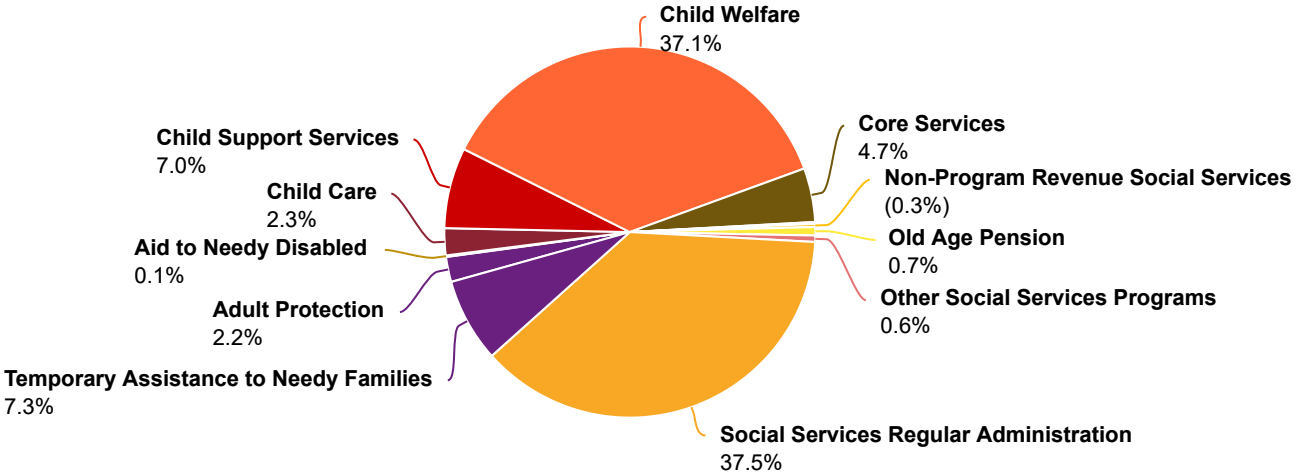
Social Services

Revenue Comparison	2026 Approved Budget	2027 Proposed Budget	% Increase (Decrease)
Taxes	$ 16,298,965	$ 19,500,000	19.6%
Intergovernmental	48,532,262	46,398,826	-4.4%
Miscellaneous Revenue	-	56,103	100.0%
Transfers In	56,100	55,800	-0.5%
Total Revenue	**$ 64,887,327**	**$ 66,010,729**	**1.7%**

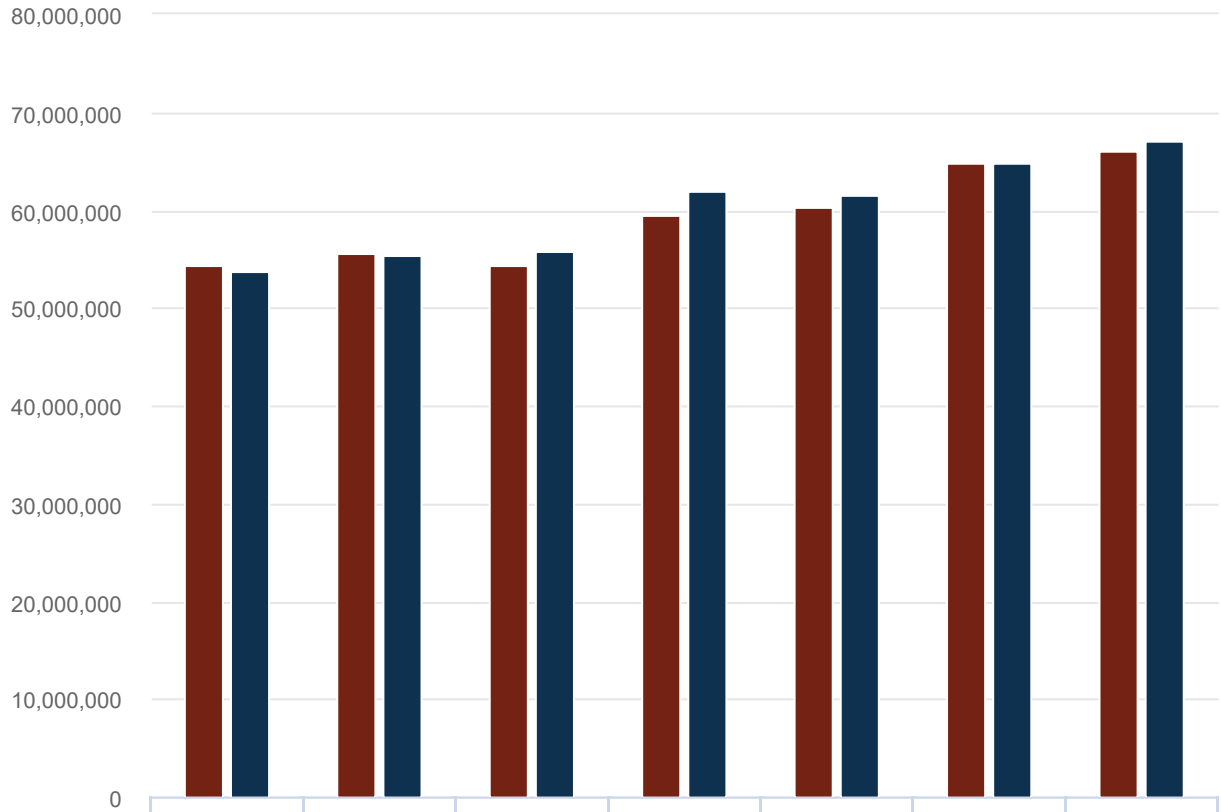


Social Services

Expense Comparison	2026 Approved Budget	2027 Proposed Budget	% Increase (Decrease)
Adult Protection	$ 1,981,842	$ 1,464,529	-26.1%
Aid to Needy Disabled	74,733	91,605	22.6%
Child Care	2,006,735	1,586,623	-20.9%
Child Support Services	4,610,488	4,746,447	2.9%
Child Welfare	24,674,696	25,013,775	1.4%
Core Services	3,553,842	3,166,842	-10.9%
General Assistance	93,838	76,076	-18.9%
LEAP Administration	57,091	35,393	-38.0%
Non-Program Revenue Social Services	(151,702)	(177,192)	16.8%
Old Age Pension	441,057	495,481	12.3%
Other Social Services Programs	447,208	379,048	-15.2%
Social Services Regular Administration	22,673,063	25,307,399	11.6%
Temporary Assistance to Needy Families	4,349,072	4,937,819	13.5%
Total Expenditures	**$ 64,811,963**	**$ 67,123,845**	**3.6%**



Social Services



	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Revenues	54,458,004	55,610,155	54,366,057	59,400,171	60,296,126	64,887,327	66,010,729
Expenses	53,696,830	55,287,737	55,771,845	61,950,779	61,444,528	64,811,963	67,123,845

Social Services Fund Summary

The total Social Services Fund budget is requested at $67,123,845. The programs are requested to be funded by property tax of $20,355,373, and state and federal funds of $46,599,131, to maintain seamless service delivery for vulnerable local populations while safeguarding financial stability and preserving a fund balance around $4 million.

Under Colorado law, counties are statutorily required to administer core human services regardless of local economic shifts or fluctuating caseloads. These core programs encompass:

- Child Welfare: Programs providing family preservation, kinship care, and child protection under evolving state frameworks.
- Adult Protective Services: Support and protective interventions for vulnerable adults.
- Economic Security Programs: Administration of essential public assistance including SNAP, Medicaid, and TANF.
- Colorado Child Care Assistance Program (CCCAP): Early childhood subsidies and access support for local families.
- Prevention & Post-Adoption Support: Targeted initiatives focused on family stability and permanent placements.
- Child Support Enforcement: Legal, financial, and administrative establishment and enforcement of child support obligations.
- Fraud Investigations: Investigative operations to ensure program integrity, benefit accuracy, and proper allocation of public assistance funds.

The primary catalyst behind the increased property tax request stems from non-discretionary cost increases rather than expanded internal programming. County indirect cost allocations account for $3.16 million of the variance, rising 47.2 percent to $9.87 million, though roughly 30 percent of this total will be recovered through federal pass-through reimbursements. Internal information technology (IT) costs also expanded, driven by updated county IT node and hourly rates that had remained unchanged since 2021 and minor contractual increases from external IT vendors. Baseline personnel costs experienced approximately $600,000 in increases to cover cost-of-living adjustments, merit steps, and a rise in health insurance premiums. In addition, the department's personnel budgeting methodology changed in 2027 from budgeting personnel at prior year's actuals plus COLA, step and health insurance increases to budgeting 100% of authorized full-time equivalent (FTE) positions and fringe costs using Workday and Adaptive tools, capturing higher baseline personnel costs. To offset these pressures, to the greatest extent possible, the department proactively captured operational efficiencies, realizing a net reduction of 3.2 positions, implementing a soft freeze on 13 vacant roles, consolidating two upper management functions, and cross-training staff to handle surging public assistance intake.

Significant state and federal policy shifts will heavily influence local operations and workload metrics throughout FY 2027. Under federal HR 1 legislation, the administrative reimbursement rate for SNAP drops from 50 percent to 25 percent effective October 2026, shifting a $25 million funding burden onto Colorado state and could eventually impact county partners. In addition, in late 2027 counties could be faced with a cost-share related to SNAP benefits.

Concurrently, roughly 18,000 local clients face updated work requirements and six-month renewal cycles for Medicaid, creating unprecedented administrative intake demands. In childcare, statutory reforms under the Colorado Child Care Assistance Program (CCCAP) mandate continuous 12-month client eligibility and align provider reimbursement rates with state cost surveys. While intended to expand access and stability, these required rate increases and continuous coverage mandates, creating a financial strain that has forced many local human services agencies statewide to institute enrollment freezes and waiting lists.

External grant and program transitions further streamline county operations for 2027. The Collaborative Management Program (CMP) successfully transferred to an external administrator as of July 2026, with state funds continuing to flow cleanly through the department as a pass-through entity. Following the scheduled sunset of the Tony Grampsys Youth Services (TGYS) and Behavioral Health Administration (BHA) grants in June 2026, client services seamlessly transitioned into the Child Welfare Block and Core Grants without interruption. Additionally, a new state Department of Labor and Employment grant effective July 2026 provides dedicated funding for Supplemental Security Income (SSI) application assistance. This targeted external funding directly relieves baseline county administrative funds, allowing the department to fulfill statutory mandates, preserve essential community safety nets, and maintain long-term financial stability without burdening our Regular Admin or Child Welfare funding streams, and potentially requesting additional county dollars for 2027.

2025-2027 Strategic Priorities

Priority 1: Ensure healthy, safe, and livable communities:

The Social Service programs continue to support this priority through programs that strengthen family stability, protect vulnerable residents, and promote self-sufficiency. The Child Welfare program assessed 2,280 cases of abuse and neglect and was able to maintain 60% of children safely in parent placement when appropriate. The Child Support program collected over $25 million, directly distributing those funds to families in the community to support financial stability and independence.

The Assistance Payments Division supported approximately 38,000 households with food assistance and 77,700 individuals with medical assistance, helping residents maintain health and stability in the community. In addition, the Adult Protective Services program investigated 908 mistreatment allegations of at-risk adults and worked to connect them with essential supports, contributing to a community where people can thrive.

Priority 2: Balance Growth & Development:

The programs administered by Social Services help foster a healthy and resilient regional economy by investing directly in individuals, families, and the local community. Many programs bring resources into the local economy, helping stimulate economic activity, support job stability, and promote long-term self-sufficiency for residents.

The department has also taken a proactive approach to managing caseloads, reorganizing staffing, and evaluating overall structure to ensure resources are used effectively and efficiently while continuing to meet community needs. This focus on operational effectiveness supports both strong service delivery and a resilient local system of care.

Priority 3: Plan for Resilient Infrastructure, Facilities, and Resources:

Social Services supports this priority through strategic planning, efficient use of resources, and proactive preparation for future needs. The department continues to evaluate facility needs and operational costs while planning for long-term sustainability. As part of these efforts, Human Services is remodeling the Southeast Office in Fort Lupton to better meet current and future community needs while maximizing space and improving service delivery.

The department is also leveraging newly implemented technology to strengthen data analysis and reporting, particularly related to new federal performance measures, ensuring compliance and improving the ability to track outcomes and meet program requirements effectively.

Priority 4: Be an employer of choice:

Social Services takes a department-wide approach to employee engagement, communication, and professional development to support a strong and effective workforce across all divisions, including Social Services. The department actively seeks staff input through engagement surveys, employee and supervisor roundtables, and maintains an open-door communication culture to ensure employees are heard and supported.

Communication and connection are also strengthened through department-wide wellness calls and the "JT Show," which provide consistent updates and help keep staff informed and aligned. Leadership development is supported through quarterly leadership discussions and the Leadership Cohort program, which promote collaboration, streamline processes, and build leadership capacity across the organization. Over the next year, the department will continue focusing on improving consistency in the evaluation process to ensure employees receive meaningful feedback and opportunities for growth and development.

Priority 5: Provide excellent, cost-effective service delivery:

Social Services continuously reviews processes and works closely with state partners to ensure services are delivered as efficiently and effectively as possible to clients. This ongoing focus on continuous improvement helps strengthen service delivery, reduce barriers, and ensure resources are used responsibly.

The department also redesigned its public-facing website and incorporated community feedback to improve accessibility and ease of use, helping residents more efficiently access services and information and connect with the support they need.

Priority 6: Enhance Accessible Communication, Outreach, and Awareness:

Social Services continues to strengthen outreach and communication efforts across Weld County to ensure residents are aware of and can easily access available services and supports. Social Services plays a key role in connecting individuals and families to critical programs and resources through multiple communication channels and community partnerships.

The department is expanding access through innovative approaches through social media and the refreshed public-facing website are also used to improve accessibility, increase awareness, and help residents more easily navigate available services. Consistent branding and messaging across all programs are maintained through the county marketing framework to ensure clear and unified communication.

Also see our annual achievement summary 2025 Annual Achievement Summary

Social Services Fund

Estimated Revenue 2027

	Federal and State	County/Fund Balance	Total
County Administration	$ 14,875,947	$ 10,431,452	$ 25,307,399
Non-Program Revenue	-	(177,192)	(177,192)
Other Programs	329,588	49,460	379,048
Child Support Administration	3,200,881	1,545,566	4,746,447
TANF-Colorado Works	3,452,736	1,485,083	4,937,819
Aid to the Needy Disabled	-	91,605	91,605
Child Care	687,496	899,127	1,586,623
Old Age Pension	329,000	166,481	495,481
Child Welfare	18,735,532	6,278,243	25,013,775
Core Services	2,857,052	309,790	3,166,842
Adult Protective Services	1,190,795	273,734	1,464,529
LEAP	35,393	-	35,393
General Assistance	-	76,076	76,076
Sub-Total	**$ 45,694,420**	**$ 21,429,425**	**$ 67,123,845**
Federal/State Reimbursement	$ 45,694,420		
Collections Claims Incentives	760,509		
TANF Adjustment	22,514		
Usage of Deferred Revenues	-		
Subtotal Revenue	**$ 46,477,443**		
Potential Use of Fund Balance	1,090,602		
Transfer County Funds - EAF	55,800		
County Property Tax/Penalties	19,500,000		
Total Revenue/Use of Fund Balance	**$ 67,123,845**		

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.

Summary of Revenues 2027

Ledger - Revenue Category	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Taxes				
40000 - Current Property Taxes	$ 14,923,023	$ 16,298,965	$ 20,355,373	$ 19,500,000
40000 - Penalties and Interest On Delinquent Taxes	10,616	-	-	-
40000 - Prior Year Property Taxes	614	-	-	-
Total Taxes	**$ 14,934,254**	**$ 16,298,965**	**$ 20,355,373**	**$ 19,500,000**
Intergovernmental				
42000 - Grants	$ 1,222,265	$ 424,151	$ 28,465,827	$ 28,379,900
42000 - Health Grant/County Health Funding	56,700	-	56,700	-
42000 - Reimbursements	43,906,666	48,108,111	18,020,501	18,018,926
Total Intergovernmental	**$ 45,185,631**	**$ 48,532,262**	**$ 46,543,028**	**$ 46,398,826**
Miscellaneous Revenue				
45000 - Interest on Customer Accounts	$ 56,103	$ -	$ 56,103	$ 56,103
45000 - No Category	175	-	-	-
Total Miscellaneous Revenue	**$ 56,278**	**$ -**	**$ 56,103**	**$ 56,103**
Transfers In				
80001 - Transfers In	$ -	$ 56,100	$ 55,800	$ 55,800
Total Transfers In	**$ -**	**$ 56,100**	**$ 55,800**	**$ 55,800**
Total Revenue	**$ 60,176,163**	**$ 64,887,327**	**$ 67,010,304**	**$ 66,010,729**

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Social Services				
Adult Protection	$ 1,498,263	$ 1,981,842	$ 1,464,529	$ 1,464,529
Aid to Needy Disabled	91,605	74,733	91,605	91,605
Child Care	1,765,673	2,006,735	1,586,623	1,586,623
Child Support Services	4,552,307	4,610,488	4,746,447	4,746,447
Child Welfare	23,811,986	24,674,696	25,015,744	25,013,775
Core Services	2,676,733	3,553,842	2,905,564	3,166,842
General Assistance	77,075	93,838	76,076	76,076
HSD COVID 19 Response	456,983	-	-	-
LEAP Administration	35,393	57,091	35,393	35,393
Non-Program Revenue Social Services	(177,192)	(151,702)	(177,192)	(177,192)
Old Age Pension	462,096	441,057	495,481	495,481
Other Social Services Programs	622,404	447,208	379,054	379,048
Social Services Regular Administration	20,858,873	22,673,063	25,320,418	25,307,399
Temporary Assistance to Needy Families	4,592,367	4,349,072	4,887,481	4,937,819
Total Social Services	**$ 61,324,565**	**$ 64,811,963**	**$ 66,827,222**	**$ 67,123,845**
Total Social Services Fund	**$ 61,324,565**	**$ 64,811,963**	**$ 66,827,222**	**$ 67,123,845**

Budget Unit Request Summary

Budget Unit: SUMMARY - ALL BUDGET UNITS IN SOCIAL SERVICES FUND

Department Description: See Individual Units.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 46,121,445	$ 47,500,117	$ 46,376,039	$ 46,411,383
Supplies	665,983	619,332	656,552	656,552
Purchase Services	5,885,672	5,984,222	6,131,687	6,131,687
Fixed Charges	8,771,428	10,708,292	13,924,223	13,924,223
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 61,444,528**	**$ 64,811,963**	**$ 67,088,501**	**$ 67,123,845**
Revenue	$ 60,296,126	$ 64,887,327	$ 67,010,304	$ 66,010,729
Net County Cost	**$ 1,148,402**	**$ (75,364)**	**$ 78,197**	**$ 1,113,116**
Budgeted Positions	**426.00**	**414.00**	**405.50**	**393.50**

Summary of Changes: See Individual Budget Units

Finance/Administration Recommendation: Open positions were reduced in both the Human and Social Services funds, as discussed. Employee Appreciation allocations will be balanced for the final budget. Recommend approval as amended. The allocation of property taxes to Social Services is recommended at $19,500,000 with a true-up at the end of the calendar year.

Board Action: See Individual Budget Units

Budget Unit Request Summary

Budget Unit: COUNTY ADMINISTRATION - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 13,032,140	$ 20,328,964	$ 13,548,730	$ 13,535,711
Supplies	1,117	426,340	418,713	418,713
Purchase Services	2,552,808	3,110,617	3,081,492	3,081,492
Fixed Charges	5,272,808	(1,192,858)	8,271,483	8,271,483
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 20,858,873**	**$ 22,673,063**	**$ 25,320,418**	**$ 25,307,399**
Revenue	$ 13,752,750	$ 15,540,886	$ 14,943,062	$ 14,875,947
Net County Cost	**$ 7,106,123**	**$ 7,132,177**	**$ 10,377,356**	**$ 10,431,452**
Budgeted Positions	**193.00**	**181.00**	**174.00**	**164.00**

Summary of Changes: Significant changes to this division are: the way RMS allocations are reported in the budget book, more expenses were moved into this unit out of the other Social Services divisions, increases in Data Processing Services, and Software Maintenance.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Food Assistance Caseload	18,757	19,500	18,500
Medicaid Caseload	56,777	65,000	56,000
	867	800	750
Adult Financial Caseload	719	750	720
Efficiency Measures			
FTEs per 10,000/capita	5.099	4.674	4.430
Per capita cost	$18.77	$18.42	$26.56

Goals/Desired Outcomes/Key Performance Indicators: See Human Services goals following the Social Services Fund Summary.

Budget Unit Request Summary

Budget Unit: ADULT PROTECTION - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 1,364,398	$ 1,434,708	$ 1,316,143	$ 1,316,143
Supplies	24,840	758	9,166	9,166
Purchase Services	81,752	68,371	83,099	83,099
Fixed Charges	27,273	478,005	56,121	56,121
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,498,263**	**$ 1,981,842**	**$ 1,464,529**	**$ 1,464,529**
Revenue	$ 1,190,795	$ 1,491,700	$ 1,190,795	$ 1,190,795
Net County Cost	**$ 307,468**	**$ 490,142**	**$ 273,734**	**$ 273,734**
Budgeted Positions	**12.00**	**12.00**	**10.50**	**10.50**

Summary of Changes: The 2027 budget for this division is based on 2025 actuals with changes made for RMS adjustment, and additional Data Processing costs.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Referrals/reports for allegations of mistreatment or self-neglect (# of referrals)	2,158	2,395	2,658
Efficiency Measures			
FTEs per 10,000/capita	0.317	0.310	0.267
Per capita cost (county support)	$0.81	$1.27	$0.01

Budget Unit Request Summary

Budget Unit: AID TO THE NEEDY DISABLED - CC_40320

Department Description: The Aid to Needy Disabled program account for assistance grants for eligible disabled and Medicaid benefits for SSI clients.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	-	-	-	-
Fixed Charges	91,605	74,733	91,605	91,605
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 91,605**	**$ 74,733**	**$ 91,605**	**$ 91,605**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 91,605**	**$ 74,733**	**$ 91,605**	**$ 91,605**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: This division was budgeted using 2025 actuals.

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 as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Adult Financial Caseloads	353	369	373
Efficiency Measures			
Per capita cost (county support)	$0.24	$0.19	$0.23

Budget Unit Request Summary

Budget Unit: CHILD CARE ADMINISTRATION - CC_40330

Department Description: The Child Care Assistance Program provides day care services for children from TANF and Income Eligible households.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 620,210	$ 701,212	$ 435,627	$ 435,627
Supplies	10,881	1,196	736	736
Purchase Services	39,085	41,812	44,951	44,951
Fixed Charges	1,095,498	1,262,515	1,105,309	1,105,309
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,765,673**	**$ 2,006,735**	**$ 1,586,623**	**$ 1,586,623**
Revenue	$ 687,496	$ 784,794	$ 687,496	$ 687,496
Net County Cost	**$ 1,078,177**	**$ 1,221,941**	**$ 899,127**	**$ 899,127**
Budgeted Positions	**6.00**	**6.00**	**4.00**	**4.00**

Summary of Changes: The program continues to undergo major adjustments in 2027 as the transition to the newly established Department of Early Childhood moves forward. The implementation of House Bill 22-1295 introduced substantial changes to the authorization and delivery of day care services. Due to the ongoing operational impacts of these reforms Weld County, along with other large counties in Colorado, has extended its freeze on processing new applications to prevent unfunded mandates created by the evolving requirements of the legislation.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Avg Child Care Providers with a CCCAP fiscal agreement	1466	1039	900
Efficiency Measures			
FTEs per 10,000/capita	0.159	0.155	0.102
Per capita cost (county support)	$2.85	$3.16	$2.29

Goals/Desired Outcomes/Key Performance Indicators: See Human Services goals following the Social Services Fund Summary.

Budget Unit Request Summary

Budget Unit: CHILD SUPPORT SERVICES - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 3,889,470	$ 3,290,614	$ 4,040,739	$ 4,040,739
Supplies	59,583	8,692	7,512	7,512
Purchase Services	556,216	580,633	572,167	572,167
Fixed Charges	47,038	730,549	126,029	126,029
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 4,552,307**	**$ 4,610,488**	**$ 4,746,447**	**$ 4,746,447**
Revenue	$ 3,200,881	$ 3,465,750	$ 3,200,881	$ 3,200,881
Net County Cost	**$ 1,351,426**	**$ 1,144,738**	**$ 1,545,566**	**$ 1,545,566**
Budgeted Positions	**31.00**	**31.00**	**31.00**	**30.00**

Summary of Changes: The 2027 budget was compiled utilizing 2025 actual expenses. The only change was in supplies in which there was a significant reduction.

