

# Budget Message

## Larimer County 2011 Adopted Budget

The Adopted 2011 Larimer County Budget was prepared under the direction of the Board of Larimer County Commissioners and the County Manager using guidelines specified by the Board. As required by State statute, the major features in the budget are listed in this Budget Message.

Larimer County receives a significant part of its operating revenue from sales & use taxes, intergovernmental (federal & state) sources and a variety of fees. Because these revenues cannot be precisely projected, the annually Adopted budget is reasonably estimated and then 'revised' to reflect a more accurate accounting of these revenues when the new annual budget is submitted.

**The Adopted Total 2011 Larimer County Budget is \$310,583,481. This represents an increase of 6.9% over the 2010 Original Budget of \$290,639,601 and a 3.2% decrease from the 2010 Revised Budget.**

**However, the Adopted Budget includes one-time expenses and internal accounting transfers between departments or funds that, when removed, show the 2011 Adopted Net County Operating Budget is decreasing 0.6% from the Original 2010 Budget and decreasing 9.2% from the Revised 2010 Budget.**

Description	2010 Adopted Budget	2010 Revised Budget	2011 Proposed Budget	2011 Adopted Budget	Pct. Chg from Revised	Pct. Chg from Original
<b>Total County Services Budget</b>	<b>290,639,601</b>	<b>320,789,078</b>	<b>310,568,259</b>	<b>310,583,481</b>	<b>-3.2%</b>	<b>6.9%</b>
Less Internal Transfers (exclude)	35,684,782	41,029,182	52,798,303	52,637,413	28.3%	47.5%
Less Equip. Replacement (one-time)	6,251,747	7,609,899	7,272,730	7,272,730	-4.4%	16.3%
Less Coal Creek Project (one-time)	19,500	19,500	3,446,588	3,446,588	17574.8%	17574.8%
<b>Net County Operating Budget</b>	<b>248,683,572</b>	<b>272,130,497</b>	<b>247,050,638</b>	<b>247,226,750</b>	<b>-9.2%</b>	<b>-0.6%</b>

- The budget for Internal Transfers is increasing dramatically as a consequence of:
  - Moving the Facilities and Information Technology Division from the General Fund into a separate Fund.
  - Moving the Alternative Sentencing Department from the Sheriffs Office to the Criminal Justice Fund.
  - Transferring over \$3.9 million from the Capital Expenditures Fund to the new Facilities and Information Technology Fund for "component" replacement of facilities equipment (boilers, HVAC, etc.)
  - Other operating transfers between funds and departments to pay for services or to account for activities separately
- The budget for Capital Equipment Replacement is again large due to the budgeting of the expected replacement of the Clerks & Records Elections equipment at over \$3.0 million.
- The budget for Coal Creek Flood Project is increasing dramatically as the project is budgeted to be completed in 2011.

The Overall 2011 County budget can be characterized as a "service reduction" budget that attempts to prioritize services while costs and demands are increasing and resources to finance services are shrinking.

# **Legal Requirements and Policy Direction for the Budget**

## ***State Mandated Budget Requirements***

Colorado Budget Law (CRS Title 29) specifies requirements that must be followed in developing the County budget. The following summarizes the key areas covered in Colorado State law:

### **Key Requirements:**

1. A budget is required for the County and defines its key informational requirements.
2. The Board of County Commissioners must appoint a person to prepare a Adopted balanced budget, including a budget “message” explaining the content, financial policies, and major Adopted changes.
3. Lease-Purchase agreements create obligations and must be identified in the adoption resolution of the budget. Limits are placed on the term of allowable lease-purchase agreements.
4. **No later than October 15, a proposed, balanced budget for the ensuing year is to be presented to the Board of County Commissioners for its consideration.**
5. Establishes minimum requirements for the publishing notices of the budget and its hearings. A public hearing is required on the Adopted budget and must be conducted before adoption of a final budget. Opportunity for public comment is required on the budget.
6. Defines processes and format for adopting and appropriating the budget. Procedures for handling changes (transfers, contingencies and supplemental appropriations) to the budget are identified.
7. Lists procedures and timeframes for official filing of the budget with the State of Colorado.
8. Sets limitations on the expenditure of County funds to no more than the appropriated amounts.
9. Establishes requirements for financial records (bookkeeping) to compare budget to actual at all times.
10. Establishes the minimum requirements for an Emergency Reserve.
11. Specifies that knowingly or willfully failing to perform duties, violates provisions under Colorado Budget Law as malfeasance in office, punishable by removal from office.

**Policy Direction for the 2011 Budget**

The budget for 2011 was prepared with policy direction by the Board of County Commissioners:

- 1) Prior to creation of the budget, the Board will determine and communicate their service priorities and strategic initiatives for the ensuing year to the County Manager.

