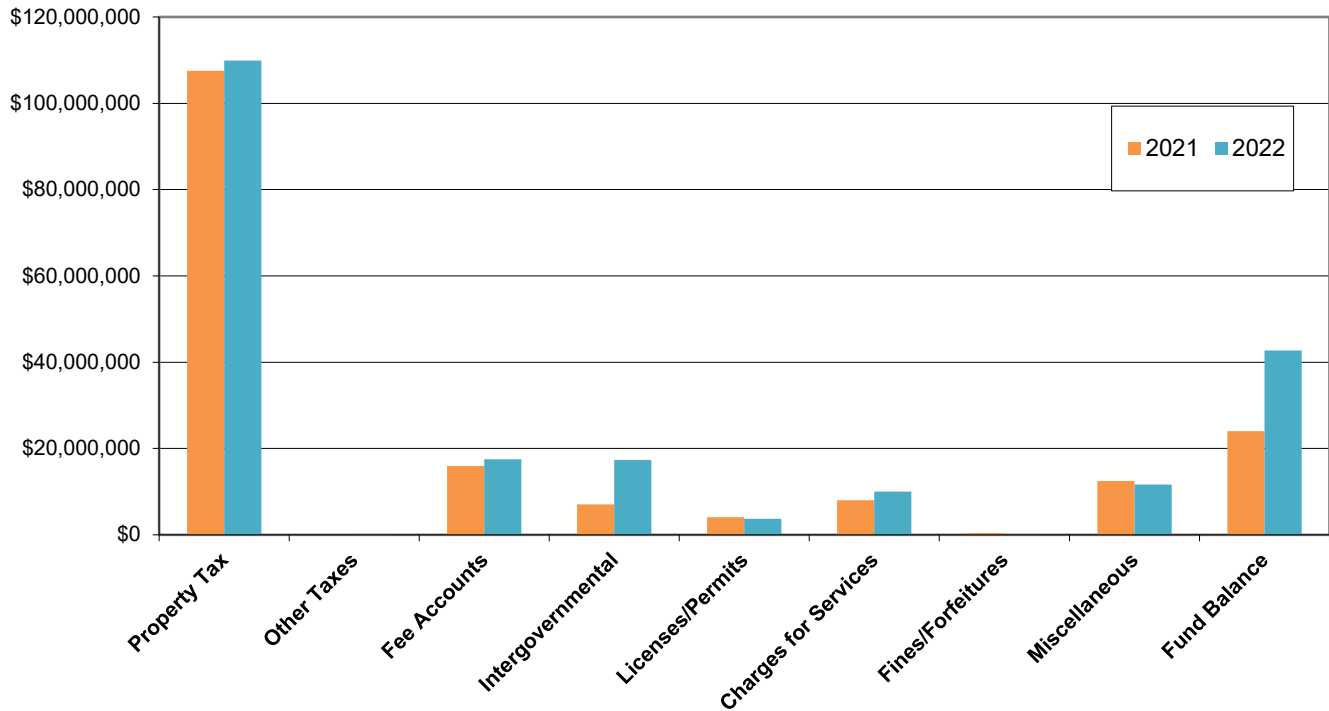
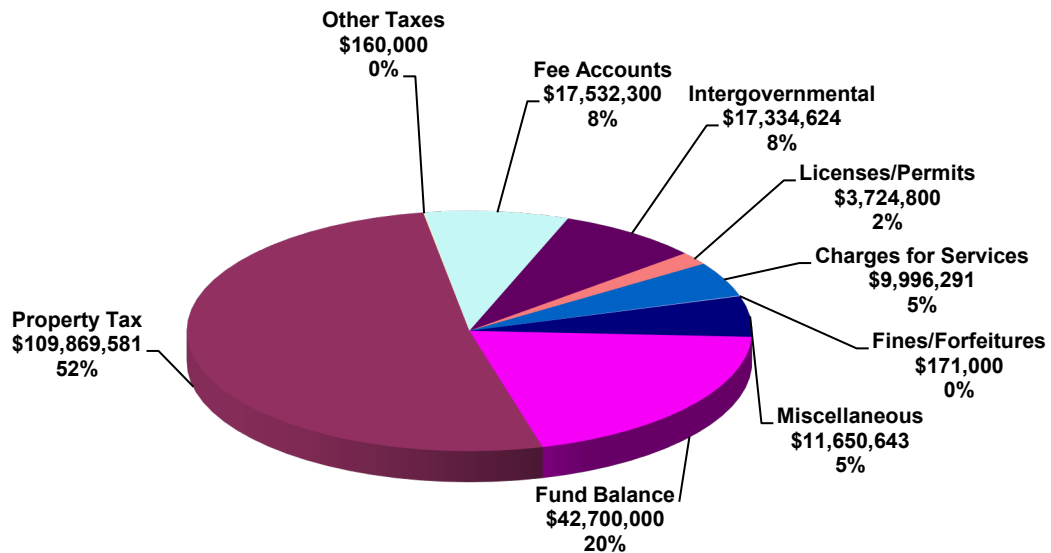