The Department has shifted most legal responsibilities for this program to the County Attorney's Office, relying on internal staff rather than contracted attorneys to manage the establishment and enforcement of support orders. With the Child Support Guideline changes that took effect in 2026, non-custodial parents now receive credit for every overnight, replacing the former threshold of 92 overnights per year. This updated approach is expected to produce support orders that more accurately reflect each family's circumstances, ultimately improving the collection of both current support and arrears. Alongside these legislative updates, the division continues to refine its internal structure and processes. These ongoing improvements are intended to increase efficiency, support faster establishment and modification of orders, and enhance overall collections.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Number of open cases in Weld	7,797	8,100	7,800
Number of children supported	5,570	5,700	5,700
Money collected & distributed to families (total)	25,007,516	25,000,000	25,500,000
Money collected & distributed to families (current)	19,383,866	19,750,000	20,000,000
Money collected & distributed to families (arrears/back pay)	5,623,650	5,250,000	5,700,000
Collections per staff member (highest collection rate per FTE in Colorado)	806,694	806,451	810,000
Orders Established/Modified	475	525	550
Applications Received and Processed	1,363	4,600	1,500
Efficiency Measures			
FTEs per 10,000/capita	0.819	0.800	0.789
Per capita cost (county support)	$3.57	$2.96	$3.94

Budget Unit Request Summary

Budget Unit: CHILD WELFARE ADMINISTRATION - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 20,103,085	$ 17,233,110	$ 21,091,352	$ 21,089,383
Supplies	396,461	118,725	153,095	153,095
Purchase Services	1,739,418	1,857,042	1,799,883	1,799,883
Fixed Charges	1,573,023	5,465,819	1,971,414	1,971,414
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 23,811,986**	**$ 24,674,696**	**$ 25,015,744**	**$ 25,013,775**
Revenue	$ 18,737,107	$ 20,035,640	$ 18,737,107	$ 18,735,532
Net County Cost	**$ 5,074,879**	**$ 4,639,056**	**$ 6,278,637**	**$ 6,278,243**
Budgeted Positions	**167.00**	**167.00**	**146.00**	**146.00**

Summary of Changes: Expenses were budgeted using 2025 costs with little change, except for a reduction in office supplies of $111,000, an increase in Software Maintenance of $15,000, and an increase in data Data Processing Services of $200,000. Other changes are due to RMS allocations.

The department remains focused on placing children in the least restrictive, safe, and nurturing settings. As placement practices evolve, costs have shifted from daily foster care maintenance payments to targeted service expenditures.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Referrals	8,965	8,480	8,881
Assessments	2,264	2,231	2,422
Cases	383	235	361
Certified Kin	54	85	65
Certified Foster	67	65	69
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.	49	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.	262	275	200
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.	532	450	450
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.	118	130	120
The Disability Application Assistance Program grant provides hands-on guidance to customers to ensure SSI/SSDI applications are accurate, complete, and submitted promptly. By streamlining the process, reducing errors, and accelerating timelines, this program strengthens financial stability, improves health outcomes, and promotes independence.	-	new grant	150
Efficiency Measures			
FTEs per 10,000/capita	4.412	4.312	3.717
Per capita cost (county support)	$13.41	$11.98	$15.99

Budget Unit Request Summary

Budget Unit: CORE SERVICES - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 3,385,697	$ 3,076,749	$ 2,600,558	$ 2,600,558
Supplies	58,340	-	413	413
Purchase Services	45,198	2,257	73,904	73,904
Fixed Charges	(692,538)	474,836	491,967	491,967
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 2,796,697**	**$ 3,553,842**	**$ 3,166,842**	**$ 3,166,842**
Revenue	$ 2,179,093	$ 2,923,125	$ 2,857,052	$ 2,857,052
Net County Cost	**$ 617,603**	**$ 630,717**	**$ 309,790**	**$ 309,790**
Budgeted Positions	**-**	**-**	**23.00**	**23.00**

Summary of Changes: Expenses were budgeted using 2025 costs with little change, except for an increase in Data Processing Services of $29,197, and Grants Passthrough increasing approximately $17,000 over the 2026 budgeted amount.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Case Load	517	520	520
Efficiency Measures			
Per capita cost (county support)	$1.63	$1.63	$0.79

Goals/Desired Outcomes/Key Performance Indicators: See Human Services goals following the Social Services Fund Summary.

Budget Unit Request Summary

Budget Unit: GENERAL ASSISTANCE - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	56,859	56,100	55,860	55,860
Purchase Services	20,216	37,738	20,216	20,216
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 77,075**	**$ 93,838**	**$ 76,076**	**$ 76,076**
Revenue	$ -	$ 56,100	$ 55,800	$ 55,800
Net County Cost	**$ 77,075**	**$ 37,738**	**$ 20,276**	**$ 20,276**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: Expenses for this division were budgeted using the 2025 actual costs.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Burial Assistance Efficiency Measures	15	20	22
Efficiency Measures			
Per capita cost (county support)	$0.20	$0.10	$0.05

Goals/Desired Outcomes/Key Performance Indicators: See Human Services goals following the Social Services Fund Summary.

Budget Unit Request Summary

Budget Unit: HSD COVID 19 RESPONSE - HISTORICAL

Department Description: Historical division utilized to track COVID 19 revenues and expenses.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 149,478	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	307,505	-	-	-
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 456,983**	**$ -**	**$ -**	**$ -**
Revenue	$ 456,983	$ -	$ -	$ -
Net County Cost	**$ -**	**$ -**	**$ -**	**$ -**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: Reported for historical purposes only. There will be no budget for this division.

Finance/Administration Recommendation: Recommend approval.

Board Action:

Budget Unit Request Summary

Budget Unit: LEAP ADMINISTRATION AND OUTREACH - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	35,393	57,091	35,393	35,393
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 35,393**	**$ 57,091**	**$ 35,393**	**$ 35,393**
Revenue	$ 48,013	$ 57,091	$ 35,393	$ 35,393
Net County Cost	**$ (12,620)**	**$ -**	**$ -**	**$ -**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: Expenses for this division were budgeted using the 2025 actual costs.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Efficiency Measures			
FTEs per 10,000/capita	0.000	0.000	0.000
Per capita cost (county support)	$(0.03)	$(0.03)	$(0.03)

Budget Unit Request Summary

Budget Unit: NON-PROGRAM REVENUE - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	-	-	-	-
Fixed Charges	(177,192)	(151,702)	(177,192)	(177,192)
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ (177,192)**	**$ (151,702)**	**$ (177,192)**	**$ (177,192)**
Revenue	$ 15,694,763	$ 16,928,965	$ 21,115,882	$ 20,260,509
Net County Cost	**$ (15,871,955)**	**$ (17,080,667)**	**$ (21,293,074)**	**$ (20,437,701)**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: The Department is requesting Property Tax funding budgeted at $20,355,373 for 2027. The difference is a combination of special revenue from various department programs. The TANF Adjustment is $177,192. Incentives earned as the result of claims collections for Food Assistance, Medicaid, TANF, and State-Only programs are not estimated.

Finance/Administration Recommendation: The Property Tax allocation is recommended at $19,500,000, a decrease of $855,373 or 4%. A true-up can be requested at the end of the calendar year. Approval is recommended as amended.

Board Action:

Budget Unit Request Summary

Budget Unit: OLD AGE PENSION - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 384,431	$ -	$ 384,431	$ 384,431
Supplies	8,180	-	-	-
Purchase Services	16,565	-	-	-
Fixed Charges	52,919	441,057	111,050	111,050
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 462,096**	**$ 441,057**	**$ 495,481**	**$ 495,481**
Revenue	$ 461,881	$ 440,939	$ 329,000	$ 329,000
Net County Cost	**$ 215**	**$ 118**	**$ 166,481**	**$ 166,481**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: Expenses for this division were budgeted using the 2025 actual costs. The only significant change was a reduction in revenue of approximately $160,000.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Case Load	848	825	802
Efficiency Measures			
Timeliness of Application / RRR	N/A	99%	99%
Per capita cost (county support)	$0.00	$0.00	$0.42

Budget Unit Request Summary

Budget Unit: TANF - COLORADO WORKS - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 2,775,179	$ 1,043,990	$ 2,787,217	$ 2,837,555
Supplies	42,683	2,169	4,018	4,018
Purchase Services	305,252	202,575	231,553	231,553
Fixed Charges	1,469,252	3,100,338	1,864,693	1,864,693
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 4,592,367**	**$ 4,349,072**	**$ 4,887,481**	**$ 4,937,819**
Revenue	$ 3,477,518	$ 2,863,989	$ 3,528,248	$ 3,452,736
Net County Cost	**$ 1,114,848**	**$ 1,485,083**	**$ 1,359,233**	**$ 1,485,083**
Budgeted Positions	**14.00**	**14.00**	**14.00**	**13.00**

Summary of Changes: Personnel were reorganized to more closely align to their function, which is also similar to the 2025 budgeted amount. Expenses for this division were budgeted using the 2025 actual costs with the exception of Data Processing services which were increased by $19,400, approximately.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Total Participants placed in subsidized internship in the Community through TANF/CO Works	19	34	24
Total Employer-Hired participants that ESWC reimburses the employer 50% of employee wages for during a training period through TANF/CO Works	3	6	3
Total participants trained through TANF/CO Works	11	18	12
Efficiency Measures			
FTEs per 10,000/capita	0.370	0.362	0.356
Per capita cost (county support)	$2.95	$3.83	$3.78

Budget Unit Request Summary

Budget Unit: OTHER PROGRAMS - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 417,357	$ 390,770	$ 171,242	$ 171,236
Supplies	7,039	5,352	7,039	7,039
Purchase Services	186,264	26,086	189,029	189,029
Fixed Charges	11,744	25,000	11,744	11,744
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 622,404**	**$ 447,208**	**$ 379,054**	**$ 379,048**
Revenue	$ 408,846	$ 298,348	$ 329,588	$ 329,588
Net County Cost	**$ 213,558**	**$ 148,860**	**$ 49,466**	**$ 49,460**
Budgeted Positions	**3.00**	**3.00**	**3.00**	**3.00**

Summary of Changes: Several proposed 2027 Federal changes to the SNAP Program could impact the Food Stamp Job Search programs, as well as other components of the SNAP Program. Expenses for this division were budgeted using the 2025 actual costs. The only significant change was a reallocation of employees based on function.

Finance/Administration Recommendation: Recommend approval as amended at the fund level.

Board Action:

Performance Measures

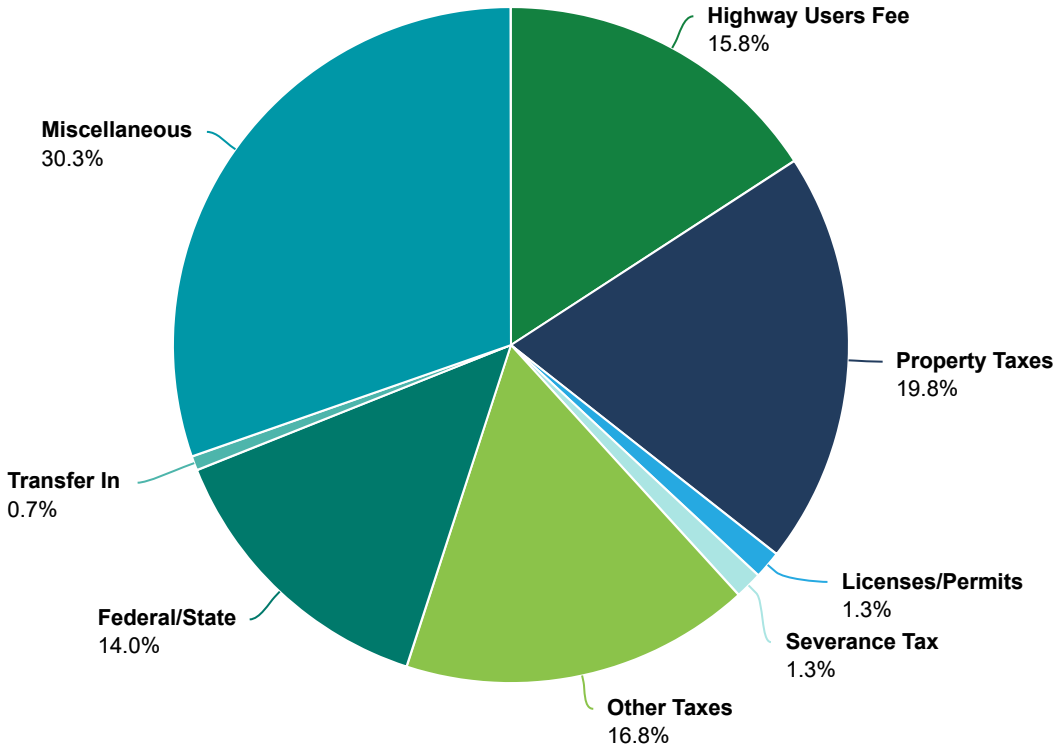
	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Total participants placed in subsidized internship Employment First	3	6	-
Total employer-hired participants through Employment First	2	4	-
Total particpants trained through Employment First	11	16	-
Efficiency Measures			
FTEs per 10,000/capita	0.079	0.077	0.076
Per capita cost (county support)	$0.56	$0.00	$0.13

Public Works Fund

THIS PAGE NTENTIONALLY LEFT BLANK

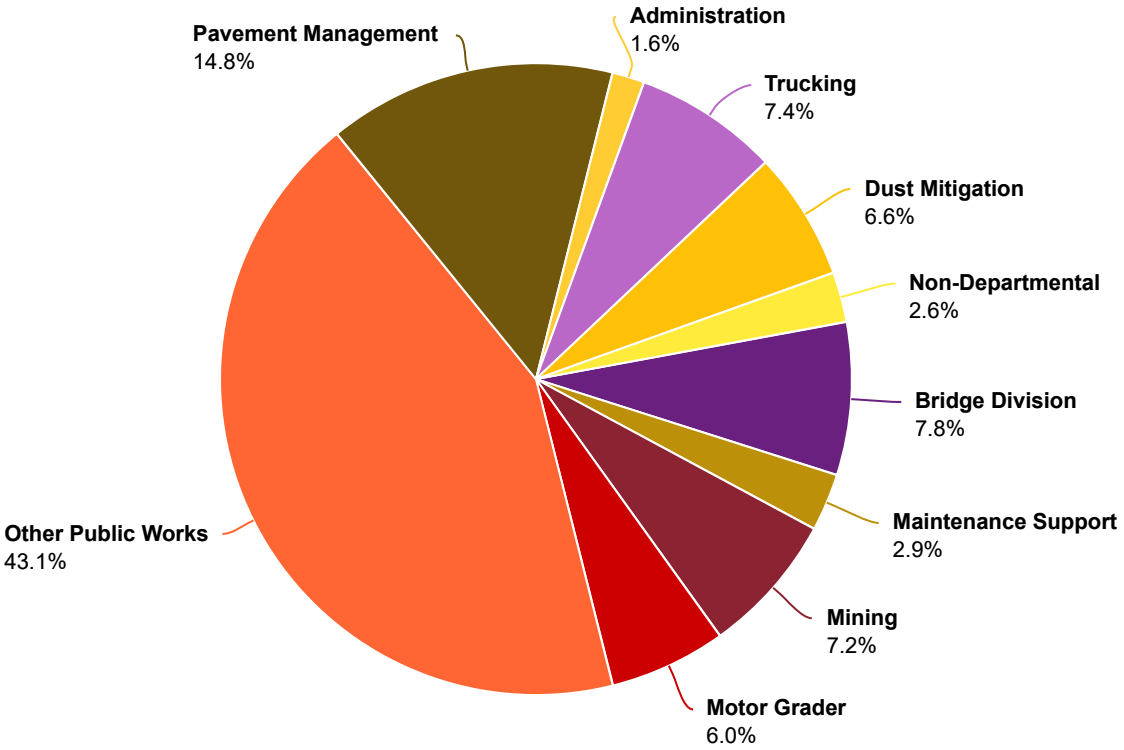
Public Works

Revenue Comparison	2026 Approved Budget	2027 Proposed Budget	% Increase (Decrease)
Taxes	$ 31,170,000	$ 28,700,000	-7.9%
Intergovernmental	22,537,458	22,300,000	-1.1%
Charges for Services	255,000	300,000	17.6%
Licenses and Permits	1,000,000	1,000,000	0.0%
Miscellaneous Revenue	21,100,000	23,000,001	9.0%
Transfers In	519,100	519,100	0.0%
Total Revenue	**$ 76,581,558**	**$ 75,819,101**	**-1.0%**

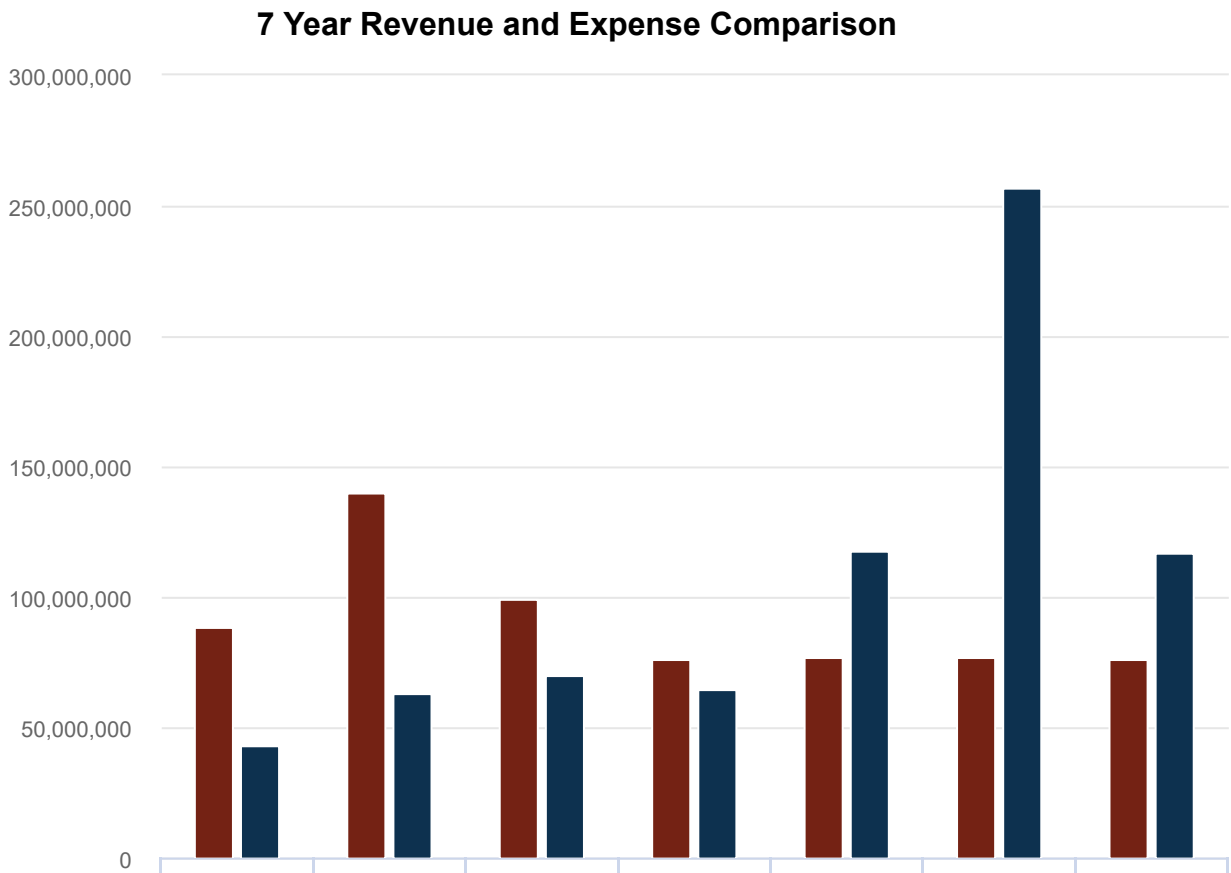


Public Works

Expense Comparison	2026 Approved Budget	2027 Proposed Budget	% Increase (Decrease)
Bridge Division	$ 10,268,164	$ 9,125,659	-11.1%
Maintenance Support	4,372,244	3,449,022	-21.1%
Mining	8,465,464	8,448,021	-0.2%
Motor Grader	6,925,113	6,991,088	1.0%
Other Public Works	192,866,185	50,314,352	-73.9%
Pavement Management	14,553,857	17,246,903	18.5%
Public Works Administration	1,735,958	1,917,242	10.4%
Trucking	8,130,771	8,655,006	6.4%
Dust Mitigation Management	6,783,342	7,672,804	13.1%
Non-Departmental	3,100,000	3,000,000	-3.2%
Total Expense	**$ 257,201,098**	**$116,820,096**	**-54.6%**



Public Works



	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Revenues	88,303,216	140,112,772	99,452,616	75,824,511	76,880,833	76,581,558	75,819,101
Expenses	43,086,778	63,447,177	70,268,700	64,865,686	118,004,064	257,201,098	116,820,096

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 2027 total $123,547,890 which includes a fund balance of $47,728,790. Property tax is set at $15,000,000, the same as 2026. Specific Ownership tax is estimated to increase slightly to $12,700,000, as vehicle purchases have recently increased, and revenue has slightly increased due to an increasing population. Total HUTF is planned to be distributed by the state, and estimated at $12,000,000, the same as 2026. Permit revenues and Motor Vehicle Registration Fees are budgeted at $1,000,000 and $300,000. Grazing fees are $6,800,000, a decrease from 2026. Oil and gas revenues are estimated to increase by $1 million to $21,000,000 due to higher prices and potential increased production.

Federal mineral lease revenues are just under $1,000,000 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 2027, the district is funding $900,000 in oil and gas haul route projects. PILT is budgeted at $0. Severance tax is budgeted at $1,000,000, from information provided by the state, which is a significant reduction from last year, and may decrease more in 2027. 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 $3,500,000, this may change between the proposed and final budgets.

The budgeted appropriations for Public Works in 2027 total $116,722,632 and is down $140,478,466 from 2026. The Public Works Department is in the midst 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. All right of way purchases and the US 34 at WCR 17 expenses were moved to Engineering in the General Fund to maintain the Public Works fund balance.

The 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. The amount spent on capital projects should also stabilize once the five-year push is completed.

The 2027 Public Works Capital Improvements Plan is available on the County web site at

https://www.weld.gov/Government/Departments/Public-Works/Transportation-Planning.