**Overall Budget Strategy**—As guidance to the County Manager for preparing the 2011 budget, the Board identified the goal of reducing reliance on property taxes across all services by an average of 4% due to the expected lower taxable property value in 2012. The Board identified a goal of reducing this reliance by 8% over two years (2011 and 2012 budgets) due to falling real estate values.

**Service Priorities**—As guidance to the County Manager for preparing the 2011 budget, the Board reviewed all services, categorized and prioritized them with respect to receiving discretionary funding increases. Services were evaluated based on the following criteria:

- Requirement or Need to Provide a Service—Mandated vs. Non-Mandated
- Impact of the Service on the Community—Performance in Addressing Basic Health, Safety or Welfare
- Relational Impacts to provide the Service—Relationships to Other Community Services
- Citizen Priority to Provide the Service—Importance and Degree of Emphasis
- County Commissioner Priority to Provide the Service—Importance and Degree of Emphasis
- The Degree that the Service Embodies County Values—Partnering, Collaboration and Prevention

<b>Result/Outcome Category</b>	<b>Highest Priority Services</b>	<b>Mid-Priority Services</b>	<b>Lowest Priority Services</b>
<i>Health and Well Being Services</i>	2% Decrease	3% Decrease	6% Decrease
<i>Public Safety Services</i>	1% Decrease	3% Decrease	6% Decrease
<i>Environment and Natural Resources Services</i>	2% Decrease	3% Decrease	6% Decrease
<i>Transportation Services</i>	2% Decrease	3% Decrease	6% Decrease
<i>Planning for Growth Services</i>	3% Decrease	3% Decrease	6% Decrease
<i>Economic Vitality Services</i>	2% Decrease	3% Decrease	6% Decrease
<i>Statutory General Government Services</i>	2% Decrease	3% Decrease	6% Decrease
<i>Internal Services and Housekeeping Accounts</i>	3% Decrease	3% Decrease	3% Decrease

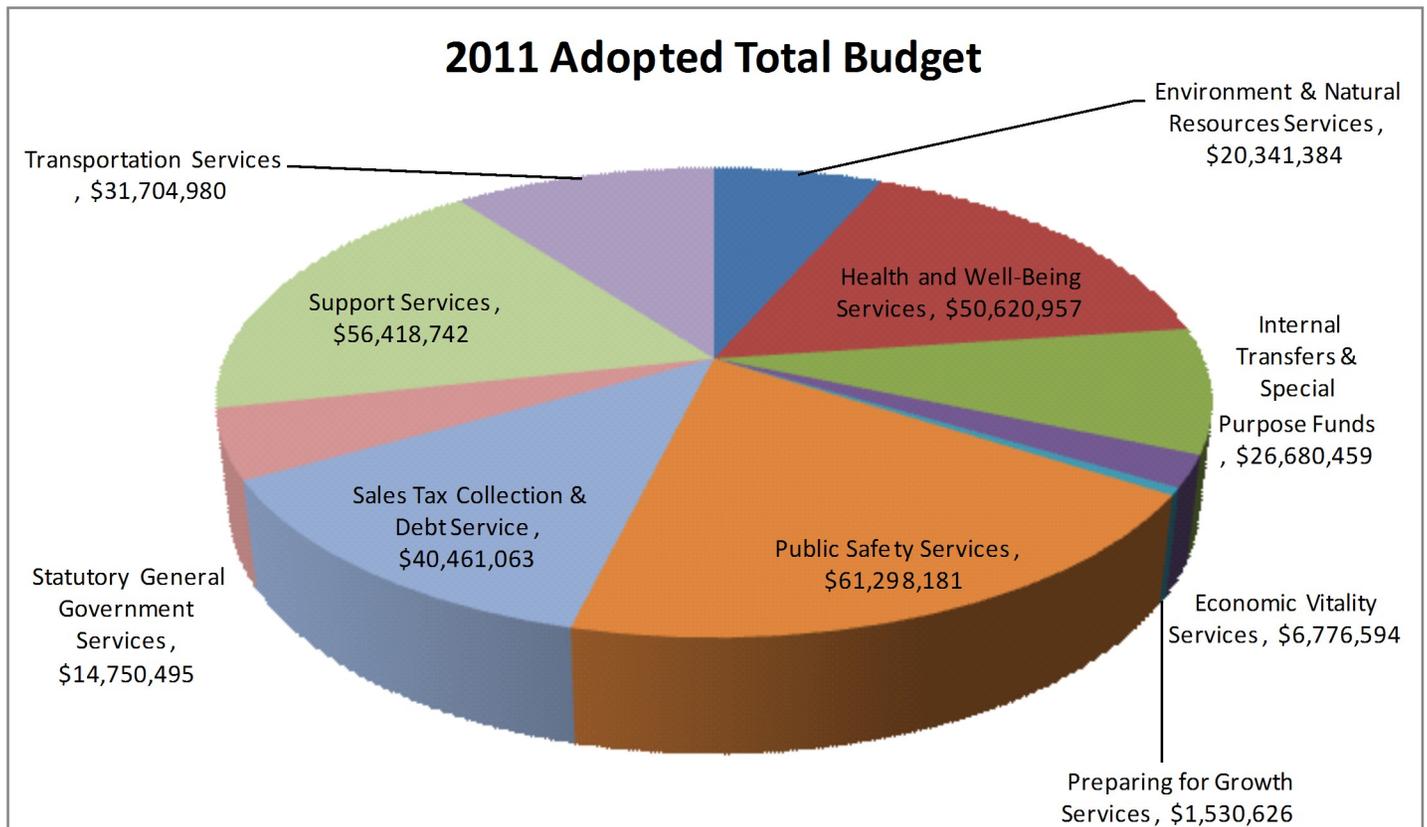
This resulted in priority categories to receive county discretionary funding as follows:

- 2) The budget shall not commit Larimer County to providing programs or levels of service that cannot be reasonably sustained in light of projected resources.
- 3) The budget shall be prepared incorporating the County objectives of:
  - a) Maintaining employee compensation at the 50<sup>th</sup> percentile goal.
  - b) Preventing inflation for eroding the purchasing power of operating budgets.
  - c) Providing for the reasonable and timely replacement of equipment and software.

# 2011 Adopted Expenditures for County Government:

The 2011 Adopted Budget for Larimer County is summarized below by result/outcome category. Major changes in spending levels for the category are explained at the end of each category.

Result/Outcome Category (2010 Reclassified)	2010 Adopted Budget	2011 Proposed Budget	2011 Adopted Budget	Pct. Chg from Original
Environment & Natural Resources Services	\$ 19,486,849	\$ 20,334,163	\$ 20,341,384	4.4%
<b>Health and Well-Being Services</b>	\$ 55,397,418	\$ 50,628,787	\$ 50,620,957	-8.6%
Internal Transfers & Special Purpose Funds	\$ 15,041,796	\$ 26,253,808	\$ 26,680,459	77.4%
<b>Economic Vitality Services</b>	\$ 7,131,761	\$ 6,777,443	\$ 6,776,594	-5.0%
Preparing for Growth Services	\$ 1,930,781	\$ 1,544,523	\$ 1,530,626	-20.7%
<b>Public Safety Services</b>	\$ 61,266,726	\$ 61,529,113	\$ 61,298,181	0.1%
Sales Tax Collection & Debt Service	\$ 39,616,534	\$ 40,461,063	\$ 40,461,063	2.1%
<b>Statutory General Government Services</b>	\$ 14,949,573	\$ 14,798,096	\$ 14,750,495	-1.3%
Support Services	\$ 49,022,160	\$ 56,512,261	\$ 56,418,742	15.1%
<b>Transportation Services</b>	\$ 26,796,003	\$ 31,729,002	\$ 31,704,980	18.3%
<b>Total Services</b>	<b>\$ 290,639,601</b>	<b>\$ 310,568,259</b>	<b>\$ 310,583,481</b>	<b>6.9%</b>
Less Internal Transfers (exclude)	\$ 35,684,782	\$ 52,798,303	\$ 52,637,413	47.5%
Less Capital Equipment Replacement (one-time)	\$ 6,251,747	\$ 7,272,730	\$ 7,272,730	16.3%
Less Coal Creek Flood Project (one-time)	\$ 19,500	\$ 3,446,588	\$ 3,446,588	17574.8%
<b>Net Operating Budget</b>	<b>\$ 248,683,572</b>	<b>\$ 247,050,638</b>	<b>\$ 247,226,750</b>	<b>-0.6%</b>



## 2011 Adopted Expenditures by Results Category:

### Expenditures for Statutory General Government Services

*End Result: We provide basic statutory county government services in an efficient, responsive and effective manner and with accountability to our citizens.*

The Adopted 2011 Budget includes the following expenditures for Statutory General Governmental Services provide by Larimer County:

<b>Service Name</b>	<b>2010 Original Budget</b>	<b>2011 Proposed Budget</b>	<b>2011 Adopted Budget</b>	<b>Pct. Chg from Original</b>
Budget Management	278,313	234,057	232,661	-16.4%
Clerks Office - Board of Equalization	33,338	33,338	33,338	0.0%
Clerks Office - Elections Services	2,355,630	2,440,514	2,429,260	3.1%
Clerks Office - Motor Vehicle Registration	3,475,336	3,397,695	3,397,695	-2.2%
Clerks Office - Recording and Citizen Information Center	1,389,328	1,473,274	1,473,274	6.0%
Commissioners Office	442,907	439,351	436,619	-1.4%
Commissioners Special Projects Reserve	18,630	14,574	14,464	-22.4%
County Manager	715,595	698,098	695,366	-2.8%
County Surveyor	6,058	6,012	6,012	-0.8%
Property Assessment Services	3,998,647	3,881,338	3,857,257	-3.5%
Property Tax Collection & Distribution to Taxing Entities	1,452,721	1,480,675	1,475,408	1.6%
Public Trustee	778,101	694,498	694,498	-10.7%
Support for Boards & Committees	4,970	4,672	4,643	-6.6%
	<b>14,949,573</b>	<b>14,798,096</b>	<b>14,750,495</b>	<b>-1.3%</b>

### Budget Highlights for the Statutory General Government Services:

- The 2010 Adopted Budget included the following:
  - Property Assessment Services—Includes the reduction of 4.5 FTE to meet the budget guidelines by the Board of County Commissioners.
  - Commissioners Special Projects Reserve—This budget is reduced to move funds to other Commissioners Office budgets to meet the budget guidelines by the Board of County Commissioners.
- The 2011 Adopted Budget includes the following:
  - Budget Management—the completion of the first phase of “Budgeting for Outcomes” is completed, resulting in a lower project expenditures for 2011. The next phase will include reporting Performance Measures (in 2012) and the reconfiguring the accounting system to allow for reporting the cost of services provided by Larimer County.
  - Clerk (Recording) - The impact from the mortgage industry and housing market continues to remain uncertain and could continue to negatively impact the revenues collected by the Recording Department in 2011 and years beyond.
  - Clerk (Elections) - although 2011 is not a high-profile election year, the Clerks Office will

be considering the purchase of replacement voting machines in compliance with state and federal requirements.

- Clerk (Motor Vehicle) - Motor Vehicle has additional revenue due to the emission program being reinstated as of July 2010.
- Treasurer (Property Tax Collection & Distribution Services)—There will be no noticeable change in customer service for payment and document processing times.
- Property Assessment Services—2011 will be a reappraisal year with the Assessors Office reappraising all property in Larimer County. This reappraisal is likely to show that property values in Larimer County are, in general, falling and will result in smaller property tax bills for some property owners as well as reduce income to local governments (schools, county, cities & towns and other districts) for CY2012 and beyond.
- Coroner—Although not included in this Adopted Budget, the Coroner is negotiating to contractually provide coroner services for another county. This may, if approved, result in greater efficiency and more cost effective provision of services.

## Expenditures for Public Safety Services

**End Result: We help people feel safe through prevention, emergency preparedness, responsiveness and community partnerships.**

The Adopted 2011 Budget includes the following expenditures for Public Safety Services:

Service Name	2010 Original Budget	2011 Proposed Budget	2011 Adopted Budget	Pct. Chg from Original
Alternative Sentencing Dept. (ASD) Services	Included in Jail	3,116,537	3,116,537	NA
Animal Control	317,153	317,153	317,153	0.0%
Building Inspection & Code Compliance Services	1,277,862	1,333,476	1,333,476	4.4%
Community Corrections Non-Residential Services	2,930,194	2,735,369	2,735,369	-6.6%
Community Corrections Residential Services	5,532,551	6,159,785	6,159,785	11.3%
Community Corrections Transportation Services	672,190	535,896	535,896	-20.3%
Coroner Services	878,073	854,826	849,464	-3.3%
Criminal Justice Services	153,617	239,992	239,992	56.2%
Detox Services	53,010	49,829	49,515	-6.6%
District Attorney - Eighth Judicial District	7,035,867	7,392,835	7,354,286	4.5%
Law Enforcement Services	14,523,877	14,977,809	14,855,873	2.3%
Operation of the County Jail	26,953,170	22,596,379	22,531,608	-16.4%
Provide Emergency Public Safety Services	208,513	908,374	908,374	335.6%
Provide Judicial Officer Services	730,650	310,853	310,853	-57.5%
	<b>61,266,726</b>	<b>61,529,113</b>	<b>61,298,181</b>	<b>0.1%</b>

### Budget Highlights for the Safety Services:

1. The 2010 Adopted Budget included:

- Criminal Justice Services—The budget for 2010 will not include the one-time \$300,000 start-up funds that was included in the 2009 budget.
- Building Inspection Services—Continued furloughs and layoffs due to the lack of building activity.
- Community Corrections Transportation Services—For 2010, one time funding for Larimer Lift decreased as well as CCTU funding also reduced.
- Various Sheriffs Services—The County Sheriff reallocated 2010 funding between their services (Law Enforcement, Emergency Public Safety, Operation of County Jail), the net effect is that total expenditures remain about the same.
- Operation of County Jail—The jail inmate cap will be raised to 470 inmates. The US Marshal's service is expected to send ten federal inmates to Larimer County with an estimated \$255,500 revenue increase.
- Operation of County Jail—There is \$617,000 reserved for consideration of Video Visitation System that will save operating funds at the Jail. The decision to proceed will be made in 2011.