GENERAL FUND

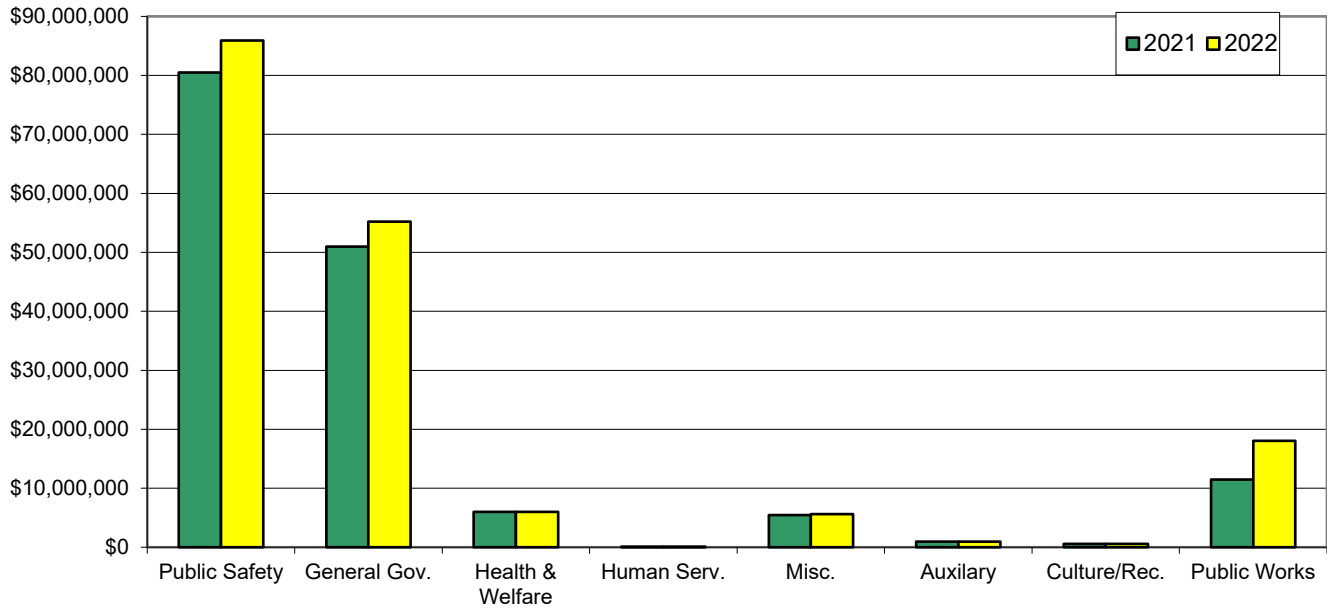
Revenue Changes



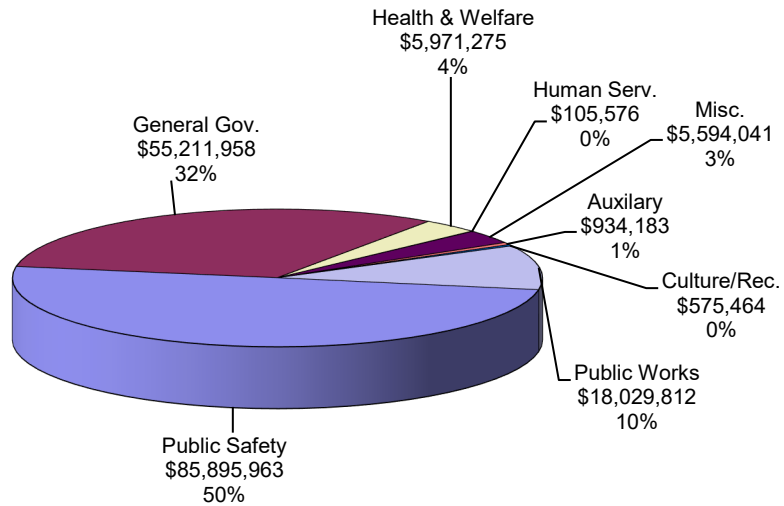
2022 Revenue Total \$213,139,239 (2021 \$179,426,420)