Public Works Capital Improvement Plan 2027

Approved August 11, 2026

Roadway/Intersection Projects	Funding	District	2026 & Prior	2027	2022-2030 Total Costs
WCR 74 @ WCR 31 Roundabout	CMAQ $1.269M	Benefit Dist. - 1 W of US 85 N of US 34	$ 15,720,000		$ 15,720,000
WCR 20.5 @ WCR 1 Roundabout (Boulder Co. Managing) (Jurisdiction = Weld 50%, Boulder Co. 50%)			2,100,000	6,024,000	$ 8,124,000
Hwy 52 @ WCR 59 Roundabout (CDOT Managing) (Jurisdiction = Weld 25%, CDOT 50%, Keenesburg 25%)		Benefit Dist. - 4 E of US 85 S of US 34		1,500,000	$ 1,500,000
Intersection Conflict Warning Systems - 3 Locations	HSIP $362.5K	Benefit Districts - 1, 2, and 3		390,000	$ 390,000
WCR 50 @ WCR 13 Intersection Realignment and Roundabout (Jurisdiction = Weld 75%, Larimer Co. 25%)	STBG $1.632M Johnstown & Larimer IGA	Benefit Dist. - 3 W of US 85 S of US 34	1,621,000	1,500,000	$ 14,028,000
WCR 66 Corridor - US 85 to WCR 47		Benefit Dist. - 2 E of US 85 N of US 34	98,600,000		$ 98,600,000
HWY 392 @ WCR 37 Intersection Improvements (Jurisdiction = Weld 50%, CDOT 50%)	CMAQ $2M	Benefit Dist. - 1 W of US 85 N of US 34	1,313,000	5,279,000	$ 6,592,000
WCR 38 Between Town of Mead and WCR 13	DOLA	Benefit Dist. - 3 W of US 85 S of US 34	200,000	450,000	$ 5,024,000
US 34 @ WCR 17 Interchange (Greeley Managing) (Jurisdiction = Greeley 25%, Windsor 25%, CDOT 50%)		Benefit Dist. - 3 W of US 85 S of US 34			$ 10,000,000
WCR 5.5 Between Hwy 119 and WCR 26		Benefit Dist. - 3 W of US 85 S of US 34		150,000	$ 4,263,000
Hwy 392 @ WCR 27 (W) Traffic Signal (CDOT Managing) (Jurisdiction = Weld 33%, CDOT 67%)		Benefit Dist. - 1 W of US 85 N of US 34	5,240,000		$ 5,240,000
WCR 54 Corridor - CR 13 to Hwy 257		Benefit Dist. - 3 W of US 85 S of US 34	72,150,000		$ 72,150,000
Hwy 60 @ WCR 7 Intersection Improvements and Traffic Signal (Jurisdiction = Weld 25%, Larimer Co. 25%, CDOT 50%)	Larimer Co. IGA	Benefit Dist. - 3 W of US 85 S of US 34	450,000	300,000	$ 6,074,000
WCR 34 @ WCR 17 Roundabout	DOLA	Benefit Dist. - 3 W of US 85 S of US 34	1,600,000	1,000,000	$ 18,517,000

Roadway/Intersection Projects	Funding	District	2026 & Prior	2027	2022-2030 Total Costs
WCR 34 @ WCR 13 Traffic Signal	HSIP $1.17M	Benefit Dist. - 3 W of US 85 S of US 34		350,000	$ 1,700,000
WCR 6 @ WCR 19 Roundabout		Benefit Dist. - 3 W of US 85 S of US 34		800,000	$ 17,689,000
WCR 38 @ WCR 17 Roundabout	DOLA	Benefit Dist. - 3 W of US 85 S of US 34			$ 17,470,000
WCR 17 Between Hwy 66 and WCR 34 (Add Shoulders)		Benefit Dist. - 3 W of US 85 S of US 34		200,000	$ 4,494,000
Hwy 392 @ WCR 31 Intersection Improvements (CDOT Managing) (Jurisdiction = Weld 50%, CDOT 50%)		Benefit Dist. - 1 W of US 85 N of US 34		6,940,000	$ 6,940,000
Hwy 56 @ WCR 7 Intersection Improvements and Traffic Signal (Jurisdiction = Weld 25%, CDOT 50%, Berthoud 25%)	Berthoud IGA	Benefit Dist. - 3 W of US 85 S of US 34		350,000	$ 5,330,000
WCR 48.5 @ WCR 39 Intersection Realignment		Benefit Dist. - 4 E of US 85 S of US 34			$ 1,596,000
WCR 18 & WCR 23 Around Coal Ridge Waste Reservoir	DOLA	Benefit Dist. - 3 W of US 85 S of US 34			$ 6,306,000
WCR 50 @ WCR 17 Intersection Realignment		Benefit Dist. - 3 W of US 85 S of US 34			$ 4,349,000
WCR 19 Between WCR 70 and WCR 74 (Add Shoulders)		Benefit Dist. - 1 W of US 85 N of US 34			$ 4,200,000
WCR 27 Between WCR 64 (O St) and WCR 64.5 (Bracewell Curves)		Benefit Dist. - 1 W of US 85 N of US 34			$ 8,440,000
WCR 64 (O St.) & WCR 27 (83rd Ave.) Intersection Improve-ments		Benefit Dist. - 1 W of US 85 N of US 34			$ 8,202,000
WCR 7 Between Hwy 56 and Hwy 60 Improvements		Benefit Dist. - 3 W of US 85 S of US 34			$ 12,762,000
Hwy 14 @ WCR 29 Intersection Improvements (CDOT Managing) (Jurisdiction = Weld 50%, CDOT 50%)		Benefit Dist. - 1 W of US 85 N of US 34			$ 1,740,000
Hwy 14 @ WCR 31 Intersection Improvements (CDOT Managing) (Jurisdiction = Weld 50%, CDOT 50%)		Benefit Dist. - 1 W of US 85 N of US 34			$ 1,740,000

Roadway/Intersection Projects	Funding	District	2026 & Prior	2027	2022-2030 Total Costs
Hwy 14 @ WCR 33 Roundabout (CDOT Managing) (Jurisdiction = Weld 25%, Ault 25%, CDOT 50%)		Benefit Dist. - 1 W of US 85 N of US 34			$ 2,167,500
UPRR Closures along US 85 east (WCR 46/35)		Benefit Dist. - 4 E of US 85 S of US 34			$ 828,000
WCR 66 (AA St.) @ WCR 37 Intersection		Benefit Dist. - 1 W of US 85 N of US 34			$ 7,409,000
Hwy 392 @ WCR 51 Intersection Improvements & Conflict Warning System (Jurisdiction = Weld 50%, CDOT 50%)		Benefit Dist. - 2 E of US 85 N of US 34			$ 1,677,000
Hwy 14 @ WCR 43 Intersection Improvements (Jurisdiction = Weld 50%, CDOT 50%)		Benefit Dist. - 2 E of US 85 N of US 34			$ 1,678,000
WCR 4 Between Crown Prince Blvd. and WCR 31 (Add Shoulders)		Benefit Dist. - 4 E of US 85 S of US 34			$ 4,290,000
WCR 18 @ WCR 31 Intersection Improvements and Traffic Signal		Benefit Dist. - 4 E of US 85 S of US 34			$ 5,039,000
WCR 70 @ WCR 21 Roundabout (Jurisdiction = Weld 25%, Severance 75%)	Severance IGA	Benefit Dist. - 1 W of US 85 N of US 34			$ 8,660,000
WCR 4 @ WCR 31 Roundabout (Jurisdiction = Weld 50%, Brighton 50%)	Brighton IGA	Benefit Dist. - 4 E of US 85 S of US 34			$ 8,660,000
WCR 38 @ WCR 13 Traffic Signal		Benefit Dist. - 3 W of US 85 S of US 34			$ 6,213,000
WCR 20 (Bella Rosa Pkwy) @ WCR 7 (Aggregate Blvd) Roundabout (Jurisdiction = Weld 50%, Frederick 50%)	Frederick IGA	Benefit Dist. - 3 W of US 85 S of US 34			$ 8,660,000
WCR 2 @ WCR 19 Realignment (Adams Co. Managing) (Jurisdiction = Weld 50%, Adams Co. 50%)	DRCOG/IGA DOLA	Benefit Dist. - 3 W of US 85 S of US 34			$ 9,470,000
Hwy 14 @ WCR 39 Intersection Improvements (Jurisdiction = Weld 50%, CDOT 50%)		Benefit Dist. - 2 E of US 85 N of US 34			$ 1,678,000
WCR 54 Realignment Between WCR 43 & WCR 45		Benefit Dist. - 4 E of US 85 S of US 34			$ 9,559,000
WCR 126 Between WCR 17 and Hwy 85		Benefit Dist. - 1 W of US 85 N of US 34			$ 8,236,000

Roadway/Intersection Projects	Funding	District	2026 & Prior	2027	2022-2030 Total Costs
Hwy 392 @ WCR 39 Intersection Improvement and Traffic Signal		Benefit Dist. - 1 W of US 85 N of US 34			$ 14,688,000
Hwy 257 @ WCR 80 Intersection Improvement		Benefit Dist. - 1 W of US 85 N of US 34			$ 2,012,000

Bridge Projects	Funding	District	2026 & Prior	2027	2022-2030 Total Costs
Bridge 19/46.5A Replacement	IIJA CDOT Bridge Grant $3M	Benefit Dist. - 3 W of US 85 S of US 34	$ 11,300,000		$ 11,300,000
Bridge 60.5/49A Replacement	IIJA CDOT Bridge Grant $2M	Benefit Dist. - 2 E of US 85 N of US 34	2,252,000	10,850,000	$ 13,102,000
Bridge 33/68A Replacement (CDOT Managing)		Benefit Dist. - 1 W of US 85 N of US 34	9,400,000		$ 9,400,000
Bridge 34/17A Replacement (Two Structures)	BIP/FHWA	Benefit Dist. - 3 W of US 85 S of US 34	2,000,000	450,000	$ 20,058,000
Bridge 76.5/21A Replacement	IIJA CDOT Bridge Grant or DOLA	Benefit Dist. - 1 W of US 85 N of US 34			$ 4,882,000
Bridge 43/68A Irrigation Improvements (Ops to Replace Bridge)		Benefit Dist. - 2 E of US 85 N of US 34			$ 239,000

Drainage Projects	Funding	District	2026 & Prior	2027	2022-2030 Total Costs
Low Water Crossings (WCR 108/110/120)	Drainage Impact Fees	Benefit Dist. - 1 W of US 85 N of US 34			$ 1,587,000
Hill-N-Park Drainage/ADA (Phase 1)		Benefit Dist. - 3 W of US 85 S of US 34			$ 875,000

Development Review Projects	Funding	District	2026 & Prior	2027	2022-2030 Total Costs
North Weld Gravel Pit - WCR 39 & WCR 90, Bridge 90/31B (prop shares) (1MJUSR21-75-298)	Developer (48.6%)	Benefit Dist. - 2 E of US 85 N of US 34	$ 1,000,000	$ 1,982,640	$ 2,982,640
84 Lumber - 59th Ave. @ 'O' St. Roundabout and 83rd Ave. @ 'O' St. Imp. (USR22-0020)	Proportional Share	Benefit Dist. - 1 W of US 85 N of US 34	-	-	$ -
Loveland Ready Mix - Conflict Warning System CR 17/50	Developer (9.5%)	Benefit Dist. - 3 W of US 85 S of US 34			$ 108,600
Total Cost Per Year			**$224,946,000**	**$ 38,515,640**	**$ 532,387,740**

Note: The total column may include historical costs that are not itemized in the detail columns. As a result, the sum of the detail columns may not reconcile with the total.

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 2027 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		1,122,534
Total	$	12,000,000

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 2027 budget would be allocated as follows by the above categories:

	Total	HUTF State	Local/Other
Road & Bridge Construction	$ 9,125,659	$ -	$ 9,125,659
Gravel Road Management	6,991,088	6,991,088	-
Maintenance Support	3,449,022	3,449,022	-
Trucking	8,655,006	-	8,655,006
Mining	8,448,021	-	8,448,021
Administration	1,917,242	-	1,917,242
Pavement Management	17,246,903	1,559,890	15,687,013
Municipalities	3,000,000	-	3,000,000
Contingency	-	-	-
Public Works:			-
Haul Route Program (HARP)	3,000,000	-	3,000,000
Part-time	1,663,273	-	1,663,273
Contract	53,323,883	-	53,323,883
Total	**$ 116,820,097**	**$ 12,000,000**	**$ 104,820,097**

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 2027. 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.

Summary of Revenues 2027

Ledger - Revenue Category	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Taxes				
40000 - Current Property Taxes	$ 14,942,181	$ 15,000,000	$ 15,000,000	$ 15,000,000
40000 - Penalties and Interest On Delinquent Taxes	10,271	-	-	-
40000 - Prior Year Property Taxes	116	-	-	-
40000 - Severance Taxes	195,868	4,269,000	150,000	1,000,000
40000 - Specific Ownership Taxes	12,726,044	11,901,000	12,700,000	12,700,000
Total Taxes	**$ 27,874,480**	**$ 31,170,000**	**$ 27,850,000**	**$ 28,700,000**
Intergovernmental				
42000 - Grants	$ 4,108,569	$ 2,119,409	$ 3,500,000	$ 3,500,000
42000 - Grazing Act	6,868,350	7,500,000	6,800,000	6,800,000
42000 - Highway User Tax	12,875,511	12,918,049	12,000,000	12,000,000
42000 - Motor Vehicle Tax	333,571	-	-	-
42000 - Payment In Lieu of Taxes	105,627	-	-	-
Total Intergovernmental	**$ 24,291,629**	**$ 22,537,458**	**$ 22,300,000**	**$ 22,300,000**
Charges for Services				
43000 - Motor Vehicle Registration Fees	$ -	$ 255,000	$ 300,000	$ 300,000
43000 - No Category	287,305	-	-	-
Total Charges for Services	**$ 287,305**	**$ 255,000**	**$ 300,000**	**$ 300,000**
Licenses and Permits				
41000 - No Category	$ 1,116,005	$ -	$ -	$ -
41000 - Public Works Access Permits	-	1,000,000	1,000,000	1,000,000
Total Licenses and Permits	**$ 1,116,005**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**
Miscellaneous Revenue				
45000 - No Category	$ 2,027,836	$ -	$ -	$ -
45000 - Oil and Gas	20,155,834	20,000,000	21,000,000	21,000,001
45000 - Public Works Refunds	-	1,100,000	2,000,000	2,000,000
Total Miscellaneous Revenue	**$ 22,183,670**	**$ 21,100,000**	**$ 23,000,000**	**$ 23,000,001**
Transfers In				
80001 - Transfers In	$ -	$ 519,100	$ 519,400	$ 519,100
Total Transfers In	**$ -**	**$ 519,100**	**$ 519,400**	**$ 519,100**
Total Public Works Fund	**$ 75,753,090**	**$ 76,581,558**	**$ 74,969,400**	**$ 75,819,101**

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Road and Bridge				
Bridge Division	$ 6,913,707	$ 10,268,164	$ 9,125,659	$ 9,125,659
Dust Mitigation Management	-	6,783,342	7,672,804	7,672,804
Engineering	200	-	-	-
Maintenance Support	3,208,388	4,372,244	3,449,022	3,449,022
Mining	7,067,896	8,465,464	8,448,021	8,448,021
Motor Grader	10,748,883	6,925,113	6,993,557	6,991,088
Non-Departmental - General Government	50	-	-	-
Non-Departmental - Public Works	2,805,876	3,100,000	3,000,000	3,000,000
Other Public Works	66,653,849	192,866,185	62,814,352	50,314,352
Pavement Management	11,365,340	14,553,857	17,246,903	17,246,903
Public Works Administration	1,620,124	1,735,958	1,917,242	1,917,242
Trucking	7,619,951	8,130,771	8,555,074	8,655,006
Total Road and Bridge	**$ 118,004,264**	**$ 257,201,098**	**$ 129,222,632**	**$ 116,820,096**
Total Public Works Fund	**$ 118,004,264**	**$ 257,201,098**	**$ 129,222,632**	**$ 116,820,096**

Budget Unit Request Summary

Budget Unit: SUMMARY OF ALL PUBLIC WORKS

Department Description: See individual units.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 20,815,949	$ 23,720,222	$ 24,195,803	$ 24,293,267
Supplies	18,309,196	24,639,081	27,420,285	27,420,285
Purchase Services	66,393,903	202,429,470	49,306,852	49,306,852
Fixed Charges	3,673,114	3,341,325	25,799,692	15,799,692
Capital Outlay	8,811,902	3,071,000	2,500,000	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 118,004,064**	**$ 257,201,098**	**$ 129,222,632**	**$ 116,820,096**
Revenue	$ 76,880,833	$ 76,581,558	$ 74,969,400	$ 75,819,101
Net County Cost	**$ 41,123,232**	**$ 180,619,540**	**$ 54,253,232**	**$ 41,000,995**
Budgeted Positions	**185.00**	**191.00**	**191.00**	**191.00**

Summary of Changes: See individual units.

Finance/Administration Recommendation: See individual units.

Board Action: See individual units.

2026 Strategic Priority Accomplishments:

1. Monitored/ensured FMCSA compliance for an average of 172 DOT employees annually. (SP3C)
2. Satisfied 100% of the hauling needs for construction and emergency operations. (SP3A, SP3E)
3. Contract trucks supplemented county trucks during the construction season to continue gravel road maintenance. (SP3A, SP3C)
4. Maintained training programs to include pre and post trip commercial motor vehicle training and defensive driving training for commercial motor vehicles. Implemented an entry level driver training program to assist new employees in obtaining CDL licenses (SP4D)
5. Improved OpenGov 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 Operations citizen service calls were responded to within 24 hours and tasks assigned within a day.
10. Entered over 16,000 culvert locations in OpenGov Asset Management system. (SP3E)
11. Continued progress in asset performance curves for forecasting and asset risk assessment. (SP3E)
12. Implemented the plan to meet new standards for highway striping reflectivity from FHWA. (SP3C)
13. Completed the training of additional staff members through ATSSA Traffic Control Design Specialist courses. (SP4D)
14. Continued with silica dust exposure monitoring program to improve health and safety conditions for miners and reorganized crushing plant to reduce miner's exposure to silica dust and noise. (SP4D)
15. Established a guard rail crew to improve safety. (SP4C)
16. Continued production of material to assist construction crews to more efficiently stabilize road subgrades. (SP3E)
17. Implemented the Shoulder Maintenance Program. This program was created to increase the integrity of paved roadways, leading to extended time spans between road maintenance projects. (SP3E)
18. Provided Farmer's Reservoir Irrigation Co. (FRICO) with a three-year schedule of major construction for improved relations. (SP3D)
19. PW trainer continues to build on safety programs and develop and refine SOP's and new hire training processes.

2027 Strategic Priority Objectives and Goals:

1. Transition finance, A/R and A/P duties to Workday and change internal processes for compliance. (SP5A)
2. Continue to satisfy 100% of hauling needs for construction and emergency operations. (SP3C)
3. Re-evaluate the gravel road maintenance program to more effectively allocate maintenance dollars and improve gravel road maintenance. (SP3A and SP3C)
4. Collaborate with the Health Department to evaluate new programs to reduce roadside debris dumping. (SP3E)
5. Utilize new technology to improve record keeping for training documents. (SP3E)
6. Develop an Overall Condition Index (OCI) for gravel roads to help in the evaluation of the gravel road infrastructure system. (SP3E)
7. Continue the improvement plan for the collector road infrastructure system for growth and capacity. (SP3B)

8. 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)
9. Encourage employees to be involved in health, wellness and safety programs. (SP4A)
10. Continue to communicate with citizens on their concerns within 24 hours of a service request. (SP2A)
11. Develop an OCI for the Dust Management Road Asset in OpenGov to track level of service and barriers to improve roads for end users. (SP3E)
12. 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)
13. Continue to maximize and leverage resources while investigating new products to extend the longevity of Dust Management roads and stay within budget. (SP3A)
14. Begin developing strategies for snow removal procedures utilizing new technology. (SP3E)
15. Improve citizen awareness of construction operations and detour routes in advance of the operations through improved and increased signage. (SP6D)
16. 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)
17. Create an inventory of all concrete sidewalks and ramps to ensure ADA compliance. (SP3E)
18. Utilize scenario builder in OpenGov to generate a 5-year plan for paved road maintenance.
19. Initiate a pilot program utilizing mobile weather data systems to evaluate the effectiveness of dynamic application of de-icing material during snow removal operations. (SP3C)

Budget Unit Request Summary

Budget Unit: PW ADMINISTRATION - CC_30100

Department Description: The Administration division directs and supports the activities of Public Works, coordinates complaints, and maintains cost accounting records on projects.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 1,263,591	$ 1,325,968	$ 1,342,505	$ 1,342,505
Supplies	126,116	157,257	309,947	309,947
Purchase Services	230,416	252,733	264,790	264,790
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,620,124**	**$ 1,735,958**	**$ 1,917,242**	**$ 1,917,242**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 1,620,124**	**$ 1,735,958**	**$ 1,917,242**	**$ 1,917,242**
Budgeted Positions	**9.00**	**9.00**	**9.00**	**9.00**

Summary of Changes: Personnel Services increased $13,137 with more accurate figures provided by Adaptive.

Supplies increased $93,500 as Uniforms and Clothing for the entire Public Works department (including Weeds and Engineering) was moved to this budget to capture outerwear purchase amounts with the new clothing bid through the HR Department. Other Operating Supplies includes $46,169 with the transfer of the supply room stockage amounts from all Public Works divisions (including Weeds and Engineering) to this budget for better tracking. Diesel and unleaded fuel were added as they are now considered supply items.

Purchased Services increased a total of $12,057. Other Purchased Services increased $1,595 for increased Dish Network service fees and shredding fees. Membership fees were lowered. VOIP phones increased to provide internet service for grader stations. Medical Services is down as all fees except background checks are paid from the HR budget. Vehicle Repair and Maintenance is up slightly to account for higher anticipated costs. Equipment Repair and Maintenance is reduced $6,773 as service contract fees for the small scanner and WideTek 48" scanner were eliminated as the IT department will budget for the purchase of new devices for 2027 which should include maintenance/service contracts. Travel Expenses is down $2,000 as the New Miner Training is now in-house. Training was increased $10,000 with new, added training courses and conferences.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Service Requests	1,764	1,852	1,944
Utility Locates	974	1,022	1,073
Efficiency Measures			
FTEs per 10,000/capita	0.238	0.232	0.229
Per capita cost (county support)	$4.28	$4.48	$4.88

Budget Unit Request Summary

Budget Unit: PW BRIDGE DIVISION - CC_30110

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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 3,596,548	$ 4,261,108	$ 4,363,206	$ 4,363,206
Supplies	2,389,959	4,427,641	3,380,075	3,380,075
Purchase Services	921,626	1,510,415	1,336,878	1,336,878
Fixed Charges	5,574	45,000	45,500	45,500
Capital Outlay	-	24,000	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 6,913,707**	**$ 10,268,164**	**$ 9,125,659**	**$ 9,125,659**
Revenue	$ 5,004	$ -	$ -	$ -
Net County Cost	**$ 6,908,703**	**$ 10,268,164**	**$ 9,125,659**	**$ 9,125,659**
Budgeted Positions	**33.00**	**37.00**	**37.00**	**37.00**

Summary of Changes: Personnel Services increased $95,898 with more accurate figures provided by Adaptive. There are requests to reclassify three Welder N11 positions to Lead Welder N14 positions.

Supplies decreased a total of $1,047,566. Road Construction Supplies is up due to higher costs for Class 6 crushed concrete, Class 6 material, and bulk portland cement. Uniforms and Clothing was transferred to the Administration budget to capture outerwear purchase amounts with the new clothing bid through the HR Department. Diesel and unleaded fuel are now considered supply items and both were increased due to higher anticipated fuel costs. Cost of Goods Sold (Inventory items) was transferred to the Other Public Works budget.

Purchased Services decreased $173,537 as diesel and unleaded fuel are now supply items.

Capital decreased $24,000 with no purchases for 2027.

Finance/Administration Recommendation: The reclassifications requested will be reviewed for the new Laddering program which does not impact the departmental budget in the first year. Recommend approval as amended.

Board Action:

Strategic Priorities and Goals are combined under the Department Summary for Public Works.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Miles of Road Construction Completed	12	12	12
Bridge Projects Completed	2	2	2
Culverts Replaced	155	85	90
Efficiency Measures			
FTEs per 10,000/capita	0.872	0.955	0.942
Per capita cost (county support)	$18.25	$26.51	$23.24

Budget Unit Request Summary

Budget Unit: PW MAINTENANCE SUPPORT - CC_30140

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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 1,623,783	$ 1,836,974	$ 1,811,432	$ 1,811,432
Supplies	1,362,105	2,119,310	1,246,840	1,246,840
Purchase Services	222,501	356,960	354,750	354,750
Fixed Charges	-	36,000	36,000	36,000
Capital Outlay	-	23,000	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 3,208,388**	**$ 4,372,244**	**$ 3,449,022**	**$ 3,449,022**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 3,208,388**	**$ 4,372,244**	**$ 3,449,022**	**$ 3,449,022**
Budgeted Positions	**15.00**	**15.00**	**15.00**	**15.00**

Summary of Changes: Personnel Services decreased $33,543 with more accurate figures provided by Adaptive.

Supplies decreased a total of $872,470 mostly due to Cost of Goods Sold (Inventory Items) being moved to the Other Public Works budget. Road Construction Supplies increased for sand and liquid deicer costs for snow and ice control. Other Operating Supplies decreased $37,520 with the elimination of the P20+ glass beads addition for traffic paint. Diesel and unleaded fuel are now considered supply items and were adjusted for anticipated usage. Uniforms and Clothing was transferred to the Administration budget to capture outerwear purchase amounts with the new clothing bid through the HR Department.

Purchased Services is down $2,210. Vehicle Repair and Maintenance increased $88,750 as repair costs are anticipated to rise plus $5,000 for tire expenses. Waste Removal is up due to increased dump fees for the 30-yard roll-off dumpster. Diesel and unleaded fuel were moved to the Supplies category.