## 2. The 2011 Adopted Budget includes:

- Alternative Sentencing Department—This service has been split-off from the Operation of the Jail in 2010. The budget for this services will be included in the Criminal Justice Fund in the future.
- Animal Control—Unlike some other services, Animal Control service will be maintained at the same level as in 2010. The funding comes from a reorganization of the Planning Division and is not guaranteed for years beyond 2011.
- Building Inspection—This service has been down-sized to match the reduction in the building industry. The staffing has been reduced in previous years and will remain at a lower level until activity increases. Customer service will be improved with reorganized staffing and the addition of code enforcement.
- Criminal Justice Services—Will be increased due to the 2010 transfer of a technology position from another service to this budget. The position, Report Writer, should permit increased understanding and efficiency in the overall Criminal Justice system.
- District Attorney—This budget will be receiving \$509,112 in investment funding for three important projects that should result in lower costs and better services:
  - ECM (Electronic Content Management) - This project is in the second phase of the project. ECM II will increase the functionality of the ECM system to include: records management (archiving, purging, and retention schedule automation), performance reporting by user, direct import of email, attorney assignment to cases, e-mail alerting to control workflows, electronic importation of media from law enforcement, and redaction.
  - E-Discovery—This project will replace the manual outdated methods used to deliver mandated discovery to defense council with a web interface where discovery can be downloaded, paid for, and tracked.
  - LERMS II—This project will complete the successful LERMS I project by integrating the Loveland PD records management system with the existing transfer system, this will provide a generic records “drop box” for the electronic transfer of documents from all other internal and external entities.
- Operation of County Jail—This budget will be decreasing for 2011 due to the transfer of the Alternative Sentencing Department to the Criminal Justice Division.
- Law enforcement Services, Emergency Public Safety Services and Judicial Officer Services—The budgets will increase slightly due to changes in accounting between these services. The service levels will remain relatively the same for 2011.

## Expenditures for Support Services

**End Result: We provide support services in an efficient, responsive and effective manner.**

The Adopted 2011 Budget includes the following expenditures for Support Services:

<b>Service Name</b>	<b>2010 Original Budget</b>	<b>2011 Proposed Budget</b>	<b>2011 Adopted Budget</b>	<b>Pct. Chg from Original</b>
County Attorney Services	1,963,638	1,903,258	1,898,851	-3.3%
<b>Fin - Financial Accounting Operations &amp; Financial Reporting</b>	<b>955,220</b>	<b>1,131,673</b>	<b>1,145,673</b>	<b>19.9%</b>
Fin - Financial and Sales Tax Administration	249,424	-	-	-100.0%
<b>Fin - Purchasing Department</b>	<b>311,389</b>	<b>365,197</b>	<b>341,632</b>	<b>9.7%</b>
FITD - Business Applications Services	Dept Bus Softwre	2,753,626	2,736,626	NA
<b>FITD - Client Technology Services</b>	<b>1,359,660</b>	<b>3,734,154</b>	<b>3,674,154</b>	<b>170.2%</b>
FITD - Communication Technology Services	Tech & Comm	1,725,843	1,721,843	NA
<b>FITD - Departmental Business Software and GIS</b>	<b>3,296,762</b>	-	-	<b>-100.0%</b>
FITD - Equipment Replacement Funding	6,251,747	7,272,730	7,272,730	16.3%
<b>FITD - Facilities &amp; IT Leadership &amp; Administration</b>	-	<b>634,821</b>	<b>624,821</b>	<b>NA</b>
FITD - Facilities Capital Construction	908,766	4,326,117	4,326,117	376.0%
<b>FITD - Facilities Maintenance and Support</b>	<b>2,556,462</b>	<b>5,288,493</b>	<b>5,258,227</b>	<b>105.7%</b>
FITD - Facilities Planning Services	1,493,680	1,342,446	1,342,446	-10.1%
<b>FITD - Facilities Support Services</b>	<b>1,451,438</b>	-	-	<b>-100.0%</b>
FITD - GIS Data Management & Analysis Services	-	173,228	173,228	NA
<b>FITD - Mail Processing &amp; Distribution Services</b>	-	<b>395,896</b>	<b>395,896</b>	<b>NA</b>
FITD - Office Technology Support Services	881,949	-	-	-100.0%
<b>FITD - Printing and Copying Services</b>	-	<b>228,952</b>	<b>228,952</b>	<b>NA</b>
FITD - Process Improvement Services	-	830,734	893,414	NA
<b>FITD - Public Safety Radio Equipment Replacement</b>	<b>149,550</b>	-	-	<b>-100.0%</b>
FITD - Public Works Administration	172,353	356,411	355,450	106.2%
<b>FITD - Records Management</b>	-	<b>80,407</b>	<b>80,407</b>	<b>NA</b>
FITD - Technology & Communications Infrastructure Services	2,813,564	-	-	-100.0%
<b>Fleet Services - Administration, Parts &amp; Fuel Mgmt.</b>	<b>2,667,298</b>	<b>2,514,819</b>	<b>2,514,819</b>	<b>-5.7%</b>
Fleet Services - Vehicle Equipment Replacement	1,659,423	1,577,388	1,567,603	-5.5%
<b>Fleet Services -Heavy Duty Vehicle Maintenance</b>	<b>720,967</b>	<b>670,895</b>	<b>670,895</b>	<b>-6.9%</b>
Fleet Services-Light Duty Vehicle Maintenance	480,645	362,434	362,434	-24.6%
<b>Human Resource Services</b>	<b>1,644,340</b>	-	-	<b>-100.0%</b>
Human Resource Services - Compensation & Classification	Hum. Resources	266,309	261,350	NA
<b>Human Resource Services - Employee Benefits</b>	<b>16,770,200</b>	<b>17,333,089</b>	<b>17,333,089</b>	<b>3.4%</b>
Human Resource Services - Payroll	Hum. Resources	423,767	423,767	NA
<b>Human Resource Services - Relations &amp; Recruitment</b>	<b>Hum. Resources</b>	<b>329,996</b>	<b>325,037</b>	<b>NA</b>
Human Resource Services - Training & Development	Hum. Resources	250,778	250,778	NA
<b>Public Communication</b>	<b>228,441</b>	<b>204,613</b>	<b>204,531</b>	<b>-10.5%</b>
Retirement Board Administrative Support	35,244	34,187	33,972	-3.6%
	<b>49,022,160</b>	<b>56,512,261</b>	<b>56,418,742</b>	<b>15.1%</b>

## Budget Highlights for the Support Services:

### 1. The 2010 Adopted Budget included:

- Public Communication—Includes the additional funds for a Citizens Survey (conducted every two years) to assist the county in managing its services and priorities.
- Departmental Business Software and GIS—3% reduction in services to meet the budget guidelines of the Board of County Commissioners.
- Financial & Sales Tax Administration—Reduction in Sales & Use Tax collections leading to lower distribution to recipient funds (Open Space, Fairgrounds, Justice Center and Jail Operation Funds).

### 2. The 2011 Adopted Budget includes:

- Financial Accounting Operations & Financial Reporting—Will observe cost savings on the consulting contract for external auditor in 2011.
- Facilities and Information Technology Division (FITD) - This division has been moved to a separate fund to combine all activities that had previously been budgeted for in several funds. This consolidation will result in better service and more comprehensive planning and management of county facilities and information technology support services. Client Technology Services now includes the County's PC Rental of \$1.3M; Communication Technology Services now includes Radio Replacement and Telephones for \$1.396M; Facilities Maintenance and Support now includes \$5.8M for Building Component Replacement items; and the FITD fund now includes Printing and Copying for \$228k.
- Human Resources Services—Will be separated into its component services for 2011. This will allow for better tracking of each service. The Self-Insured Medical fund is included in the 2011 Support Services category. The costs of two staff that were previously charged to the General Fund have been moved to the Self-Insured Medical Fund.

## Expenditures for Transportation Services

**End Result: We have safe, efficient and adequately maintained transportation systems.**

The Adopted 2011 Budget includes the following expenditures for Transportation Services:

<b>Service Name</b>	<b>2010 Original Budget</b>	<b>2011 Proposed Budget</b>	<b>2011 Adopted Budget</b>	<b>Pct. Chg from Original</b>
Regional Bus Support	42,300	39,762	39,512	-6.6%
Rural Para-Transit Services (moved to Human Services)	178,970	-	-	-100.0%
Public, General and Local Improvement Districts	1,285,330	1,555,450	1,571,382	22.3%
Road Improvement	4,379,304	4,386,030	4,375,868	-0.1%
Roadway Maintenance	14,088,510	16,204,366	16,199,888	15.0%
Statutory Sharing of County Road Tax to Cities and Towns	1,046,884	1,220,285	1,200,153	14.6%
Stormwater and Drainage	1,545,379	4,788,405	4,787,795	209.8%
Structures (Bridge) Rehabilitation and Replacement	1,838,776	3,058,798	3,057,286	66.3%
Traffic Safety	2,390,551	475,906	473,096	-80.2%
	<b>26,796,003</b>	<b>31,729,002</b>	<b>31,704,980</b>	<b>18.3%</b>