GENERAL FUND EXPENDITURE CHANGES

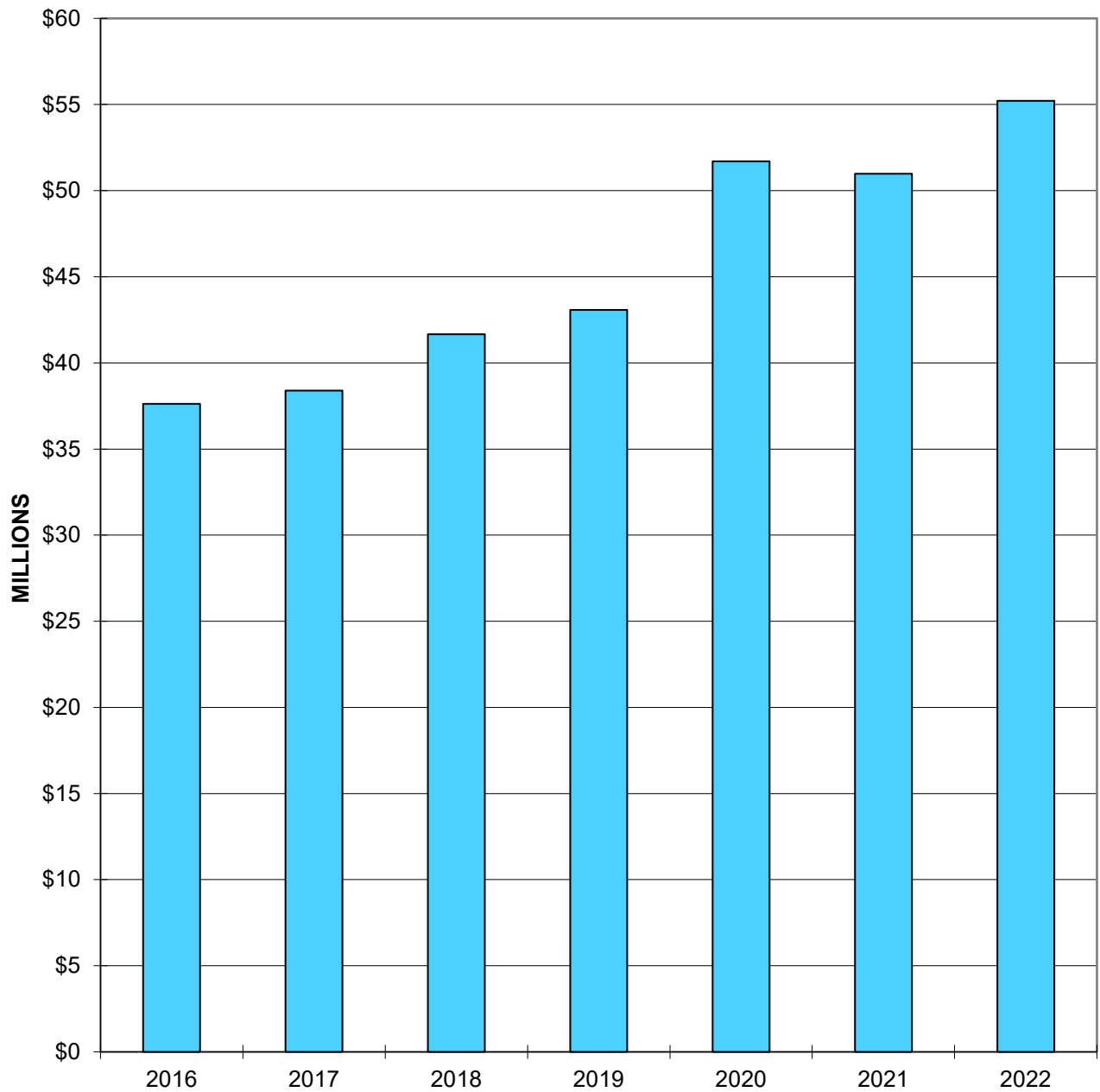


2022 Expenditures Total \$172,318,272 (2021 \$156,053,509)



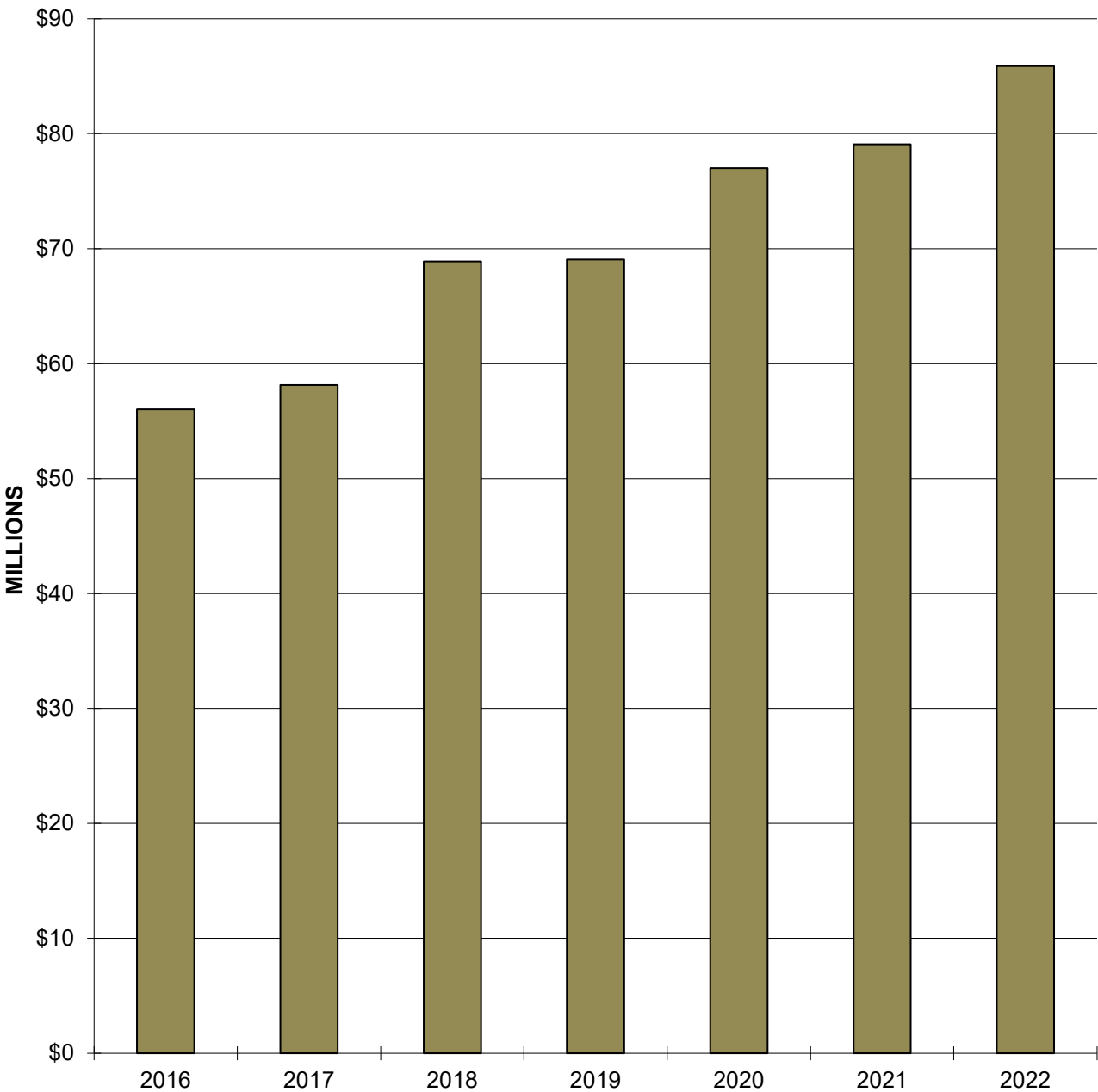
SEVEN YEAR TREND

General Government



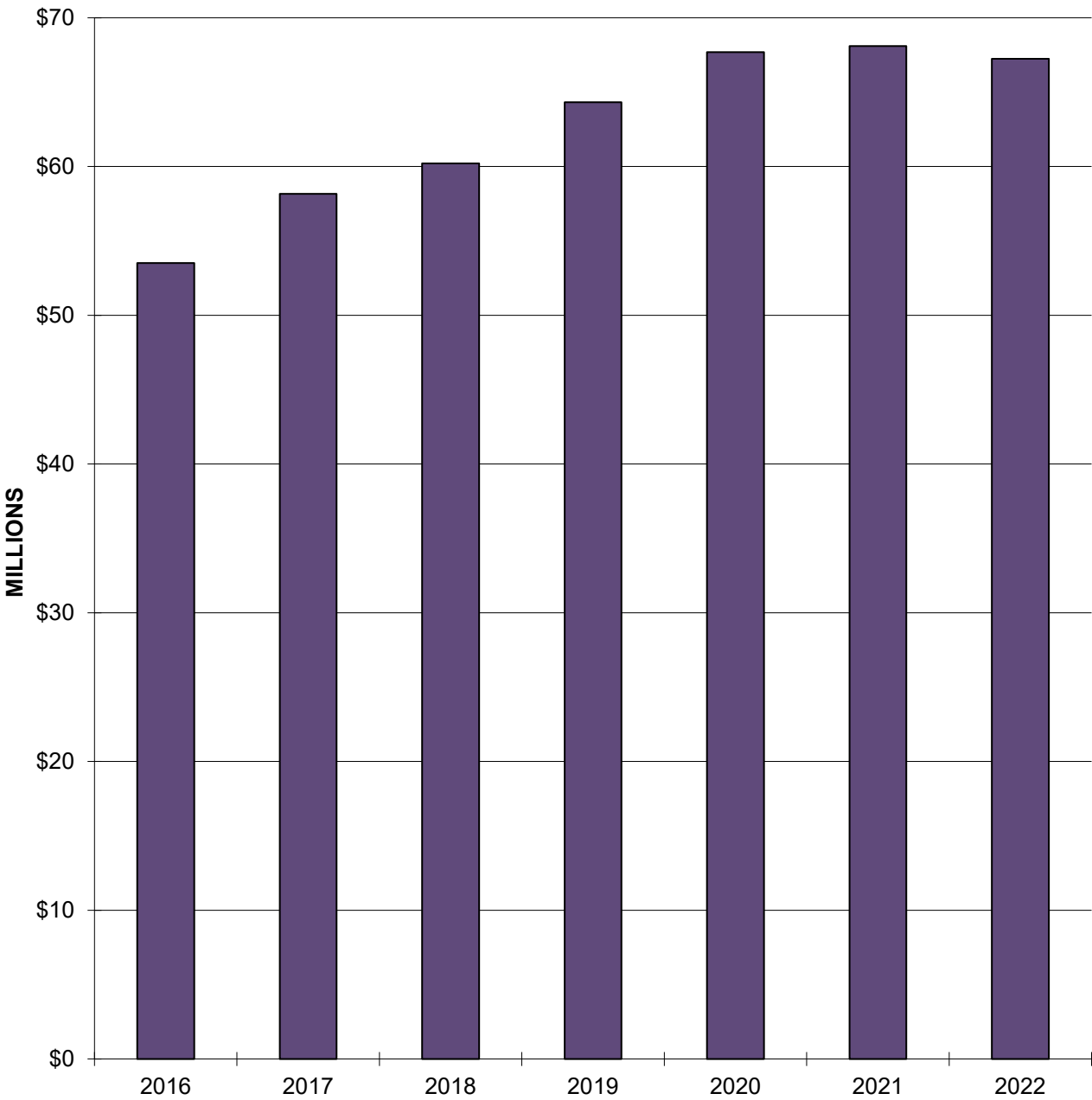
SEVEN YEAR TREND

Public Safety



SEVEN YEAR TREND

Health & Welfare



GENERAL FUND SUMMARY

The General Fund is funded at the level of \$172,318,272, up \$16,264,763 or 10.04%. The largest increases are specific to Elections, Facilities, Human Resources, Engineering and Communications. Facilities is up \$651,387 or 7.42% largely due to five (5) new positions and new or expanded facilities and projects which results in increased need for staffing, supplies and purchased services. The Elections budget is up \$1,267,387 with two elections in 2022, versus one in 2021. Human Resources is increasing by \$264,795 with the addition of two positions and upgrades for three others. Engineering has a total expenditure increase of \$6,559,866 for project expenses necessary for the anticipated IGAs, designs, rights-of-way and improvement requirements in 2022. Across numerous departments are significant increases in the software maintenance contracts.