Capital decreased $23,000 with no purchases in 2027.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Strategic Priorities and Goals are combined under the Department Summary for Public Works.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Stop Signs Repaired	210	222	250
Miles of Pavement Striped	756	756	756
Scheduled Construction Closures	128	135	125
Efficiency Measures			
FTEs per 10,000/capita	0.396	0.387	0.382
Per capita cost (county support)	$8.48	$11.29	$8.78

Budget Unit Request Summary

Budget Unit: PW MINING - CC_30150

Department Description: The Mining division is responsible for mining, crushing, and screening of gravel in county-owned quarries.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 1,113,706	$ 1,181,838	$ 1,199,465	$ 1,199,465
Supplies	5,569,912	6,347,174	6,522,656	6,522,656
Purchase Services	384,279	911,452	700,900	700,900
Fixed Charges	-	25,000	25,000	25,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 7,067,896**	**$ 8,465,464**	**$ 8,448,021**	**$ 8,448,021**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 7,067,896**	**$ 8,465,464**	**$ 8,448,021**	**$ 8,448,021**
Budgeted Positions	**8.00**	**10.00**	**10.00**	**10.00**

Summary of Changes: Personnel Services increased $14,226 with more accurate figures provided by Adaptive. Overtime was increased for anticipated summertime overtime.

Supplies is up a total of $175,482. Uniforms and Clothing was transferred to the Administration budget to capture outerwear purchase amounts with the new clothing bid through the HR Department. Other Operating Supplies is down $63,000 as the work to extend the cables between mining trailers and generators was completed in 2026. Diesel and unleaded fuels are now supply items.

Purchased Services is down $210,552 as diesel and unleaded fuel have been moved to Supplies. Vehicle Repair and Maintenance increased $14,900 for tire expenses.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Strategic Priorities and Goals are combined under the Department Summary for Public Works.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Tons of Pit Run Material Processed	199,585	190,000	30,000
Tons of Road Base Produced	134,911	130,000	200,000
Efficiency Measures			
FTEs per 10,000/capita	0.211	0.258	0.255
Per capita cost (county support)	$18.67	$21.86	$21.51

Budget Unit Request Summary

Budget Unit: PW MOTOR GRADER - CC_30160

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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 5,678,423	$ 3,966,880	$ 4,121,485	$ 4,119,016
Supplies	3,114,611	337,043	1,607,312	1,607,312
Purchase Services	1,954,049	2,573,190	1,214,360	1,214,360
Fixed Charges	1,800	48,000	50,400	50,400
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 10,748,883**	**$ 6,925,113**	**$ 6,993,557**	**$ 6,991,088**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 10,748,883**	**$ 6,925,113**	**$ 6,993,557**	**$ 6,991,088**
Budgeted Positions	**55.00**	**36.00**	**36.00**	**36.00**

Summary of Changes: Personnel Services increased $140,005 with more accurate figures provided by Adaptive. There are requests for the reclassification of two Service Worker 3 positions to Lead Workers.

Supplies increased a total of $1,270,269. Uniforms and Clothing was transferred to the Administration budget to capture outerwear purchase amounts with the new clothing bid through the HR Department. Diesel and unleaded fuel increased and are now considered supply items.

Purchased Services decreased $1,358,830 as diesel and unleaded fuel are included in Supplies. Other Professional Services decreased $25,000 as Gravel Road Testing/Deflection is included with the Geotechnical testing amount in the Other Public Works budget.

Fixed Charges increased slightly based on current motor grader rental rates.

Finance/Administration Recommendation: The reclassifications requested will be reviewed for the new Laddering program which does not impact the departmental budget in the first year. Overtime was slightly reduced to be more in line with anticipated expenses. Recommend approval as amended.

Board Action:

Strategic Priorities and Goals are combined under the Department Summary for Public Works.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Miles of Gravel Replenished	375	380	380
Lane Miles of Gravel Roads Maintained	121,074	121,074	123,000
Hours of Snow Removal on Gravel Roads	2,308	1,000	1,000
Efficiency Measures			
FTEs per 10,000/capita	1.453	0.930	0.917
Per capita cost (county support)	$28.40	$17.88	$17.80

Budget Unit Request Summary

Budget Unit: PW SEASONAL (OTHER PUBLIC WORKS) - CC_30180

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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 1,010,914	$ 1,691,136	$ 1,663,273	$ 1,663,273
Supplies	42,907	5,000	323,758	323,758
Purchase Services	55,936,578	188,170,049	35,757,354	35,757,354
Fixed Charges	851,549	-	22,569,967	12,569,967
Capital Outlay	8,811,902	3,000,000	2,500,000	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 66,653,849**	**$ 192,866,185**	**$ 62,814,352**	**$ 50,314,352**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 66,653,849**	**$ 192,866,185**	**$ 62,814,352**	**$ 50,314,352**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: Personnel Services decreased $27,863 with more accurate figures provided by Adaptive.

Supplies increased $318,758 as Software Maintenance was moved from the Engineering budget.

Purchased Services now includes Engineering & Architectural, and Professional Services which were moved from the Engineering budget and total $4,175,200. Contract Payments is up $200,000 to fund bridge, irrigation and drainage maintenance/rehabilitation projects. The Road and Bridge Repair and Maintenance spend category accounts for inventory items which were previously budgeted in the Bridge and Maintenance-Support budgets. It also includes Infrastructure Projects, HARP, LVR and County Highway costs. Right-of-Way purchases (capital) have been identified for various projects. Grants (Intergovernmental Agreements) was moved from the Engineering budget and accounts for $22,569,967.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Strategic Priorities and Goals are combined under the Department Summary for Public Works.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Bridge Rehabilitation Projects	6	3	4
Efficiency Measures			
Per capita cost (county support)	$176.09	$498.01	$128.11

Budget Unit Request Summary

Budget Unit: PW PAVEMENT MANAGEMENT - CC_30170

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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 3,128,455	$ 3,588,823	$ 3,778,375	$ 3,778,375
Supplies	5,093,879	8,490,851	8,720,175	8,720,175
Purchase Services	3,134,691	2,437,183	4,737,853	4,737,853
Fixed Charges	8,316	25,000	10,500	10,500
Capital Outlay	-	12,000	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 11,365,340**	**$ 14,553,857**	**$ 17,246,903**	**$ 17,246,903**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 11,365,340**	**$ 14,553,857**	**$ 17,246,903**	**$ 17,246,903**
Budgeted Positions	**32.00**	**34.00**	**34.00**	**34.00**

Summary of Changes: Personnel Services increased $172,553 with more accurate figures provided by Adaptive.

Supplies is up a total of $229,324. Road Construction Supplies decreased $50,000 for concrete curb and gutter work in subdivisions and county parking lots. Uniforms and Clothing was transferred to the Administration budget to capture outerwear purchase amounts with the new clothing bid through the HR Department. Other Operating Supplies increased for the purchase of one MD30 Mobile Weather Station with phone software setup. Diesel and unleaded fuel are now considered supply items.

Purchased Services increased $2,300,670 mostly due to Contract Payments being increased $2,200,000 for two miles of contracted mill overlay and concrete to meet current ADA requirements. Non-Destructive Pavement Testing is now included with the Geotechnical Testing in the Other Public Works budget. Professional Services was increased for data collection of concrete assets in 2027. Vehicle Repair and Maintenance was increased $64,000 for the undercarriage rebuild on Paver 16050019 and increased tire expenses.

Fixed Charges decreased based on rental needs.

No capital purchases are anticipated for 2027.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Strategic Priorities and Goals are combined under the Department Summary for Public Works.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Road Miles Paved	22.65	20	18
Road Miles of Milling	19.94	15	14
Road Miles of Chip Seal	29.05	34	30
Road Miles of Crack Seal	43.56	40	38
Road Miles of Slurry Seal	35.93	13	10
Efficiency Measures			
FTEs per 10,000/capita	0.845	0.878	0.866
Per capita cost (county support)	$30.02	$37.58	$43.91

Budget Unit Request Summary

Budget Unit: PW TRUCKING - CC_30190

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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 3,400,531	$ 3,522,866	$ 3,514,647	$ 3,614,579
Supplies	609,658	27,100	1,215,592	1,215,592
Purchase Services	3,609,762	4,523,805	3,779,835	3,779,835
Fixed Charges	-	45,000	45,000	45,000
Capital Outlay	-	12,000	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 7,619,951**	**$ 8,130,771**	**$ 8,555,074**	**$ 8,655,006**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ 7,619,951**	**$ 8,130,771**	**$ 8,555,074**	**$ 8,655,006**
Budgeted Positions	**33.00**	**31.00**	**31.00**	**31.00**

Summary of Changes: Personnel Services decreased $22,819 with more accurate figures using Adaptive.

Supplies increased $1,188,492 as diesel and unleaded fuel are now supply items. Uniforms and Clothing was transferred to the Administration budget to capture outerwear purchase amounts with the new clothing bid through the HR Department. Other Operating Supplies increased $10,452 for the purchase of one MD30 Mobile Weather Station with phone software setup.

Purchased Services decreased $743,970 due to diesel and unleaded fuel being accounted for as supply items.

Capital decreased $12,000 with no purchases for 2027.

Finance/Administration Recommendation: One FTE was added to this division to maintain 31 FTE. Recommend approval as amended.

Board Action:

Strategic Priorities and Goals are combined under the Department Summary for Public Works.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Tons of Surface Gravel Transported	420,172	400,000	40,000
Tons of Construction and Emergency Materials Transported	258,695	175,000	200,000
Efficiency Measures			
FTEs per 10,000/capita	0.872	0.800	0.789
Per capita cost (county support)	$20.13	$21.00	$22.04

Budget Unit Request Summary

Budget Unit: PW DUST MITIGATION MANAGEMENT - CC_30120

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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ 2,344,629	$ 2,401,417	$ 2,401,417
Supplies	-	2,727,705	4,093,930	4,093,930
Purchase Services	-	1,693,683	1,160,132	1,160,132
Fixed Charges	-	17,325	17,325	17,325
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ -**	**$ 6,783,342**	**$ 7,672,804**	**$ 7,672,804**
Revenue	$ -	$ -	$ -	$ -
Net County Cost	**$ -**	**$ 6,783,342**	**$ 7,672,804**	**$ 7,672,804**
Budgeted Positions	**-**	**19.00**	**19.00**	**19.00**

Summary of Changes: Personnel Services is up $45,988 with more accurate figures provided by Adaptive.

Supplies increased a total of $1,366,225. Uniforms and Clothing was moved to the Administration budget to capture outerwear purchase amounts with the new clothing bid through the HR Department. Other Operating Supplies increased $668,295 for dust palliative, recycled asphalt product and cold mix asphalt. Diesel and unleaded fuel are now supply items.

Purchased Services decreased $533,551 as diesel and unleaded fuel were moved to supplies. Fleet Maintenance Repair is up due to anticipated repair costs and tire expenses.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Strategic Priorities and Goals are combined under the Department Summary for Public Works.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Miles of Topical Application	203	210	215
Miles of Full Depth Application	75	80	85
Miles of Road Rehabilitation	36	40	45
Efficiency Measures			
FTEs per 10,000/capita	0.000	0.491	0.484
Per capita cost (county support)	$0.00	$0.00	$17.24

Budget Unit Request Summary

Budget Unit: PW NON-DEPARTMENTAL - CC_39800

Department Description: The Non-Departmental Revenue budget unit accounts for revenue generated by Public Works Fund.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	50	-	-	-
Purchase Services	-	-	-	-
Fixed Charges	2,805,876	3,100,000	3,000,000	3,000,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 2,805,926**	**$ 3,100,000**	**$ 3,000,000**	**$ 3,000,000**
Revenue	$ 76,875,829	$ 76,581,558	$ 74,969,400	$ 75,819,101
Net County Cost	**$ (74,069,902)**	**$ (73,481,558)**	**$ (71,969,400)**	**$ (72,819,101)**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: The resources for 2027 total $123,547,890 which includes a fund balance of $47,728,790. Property tax is set at $15,000,000, Specific Ownership tax is $12,700,000 which is a 6.7% increase from 2026. Total HUTF is planned to be distributed by the state, and estimated at $12,000,000. Permit revenues and Motor Vehicle Registration Fees are budgeted at $1,000,000 and $300,000, respectively, based on increases reflected in 2026. Grazing fees are $6,800,000, and oil and gas revenues are estimated to increase by $1 million, or 5% due to high oil and gas prices in 2025 and 2026, assuming to translate into a slight increase in assessed value.

In 2026, the district is funding $1,100,000 in oil and gas haul route projects. PILT of $88,500 has been removed as it hasn't been reflected in actuality for the past couple of years. Severance tax is budgeted at $1,000,000, an 80% decrease from anticipated 2026 revenues due to state cuts to this program, and grant revenue is budgeted at $3,500,000. Revenues also reflect transfers in of $19,100 from the General Fund for Employee Appreciation, and $500,000 from the Solid Waste Fund for roadside cleanup. Resources are sufficient to fund the expenses appropriated for 2027.

The only expense reflected in this Cost Center and Fund is the Countywide Share-back of property tax to the 32 municipalities within Weld County.

Finance/Administration Recommendation: Recommend approval.

Board Action:

Special Revenue Funds

THIS PAGE NTENTIONALLY LEFT BLANK

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 $800,000 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 2027.

Contingency Fund:

The Contingency Fund is funded with fund balance dollars at the level of $10,000,000. A beginning fund balance of $164,820,760 is anticipated. An ending fund balance of $154,820,760 is projected, assuming no contingency funds are needed in 2027. 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:

Revenue is estimated at $1,700,000, with expenses and transfers totaling $2,329,900. $85,000 is funded for code enforcement of littering, $351,000 for operations relating to cleanup operations, transfers of $1,893,900 to the Health Department. The ending fund balance can vary by approximately $50,000 with these anticipated expenditures. The ending fund balance is projected to be approximately $9,406,35 in 2027.

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.

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 2027

Ledger - Cost Center- Revenue Category	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Intergovernmental				
42000 - Lottery	$ 522,804	$ 535,000	$ 535,000	$ 535,000
Total Intergovernmental	**$ 522,804**	**$ 535,000**	**$ 535,000**	**$ 535,000**
Miscellaneous Revenue				
45000 - Earnings on Investments	$ 38,477	$ 15,000	$ 20,000	$ 20,000
Total Miscellaneous Revenue	**$ 38,477**	**$ 15,000**	**$ 20,000**	**$ 20,000**
Total Revenue	**$ 561,281**	**$ 550,000**	**$ 555,000**	**$ 555,000**

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Culture and Recreation				
Non-Departmental - Culture and Recreation	$ 260,216	$ 907,400	$ 800,000	$ 800,000
Total Culture and Recreation	**$ 260,216**	**$ 907,400**	**$ 800,000**	**$ 800,000**
Total Conservation Trust Fund	**$ 260,216**	**$ 907,400**	**$ 800,000**	**$ 800,000**

Budget Unit Request Summary

Budget Unit: CONSERVATION TRUST FUND - CC_59800

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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	260,216	907,400	800,000	800,000
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 260,216**	**$ 907,400**	**$ 800,000**	**$ 800,000**
Revenue	561,281	550,000	555,000	555,000
Net County Cost	**$ (301,065)**	**$ 357,400**	**$ 245,000**	**$ 245,000**

Summary of Changes: Revenue from the Colorado Lottery is being projected at $535,000 and $20,000 from interest earnings. For 2027, the capital improvements for the county buildings at Island Grove Park is proposed at $600,000, and $200,000 is budgeted for capital projects on the Poudre River Trail.

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 $729,588 in this fund, as expenses are always a year behind revenues collected.

Finance/Administration Recommendation: Recommend approval as requested.

Historically, the following is the amount of money received annually since the lottery started:

1983	194,698	2006	453,233
1984	195,304	2007	423,260
1985	151,033	2008	430,795
1986	138,069	2009	408,648
1987	162,736	2010	386,999
1988	154,074	2011	376,031
1989	130,764	2012	411,891
1990	136,726	2013	450,659
1991	200,103	2014	404,589
1992	220,219	2015	358,431
1993	264,371	2016	487,550
1994	205,534	2017	436,368
1995	327,162	2018	429,897
1996	312,024	2019	513,355
1997	356,262	2020	472,538
1998	373,962	2021	562,906
1999	286,971	2022	542,101
2000	358,802	2023	602,733
2001	361,050	2024	529,672
2002	391,780	2025	522,804
2003	385,070	2026	*535,000
2004	361,926	2027	*535,000
2005	371,213		

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.

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.

Board Action:

Performance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Island Grove Park Visitors Efficiency Measures	340,000	370,000	420,000
Efficiency Measures			
Per capita cost (county support)	$1.58	$1.59	$1.87
Cost Per Visitor	$1.61	$1.52	$1.37

Contingency

Summary of Revenues 2027

Ledger - Revenue Category	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Taxes				
40000 - Penalties and Interest On Delinquent Taxes	$ (1,080)	$ -	$ -	$ -
40000 - Prior Year Property Taxes	(512)	-	-	-
Total Taxes	**$ (1,591)**	**$ -**	**$ -**	**$ -**
Total Revenue	**$ (1,591)**	**$ -**	**$ -**	**$ -**

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Contingency				
Non-Departmental - General Government	$ -	$ 10,000,000	$ 10,000,000	$ 10,000,000
Total Contingency	**$ -**	**$ 10,000,000**	**$ 10,000,000**	**$ 10,000,000**
Total Contingency Fund	**$ -**	**$ 10,000,000**	**$ 10,000,000**	**$ 10,000,000**

Budget Unit Request Summary

Budget Unit: CONTINGENT FUND - CC_90300

Department Description: The Contingent Fund exists to cover reasonably unforeseen expenditures or revenue shortfalls.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	-	-	-	-
Fixed Charges	-	10,000,000	10,000,000	10,000,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ -**	**$ 10,000,000**	**$ 10,000,000**	**$ 10,000,000**
Revenue	(1,591)	-	-	-
Net County Cost	**$ 1,591**	**$ 10,000,000**	**$ 10,000,000**	**$ 10,000,000**

Summary of Changes: The Contingent Fund is funded at the level of $10,000,000 with funds from the fund balance. A beginning fund balance of $164,820,760 is anticipated. An ending fund balance of $154,820,760 is projected, assuming no contingency funds are needed in 2027. 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 as requested.

Board Action:

Budget Unit Request Summary

Budget Unit: EMERGENCY RESERVE - CC_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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	-	-	-	-
Fixed Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ -**	**$ -**	**$ -**	**$ -**
Revenue	-	-	-	-
Net County Cost	**$ -**	**$ -**	**$ -**	**$ -**

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 2027

Ledger - Revenue Category	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Charges for Services				
43000 - No Category	$ 3,935,461	$ -	$ -	$ -
43000 - Solid Waste Surcharges	-	1,700,000	1,700,000	1,700,000
Total Charges for Services	**$ 3,935,461**	**$ 1,700,000**	**$ 1,700,000**	**$ 1,700,000**
Total Revenue	**$ 3,935,461**	**$ 1,700,000**	**$ 1,700,000**	**$ 1,700,000**

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Public Safety	$ 1,293,078	$ 85,000	$ -	$ -
Public Health				
Solid Waste Administration	$ -	$ 2,089,269	$ 2,829,900	$ 2,329,900
Total Public Health	**$ -**	**$ 2,089,269**	**$ 2,829,900**	**$ 2,329,900**
Total Solid Waste Fund	**$ 1,293,078**	**$ 2,174,269**	**$ 2,829,900**	**$ 2,329,900**

Budget Unit Request Summary

Budget Unit: SOLID WASTE - CC_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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	222,636	170,000	191,000	191,000
Fixed Charges	133,007	180,000	160,000	160,000
Capital Outlay	-	-	-	-
Transfers Out	937,435	1,824,269	2,478,900	1,978,900
Gross County Cost	**$ 1,293,078**	**$ 2,174,269**	**$ 2,829,900**	**$ 2,329,900**
Revenue	$ 3,935,461	$ 1,700,000	$ 1,700,000	$ 1,700,000
Net County Cost	**$ (2,642,383)**	**$ 474,269**	**$ 1,129,900**	**$ 629,900**
Budgeted Positions	**$ -**	**$ -**	**$ -**	**$ -**

Summary of Changes: The projected 2027 revenue estimate remains at $1,700,000, the same as 2026.

The Department of Public Health and Environment costs for the Household Hazardous Waste program is projected to be $975,650. 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 $31,000 was added to 2027 for expenses that have come up, such as the County Attorney's office needing to remove a trailer from a piece of property. $418,250 is budgeted for solid waste inspections and monitoring by the Health Department. A transfer to Public Works of $500,000 was added to the 2027 budget. The beginning estimated fund balance for 2027 is $10,036,251.

Finance/Administration Recommendation: Recommend approval as requested.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
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
Efficiency Measures			
Per capita cost (collected)	$7.00	$5.86	$4.35
Per capita HHM cost	$1.29	$1.15	$1.83

Weld County Trust

Summary of Revenues 2027

Ledger - Revenue Category	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Miscellaneous Revenue				
45000 - Earnings on Investments	$ 1,648,098	$ 2,500,000	$ 2,500,000	$ 2,500,000
45000 - No Category	3,765,839	-	-	-
80002 - No Category	6,775,577	-	-	-
Total Miscellaneous Revenue	**$ 12,189,514**	**$ 2,500,000**	**$ 2,500,000**	**$ 2,500,000**
Transfers In				
80001 - Transfers In	$ -	$ 2,000,000	$ 2,000,000	$ 2,000,000
Total Transfers In	**$ -**	**$ 2,000,000**	**$ 2,000,000**	**$ 2,000,000**
Total Revenue	**$ 12,189,514**	**$ 4,500,000**	**$ 4,500,000**	**$ 4,500,000**

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Permanent Fund				
Non-Departmental - General Government	$ 2,526,870	$ 2,000,000	$ 2,030,000	$ 2,030,000
Total Permanent Fund	**$ 2,526,870**	**$ 2,000,000**	**$ 2,030,000**	**$ 2,030,000**
Total Weld County Trust Fund	**$ 2,526,870**	**$ 2,000,000**	**$ 2,030,000**	**$ 2,030,000**

Budget Unit Request Summary

Budget Unit: WELD COUNTY TRUST - CC_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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	26,870	-	30,000	30,000
Fixed Charges	2,500,000	2,000,000	2,000,000	2,000,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 2,526,870**	**$ 2,000,000**	**$ 2,030,000**	**$ 2,030,000**
Revenue	12,189,514	4,500,000	4,500,000	4,500,000
Net County Cost	**$ (9,662,644)**	**$ (2,500,000)**	**$ (2,470,000)**	**$ (2,470,000)**

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 $2,5000,000 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 2027, and $30,000 has been budgeted for trust activites. This will allow $2,470,000 to be retained in the fund for an adjusted, estimated, ending fund balance of $61,577,543.

Finance/Administration Recommendation: Recommend approval as requested.

