

## **GENERAL FUND SUMMARY**

The General Fund is funded at the level of \$78,508,097 up \$5,008,385. Without including adjustments for health insurance costs, the retirement increase, cost of living, and salary step increases, the budget for general government functions is up \$1,436,869. The County Attorney's Office is up \$55,523 for the addition of one more Assistant County Attorney to deal with the added workload of the office. Staff in the County Attorney's Office has not been increased for a number of years. Election costs are up \$552,557 since in 2012 there will be a Primary and a Presidential Election with anticipated high voter turnout. The District Attorney's budget is up \$62,987 due to the upgrading of the classifications of two Deputy DA III to Deputy DA IV (\$21,900) and the addition of a White Collar Crime Investigator starting July 1, 2012 (\$39,087). Human Resources department is up \$38,887 to fund the Wellness Coordinator full-time, versus half-time. The Building and Grounds budget increased by \$543,540, because of the additional maintenance costs of the new Administration Building and increased utility costs caused by higher energy prices. The Planning Department is up \$76,348 with the request for an additional code enforcement position due to the department's workload from zoning complaints. Transportation decreased by \$306,495 due to the elimination of the Medicaid broker function, Medicaid transports, and no longer delivering congregate meals. Information Services has increased \$330,140 with \$120,140 attributed to the 3.5 percent inflationary factor in the ACS contract and \$150,000 additional resources for capital equipment. GIS is up \$78,040 to acquire new aerial imagery in 2012 for portions of the county. The Assessor's budget is down \$41,724 due to some staff restructuring and reduced postage costs (\$25,000) since 2012 is a non-reappraisal year and Notice of Values do not have to be mailed. Clerk and Recording is up \$34,526 for copier supplies to accommodate all of the oil and gas lease activity in the county.

Public safety functions are up \$1,051,726 in the budget. The Sheriff increased costs in the recommended budget by only \$27,034. The Sheriff made a major organization change mid-2011 that fundamentally changed the upper command staff and mid-management and realigned work groups and activities to improve span of control. The changes did not result in a change in the total number of FTE's, but did save \$3,964 in personnel costs. Staff and personnel costs were shifted among the various budget units in the Sheriff's Office. In the North Jail budget significant costs have been deferred another year by continuing to hold the total secure jail bed capacity at 630 beds, which is down from 683 in 2010. Inmate census trends indicate the 630 bed capacity should be adequate in 2012; however, approximately \$1,500,000 in deferred jail cost is not a permanent cost savings, since additional staff and capacity will be needed in the future. Medical costs have been reduced by \$138,014 due to contract cost being lower in 2011 than anticipated and the contractor is willing to leave the contract rate the same for 2012. The Coroner's Office is up \$82,726 for the cost of an additional Deputy Coroner with the mid-year restructuring of the office to assign more administrative duties to the Chief Deputy that was promoted to the Coroner. The Community Corrections budget is up \$290,065 with all costs being offset by state revenues. Justice Services is up \$39,944 to add a position to help create an adult diversion services program in conjunction with the District Attorney's Office. Building Inspection has added an additional inspector to handle the added workload from all of the oil and gas well inspection activity for an increase of \$77,348. Communication's costs are up \$324,675 primarily due to the salary adjustments for the dispatcher positions paid through the IGA with the City of Greeley.

Other changes include Engineering, which is down \$22,268 due to consultant contracts and lower engineering costs for projects. The General Fund's subsidy to the Public Health Department is up \$255,242 due to health insurance costs and anticipated salary increases. An increase of \$2,195,185 is included for other General Fund departments' health insurance costs, retirement increases, and anticipated salary increases of 2 percent in 2012. Retirement costs will increase 3.5 percent, overall, based upon the Board's policy to fully fund the Annual

Retirement Contribution (ARC) calculated by the Weld County Retirement Plan's actuary each year.

The available resources to the General Fund are \$81,983,705 compared to \$78,299,475 in 2011, up \$3,684,230. Property taxes are budgeted at \$56,184,966, up \$3,066,811. Revenue from interest earnings are down \$1,050,000 at \$1,400,000 for 2012, due to lower interest rates. Oil and gas leasing revenue is up \$750,000 due to commodity prices and new drilling activity. Planning and Building Inspection fees are up \$350,000 primarily due to all the new oil and gas activity in the County. Intergovernmental revenues are up \$506,726 primarily due to increased Community Correction grants of \$290,065, and tax increment financing district reimbursements are up \$132,338. Charges for Services are down \$414,092 due Elections revenue from coordinated elections being down \$140,000, and a drop in revenues from Transportation. The Treasurer's fees are anticipated to be up \$150,000. Revenue from Clerk and Recorder fees are up \$450,000 as vehicle sales have recovered and increased oil and gas recording activity. In addition, HB 10-1007 increased revenue due to uniform filing fees, and a portion of the State vehicle emissions fee is retained by the county. All these factors have contributed to the jump in Clerk and Recorder revenue projections for 2012. All other revenues are relatively stable with little change.

The beginning fund balance is anticipated to be \$3,000,000 for 2011. An estimated ending fund balance of \$3,475,608 is projected for year-end. The fund balance amount serves as an additional contingency amount during the fiscal year. In addition to the regular Contingency Fund is the Emergency Reserve Fund, amounting to \$6,000,000, as required under the TABOR Amendment, which passed in 1992. 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 2012 and future years.