Communications gross county costs are up \$2,084,276 due to an accounting change between the General Fund and E-911. Net county costs increased by only \$7,680 due to the offsetting revenue brought in from E-911 for that same accounting change. Public Safety Information Services is down a total cost of \$645,843, primarily for software decreases as a result of the implementation of the CentralSquare Public Safety Management System.

Information Technology (IT) is down \$813,933 mostly due to a reduction in capital expenditures and an increase in chargebacks to cover actual expenses. IT capital is funded in accordance with the Five-Year Capital Improvement Plan. For the last seven years, all technology and innovation projects have been transferred to the IT budget, since they are mainly IT projects, but the funds have not been fully utilized as the Capital Improvement Plan has met many of the county's needs, and requests are coming in less frequently for new systems.

Public Safety functions are up \$2,398,097. The overall Sheriff's Office recommended budget is up in net county costs by \$1,439,088 or 2.63%. The Sheriff's Personnel Services increased by \$960,748, or 2.1%, of which \$791,706 is attributed to the salary parity agreement made with the Board in 2021 that carries forward into 2022, giving the sworn deputies a 2.5% increase to keep salaries in line with other agencies in the area. The Sheriff's Office is requesting a total increase of three (3) positions in 2022, with two being for the increased needs of the body-worn camera program as a result of Senate Bill 20-217, and one additional custodian position for the new wing of the Jail. Sheriff supplies are up \$34,098 for personal protective equipment due to COVID-19, and an increase in uniform alterations to utilize the body-worn cameras. Purchased Services for the Sheriff are up \$276,444 due to increased costs of contracts for service in the jail, including medical services and inmate food services.

The Oil and Gas Energy Department continues to adjust to responsibly meet the needs the department was created for in 2019. Changes in state regulations as a result of Senate Bill 19-181 are beginning to be finalized, giving stability to the industry to resume production. However, with the slowdown in oil and gas activity due to the COVID-19 pandemic and increased regulations at the federal and state level, the department has once again been reduced by 2 FTE and restructured to most efficiently utilize the staff for closely related purposes. This accounts for a decrease in expenditures of \$204,690, and an additional decrease in projected revenues of \$417,500, increasing the Net County Cost to \$590,956, an increase of 56.28% from 2021 budgeted costs.

The General Fund's subsidy to the Public Health Department is down \$28,006 due to anticipated increases in grant revenue covering COVID-19 related expenses. An increase of \$4,609,626 is included for other General Fund departments' 4% anticipated COLA increases, salary reclassifications for clerical staff, and step increases. Health insurance rates will remain the same for employees and the employer in 2022. This means the health insurance rate has decreased 11.8% in the last eight years.

The available resources to the General Fund are \$213,139,239, compared to \$179,426,420 in 2021, up \$33,712,819. Property taxes are budgeted at \$109,869,581, up \$2,348,428. Revenues from interest earnings remain unchanged at \$4,000,000 for 2022, due to higher cash balances in the year but low interest rates. Intergovernmental revenues are up \$10,286,236, most of which is the American Rescue Act grant money of \$9,600,000. Charges for Services are up \$2,004,356, mostly concerning a change in capital funding between Communications and the E-911 board. This revenue is offset by a corresponding increase in expenditures. Fines from traffic enforcement are down an additional \$169,000 from 2021 due to less traffic enforcement resulting from SB 20-217. Licenses and permits are down an additional \$358,700 from 2021, with \$417,500 attributed to the reduction from oil and gas energy fees and offset by minor increases in Building Inspection and Planning fees. Indirect cost recovery is down \$505,277 due to Social Services' allocation. Rents from the Weld Plaza are down \$391,275 due to the largest tenant not renewing their lease for 2022. There are moderate increases in the Public Trustee Fees (\$93,950), Recording (\$750,000) and Treasurer's Fees (\$800,000). All other revenues are relatively stable with little change.

The beginning fund balance is anticipated to be \$42,700,000 for 2022. An estimated ending fund balance of \$40,820,967 is projected for year-end. Part of the increase in the beginning fund balance is attributed to \$2,700,000 in carry over construction projects in Engineering that have to be re-budgeted in 2022. The fund balance amount serves as an additional contingency amount during the fiscal year. This fund balance amount is consistent with the anticipated ending fund balances for the last few years. It is prudent fiscal management for Weld County to maintain an anticipated fund balance of this level to respond to unforeseen needs of the citizens of Weld County in 2022 and future years.