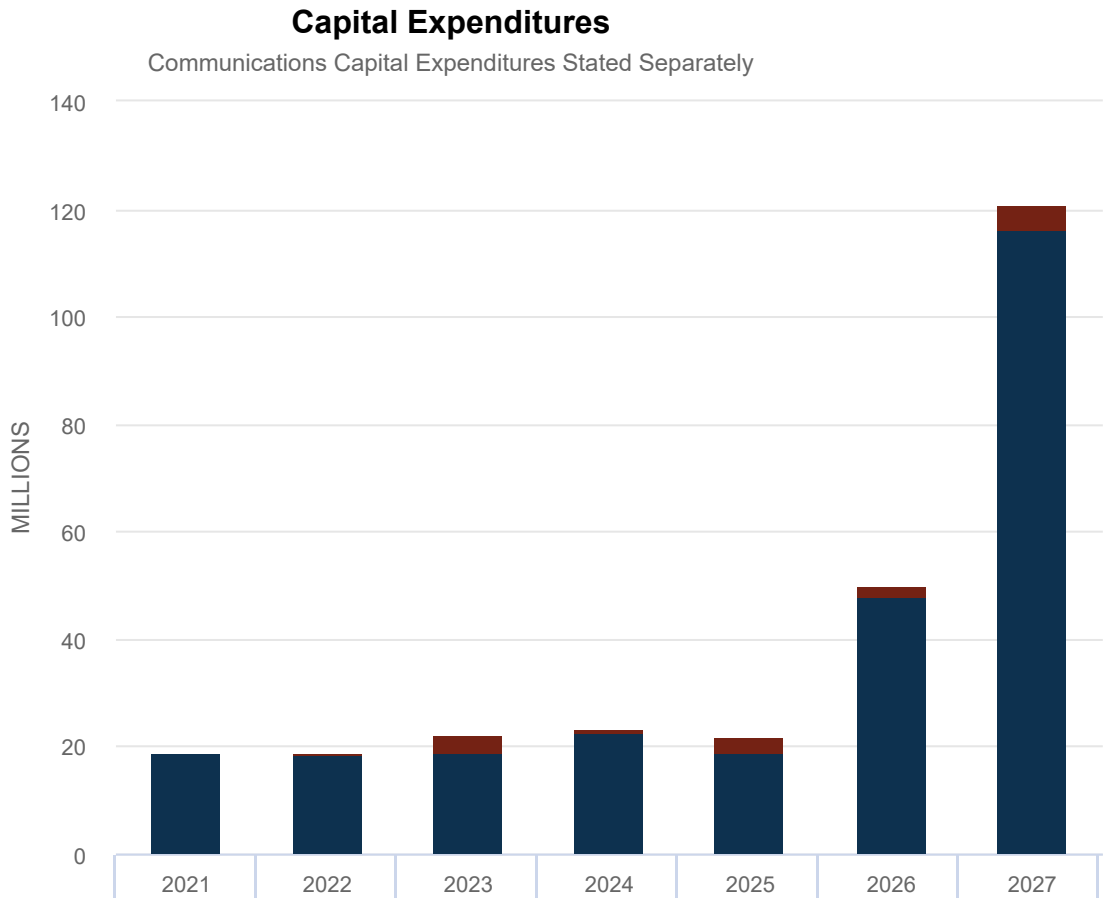
Board Action:

THIS PAGE NTENTIONALLY LEFT BLANK

Capital Funds

THIS PAGE NTENTIONALLY LEFT BLANK

Seven Year Trend



	2021	2022	2023	2024	2025	2026	2027
Communications Capital	-	0.32	3.13	1.09	2.69	2.06	4.61
Capital	18.63	18.27	18.79	22.24	18.83	47.68	116.15

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 2027-2031 is presented in this section. The plan contains the specifics of the 2027 capital projects budget. Currently, the 5-year plan totals over $543 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 2027-2031 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 2027 program is budgeted at $96,581,499 with approximately 87 separate projects to be completed. Resources include $68,017,649 in property tax, $250,000 from capital expansion fees, $2,000,000 from interest and a beginning fund balance of approximately $218 million. Anticipated projects include over $2.1 million in general repairs and maintenance, such as roof replacements, HVAC updates, ADA and technology updates. The Jail facility will need over $8.2 million in updates and maintenance, time out rooms, grease track replacements, RTUs, and the east generator at Jail 2. The Clerk & Recorder requested several projects for 2027, including a new storage area for Historical books totalling $5.25 million.

Capital projects will impact 2027 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 2027 program is funded with an existing fund balance of $1.5 million and also $3,600,000 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 $802,000 in the Public Safety IT hardware and software CIP, and $4,335 in equipment replacement through the radio shop. Additionally, Weld County is funding $2.5 million of radio replacements county-wide, which was moved to the General Fund for the Proposed Budget in 2027.

Other capital items are primarily replacement items and will not add operational costs in the future.

Capital Expenditure Fund

Summary of Revenues 2027

Ledger - Revenue Category	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Taxes				
40000 - Current Property Taxes	$ 81,492,351	$ 87,674,342	$ 64,000,000	$ 68,017,649
40000 - Penalties and Interest On Delinquent Taxes	59,697	-	-	-
40000 - Prior Year Property Taxes	5,672	-	-	-
Total Taxes	**$ 81,557,720**	**$ 87,674,342**	**$ 64,000,000**	**$ 68,017,649**
Intergovernmental				
42000 - Grants	$ 58,658	$ -	$ -	$ -
Total Intergovernmental	**$ 58,658**	**$ -**	**$ -**	**$ -**
Charges for Services				
43000 - Other Fees	$ -	$ 225,000	$ -	$ 250,000
Total Charges for Services	**$ -**	**$ 225,000**	**$ -**	**$ 250,000**
Licenses and Permits				
41000 - Capital Expansion Fees	$ 316,926	$ -	$ 250,000	$ -
Total Licenses and Permits	**$ 316,926**	**$ -**	**$ 250,000**	**$ -**
Miscellaneous Revenue				
45000 - Earnings on Investments	$ 8,404,405	$ 1,000,000	$ 2,000,000	$ 2,000,000
45000 - No Category	86,412	-	-	-
Total Miscellaneous Revenue	**$ 8,490,817**	**$ 1,000,000**	**$ 2,000,000**	**$ 2,000,000**
Total Revenue	**$ 90,424,121**	**$ 88,899,342**	**$ 66,250,000**	**$ 70,267,649**

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Capital Outlay / Capital Projects	$ 18,835,471	$ 47,675,455	$ 116,153,499	$ 96,581,499
Total Expenditures	**$ 18,835,471**	**$ 47,675,455**	**$ 116,153,499**	**$ 96,581,499**

Budget Unit Request Summary

Budget Unit: CAPITAL IMPROVEMENT AND ACQUISITION - CC_80200

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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	264,832	1,930,200	23,970,000	4,398,000
Purchase Services	1,870,767	15,573,600	18,232,800	18,232,800
Fixed Charges	-	-	-	-
Capital Outlay	16,699,873	30,171,655	73,950,699	73,950,699
Transfers Out	-	-	-	-
Gross County Cost	**$ 18,835,471**	**$ 47,675,455**	**$ 116,153,499**	**$ 96,581,499**
Revenue	$ 90,424,121	$ 88,899,342	$ 66,250,000	$ 70,267,649
Net County Cost	**$ (71,588,650)**	**$ (41,223,887)**	**$ 49,903,499**	**$ 26,313,850**
Budgeted Positions	**-**	**-**	**-**	**-**

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 2027 is $68,017,649 and is necessary for obtaining the resource capacity needed for the long-term plan.

The Facilities Master Plan has had a significant impact on the future of the Capital Fund and related priorities. All projects listed are believed to be both imperative and the most cost-effective way of continuing to provide services to Weld County residents in the most efficient way possible.

For 2027, the classification of expenditures reflects 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: Projects that were not recommended include: the cubicle replacements in Health for $285,000 due to the high cost and low need for additional space, the historical book storage area for $5,250,000 requested by the Clerk & Recorder, and after discussion with Captain Turner the lobby expansion and Sam Brownlee storage building projects were removed for a total of $2,375,000. The Sam Brownlee Training Center driving track is recommended to be funded for plan/design in 2028 to be built by 2029. Recommend approval as amended.

Board Action:

Communications Capital Development

Summary of Revenues 2027

Ledger - Cost Center- Revenue Category	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Charges for Services				
43000 - E911 Transfer for Expenses	$ -	$ 2,063,000	$ 3,600,000	$ 3,600,000
Total Charges for Services	**$ -**	**$ 2,063,000**	**$ 3,600,000**	**$ 3,600,000**
Miscellaneous Revenue				
45000 - No Category	$ 2,063,000	$ -	$ -	$ -
Total Miscellaneous Revenue	**$ 2,063,000**	**$ -**	**$ -**	**$ -**
Total Revenue	**$ 2,063,000**	**$ 2,063,000**	**$ 3,600,000**	**$ 3,600,000**

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Capital Outlay / Capital Projects	$ 2,600,528	$ 2,063,000	$ 6,841,835	$ 4,341,835
Total Expenditures	**$ 2,600,528**	**$ 2,063,000**	**$ 6,841,835**	**$ 4,341,835**

Budget Unit Request Summary

Budget Unit: COMMUNICATIONS CAPITAL - 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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ 1
Supplies	1,255,227	194,015	2,639,835	139,835
Purchase Services	317,585	1,619,985	802,000	802,000
Fixed Charges	-	-	-	-
Capital Outlay	1,027,716	249,000	3,400,000	3,400,000
Transfers Out	-	-	-	-
Gross County Cost	**$ 2,600,528**	**$ 2,063,000**	**$ 6,841,835**	**$ 4,341,836**
Revenue	$ 2,063,000	$ 2,063,000	$ 3,600,000	$ 3,600,000
Net County Cost	**$ 537,528**	**$ -**	**$ 3,241,835**	**$ 741,836**
Budgeted Positions	**-**	**-**	**-**	**-**

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 2027 resources include a beginning fund balance of approximately $5.25 million and is additionally funded with an average of the needs for the next five years at $3,600,000 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 data center improvements.

Finance/Administration Recommendation: Budget reflects the 2027 funding level of the Communications Capital Development Fund's Capital Improvements Plan for 2027-2031 to fund the county's communications infrastructure. The Weld County Radio replacement project was moved from Communications Capital to Non-Departmental Public Safety in the General Fund as the radios are for county-wide operations. The actual plan is on the page immediately following.

Board Action:

Public Safety Communications Capital 5 Year Capital Plan

Description	Location	2027	2028	2029	2030	2031	Total
PC Replacement	1551 - Main Center	$ 15,000	$ -	$ -	$ 25,000	$ -	**$ 40,000**
Recorder - Analog	1551 - Main Center	-	140,000	-	-	-	**$ 140,000**
Recorder - Digital (Radio)	1551 - Main Center	-	140,000	-	-	-	**$ 140,000**
Batteries (12VDC,92AH), (9VDC, 18AH) 96 total	MULTIPLE agencies	31,200	-	-	-	-	**$ 31,200**
Juniper ACX1100	MULTIPLE agencies	73,695	-	-	-	-	**$ 73,695**
Juniper ACX1100-DC	MULTIPLE agencies	17,340	-	-	-	-	**$ 17,340**
Viper Upgrade	1551 - Main Center	-	-	-	-	1,200,000	**$ 1,200,000**
PC Replacement	3105 - Back Up	-	-	25,000	-	-	**$ 25,000**
Recorder - Analog	3105 - Back Up	-	125,000	-	-	-	**$ 125,000**
Recorder - Digital (Radio)	3105 - Back Up	-	-	140,000	-	-	**$ 140,000**
FRCC SUA+ - Hardware System Upgrade	Wireless	3,400,000	3,400,000	3,400,000	3,400,000	-	**$13,600,000**
Next Generation 911	ESINET	-	250,000	-	-	-	**$ 250,000**
New Site Briggsdale	FRCC	-	-	-	-	1,250,000	**$ 1,250,000**
Inform Software Platform	NICE - Recording	-	-	950,000	-	-	**$ 950,000**
Batteries Microwave (12VDC,92AH)X8	Nunn	2,600	-	-	-	-	**$ 2,600**
Fiber Lease Affinity	North Fiber Loop	-	690,000	-	-	-	**$ 690,000**
Public Safety IT CIP	PSIT	802,000	612,000	1,162,000	1,712,000	902,000	**$ 5,190,000**
Weld County Radio Fleet Replacement	Weld County	-	600,000	1,100,000	1,400,000	800,000	**$ 3,900,000**
New Tower Site	South County	-	-	-	-	2,000,000	**$ 2,000,000**
Total Capital Cost		**$ 4,341,835**	**$ 5,957,000**	**$ 6,777,000**	**$ 6,537,000**	**$ 6,152,000**	**$29,764,835**

Weld County Public Safety Capital Improvement Plan

Description	Type	2027	2028	2029	2030	2031	Total
Data Center - Storage Area Network	DC	$ -	$ 300,000	$ -	$ 1,700,000	$ -	**$ 2,000,000**
Data Center - Fiber Channel	DC	-	-	200,000	-	-	**$ 200,000**
Data Center - Server Compute	DC	-	-	-	-	200,000	**$ 200,000**
Data Center - Cable Management, Power Management, etc.	DC	2,000	2,000	2,000	2,000	2,000	**$ 10,000**
Backup - Data Protection	DC	400,000	10,000	10,000	10,000	500,000	**$ 930,000**
Backup - AirGap Cyber Recovery	DC	-	-	450,000	-	-	**$ 450,000**
Backup DR - Data Protection	DC	-	300,000	-	-	-	**$ 300,000**
Backup - Networker / Long Term Disk Archival Storage ECS	DC	300,000	-	-	-	-	**$ 300,000**
Network - Firewall - Fortigate	DC	-	-	-	-	100,000	**$ 100,000**
Network - Switch / Hardware upgrade	DC	100,000	-	500,000	-	100,000	**$ 700,000**
Computer - NetMotion licenses	APP	17,000	17,000	17,000	20,000	20,000	**$ 91,000**
Computer - RSA Tokens and Licenses	APP	150,000	90,000	90,000	160,000	100,000	**$ 590,000**
Total Proposed CIP		**$ 969,000**	**$ 719,000**	**$ 1,269,000**	**$ 1,892,000**	**$ 1,022,000**	**$ 5,871,000**
Total Application Requests		**$ 167,000**	**$ 107,000**	**$ 107,000**	**$ 180,000**	**$ 120,000**	**$ 681,000**
Total Data Center and Data Comm Requests		**$ 802,000**	**$ 612,000**	**$ 1,162,000**	**$ 1,712,000**	**$ 902,000**	**$ 5,190,000**

Long Range Capital Projects

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 2027 – 2031.

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. 2027 - 2031 Five-year Plan
3. 2027 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 2027 - 2031 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 2027 budget for the capital construction program. It provides specific detail regarding the capital fund and the impact on the 2027 county budget.

Completed Capital Projects 2021- 2025

Project		Total	Actuals 2021	Actuals 2022	Actuals 2023	Actuals 2024	Actuals 2025
Centennial Complex	$	3,185,193	$ 1,756,656	$ 104,382	$ 133,685	$ 1,065,684	$ 124,786
Courthouse	$	200,671	-	72,308	-	45,171	83,192
Downtown Greeley Judicial Center	$	5,450,000	-	-	-	-	5,450,000
918 10th St (Old Planning)	$	183,073	183,073	-	-	-	-
Land Reserve	$	4,117,034	4,117,034	-	-	-	
Chase Building	$	1,821,836	-	601,985	362,465	-	857,386
Grader Sheds	$	7,494,409	2,012,617	225,000	1,585,420	-	3,671,372
Motor Pool	$	2,959,764	374,120	-	-	-	2,585,644
Health Department	$	1,795,478	37,140	477,529	-	642,791	638,018
Island Grove	$	530,066	159,690	-	215,181	-	155,195
North Jail	$	50,790,410	44,823,421	32,695	293,658	1,865,273	3,775,363
1400 N 17th Ave	$	1,016,574	713,858	-	94,367	-	208,349
1301 N 17th Ave.	$	-	-	-	-	-	
Public Works	$	5,128,473	2,131,562	1,128,077	1,745,456	123,378	-
Human Services	$	247,692	-	-	-	-	247,692
Social Services	$	1,109,739	957,688	152,051			
1250 H Street	$	4,088,975	3,301,650	414,389	-	372,936	
SW Weld Building	$	339,699	-	-	16,603	-	323,096
SE Weld Building	$	29,307	-	29,307	-	-	
North 1401-1403	$	3,072,747	917,547	-	1,970,700	-	184,500
1121 M St	$	3,370,733	3,370,733	-	-	-	
Admin (1150 O St)	$	189,387	-	69,044	-	-	120,343
Crime Lab	$	2,679,634	2,581,917	-	97,717	-	
Law Admin	$	718,478	79,640	64,956	-	361,124	212,758
Facilities	$	2,668,312	264,892	-	-	2,403,420	
CNG Station	$	-	-	-	-	-	
Wash Bay	$	3,007,906	-	2,730,579	69,306	208,021	-
Justice Services	$	533,442	22,709	109,867	-	-	400,866
300 8th Ave	$	150,970	-	39,820	-	111,150	-
West Annex	$	333,308	-	-	333,308	-	-
SE Annex Building	$	6,483,412	-	-	-	6,450,668	32,744
Training Center	$	383,942	-	-	-	277,685	106,257
Towers	$	160,387		7,155			153,232
Weather Stations	$	-	-	-	-	-	-
Land Purchase 2139 E 8th St	$	3,316,279	-	-	3,316,279	-	-
Shooting Range	$	9,517,129	-	-	-	9,365,539	151,590
Miscellaneous	$	2,014,750	-	54,500	850,685	1,109,565	-
In process (not completed)	$	15,262,217	6,002,173	12,035,791	7,891,846	(7,486,817)	(3,180,776)
Total	**$**	**144,351,426**	**$73,808,120**	**$18,349,435**	**$18,976,676**	**$16,915,588**	**$16,301,607**

Note: Expenditures listed in year completed.

Five-Year Capital Projects Programs 2027-2031

Requirements	Total	2027	2028	2029	2030	2031
1150 O St	$ 1,008,000	$ -	$ 1,008,000	$ -	$ -	
Chase Building	$ 1,860,000	-	1,860,000	-	-	-
Courthouse/ Annexes	$ 3,822,000	1,320,000	1,374,000	-	-	1,128,000
Crime Lab	$ 1,728,000	-	708,000	1,020,000	-	
Department Requests	$ 9,198,000	4,398,000	4,800,000	-	-	
District Attorney/ Admin	$ 95,481,703	-	2,698,564	20,784,131	71,999,008	
Dispatch & Backup	$ 420,000	-	-	-	420,000	
Extension and Fair	$ 327,600	-	-	327,600	-	
Grader Sheds	$ -	-	-	-	-	
Health Department	$ -	-	-	-	-	
Jail	$ 2,070,000	-	1,950,000	120,000	-	
Judicial Center Projects	$ 322,409,610	71,790,699	150,525,631	100,093,280	-	
Justice Services	$ 3,150,000	-	1,080,000	1,650,000	420,000	
Maintenance and Repairs	$ 38,572,200	18,232,800	8,412,000	5,700,000	3,947,400	2,280,000
Missile Silo	$ 420,000	420,000	-	-	-	-
North Business Park Infrastructure	$ 1,404,000	-	1,404,000	-	-	
Print Shop Conversion	$ 420,000	420,000	-	-	-	
Public Works	$ 540,000	-	-	540,000	-	
Southeast Complex	$ 534,000	-	-	84,000	450,000	
Southwest Office	$ -	-	-	-	-	
Total		**$ 96,581,499**	**$ 175,820,195**	**$ 130,319,011**	**$ 77,236,408**	**$ 3,408,000**

Resource Capacity

Resource Capacity 2027-2031

Year	Property Tax	Interest	Fees	Fund Transfers	Total
2027	$ 68,017,649	$ 2,000,000	$ 225,000	$ -	$ 70,242,649
2028	$ 40,000,000	$ 1,000,000	$ 225,000	$ 4,355,830	$ 45,580,830
2029	$ 30,000,000	$ 750,000	$ 225,000	$ 67,245,116	$ 98,220,116
2030	$ 20,000,000	$ 750,000	$ 225,000	$ 48,242,037	$ 69,217,037
2031	$ 20,000,000	$ 750,000	$ 225,000	$ -	$ 20,975,000

Cash Flow Analysis

Year	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
2027	$ 218,568,006	$ 70,242,649	$ 96,581,499	$ 192,229,156
2028	$ 192,229,156	$ 45,580,830	$ 175,820,195	$ 61,989,791
2029	$ 61,989,791	$ 98,220,116	$ 130,319,011	$ 29,890,896
2030	$ 29,890,896	$ 69,217,037	$ 77,236,408	$ 21,871,525
2031	$ 21,871,525	$ 20,975,000	$ 3,408,000	$ 39,438,525

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, as 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 decrease in operating expenses made possible by departments, the property tax into the capital fund in 2027 is approximately $20 million higher than originally anticipated. The capital fund was front loaded over the past three years to begin the projects necessary as determined by the Facilities Master Plan. Future projects may end up changing upcoming years significantly. Each of the projects listed has been determined to be justified, including the multiple projects making up the Weld County Judicial Center, WCJC Parking Garage, and District Attorney 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 2027 budget, none of the projects identified for 2027 require additional staffing that has not already been identified.

Facilities 2027 Capital Improvement Plan

The 2027 Department Requests, Facilities Capital Projects and Infrastructure Improvements were allocated as follows.

Fund 3000, Capital Improvement and Acquisition			
Capital Projects	6	$	73,950,699
Repairs and Maintenance	59	$	18,232,800
Department Requests	16	$	4,398,000
Total	**81**	**$**	**96,581,499**

Facilities and Finance and Administration utilized the following matrix to prioritize the list of projects for 2027 and ongoing needs. With this method, all requests were determined to be included in the 2027 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.

Priorities		Description
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.

Facilities 2027 Approved Project List

Project #	2027 Facilities Approved Projects	Proposed Budget	Location	Priority (1-5)
1	Clerk and Recorder - 3 - 24 hour ballot box at new locations	$ 75,000	Clerk and Recorder	1
2	ADA Transition Plan Items	$ 200,000	Countywide	1
3	Courthouse roof replacement	$ 500,000	Courthouse	1
4	Courts holding DDN spare parts	$ 40,000	Courthouse	1
5	Courts holding spare CCTV stations	$ 10,000	Courthouse	1
6	Spare HMI station at courts holding	$ 5,000	Courthouse	1
7	2 east lower camera additions in housing units	$ 50,000	Jail	1
8	Backflow preventer upgrades	$ 75,000	Jail	1
9	Booking IDF mini split	$ 25,000	Jail	1
10	Jail 1 - west smoke exhaust fan replacement (4)	$ 200,000	Jail	1
11	Jail 2 East - Generator replacement (400KVA)	$ 1,800,000	Jail	1
12	Jail 2 East - Replace RTU's (12 each)	$ 1,250,000	Jail	1
13	Jail - Replace intercoms - 20% per year	$ 25,000	Jail	1
14	Jail - Upgrade grinder pumps	$ 75,000	Jail	1
15	Judicial Center project	$ 71,790,699	Judicial Center	1
16	Alternatives Building - Elevator modernization	$ 250,000	Justice Services	1
17	Marlborough building elevator modernization	$ 250,000	Justice Services	1
18	Law Admin replace CRAC units and add redundancy	$ 850,000	Law Admin	1
19	Design new electrical service for public works building	$ 37,500	Public Works	1
20	822 7th - Air Handler Coils	$ 750,000	Chase Building	2
21	Courthouse clean exterior and repair front landings	$ 900,000	Courthouse	2
22	Recaulk windows at the health department	$ 35,000	Health	2
23	Jail - R pod hour out rooms	$ 525,000	Jail	2
24	Alternative programs RTU replacement (6RTU's - 1 HRV)	$ 775,000	Justice Services	2
25	Delta Controls Upgrade - (Alternative Programs)	$ 175,000	Justice Services	2
26	Justice Services - Commercial washing machine	$ 22,500	Justice Services	2
27	Marlborough building furnaces and condensors (5 each)	$ 115,000	Justice Services	2
28	1400 - Johnsons Controls - upgrade controllers & system	$ 120,000	North County Complex	2
29	Add valves and lightning protection to pump house	$ 20,000	North County Complex	2
30	Crack seal / seal coat all public works asphalt areas (550,000 sf)	$ 225,000	North County Complex	2
31	Lighting Control Upgrades (6 Buildings)	$ 1,000,000	North County Complex	2
32	Public Works - EOC renovation (Snow Desk)	$ 100,000	Public Works	2
33	Replace trench drains at Public Works buildings	$ 42,000	Public Works	2
34	Sam Brownlee Trainin Center backstop maintenance - lead abatement	$ 175,000	SO Training Center	2
35	1250 H Street roof repair	$ 150,000	SO Training Center	2
36	Crack seal / seal coat SW service center asphalt (70,000 sf)	$ 30,000	Southwest	2
37	1150 AHU Replacement (5)	$ 750,000	Admin Building	3
38	Chase east parking lot light pole and fixture replacement	$ 42,500	Chase Building	3
39	Clerk and Recorder - Wainscot in lobby	$ 40,000	Clerk and Recorder	3