### Budget Highlights for the Transportation Services:

1. The 2010 Adopted Budget included:

- Statutory Sharing of County Road Tax to Cities and Towns—The 2010 budget includes an increase in property tax revenue (to offset a significant decrease in specific ownership tax revenue) to maintain service level. This increase must be shared with cities and towns as required by statutory law.
- Road Improvement & Traffic Safety—Eliminating 1.5 FTE in the form of an unfilled Engineering Technician (Survey) and a 0.5 FTE Senior Civil Engineer (Stormwater) position.

2. The 2011 Adopted Budget includes:

- Stormwater & Drainage – The County is managing the Coal Creek Flood Mitigation Project work on behalf of the Boxelder Stormwater Authority. This project will run for the next couple of years. Beyond that, the County will need to decide if it continues to bill for Boxelder user fees or passes this responsibility on to the Authority.
- **2010/2011 Highway Projects and Programs**
  - Overlay Program – The 2011 overlay included improvements to more than 7 miles of mainline county roads.
  - County Road 17 Resurfacing Program with ARRA funds – We had almost \$150,000 left from last years CR 17 resurfacing project and received an additional \$50,000 from other ARRA project. We added about \$200,000 from the Capital Improvement budget and were able to widen and overlay the section of CR 17 just south of Loveland between CR 14 and CR 16. This completed the almost \$4 million dollars worth of asphalt patching and overlay improvement to CR 17 from Mulberry St in

- Fort Collins south to Hwy 56 in Berthoud that we started in 2009.
- Coal Creek Flood Mitigation Project. – The County was awarded a \$2.9 million FEMA Predisaster Mitigation (PDM) grant to build the first of three regional improvements associated with the stormwater master plan to Boxelder Creek through the recently created Boxelder Storm Water Authority.
  - Federal Grant Projects - We applied for and were successful obtaining several grants to use for the design and construction of various safety, capacity and enhancement projects related to transportation. We received four safety grants to install guard rails and flatten slopes on four sections of roads located in the foothills.
  - River Bluffs Regional Trail – Construction of the section of the Poudre River Trail that connects the trail crossing under Highway 392 just west of Windsor, across the River Bluffs Open Space and connect to CR 32E is underway and should be completed in October.
  - Replacement of Bridge on CR 11C between Horseshoe and Boyd Lakes – Design is underway to replace this load posted bridge on the north end of Loveland.
  - Replacement of Bridge on CR 7– Design is underway to replace this load posted bridge south of CR 70, north of Wellington.
  - Minor Bridge Structure Replacement – Design work has begun to replace several minor structure on CR 74E (4 structures), CR 42E (2 structures), and CR 43 (2 structures).
  - CR 32E from CR 3 to CR 5 – Work was completed in 2010 for this 1 mile section of road. This section was a gravel road and the improvements included paving it so that it has one paved lane in each direction with 6 foot wide paved shoulders.
  - Pleasant Valley Trail - We were successful in obtaining an enhancement grant to reconstruct the portion of the Poudre River trail between Cache La Poudre Junior High and CR 52E in Laporte. We also recently were granted an additional amount of enhancement funding to replace the entire bridge over the Terry Lake Inlet Canal rather than just the pedestrian bridge on the south side of CR 54G. This will provide a new trail crossing on both the north and south side as well as replacing the roadway bridge that has a low sufficiency rating.
  - CR 19 from CR 70 to CR 72 – Design is scheduled to begin this fall to reroute this section of road. The realignment was part of the Owl Canyon Corridor project. As part of this project other areas along the Owl Canyon corridor will be analyzed for safety improvements.
  - Intersection of CR 19 and CR 54G – Various options will be looked at to improve the capacity and safety of this intersection. Design will begin once a preferred option is selected.
  - Intersection of CR 28 (57<sup>th</sup> St) and CR 19 (Wilson) - We were awarded a grant to construct turn lanes at this intersection on the northwest side of Loveland. We are partnering with the City of Loveland to fund the local match costs of the grant. Design is underway with construction planned for the summer of 2011.
  - Improvement Districts – Six new Public Improvement Districts (PID's) were approved by neighborhood voters at the November 2010 election for inclusion in the 2011 budget..