Facilities 2027 Approved Project List

Project #	2027 Facilities Approved Projects	Proposed Budget	Location	Priority (1-5)
40	HHW north replace overhead door	$ 22,500	Household Hazardous Waste	3
41	Human services - recaulk exterior windows	$ 65,000	Human Services Complex	3
42	Johnsons Controls Upgrade - Human Service A	$ 225,000	Human Services Complex	3
43	Camera upgrade replacements - Jail	$ 250,000	Jail	3
44	Doors/Frames - Replace Rusted - North Jail	$ 12,000	Jail	3
45	Jail - M pod hour out rooms (designed by July 2027)	$ 625,000	Jail	3
46	Jail - Professional visitor room dividers	$ 195,000	Jail	3
47	Jail - TF pod interview rooms	$ 85,000	Jail	3
48	Jail 1-west and 2-east video court rooms	$ 110,000	Jail	3
49	Jail 1-west common elevator modernization	$ 250,000	Jail	3
50	Jail detention pond re-furbish and add curb and v-pan	$ 150,000	Jail	3
51	Replace 1 jail KeyWatcher	$ 18,000	Jail	3
52	Replace jail kitchen floor and grease traps and grinder pump	$ 1,350,000	Jail	3
53	Johnsons Controls Upgrade - Marlborough	$ 125,000	Justice Services	3
54	Obstacle course fence repair	$ 20,000	Law Admin	3
55	Replace storefront entries at Law Admin - north and south	$ 85,000	Law Admin	3
56	Design retaining wall replacement behind 1400 and 1401	$ 20,000	North County Complex	3
57	O street ditch engineering and design	$ 20,000	North County Complex	3
58	Repair asphalt and concrete pans at Public works	$ 50,000	Public Works	3
59	Replace overhead doors on PW main building (8)	$ 200,000	Public Works	3
60	Centennial Center CJIS Data Room - Replace condensors on CRAC units (3 each)	$ 32,000	Centennial Center	4
61	Replace AHU's 10 and 11 in Plaza West	$ 200,000	Chase Building	4
62	Ballistic film for communication windows	$ 15,000	Dispatch	4
63	Asphalt around grounds building	$ 275,000	Facilities	4
64	Jail - C pod carpet	$ 17,500	Jail	4
65	Jail - Cuff ports various locations	$ 485,000	Jail	4
66	Jail - Pod 206 hour out rooms	$ 525,000	Jail	4
67	Jail kitchen - replace steam kettles and steamers	$ 170,000	Jail	4
68	Jail One West - Replace Flooring and paint(Sergeants area and admin)	$ 400,000	Jail	4
69	Replace toilet partitions and shower tile in Comm Corr	$ 77,500	Justice Services	4
70	Rekey all PW and grader shed buildings	$ 95,000	Public Works	4
71	Sam Brownlee Training Center lightpole replacement	$ 65,000	SO Training Center	4
72	Shooting range BAS controls upgrades	$ 100,000	SO Training Center	4
73	Clerk and Recorder - Add backup power to entire building	$ 475,000	Clerk and Recorder	5
74	Clerk and Recorder - Design to replace ceiling in Agilis room	$ 10,000	Clerk and Recorder	5
75	Courthouse clock tower chime repair	$ 75,000	Courthouse	5
76	Courthouse stained glass repairs	$ 125,000	Courthouse	5

Facilities 2027 Approved Project List

Project #	2027 Facilities Approved Projects	Proposed Budget	Location	Priority (1-5)
77	Replace skylights at jail 1 east and main (46)	$ 850,000	Jail	5
78	Justice Services - Water bottle filler and ice machine	$ 5,000	Justice Services	5
79	Missile silo security, electrical and HVAC upgrades	$ 350,000	Missile Silo	5
80	Convert print shop to storage	$ 350,000	Print Shop	5
82	Public Works - Access control on all buildings	$ 375,000	Public Works	5

TOTAL Facilities Approved Projects Budget:	**$**	**92,449,699**
20% Contingency (not including WCJC Project):	**$**	**4,131,800**
TOTAL Facilities Approved Projects Proposed Budget:	**$**	**96,581,499**

5 Year Capital Maintenance and Improvement Plan

2028	Proposed Budget	Location
1150 - Replace emergency generator	$ 1,400,000	Admin Building
1250 - Replace loading dock	175,000	Admin Building
1301 - Crack seal parking lot	100,000	Finance Building
1400 and 1402 - Replace glazing	60,000	IT Building
1401 - Crack seal and seal coat parking lot	175,000	IT Building
822 7th - Air Handler Coils	200,000	Chase Main
ADA Transition Plan Items	200,000	All
Alternative Programs - RTU Replacement (8)	350,000	Justice Services
Alternatives - Parking lot seal coat and stripe	225,000	Justice Services
Centennial Center - Replace three AC units in data center	110,000	Centennial Center
Chase Building East Parking Lot - Replace lighting	7,500	Chase Main
Chase Building East Parking Lot - Replacement	450,000	Chase Main
Clean Out 5 Detention Ponds	225,000	Ponds
Community Corrections - Elevator modernization	250,000	Justice Services
Community Corrections - Replace Carpet and VCT	430,000	Justice Services
Courthouse - Restore clocktower	100,000	Courthouse
Courthouse - Restore pneumatic clocks	100,000	Courthouse
Courthouse - Upgrade elevator control panel	15,000	Courthouse
Delta Controls Firmware Upgrade - End of Life buildings	750,000	All
HHW North - Replace OH Doors	37,500	Health Dept.
Jail - 1 Key watcher	21,000	Jail
Jail - 3 make up air units	100,000	Jail
Jail - Sewage grinder pump for grease trap	100,000	Jail
Jail - Smoke Control Design/Replace 1 west	1,000,000	Jail
Jail - Upgrade security system equipment	150,000	Jail
Jail 1 West - Replace master control mini split system	20,000	Jail
Jail 2 East - Generator replacement	1,500,000	Jail
Jail 1 West - Replace Flooring	550,000	Jail
Jail 2 East - Replace RTU's	625,000	Jail
Kersey Grader Shed - Replace siding on sand and salt shed	75,000	Kersey Grader Shed
Law Admin - Replace data center CRAC units	500,000	Law Admin
Law Admin - Storefront units front and back	75,000	Law Admin
Lighting Upgrades in 6 Buildings	750,000	Various
Metal Detector - Spare	15,000	Jail
Nunn Grader Shed - Replace overhead doors	30,000	Nunn Grader Shed
Parking Lot - 1400 (41,000 SF)	225,000	IT Building
Print Shop replace RTU's	100,000	Print Shop
Public Works - Overhead doors building 3	50,000	PW
Public Works - Replace metal grates at floor drains	125,000	PW
Public Works building #1 - Replace overhead doors	175,000	PW
Replace overhead doors at sign shop	25,000	PW
Sam Brownlee Training Center - Storm drain replacement	175,000	Sam Brownlee
South East Service Center - Replace AHU's (R22 refrigerant)	1,500,000	SE Svc Ctr
South West Service Center - Replace MAU	20,000	SW Svc Ctr
2028 Total Proposed Budget	**$ 13,266,000**	

5 Year Capital Maintenance and Improvement Plan

2029	Proposed Budget	Location
1301 - Replace flooring	$ 75,000	Finance Building
1400 and 1402 - Replace glazing seals	45,000	IT Building
ADA Transition Plan Items	200,000	All
Alternative Programs - Elevator modernization	275,000	Justice Services
Chase Building - Roof replacement	350,000	Chase Main
Chase Building - Zoning for hydronic heating system	2,500,000	Chase Main
Community Corrections - Replace RTU's	650,000	Justice Services
Community Corrections - Toilet partition replacement	100,000	Justice Services
Community Corrections - Upgrade showers	250,000	Justice Services
Courthouse - Restoration and repairs	1,000,000	Courthouse
Crime Lab - HVAC Exhaust and Laboratory Equipment	590,000	Crime Lab
Community Corrections - Delta controls upgrade	225,000	Justice Services
Delta Controls Upgrade firmware - (Law, PW, SW, Coroner)	21,604	Various
All buildings - Delta controls upgrades	3,000,000	All
Health Building - Replace AHU heat and cooling coils	300,000	Health Dept.
HHW North - ATS Replacement	42,000	Health Dept.
HHW North - Generator Replacement	180,000	Health Dept.
Human Services - Crack seal and seal coat parking lot	375,000	Chase
Jail - Upgrade security system equipment	150,000	Jail
Jail 1 East - Replace ceiling tiles in admin areas	85,000	Jail
Jail 1 East - Replace flooring in admin areas	125,000	Jail
Jail 1 West - Replace master control mini split system	275,000	Jail
Law Admin - Delta Controls upgrades	67,200	Law Admin
Lighting upgrade in 6 buildings	850,000	All
Parking Lot - Human Services - North (78,000 SF)	429,000	Chase
Print Shop - Replace overhead doors (4)	50,000	Print Shop
Public Works - Crack seal and seal coat parking lots	995,000	PW
Public Works - Overhead doors in building 2	75,000	PW
Public Works - Overhead doors in building 5	25,000	PW
Public Works Main Building - Replace flooring	350,000	PW
Repair washbay driveway at detention pond	75,000	Washbay
Replace parking lot drains	450,000	All
Sam Brownlee Training Center - Lead abatement -re-grade	1,000,000	Sam Brownlee
Sam Brownlee Training Center - Replace target system	850,000	Sam Brownlee
Security System including camera system upgrade	176,000	All
South West Service Center - Replace boilers	40,000	SW Svc Ctr
Training Center - Replace MAU for kitchen	35,000	Training Center
2029 Total Proposed Budget	**$ 16,280,804**	

5 Year Capital Maintenance and Improvement Plan

2030	Proposed Budget	Location
1150 Admin - Replace minisplit	$ 22,000	Admin Building
1150 Admin - Replace parapet EPDM	200,000	Admin Building
1401 - Replace 8 RTU's	275,000	IT Building
Alternatives - Epoxy floors in bathrooms	75,000	Justice Services
Chase Building - Seal coat north parking lot	175,000	Chase Main
Community Corrections - Replace RTU's	650,000	Justice Services
Coroner - Crack seal parking lot	50,000	Cornoer
Crime Lab - Replace roof	450,000	Crime Lab
Crime Lab - Replace RTU's	650,000	Crime Lab
Extension RTU - Open Area - replace	275,000	Extension
Gill Grader Shed - New building	1,500,000	Gill Grader Shed
Greeley West Water Tower - Replace mini split	30,000	West Water Tower
Grover Sand and Salt Shed - Repair building	425,000	Grover Grader Shed
Health Building - Replace exhaust fans (2)	25,000	Health Dept.
HHW Dacono - Replace overhead doors	45,000	Health Dept.
HHW North - Replace roof	125,000	Health Dept.
Human Services Building A - elevator modernization	275,000	Chase
Human Services Building C - Elevator modernizattion	275,000	Chase
Human Services Building C - Replace roof	350,000	Chase
Jail - Upgrade security system equipment	150,000	Jail
Jail - 4 keywatchers	100,000	Jail
Jail - Replace coolers and freezer condensors	65,000	Jail
Jail - Replace DDN Server	275,000	Jail
Jail - Replace dishwashers	65,000	Jail
Jail - Replace steam kettles	75,000	Jail
Jail 1 East Sally Port - Replace overhead doors	40,000	Jail
Lighting Upgrades in 6 Buildings	850,000	Various
Rockport Grader Shed - Replace generator	95,000	Rockport Grader Shed
Rockport Grader Shed - Replace overhead doors	30,000	Rockport Grader Shed
South Eeast Service Center - Replace Duct Heaters	125,000	SE Svc Ctr
Shooting Range - Crack seal and seal coat parking lot	175,000	Sam Brownlee
South East Service Center - Replace duct heaters	25,000	SE Svc Ctr
South East Service Center - Replace trash enclosure gates	35,000	SE Svc Ctr
South East Service Center - Crack seal and seal coat parking lot	225,000	SE Svc Ctr
South West Service Center - Crack seal and seal coat parking lo	325,000	SW Svc Ctr
2030 Total Proposed Budget	**$ 8,527,000**	

5 Year Capital Maintenance and Improvement Plan

2031	Proposed Budget	Location
1150 Admin - replace RTU's	$ 750,000	Admin Building
1400 - Replace AHU including DX cooling	450,000	IT Building
1551 - Replace roof	350,000	Communications
4H Building - Replace front entry doors	22,000	4-H Building
Alternatives - Seal coat parking lot	125,000	Justice Services
Chase Building - Replace mini splits	28,000	Chase Main
Chase Building - Replace roof drain piping	950,000	Chase Main
Chase Building - Elevator modernization	650,000	Chase Main
Community Corrections - Repaint walls	175,000	Justice Services
Community Corrections - Replace roof	350,000	Justice Services
Courthouse - Replace roof	450,000	Courthouse
Crime Lab - Replace lab exhaust hoods (8)	500,000	Crime Lab
Ft. Lupton Grader Shed - Replace overhead doors	50,000	Ft. Lupton Grader Shed
Ft. Lupton Tower - Replace BARD unit	90,000	Ft. Lupton Tower
Gilcrest Tower - Replace generator and ATS	145,000	Gilcrest Tower
Human Services Building B - Elevator modernization	275,000	Chase
Human Services Building C - Replace RTU's	450,000	Chase
Jail - Upgrade security system equipment	150,000	Jail
Jail 2 East - replace RTU's (12)	525,000	Jail
Jail 2 East - Replace boilers and storage tanks	500,000	Jail
Law Admin - CRAC units	475,000	Law Admin
Lighting Upgrades in 6 Buildings	850,000	Various
South East Service Center - Replace storefront doors	250,000	SE Svc Ctr
South West Service Center - Replace sally port MAU	100,000	SW Svc Ctr
Training Center - Replace entry doors	75,000	Training Center
2031 Total Proposed Budget	**$ 8,735,000**	

Financing Alternatives

Overview:

There are several 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 prices.

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. Capital reserve account used for future capital projects must remain compliant with TABOR reserve requirements and cannot be used to create multi-year obligations to bypass voter approval.

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. Lease or lease-purchase agreements extending beyond one fiscal year constitute a multi-year obligation and require voter approval unless cash reserves are irrevocably pledged for all future payments or the agreement is structured as a year-to-year renewable lease with no mandatory payment obligation. (C.R.S. 30-11-104.1) This method has been used successfully in a few jurisdictions. The utilization of a building authority would fall under this category of financing.

Selection Considerations:

Numerous considerations are involved in the selection of the foregoing approaches, or some combination thereof:

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.

The “pay as you go” concept has three distinct advantages.

1. It provides great flexibility to the county for future periods of economic recession or depression but does not accumulate large fixed-charge costs.
2. It avoids payment of interest and financing charges.
3. It imposes upon public officials full political responsibility for levy of the taxes necessary to pay the local share of such projects.

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.

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.

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 and ensured compliance with TABOR.

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.

TABOR's multi-year obligation rules also apply to service contracts and public-private agreements unless structured with annual non-appropriation clauses.

Section 14-6 of the Weld County Home Rule Charter requires that any long-term financing the County undertakes shall comply with applicable state and constitutional debt limitations, be authorized by ordinance, and only be incurred in connection with approved capital improvements plans. The provision ensures bond proceeds are used strictly for capital projects included in the County's annual capital improvements budget, following voter approval where required.

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, per TABOR and are limited by statutory debt caps. 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.

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 if the issuing entity qualifies as an enterprise as defined in C.R.S. 24-77-102(7).

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 rent 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 around leases of this type, and the obligation to continue lease payments until title transfers is a moral, rather than a legal obligation. Consequently, 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. Additionally, under TABOR, leases extending beyond one fiscal year require voter approval unless backed by adequate present cash reserves.

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. Under C.R.S. 29-4-209 building authorities function similarly to housing authorities. 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

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. However, COPs constitute

multi-year obligations under TABOR and require voter approval unless fully backed by reserves. Treasury guidance (C.R.S. 24-36-121) reiterates that COPs are annually appropriated obligations. Proposition 117 requires voter approval before creating new enterprises expected to collect more than $100 million in five years.

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. Any leases between the county and its building authority include annual appropriation clauses, consistent with TABOR.

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.

THIS PAGE NTENTIONALLY LEFT BLANK

Enterprise Funds

THIS PAGE NTENTIONALLY LEFT BLANK

Regional Crime Lab

Summary of Revenues 2027

Ledger - Revenue Category	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Charges for Services				
43000 - No Category	$ 193,008	$ -	$ -	$ -
43000 - Other Fees	-	310,000	310,000	310,000
Total Charges for Services	**$ 193,008**	**$ 310,000**	**$ 310,000**	**$ 310,000**
Total Revenue	**$ 193,008**	**$ 310,000**	**$ 310,000**	**$ 310,000**

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Enterprise Fund				
Enterprise Regional Crime Lab	$ 113,008	$ 310,000	$ 310,000	$ 310,000
Total Enterprise Fund	**$ 113,008**	**$ 310,000**	**$ 310,000**	**$ 310,000**
Total Expenditures	**$ 113,008**	**$ 310,000**	**$ 310,000**	**$ 310,000**

Budget Unit Request Summary

Budget Unit: NO. CO. REGIONAL FORENSIC LABORATORY - CC_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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	24,446	-	-	-
Purchase Services	88,563	155,900	213,895	213,895
Fixed Charges	-	154,100	96,105	96,105
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 113,008**	**$ 310,000**	**$ 310,000**	**$ 310,000**
Revenue	$ 193,008	$ 310,000	$ 310,000	$ 310,000
Net County Cost	**$ (80,000)**	**$ -**	**$ -**	**$ -**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: No changes to the 2027 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 as requested.

Board Action:

Proprietary Funds

THIS PAGE NTENTIONALLY LEFT BLANK

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 division accounts for the revenue and costs generated by equipment and vehicles rented to other county departments. The gross operating budget amounts to $10,226,593 in 2027. Vehicle Replacement Fund is reimbursed $7,100,000 for new equipment purchases.

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 2027, 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 $9,118,400 in 2027, with a property tax levy of $8,500,000. 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 $1,791,819 in Weld County, a slight decrease from 2026. Funding is at current level and reflects no capital upgrades in 2027.

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.

Fleet Services

Summary of Revenues 2027

Ledger - Revenue Category	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Charges for Services				
43000 - No Category	$ 8,724,591	$ -	$ -	$ -
43000 - Repair Cost to Fleet	-	9,635,595	10,185,452	10,224,393
43000 - Vehicle Replacement Charge	-	6,400,000	7,100,000	7,100,000
Total Charges for Services	**$ 8,724,591**	**$ 16,035,595**	**$ 17,285,452**	**$ 17,324,393**
Miscellaneous Revenue				
45000 - No Category	$ 6,941,989	$ -	$ -	$ -
80002 - No Category	173,357	(790,000)	-	-
80002 - Unrealized Gain/Loss	-	-	500,000	500,000
Total Miscellaneous Revenue	**$ 7,115,346**	**$ (790,000)**	**$ 500,000**	**$ 500,000**
Transfers In				
80001 - Transfers In	$ -	$ 2,200	$ 2,200	$ 2,200
Total Transfers In	**$ -**	**$ 2,200**	**$ 2,200**	**$ 2,200**
Total Revenue	**$ 15,839,937**	**$ 15,247,795**	**$ 17,787,652**	**$ 17,826,593**

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Internal Services				
Fleet Services	$ 8,669,194	$ 9,637,795	$ 10,200,852	$ 10,226,593
Vehicle Replacement	11,102,915	14,800,000	15,933,300	15,933,300
Total Internal Services	**$ 19,772,109**	**$ 24,437,795**	**$ 26,134,152**	**$ 26,159,893**
Total Fleet Services Fund	**$ 19,772,109**	**$ 24,437,795**	**$ 26,134,152**	**$ 26,159,893**

Budget Unit Request Summary

Budget Unit: FLEET SERVICES ADMINISTRATION - CC_70100

Department Description: Centralized motor pool support for Weld County. All fleet maintenance is included in this budget unit.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 2,645,906	$ 2,838,345	$ 2,882,662	$ 2,908,403
Supplies	5,415,396	6,228,350	6,393,400	6,393,400
Purchase Services	349,876	537,300	525,500	525,500
Fixed Charges	258,016	33,800	399,290	399,290
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 8,669,194**	**$ 9,637,795**	**$ 10,200,852**	**$ 10,226,593**
Revenue	$ 15,666,580	$ 9,637,795	$ 10,187,652	$ 10,226,593
Net County Cost	**$ (6,997,386)**	**$ -**	**$ 13,200**	**$ -**
Budgeted Positions	**22.00**	**22.00**	**22.00**	**22.00**

Summary of Changes: The total 2027 budget request reflects a slight decrease compared to 2026. Supply costs (Work Order Totals) continue to trend downward, and reductions were made wherever possible to keep reimbursement costs to other centers low. Any upward trend in fleet expenses primarily will be driven by increasing fuel costs.

Finance/Administration Recommendation: $25,000 in overtime was added by Finance. Recommend approval as amended.

Board Action:

2026 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.

2027 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.

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Number of work orders issued	6,021	7,000	7,000
Number of service/maintenance orders per technician	542	538	806
Efficiency Measures			
FTE's per 10,000/capita	0.581	0.568	0.560
Work orders issued per FTE	274	318	318

Budget Unit Request Summary

Budget Unit: VEHICLE REPLACEMENT - CC_70110

Department Description: Use of funded depreciation to acquire vehicles for county use.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	31,724	-	-	-
Purchase Services	-	-	-	-
Fixed Charges	-	6,850,000	7,425,000	7,425,000
Capital Outlay	11,071,191	7,950,000	8,508,300	8,508,300
Transfers Out	-	-	-	-
Gross County Cost	**$ 11,102,915**	**$ 14,800,000**	**$ 15,933,300**	**$ 15,933,300**
Revenue	$ 173,357	$ 5,610,000	$ 7,600,000	$ 7,600,000
Net County Cost	**$ 10,929,558**	**$ 9,190,000**	**$ 8,333,300**	**$ 8,333,300**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: Revenue from Vehicle Replacement is moved from Administration to the Vehicle Replacement to allow for offsetting expenses. Fixed charges reflect vehicle depreciation. The increase is from 3 additions to fleet. See the detailed lists on the next pages for a breakout of all vehicles being requested.

Finance/Administration Recommendation: $970,000 will be removed from 2027 requests for purchases approved in 2026. Recommend approval as amended.

Board Action:

2027 IGA Equipment

		Request	Recommend	Approved
Coroner				
Chevy Suburban or similar	1	118,800	118,800	-
Sheriff				
Various Non-traditional vehicles for Investigations	1	150,000	150,000	-
Patrol 4x4 truck	2	173,000	173,000	-
SUV - Pursuit rated for Patrol	6	522,000	522,000	-
Animal Control - 4x4 exteded cab truck	2	140,000	140,000	-
Patrol 4x4 truck	1	81,500	81,500	-
Facilities				
3/4 ton truck	2	150,000	150,000	-
Aerial mast lifts	2	50,000	50,000	-
Grounds equipment	4	159,500	159,500	-
Tool Cat UW 56 replacement	1	150,000	150,000	-
Human Services				
AmeriCorps trailer replacement	1	25,000	25,000	-
Public Works				
See Basic List	26*	6,975,000	6,975,000	-
Total	**49.0**	**$ 8,694,800**	**$ 8,694,800**	**$ -**

* New Addtions to Fleet 2 new

2027 Equipment Replacement for Public Works Dept - 06/18/26

Division	Qty	Description (Shaded items reflect outgoing equip)	Estimated Purchase Price	Est. Auction Value	Addition To Fleet
Trucking	1	Tandem Axle Truck W/Snow Plow,Sander Box with Liquid Capability	$ 480,000		
		15460050/2015 Western Star		40,000	
	3	Tandem Axle Truck Tractor W/Wet Kit	570,000		
		15410080/2007 Sterling		8,000	
		15410077/2007 Sterling		8,000	
		15410059/2007 Sterling		8,000	
	1	Large Wheel Loader	626,000		
		15830034/2012 Volvo Loader		75,000	
Gravel Road Management	5	Motor Graders	2,200,000		
		15820229/2015 JD Motor Grader		60,000	
		15820230/2015 JD Motor Grader		60,000	
		15820231/2014 JD Motor Grader		60,000	
		15820232/2014 JD Motor Grader		60,000	
		15820189/2016 Caterpillar Motor Grader		60,000	
Road & Bridge	1	Bobcat Pad Foot Vibratory Roller Attachment	20,000		
		15700007/2012 Portable Traffic Flagger		1,000	
	1	Skid Steer Loader w/Hi Flow Snow Tracks	100,000		
		15830033/2012 Bobcat Skid Steer Loader		30,000	
	1	Tandem Axle Dump Truck w/Snow Equip, Plow Ability, Liquid Tank	520,000		
		15460049/2014 Freightliner Tandem Dump Truck		50,000	
	1	One-Ton, Ext Cab, 4X4 Dual Axle w/Flatbed and Torch Bottle Cabinet	90,000		
		15420096/2012 Ford F450		10,000	
	1	1/2-Ton Extend Cab, 4X4 Pickup, Long Box	60,000		
		15220190/2014 F150 Pickup		5,000	
Maint-Supt	1	One-Ton, Crew Cab, 4X4, Dual Axle Truck w/ Flatbed	110,000		
		15420105/2017 Ford F550		13,000	
Mining	1	Dozer	800,000		
		15810012/2008 D6 Dozer		85,000	
	3	Stackable Conveyors, 36 inch	120,000		
		16230031, 16230032, 16230033/Stackable Conveyors		24,000	
Pavement Mgt	1	Skid mounted tack distributor (capable of holding 100-200 gals)	18,000		Yes
	1	Drop deck trailer	20,000		
		15680005/1995 Tow Trailer		1,000	

2027 Equipment Replacement for Public Works Dept - 06/18/26

Division	Qty	Description (Shaded items reflect outgoing equip)	Estimated Purchase Price	Est. Auction Value	Addition To Fleet
	1	Wheel loader	300,000		
		15830027/2008 Volvo Wheel Loader		35,000	
	1	Dump trailer	25,000		
		17010019/2006 Trash pump		2,000	
Dust Management	3	Water trailers	750,000		
		15650013/2011 Polar Water Trailer		8,000	
		15650014/2013 Centerline Water Trailer		8000	
		15650015/2014 Centerline Water Trailer		8,000	
	1	Reclaimer	850,000		
		15860008/2011 Caterpillar Reclaimer		100000	
		Subtotal	**$ 7,659,000**	**$ 819,000**	
		Grand Total Price Less Estimated Trade 2000 Fund	**$ 6,840,000**		

Division	Qty	Description (Shaded items reflect outgoing equip)	Estimated Purchase Price	Est. Auction Value	Addition To Fleet
Engineering	1	SUV, 4X4 (Eng pooled vehicle)	$ 50,000		Yes
Weeds	1	UD Tank Mix Trk, Ext Cab w/Flatbed (transfer current spray system)	110,000		
		15420095/2012 UD Tank Mix Truck		25,000	
		Grand Total Price Less Estimated Trade 1000 Fund	**$ 135,000**		
		Subtotal	**$ 6,840,000**		
		CMAQ Grant Funds	**0**		
		Weld County Match	**0**		
		Insurance for wrecked trucks	**0**		
		Grand Total Price Less Grant Funds and Est. Auction	**$ 6,975,000**		

Health Insurance Fund

Summary of Revenues 2027

Ledger - Revenue Category	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Charges for Services				
43000 - No Category	$ (200)	$ -	$ -	$ -
Total Charges for Services	**$ (200)**	**$ -**	**$ -**	**$ -**
Miscellaneous Revenue				
45000 - Employee Contributions	$ 6,174,303	$ 5,481,345	$ 6,174,300	$ 6,174,300
45000 - Employer Contributions	30,944,951	32,547,209	30,944,950	30,944,950
45000 - No Category	1,008,841	-	-	-
Total Miscellaneous Revenue	**$ 38,128,095**	**$ 38,028,554**	**$ 37,119,250**	**$ 37,119,250**
Total Revenue	**$ 38,127,895**	**$ 38,028,554**	**$ 37,119,250**	**$ 37,119,250**

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Internal Services				
Health Insurance	$ 34,282,654	$ 35,921,853	$ 37,201,650	$ 37,201,650
Total Internal Services	**$ 34,282,654**	**$ 35,921,853**	**$ 37,201,650**	**$ 37,201,650**
Total Health Insurance Fund	**$ 34,282,654**	**$ 35,921,853**	**$ 37,201,650**	**$ 37,201,650**

Budget Unit Request Summary

Budget Unit: HEALTH INSURANCE FUND - CC_93400

Department Description: Provides for the costs associated with Weld County's self-insured health program.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 748,362	$ -	$ -	$ -
Supplies	-	-	-	-
Purchase Services	30,925,225	32,027,915	34,201,650	34,201,650
Fixed Charges	2,609,067	3,893,938	3,000,000	3,000,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 34,282,654**	**$ 35,921,853**	**$ 37,201,650**	**$ 37,201,650**
Revenue	$ 38,127,895	$ 38,028,554	$ 37,119,250	$ 37,119,250
Net County Cost	**$ (3,845,241)**	**$ (2,106,701)**	**$ 82,400**	**$ 82,400**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes: The 2027 budget is being budgeted only slightly higher than 2026. This is the third year that the Health Savings Account (HSA) is being offered, The preliminary budget is created based on current staff enrollment and includes a 5% increase in the employer contributions of coverage, with no additional costs being passed onto employees.

Finance/Administration Recommendation: Recommend approval.

In 2027, 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 our vendor, Anthem. The County recommends increasing the HSA contribution from $1,000 to $1,100 for single employee coverage, and from $1,200 to $1,500 for Employee plus one or Family coverage 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 only slightly higher than 2026 and will be adjusted for the final budget with the increased HSA contributions and based on open enrollment choices.

The 2027 program is calculated with current participation as follows:

Single Coverage:	713
Dependent Coverage:	807

Fixed Costs:		
Health Insurance	$ 3,000,000	
Dental Insurance	1,500,000	
On-site Clinic	1,200,000	
Administration/EAP Costs	1,501,650	
Fixed Costs:	**$ 7,201,650**	
Loss Fund:		
Medical	$ 30,000,000	
Grand Total - Costs	**$ 30,000,000**	
Revenue:		
Health Premiums		$ 36,077,754
Dental		1,041,496
Total Revenue		**$ 37,119,250**
Add to (Subtract from) Reserve	**$ (82,400)**	

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Single coverage	637	713	725
Family coverage	779	807	820

Insurance Fund

Summary of Revenues 2027

Ledger - Revenue Category	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Taxes				
40000 - Current Property Taxes	$ 7,777,596	$ 8,598,776	$ 8,500,000	$ 8,500,000
40000 - Penalties and Interest On Delinquent Taxes	5,631	-	-	-
40000 - Prior Year Property Taxes	472	-	-	-
Total Taxes	**$ 7,783,699**	**$ 8,598,776**	**$ 8,500,000**	**$ 8,500,000**
Charges for Services				
43000 - No Category	$ 34,913	$ -	$ -	$ -
43000 - Work Compensation Deductible	-	100,000	50,000	50,000
Total Charges for Services	**$ 34,913**	**$ 100,000**	**$ 50,000**	**$ 50,000**
Miscellaneous Revenue				
45000 - Earnings on Investments	$ 561,808	$ 400,000	$ 400,000	$ 400,000
45000 - Miscellaneous Revenue Refunds	-	-	40,000	-
45000 - No Category	20,252	-	-	-
45000 - Other Miscellaneous Revenue	-	-	-	40,000
Total Miscellaneous Revenue	**$ 582,060**	**$ 400,000**	**$ 440,000**	**$ 440,000**
Transfers In				
80003 - Compensation for Losses	$ 35,334	$ 100,000	$ -	$ -
Total Transfers In	**$ 35,334**	**$ 100,000**	**$ -**	**$ -**
Total Revenue	**$ 8,436,007**	**$ 9,198,776**	**$ 8,990,000**	**$ 8,990,000**

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Internal Services				
Liability	$ 3,789,130	$ 5,684,580	$ 5,520,000	$ 5,520,000
Workers Compensation	1,416,074	3,379,860	3,598,400	3,598,400
Total Internal Services	**$ 5,205,203**	**$ 9,064,440**	**$ 9,118,400**	**$ 9,118,400**
Total Insurance Fund	**$ 5,205,203**	**$ 9,064,440**	**$ 9,118,400**	**$ 9,118,400**

Budget Unit Request Summary

Budget Unit: INSURANCE FUND - CC_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	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ -	$ -	$ -	$ -
Supplies	-	3,500	78,400	78,400
Purchase Services	-	18,650	20,000	20,000
Fixed Charges	5,205,203	9,042,290	9,020,000	9,020,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 5,205,203**	**$ 9,064,440**	**$ 9,118,400**	**$ 9,118,400**
Revenue	$ 8,436,007	$ 9,198,776	$ 8,990,000	$ 8,990,000
Net County Cost	**$ (3,230,804)**	**$ (134,336)**	**$ 128,400**	**$ 128,400**
Budgeted Positions	**-**	**-**	**-**	**-**

Summary of Changes:

Worker's Compensation: Effective January 1, 1992, Weld County became self-insured for workers' compensation and switched in 2023 to Pinnacol to administer the worker compensation program. Workers' Compensation includes excess insurance and bonds costing $1,500,000 based on actual expenses in 2025, claims administration costs of $20,000, third party administration fees of $78,400, and a loss fund of $2,000,000.

Liability: 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 $3,500,000. 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 $3,500,000, increasing over the past couple years due to numerous high value claims. U

Revenue: The program is supported by property tax ($8,500,000), interest earning on investments ($400,000), and compensation for losses ($80,000). Unemployment insurance is being charged directly to departments, and brings in approximately $10,000 to this fund as well. No fund balance reserves are anticipated to be needed to support the loss fund in 2027.

Property tax has been decreased from 2026 from $8,598,776 to $8,500,000 for a decrease of $98,776, or 1%, with three years of expenses coming in slightly under revenues each year. The anticipation of level setting in 2027 will allow for better analysis in 2028.

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.

Board Action:

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
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
Efficiency Measures			
FTE'S per 10,000/capita	0.000	0.000	0.000
Per capita cost (county support)	$(8.54)	$0.00	$0.33

Phone Services Fund

Summary of Revenues 2027

Ledger - Revenue Category	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Charges for Services				
43000 - No Category	$ 1,732,599	$ -	$ -	$ -
43000 - Phones to Phone Services	-	1,807,779	1,791,819	1,793,817
Total Charges for Services	**$ 1,732,599**	**$ 1,807,779**	**$ 1,791,819**	**$ 1,793,817**
Total Revenue	**$ 1,732,599**	**$ 1,807,779**	**$ 1,791,819**	**$ 1,793,817**

Summary of Expenditures 2027

Function - Cost Center	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed Budget
Internal Services				
Phone Services	$ 1,616,977	$ 1,807,779	$ 1,791,819	$ 1,793,817
Total Internal Services	**$ 1,616,977**	**$ 1,807,779**	**$ 1,791,819**	**$ 1,793,817**
Total Telecom Services Fund	**$ 1,616,977**	**$ 1,807,779**	**$ 1,791,819**	**$ 1,793,817**

Budget Unit Request Summary

Budget Unit: PHONE SERVICES - CC_70300

Department Description: Provide telecom services to Weld County offices and departments.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 279,606	$ 294,099	$ 296,109	$ 298,107
Supplies	214,096	254,500	328,754	328,754
Purchase Services	917,224	958,544	866,320	866,320
Fixed Charges	206,051	300,636	300,636	300,636
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,616,977**	**$ 1,807,779**	**$ 1,791,819**	**$ 1,793,817**
Revenue	$ 1,732,599	$ 1,807,779	$ 1,791,819	$ 1,793,817
Net County Cost	**$ (115,622)**	**$ -**	**$ -**	**$ (0)**
Budgeted Positions	**2.00**	**2.00**	**2.00**	**2.00**

Summary of Changes: Salaries are essentially flat year over year, reflecting standard compensation adjustments. Supplies increase as additional handsets and equipment are budgeted to support the migration of telephony services from Cisco to the Microsoft phone system, partially offset by reduced software maintenance costs. Purchased Services decrease overall, driven by reductions in mobile, long-distance, and local/1-800 charges as services are consolidated, partially offset by higher SIP/remote circuit and fiber-locating costs. Fixed charges remain the same. 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:

2026 Strategic Priority Accomplishments:

1. Maintained, audited and baselined services, systems, and calls.
2. Use audited and baselined call count and telephone system performance matrices to remain fiscally responsible while ensuring expandible services for the county.
3. Monitored and managed internet traffic to ensure reliable and redundant communications.
4. Upgraded phone system to latest “gold” release.
5. Improved call routing through redesigned phone trees for efficient call taking.
6. Enhanced and streamlined call routing for Weld County departments to route calls more efficiently to the appropriate division while minimizing caller wait time.

7. Added additional phone route options to multiple departments to route calls to the correct division while minimizing options.
8. Negotiated the throughput increase of all commodity internet circuits with zero cost upgrades.
9. Improved call reporting and integrated Microsoft Power BI into phone system reporting.
10. Researched Cisco phone system integration possibilities with Microsoft Teams.
11. Audited many "Plain Old Telephone Service" (POTS) analog-based phone lines as a cost saving exercise.

2027 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. Transition every user of the Weld County phone system, along with all related Direct-In-Dial numbers, over 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

Perfomance Measures

	2025 Actuals	2026 Estimated	2027 Projected
Work Outputs			
Incoming calls	3,153,056	3,000,000	2,500,000
Number of devices managed	2,113	2,131	2,100
Number of CUCM users	1,792	1,874	1,874
Efficiency Measures			
FTE'S per 10,000/capita	0.053	0.052	0.051
Per capita cost (county support)	$(0.31)	$0.00	$(0.00)

Budget Unit Request Summary

Budget Unit: WELD COUNTY FINANCE AUTHORITY - CC_17700

Department Description: Provides funds to cover the lease/purchase of county buildings.

Resources	2025 Actuals	2026 Approved Budget	2027 Requested Budget	2027 Proposed
Personnel Services	$ 279,606	$ 294,099	$ 296,109	$ 298,107
Supplies	214,096	254,500	328,754	328,754
Purchase Services	917,224	958,544	866,320	866,320
Fixed Charges	206,051	300,636	300,636	300,636
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Gross County Cost	**$ 1,616,977**	**$ 1,807,779**	**$ 1,791,819**	**$ 1,793,817**
Revenue	1,732,599	1,807,779	1,791,819	1,793,817
Net County Cost	**$ (115,622)**	**$ -**	**$ -**	**$ (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

THIS PAGE NTENTIONALLY LEFT BLANK

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 that are 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. Appropriations are 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 current net assets. In contrast to conventional

expenditures, budgetary expenditures are limited in amount to exclude amounts represented by non-current 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.

Capital Budget: A plan of proposed capital outlays and the means of financing them.

Capital Outlay: Expenditures for equipment, vehicles, or machinery that results in the acquisition or addition to fixed assets.

Capital Program: 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.

Capital Projects Fund: 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).

Capital Resources: Resources of a fixed or permanent character, such as land and buildings, which cannot ordinarily be used to meet current expenditures.

Certificates Of Participation (COP): Form of financial instrument similar to a bond to facilitate lease/purchase agreements. Not a debt of the County.

Conservation Trust: State of Colorado lottery funds remitted to the County for parks and recreation use.

Contingency Account: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise included in the budget.

Continuing Appropriation: 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.

Cost Allocation Plan: Identification, accumulation and distribution of costs relative to the provision of those services, along with the methods used.

Default: 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 bankruptcy.

Deficit:

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:

- Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterio-

ration, action of the physical elements, inadequacy, and obsolescence.

- 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 with 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 an 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 database 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 that are associated with, but not directly attributable to, the provision of a product or service. These costs are usually incurred by other departments in support of operating departments.

Interfund Transfer: Amounts transferred from one fund to another.

Intergovernmental Revenue: Revenue that is 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 valuations 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 for 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 are of such 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 that is used to earmark a portion of fund balance to indicate that it is not appropriated 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.

Sub-activity: A specific line of work performed in carrying out a governmental activity. For example, "cleaning luminaries" and "replacing defective streetlamps" would be sub activities 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 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, 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 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.

THIS PAGE NTENTIONALLY LEFT BLANK

Acronyms

THIS PAGE NTENTIONALLY LEFT BLANK

Acronyms

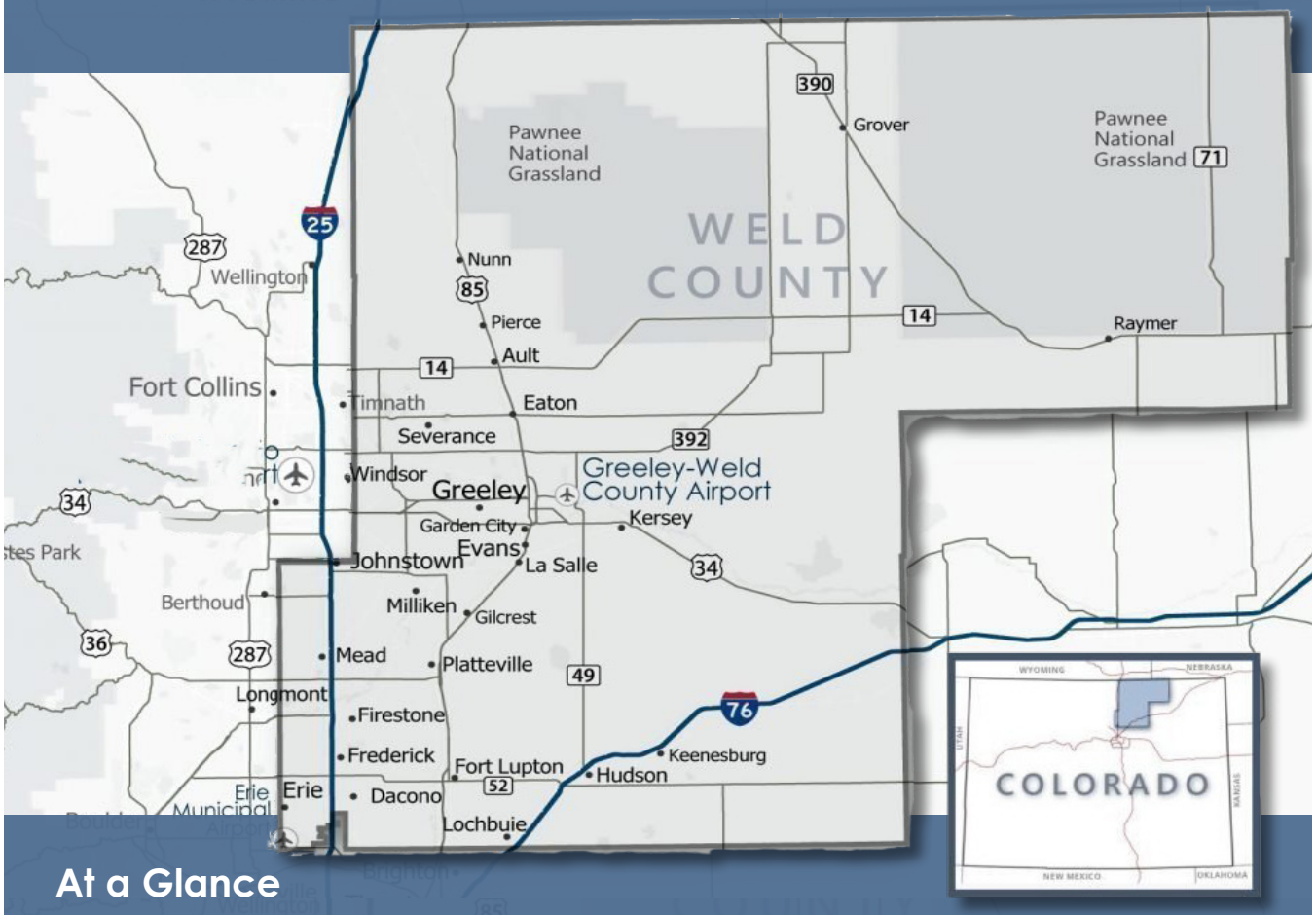
AAA	Area Agency on Aging
ACFR	Annual Comprehensive Financial Report
ADCOM	Adams County Communications
ARA	American Recovery Act
BOCC	Board of County Commissioners
CAD	Computer-aided Dispatch
CAPP	Colorado Counties Casualty and Property Pool
CARES	Coronavirus Aid, Relief, and Economic Security Act
CCI	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
ERA	Emergency Rent Assistance
FEMA	Federal Emergency Management Agency
FOMC	Federal Open Market Committee
FRRC	Front Range Communication Consortium
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographical Information System
HARP	Haul Route Program

HES	Hazard Elimination Program for transportation projects
HUTF	Highway Users Tax Fund
HRA	Health Reimbursement Account
HRIS	Human Resources Information System
HVAC	Heating, ventilation, and air conditioning
IT	Information Technology
IGS	Intergovernmental Service Fund
IGA	Intergovernmental Agreement
LEAP	Low-income Energy Assistance Program
MOU	Memorandum of Understanding
MOE	Maintenance of Effort
MS4	Municipal Separate Storm Sewer for storm management
NCMC	North Colorado Medical Center
NFRMPO	North Front Range Metropolitan Planning Organization
NRBH	North Range Behavioral Health
O&M	Operations and maintenance
OEM	Office of Emergency Management
OPED	Other Post-Employment Benefits
PERA	Colorado Public Employees' Retirement Association
PILT	Payment in Lieu of Taxes
PPACA	Patient Protection and Affordable Care Act (Obamacare)
PPO	Preferred Provider Organization
ROW	Right-of way
SH	Abbreviation for State Highway
TABOR	Taxpayers Bill of Rights
TANF	Temporary Assistance to Needy Families
TDMA	Page Time Division Multiple Access
URA	Urban Renewal Authority
VALE	Victim Assistance Law Enforcement
VOCA	Victims of Crime Act
VW	Victim Witness
WCR	Weld County Road
WCRCC	Weld County Regional Communications Center

Supplemental Information

UPSTATECOLORADO
ECONOMIC DEVELOPMENT

2026
WELD COUNTY, COLORADO
Economic and Demographic Profile



At a Glance

4,016 Square Miles	**32** Communities (Total)	**378,531** Population (Total)	**173,929** Labor Force	**4.0%** Unemployment Rate	**35.5** Median Age
$63,672 2024 Per Capita Income	**$101,563** Household Income	**88.5%** High School Diploma+	**$75,767** Annual Average Wage	**$22.35B** GRP (Total)	**Greeley** County Seat

UPSTATECOLORADO
ECONOMIC DEVELOPMENT

WELD COUNTY, COLORADO
2026 Demographic Profile

Weld County Population: 378,531

Population Over Time	Number
2025	378,531
2015	284,855
10 Year % Change	32.87%
Components of Change 2025	
Net Migration	6,008
Natural (Births – Deaths)	2,633

Source: Colorado State Demography Office

2024 Population by Age	
0-14 years	20.7%
15-29 years	20.0%
30-44 years	23.6%
45-59 years	17.0%
60-74 years	13.5%
75+ years	5.22%
Median Age: 35.5	

Source: U.S. Census Bureau, Population Estimates Program

2024 Population by Race & Ethnicity	
Hispanic	32.1%
White Alone	61.7%
Black Alone	1.5%
American Indian & Alaska Native Alone	0.1%
Asian Alone	2.2%
Native Hawaiian/Other Pacific Island Alone	0.1%
Two or More	1.9%

Source: Colorado State Demography Office-- 2022 Race by County, Note: Percentage may not add due to rounding

2024 Educational Attainment	
HS Diploma +	88.5%
Bachelor's Degree +	33.9%

Source: U.S. Census Bureau, American Community Survey

2024 Per Capita Personal and Household Income	
PC Personal Income	$63,672
Median HH Income	$101,563

Source: BEA, Personal Income by County; U.S. Census Bureau, American Community Survey

2024 Population, Households & 2025 Sales Tax Rate by Municipality			
	Population	Households	Sales Tax
Weld County	378,531	137,815	N/A
Ault	2,780	1,116	3%
Berthoud (MCP)	256	71	4%
Brighton (MCP)	461	166	3.75%
Dacono	6,691	2,335	3%
Eaton	5,769	2,175	4%
Erie (MCP)	22,931	8,144	3.5%
Evans	22,869	8,457	4.5%
Firestone	19,270	6,732	4%
Fort Lupton	9,666	3,386	4%
Frederick	17,437	6,055	3.5%
Garden City	253	128	4%
Gilcrest	1,024	353	4%
Greeley	116,732	44,837	4.11%
Grover	154	85	1%
Hudson	1,625	613	4%
Johnstown (MCP)	13,501	4,724	3.5%
Keenesburg	2,055	868	3%
Kersey	1,475	555	3.6%
La Salle	2,314	841	3.5%
Lochbuie (MCP)	8,537	2,759	4%
Longmont (MCP)	1,274	665	3.53%
Mead	6,915	2,340	3%
Milliken	9,205	3,173	2.5%
Northglenn (MCP)	25	8	4%
Nunn	531	220	2%
Pierce	1,086	430	2%
Platteville	2,899	1,034	3%
Raymer	108	48	0%
Severance	11,570	3,942	3
Windsor (MCP)	32,588	13,018	3.65%
Unincorporated Area	47,874	18,537	0%

Source: Colorado State Demography Office
Note: MCP indicates multi-county place. Figures reported are the portions of total populations/households in Weld County. The City of Thornton and Town of Timnath are additional Weld County communities.

UPSTATECOLORADO
ECONOMIC DEVELOPMENT

WELD COUNTY, COLORADO
2026 Demographic Profile

Climate

The area offers a dry, sunny climate with low humidity and four seasons.

	Weld	US
Rainfall (inches)	14.8	38.1
Snowfall (inches)	38.3	27.8
Precipitation Days	74.6	106.2
Sunny Days	240	205
Elevation (feet)	4,970	2,443

	Weld	US
Avg. Temp July High	89.6	85.8
Avg. Temp Jan Low	13.9	21.7
Comfort Index (higher = better)	7.2	7
UV Index	5.2	4.3

Source: Sperling's Best Places

Location and Transportation

HIGHWAY ACCESS
North/South: I-25, State Hwy 85, Weld County Pkwy 49
East/West: I-76, State Hwy 34 & State Hwy 14

FREIGHT RAIL ACCESS
Class 1: Union Pacific (UP) & Burlington Northern Santa Fe (BNSF)
Short Line: The Great Western Railway of Colorado (GWR)

AIR ACCESS
Denver International Airport (DIA): Third-busiest airport in the US (30 minute commute from South Weld–hour from Central/West Weld)
Greeley/Weld County Airport: General Aviation (www.gxy.net)
Erie Municipal Airport: General Aviation (www.eriecogov.com)
Northern Colorado Regional Airport: General Aviation (www.flynoco.com)

UTILITIES

Water and Sewer Providers

Water and **Sewer** services are provided by municipalities and districts. Rate Structures will very by municipality and district.

Central/West Weld

Major Electricity Providers

Xcel Energy
» www.xcelenergy.com
Poudre Valley REA
» www.poudrevalleyrea.com

Major Gas Providers

Xcel Energy
» www.xcelenergy.com
Atmos Energy
» www.atmosenergy.com

North/East Weld

Major Electricity Providers

Poudre Valley REA
» www.poudrevalleyrea.com
Xcel Energy
» www.xcelenergy.com

Major Gas Providers

Xcel Energy
» www.xcelenergy.com

South Weld

Major Electricity Providers

United Power, Inc.
» www.unitedpower.com
Xcel Energy
» www.xcelenergy.com

Major Gas Providers

Black Hills Energy
» www.blackhillsenergy.com
Xcel Energy
» www.xcelenergy.com

UPSTATECOLORADO
ECONOMIC DEVELOPMENT

WELD COUNTY, COLORADO
2026 Demographic Profile

Unemployment Rates

Employed (Weld County): 167,015

Unemployed (Weld County): 6,914

4.3%	4.0%	4.0%
Colorado	Weld County	United States

Source: U.S. Bureau of Labor Statistics 2025 Local Area Unemployment Statistics; Colorado Department of Labor and Employment

Total Labor Force

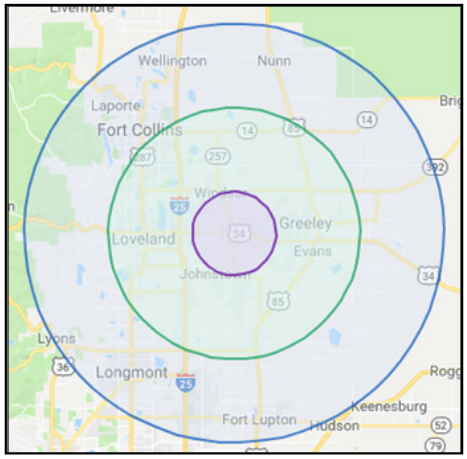
Weld County: 173,929

Colorado: 3,276,766

Labor Sheds *Projections

North Weld Labor Shed

5-15-25 Mile Radius from Hwy 34 Business & Hwy 257

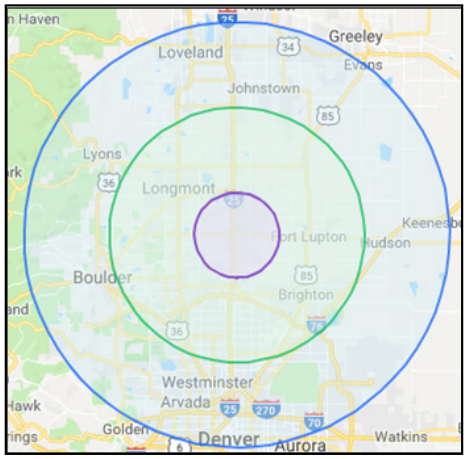


	2025 Estimate	2030 Estimate
5 Miles		
Total Population	112,088	123,365
Population 18+	75.5%	N/A
Edu. Attain. 25+ Bachelor's	18.9%	N/A
15 Miles		
Total Population	340,494	374,831
Population 18+	75.9%	N/A
Edu. Attain. 25+ Bachelor's	24.9%	N/A
25 Miles		
Total Population	774,954	829,096
Population 18+	78.7%	N/A
Edu. Attain. 25+ Bachelor's	27.3%	N/A

Source: ESRI, 2025 Estimates

South Weld Labor Shed

5-15-25 Mile Radius from I-25 & Hwy 52



	2025 Estimate	2030 Estimate
5 Miles		
Total Population	40,608	44,255
Population 18+	73.7%	N/A
Edu. Attain. 25+ Bachelor's	24.7%	N/A
15 Miles		
Total Population	672,003	707,282
Population 18+	77.7%	N/A
Edu. Attain. 25+ Bachelor's	29.1%	N/A
25 Miles		
Total Population	1,955,639	2,063,493
Population 18+	79.3%	N/A
Edu. Attain. 25+ Bachelor's	29.5%	N/A

Source: ESRI, 2025 Estimates

UPSTATECOLORADO
ECONOMIC DEVELOPMENT

WELD COUNTY, COLORADO
2026 Demographic Profile

2025 Employment by Industry Sector with Average Annual Wage				
	Establishments	Jobs	% Distribution	Average Annual Wage
Total, All Industries	9,821	131,455	100.00%	$75,767
Agriculture, Forestry, Fishing & Hunting	223	4,311	3.46%	$56,740
Mining	263	6,369	5.12%	$110,760
Utilities	43	602	0.48%	$112,484
Construction	1,324	14,414	11.58%	$79,508
Manufacturing	351	15,298	12.29%	$69,940
Wholesale Trade	572	4,491	3.61%	$87,880
Retail Trade	692	11,522	9.26%	$46,800
Transportation and Warehousing	422	3,907	3.14%	$77,116
Information	149	835	0.67%	$78,884
Finance and Insurance	437	2,863	2.30%	$96,044
Real Estate and Rental and Leasing	448	1,581	1.27%	$67,184
Professional and Technical Services	1,545	4,817	3.87%	$105,612
Management of Companies and Enterprises	146	2,089	1.68%	$142,896
Administrative and Waste Services	578	5,806	4.66%	$59,332
Educational Services	165	10,598	8.52%	$54,392
Health Care and Social Assistance	955	12,401	9.97%	$61,672
Arts, Entertainment, and Recreation	123	1,982	1.59%	$23,608
Accommodation and Food Services	542	9,566	7.69%	$26,104
Other Services, Ex. Public Admin	715	3,504	2.82%	$54,808
Public Administration	86	7,464	5.99%	$76,856
Unclassified	42	35	0.03%	$102,492

Source: Colorado Department of Labor and Employment, Labor Market Information (LMI Gateway), Quarterly Census Employment and Wages
Note: Distribution based on rounded employment by industry estimates.

UPSTATECOLORADO
ECONOMIC DEVELOPMENT

WELD COUNTY, COLORADO
2026 Demographic Profile

2025 Employment and Average Wage by Occupation (Highlights: Top Location Quotients in the County)			
	Jobs	Avg. Annual Wages	Location Quotient
Management Occupations	9,915	$123,139.49	0.93
Business and Financial Operations Occupations	8,693	$93,111.44	0.95
Computer and Mathematical Occupations	2,291	$112,240.16	0.52
Architecture and Engineering Occupations	2,299	$106,753.96	1.04
Life, Physical, and Social Science Occupations	1,317	$91,135.31	0.97
Community and Social Service Occupations	2,259	$65,718.85	0.86
Legal Occupations	612	$136,522.37	0.51
Educational Instruction and Library Occupations	8,036	$59,918.43	1.00
Arts, Design, Entertainment, Sports, and Media Occupations	1,825	$71,097.10	0.71
Healthcare Practitioners and Technical Occupations	5,099	$105,034.46	0.62
Healthcare Support Occupations	3,927	$45,154.75	0.58
Protective Service Occupations	2,917	$74,097.47	0.94
Food Preparation and Serving Related Occupations	10,154	$40,556.76	0.91
Building and Grounds Cleaning and Maintenance Occupations	4,859	$45,659.97	1.02
Personal Care and Service Occupations	4,022	$44,225.34	1.02
Sales and Related Occupations	12,059	$62,682.28	1.02
Office and Administrative Support Occupations	13,097	$53,994.29	0.84
Farming, Fishing, and Forestry Occupations	3,080	$40,929.69	3.35
Construction and Extraction Occupations	13,642	$62,859.73	2.16
Installation, Maintenance, and Repair Occupations	6,475	$68,695.65	1.19
Production Occupations	10,530	$55,997.26	1.45
Transportation and Material Moving Occupations	12,548	$55,627.55	1.06
Total	139,656	$1,615,152	1.00

Location Quotient quantifies how concentrated an occupation is compared to the nation. The higher the number the more concentrated – US=1.0; Source: Lightcast Occupation Snapshot

INDUSTRY CLUSTER SUMMARY

Industry clusters are defined as "geographic concentrations of interconnected companies, specialized suppliers, service providers, firms in related industries, and associated institutions".

Candidates for Cluster Growth Strategy

These clusters represent the type of industries that will be most likely to respond to a coordinated, regional cluster-growth strategy.

- Bioscience & Medical Devices
- Distribution & E-Commerce
- Fabrication & Production Technology Mfg.
- Food Processing & Manufacturing
- Information Technology
- Plastics

Other Important Economic Drivers

These clusters are important industries that will continue to be part of regional communities' other economic development programming and activities.

- Agricultural Production, Inputs & Services
- Construction
- Education & knowledge Creation
- Energy
- Hospitality & Tourism
- Local Health Services

UPSTATECOLORADO
ECONOMIC DEVELOPMENT

WELD COUNTY, COLORADO
2026 Demographic Profile

MAJOR EMPLOYERS

Largest Private, Non-Retail Employers (2025/2026)				
Rank	Company	Product/Service	Location	FTE
1	JBS USA & Affiliates	Beef Processing, Corporate HQ, Trucking	Greeley/Weld	4,992
2	Banner Health: North CO Medical Center	Regional Hospital, Corporate Center, Clinics	Greeley/Weld	3,710
3	Vestas	Wind Turbine Blade & Nacelle Manufacturing	Brighton/Windsor	2,631
4	Halliburton Energy Services	Oilfield Services	Fort Lupton	1,200
5	Occidental Petroleum Corp.	Oil & Gas Production	Platteville	580
6	North Range Behavioral Health	Healthcare & Social Assistance	Greeley	560
7	Colorado Premium Foods	Prepared Food Manufacturing	Greeley	550
8	Leprino Foods	Cheese & Dairy Foods Manufacturing	Greeley	516
9	Hungenberg Produce Inc.	Fresh Vegetable Farming	Greeley	493
10	McLane Western Inc.	Grocery & Foodservice Distribution	Longmont	460

Largest Non-Retail Employers (2025/2026)				
Rank	Company	Product/Service	Location	FTE
1	Greeley/Evans School District 6	Public School District	Greeley/Evans	2,258
2	Weld County	Government	Greeley	1,823
3	University of Northern Colorado	Public Four-Year University	Greeley/Weld	1,221
4	City of Greeley	Government	Greeley	1,145
5	Aims Community College	Public Community College	Weld County	817

Source: Metro Denver Source: Major Employers by County - 03/2026, Upstate Colorado Economic Development – 03/2026

UPSTATECOLORADO
ECONOMIC DEVELOPMENT

WELD COUNTY, COLORADO
2026 Demographic Profile

K-12 EDUCATION

Weld County is served by 13 public school districts which includes numerous charter schools. There are also ten private school education opportunities throughout Weld County.

2025/2026 Total Enrollment:

Weld PK-12 Public Education Statistics			
	Year	Weld Stats	CO Stats
Enrollment	2025-2026	79,320	870,793
Number of Schools	2025-2026	142	1,927
Classroom Teacher FTE	2025-2026	7,000	55,040
Pupil/Teacher Ratio	2025-2026	17:1	16:1
Dropout Rate (High School)	2024-2025	1.0%	1.6%
Completer Rate	2024-2025	92.0%	85.6%
Graduation Rate	2024-2025	85.6%	86.9%
Colorado SAT Composite Score	2025		987

Source: Colorado Department of Education
Note: Includes Weld Schools in RE1J District

Weld Public School Districts Enrollment

Gilcrest/Platteville RE-1	1,591
St. Vrain Valley RE-1J	32,279
Eaton RE-2	2,004
Keenesburg RE-3J	2,596
Windsor RE-4	8,883
Johnstown/Milliken RE5J	4,205
Greeley/Evans RE-6	22,778
Platte Valley (Kersey) RE-7	1220
Fort Lupton RE-8	2,437
Ault-Highland RE-9	944
Briggsdale RE-10	164
Prairie RE-11	162
Pawnee RE-12	57

Source: Colorado Department of Education, 2025-2026

HIGHER EDUCATION

Public Higher Education Facilities in N. Colorado & Metro Denver	
Four Year Public Colleges/Universities	Fall 2025 Enrollment
Colorado School of Mines–Golden	8,247
Colorado State University–Fort Collins	34,412
Metropolitan State University–Denver	17,782
University of Colorado–Boulder	38,808
University of Colorado–Denver	13,869
University of Northern Colorado–Greeley	8,824

Public Higher Education Facilities in N. Colorado: Individual Schools

UNIVERSITY OF NORTHERN COLORADO

Fall 2024 Enrollment: 8,561
Fall 2025 Enrollment: 8,824

UNC is a comprehensive baccalaureate and public doctoral research university with six colleges. Top 5 Undergraduate Degrees Awarded: Interdisciplinary Studies (includes Elementary Ed); Business Administration; Nursing; Sport and Exercise Science and Psychology. Top 5 Graduate Degrees Awarded: Education; Special Education; Sport and Exercise Science; Speech Language Pathology and Music.

For more info see www.unco.edu.

Aims Community College

[illegible]

202[illegible]/202[illegible] Enrollment: [illegible]

With three Weld campus locations, Aims offers 200 degree and certificate programs. Two-Year Degrees Awarded - Associate of Arts, Associate of Science, Associate of General Studies, Associate of Applied Science plus numerous Career and Technical Education Certificates.

UPSTATECOLORADO
ECONOMIC DEVELOPMENT

WELD COUNTY, COLORADO
2026 Demographic Profile

COMMERCIAL AND INDUSTRIAL REAL ESTATE

Commercial/industrial real estate opportunities can be found throughout Weld County to meet virtually any business need from an existing building to developed sites for construction. Real estate prices will vary widely depending upon the level of development and location within the County.

Q4 2025 Weld County Commercial Real Estate Market Conditions				
Type	Existing Space[1]	Vacant Space[1]	Overall Vacancy Rate	Average Lease Rate[2]
Office	6.1	0.3	4.6%	$30.70
Industrial	31.0	1.5	4.8%	$16.25
Retail	13.3	0.4	2.9%	$16.82

Source: Realtec Commercial ([1]Building space is listed in Millions of Square Feet; [2]Office lease rates are per square foot)

TAXES

SALES & USE TAX

Weld County DOES NOT asses a county-wide sales/use tax. Communities through the county charge sales/use tax rates ranging from 2%-4.5%. Colorado has a 2.9% sales/use tax rate.

RESIDENTIAL PROPERTY TAX

Residential property is assessed at 6.8% of the actual value and is exempt from personal property taxation.

Real & Business Personal Property & Colorado Income Taxes	
Tax Type	Tax Rate
Commercial Property Tax	26.0%
Residential Property Tax	6.8%
Corporate Income Tax	4.40%
Personal Income Tax	4.40%

Source: Metro Denver Stats

REAL & PERSONAL PROPERTY TAX

Industrial/commercial property (building, land and equipment) is assessed for property tax purposes at 26% of actual value (based on a variety of factors). The mill levy assigned to each property location includes the taxing jurisdictions serving that location and represents the number of dollars, or property taxes, levied for each $1,000 of assessed value.

STATE INCOME TAX – CORPORATE & PERSONAL

The personal and corporate Colorado income tax rates are a flat 4.40% of federal taxable income. Local governments DO NOT assess income taxes. Inventories, Goods in Transit and Intangibles are not taxed in Colorado and there is no Franchise Tax. Colorado has established Enterprise Zones (EZ) that offer state income tax credits. Select Weld locations/communities have EZ designation. Companies that locate or expand within the physical boundaries of an EZ are eligible to earn a variety of state income tax credits based on their specific activities primarily in equipment investment, job creation/training, research and development activities, etc. Earned credits are applied to the company's Colorado income tax liability.

Source: Weld County Government, Colorado Division of Property Taxation, Colorado Department of Revenue

Highlighted Industrial Sites		
Name	Acres	Location
Access 25 Logistics Park	300	Mead
Airport Business Park	60	Greeley
Diamond Valley Industrial Park	91	Windsor
Eagle Business Park	133	Frederick
Eaton Industrial Rail Park	161	Eaton
Great Western Industrial Park	500	Windsor
Highpointe Business Center	136	Greeley
Hudson Logistics Center	374	Hudson
Iron Horse Park	165	Johnstown
MountainTRAX Industrial Rail Park	228	Evans
Northland Industrial Park	55	Fort Lupton
Promontory Business Park	200	Greeley
Weld County Industrial Park	100	Weld

UPSTATECOLORADO
ECONOMIC DEVELOPMENT

WELD COUNTY, COLORADO
2026 Demographic Profile

COST OF LIVING

Colorado	111.2
Weld	104.8

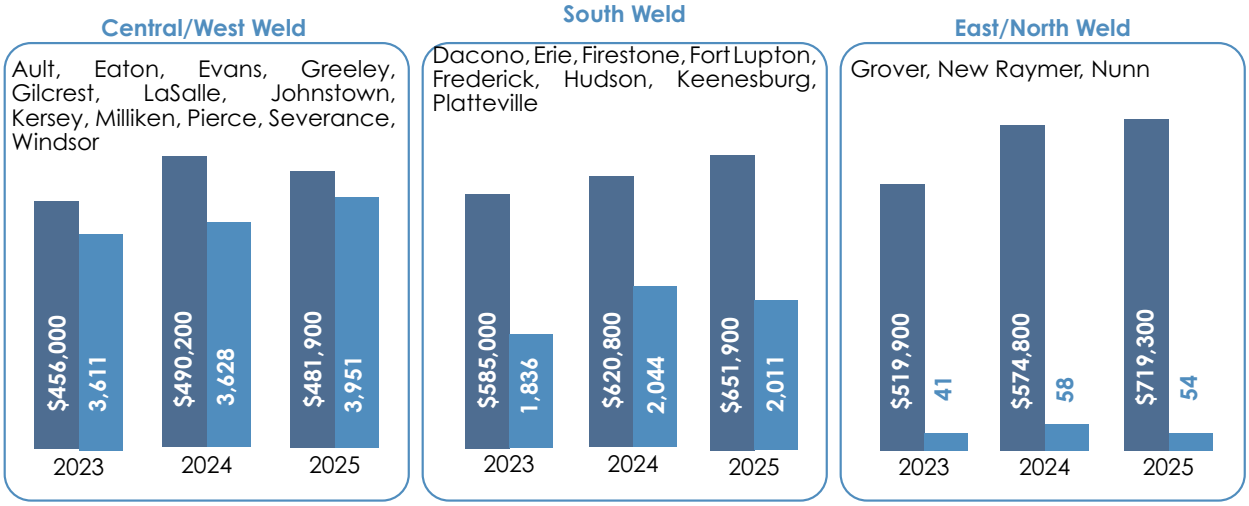
The Cost of Living Indices (COLI) are based on a U.S. average of 100.0. Below 100 is cheaper than the U.S. average and above is more expensive. Below are Cost of Living Indices for Central/ Northern Counties in Colorado.

Adams County	104.6
Arapahoe County	112.2
Boulder County	117.1
Broomfield County	121.8
Denver County	125.2
Douglas County	117.1
Jefferson County	114.0
Larimer County	108.7

Source: Lightcast Cost of Living per COLI, data as of 2025 Q4

SINGLE FAMILY HOME PRICES

Homes Sold | Median Home Prices



Source: Sears Real Estate(2023), Realtor, Redfin, Zillow

CULTURAL AND RECREATIONAL AMENITIES

Weld County offers a rich and diverse selection of cultural and recreational opportunities including numerous golf courses, a multitude of parks, miles of paved bike/ pedestrian paths, the Pawnee National Grasslands and numerous annual events including:

- The Greeley Stampede
- Colorado Farm Show
- Greeley Blues Jam
- UNC/Greeley Jazz Festival
- Weld County Fair
- Windsor Harvest Festival
- Numerous Community Summer Celebrations

The 1,600 seat Greeley Union Colony Civic Center provides even more entertainment options along with UNC Bears Division I Athletics. A Weld location also offers easy access to multiple world class ski areas, camping, fishing, hunting, snow sports, hiking and all the Rocky Mountains have to offer. Weld County is Colorado after all!

UPSTATECOLORADO
ECONOMIC DEVELOPMENT

WELD COUNTY, COLORADO
2026 Demographic Profile

Who We Are

Upstate Colorado Economic Development is a nonprofit, county-wide economic development corporation formed as a partnership between government, business, and education throughout Weld County, Colorado. We're governed by a Board of Directors reflective of our three-way partnership and receive financial support from each of the partner sectors.

Our Vision

We envision a region with a healthy and sustainable economy that creates wealth, preserves the quality of life and improves the standard of living for area residents. Our mission focuses on facilitating and attracting investment, new job opportunities, stimulating income growth and expanding the local community tax base.

Our Clients

Upstate efforts are focused on the support of primary sector employers - those companies who derive the majority of their revenue from the sale of products or services outside the region. These revenues represent new money to the community through job creation. We develop business leads through on-going contact with national site consultants. We also receive leads from state/metro partners and through direct contact with companies, realtors, etc. Business opportunities are jointly worked with community partners and managed by Upstate, who provides the following services to:

- **Existing employers** already located in our community we facilitate access to the local, county and state resources that will help them become more competitive, expand their revenues and create/retain jobs.
- **New/recently located employers** needing significant support to ensure a strong start and sustained success.
- **Prospective employers** who may be interested in expanding or moving operations into the region.

UPSTATECOLORADO
ECONOMIC DEVELOPMENT

MARKET

The region's competitive advantages to promote business attraction/retention

CONNECT

Public and private partners to improve capacity for business job growth and investment

FACILITATE

Private business job growth and investment by providing key information and support services

ADVOCATE

On behalf of our customers and clients

CONTACT US

For additional information on any of the information listed in this document please contact the Upstate Colorado Economic Development office at **970-356-4565** or **upstate@upstatecolorado.org**.

UPSTATECOLORADO
ECONOMIC DEVELOPMENT

WELD COUNTY, COLORADO
2026 Demographic Profile

Business Assistance

Weld County and its communities are pro-growth, prepared to handle company needs and will do what can reasonably be done to support primary sector companies looking to locate or expand.

Key Business Assistance/Incentives:

- Comprehensive Site Selection Services
- Confidential Building/Land Searches
- Weld County Demographic/Economic and Workforce Data
- Financial Resource Identification/Assistance Through Two Loan Programs
- Government Advocacy
- County, State, and Municipal Incentive Identification/ Packaging Including:
  - Municipal Development Fee/Tax Incentives
  - Partial Personal Property Tax Rebates
  - Enterprise Zone State Income Tax Credits
  - Colorado First Customized Training Grants
  - Colorado Job Growth Incentive Tax Credits

For detailed assistance information contact Upstate Colorado Economic Development, a non-profit economic development agency, that serves as a single confidential source of information about the Weld County and Northern Colorado region.

Our Key Assistance Tools

Economic/Demographic Data Repository

Upstate maintains an information rich website that includes economic and demographic data on Weld County and each of the 32 Weld communities in Northern Colorado. Major employers, recent rankings and development highlights are also maintained.

Industrial/Commercial Real Estate Data Base

A searchable industrial/commercial real estate data base is housed on the Upstate website to showcase the many property opportunities throughout Weld County and our 32 communities.

Weld Works Labor Team

Joining with workforce development partners at Aims Community College and Weld Employment Services, Upstate convenes the Weld WORKS Labor Team to provided technical assistance for various workforce programs.

Enterprise Zone (EZ) State Income Tax Credits

Upstate administers the Weld County portion of the state Enterprise Zone (EZ) which provides pre-certified companies a variety of state income tax credits primarily in equipment investment, job creation/training, R&D, etc. Contributions to approved non-profit projects improving conditions within the EZ boundaries also earn EZ state income tax credits.

Business Financing

Upstate administers the Weld/Larimer Revolving Loan Fund and Greeley Community Development Fund. Both loan funds provide "gap" financing to companies that are expanding the job base in Weld/Larimer Counties or the City of Greeley.

Weld County, Colorado
PO Box 758 Greeley, CO 80632