## Expenditures for Environment & Natural Resources Services

**End Result: We maintain and promote a healthy environment, protecting our natural resources for recreation, conservation and community well-being.**

The Adopted 2011 Budget includes the following expenditures:

<b>Service Name</b>	<b>2010 Original Budget</b>	<b>2011 Proposed Budget</b>	<b>2011 Adopted Budget</b>	<b>Pct. Chg from Original</b>
Fair, 4H, Extension and Community	-	722,379	720,783	NA
<b>Forestry Program</b>	<b>118,258</b>	<b>136,812</b>	<b>136,084</b>	15.1%
Open Lands Program	4,489,477	3,313,117	3,313,117	-26.2%
<b>Parks Program</b>	<b>3,782,144</b>	<b>4,987,266</b>	<b>4,996,811</b>	32.1%
Solid Waste Mgmt. - Household Hazardous Waste	583,134	580,250	580,250	-0.5%
<b>Solid Waste Mgmt. - Landfill Operations</b>	<b>2,713,238</b>	<b>3,023,385</b>	<b>3,023,385</b>	<b>11.4%</b>
Solid Waste mgmt. - Recycling	355,286	354,050	354,050	-0.3%
<b>Solid Waste Mgmt. - Transfer Stations</b>	<b>187,284</b>	<b>187,068</b>	<b>187,068</b>	<b>-0.1%</b>
The Ranch	6,536,743	6,311,416	6,311,416	-3.4%
<b>Weed Management Program</b>	<b>721,285</b>	<b>718,420</b>	<b>718,420</b>	<b>-0.4%</b>
	<b>19,486,849</b>	<b>20,334,163</b>	<b>20,341,384</b>	<b>4.4%</b>

### Budget Highlights for the Environment Services:

#### 1. The 2010 Adopted Budget included:

- The Ranch—Expenses for 2010 are expected to exceed revenues by approximately \$1.0 million dollars, requiring the use of reserves. Several revenue enhancing measures will be presented for consideration in 2010:
  - The Embassy Suites hotel and convention center is expected to open in 2010, which will add an additional \$60,000 to the budget (and up to \$120,000 annually within the next 10 years).
  - Consider charging a facility fee that's more in line with the market. Ours is \$1.50; the Pepsi Center is \$11.50.
  - Due to the rising utility costs, a Adopted average of \$50 per event utility charge is being considered.
  - Consider charging a \$25 flat rate fee for meetings held in the 4-H building, which currently is free, to cover operational expenses of the building and the payoff of the debt cost to construct the building.
  - Consider re-instituting a \$2 gate fee admission to the fair, to help offset the current loss incurred each year from the fair.
- Open Lands Program—2010 budget includes more maintenance than acquisition, and \$1.0 million reduction in sales tax revenue.
- Parks Program—The 2010 budget does not include significant capital projects.
- Solid Waste Mgmt—Public Hearings were scheduled for 2010 rate increases that were Adopted for 2010:
  - Landfill Rates:
  - Other major 2010 changes—average increase in rate of 4%, No longer allow fee for less

than one cubic yard, increase for animal carcasses due to the amount of cover material and location in landfill, increase for car bodies (do not want them in landfill and we have not gotten one for three years)

- Transfer Stations Rates—All fees going up 5%
- Household Hazardous Waste Rates—No fee for residential, business waste will be charged cost plus 30% which has been the fee since the program started

## 2. The 2011 Adopted Budget includes:

- The Ranch—Expenses for 2011 are expected to exceed revenues.
  - Revenue is 7% below expected due to a drop in events and concerts, lost sponsorships, and drop in the Use Tax allocation. This isn't expected to improve for 2011.
  - The Thomas M. McKee 4-H Youth and Community Building continues to run in a deficit.
  - Additional revenues will be recognized in 2011 after one full year of operations for the Embassy Suites.
  - Facility rental fees will increase 20%; ticketed events will increase from \$1.50 to \$2.00 which includes a \$0.50 parking fee.
- Solid Waste Mgmt—Current rate structures will be reviewed and recommendations will be made to the Board of County Commissioners
- Open Lands and Parks Programs—The Department is projecting the construction of a Nature Center with a much needed ranger office at Horsetooth. The majority of anticipated funding would be a GOCO grant and Lottery Funds, with Bureau of Reclamation matching funds. Open Lands may continue to negotiate land fee simple and/or conservation easement purchases with land owners but the program is seeing a shift away from acquisition/ development and toward maintenance as the Open Lands Program matures.
- 4H Program—Fee increase for 4-H membership enrollment from \$45 to \$50.

## **Expenditures for Economic Vitality Services**

***End Result: We promote a strong economy and economic vitality.***

The Adopted 2011 Budget includes the following expenditures for Economic Vitality Services:

<b>Service Name</b>	<b>2010 Original Budget</b>	<b>2011 Proposed Budget</b>	<b>2011 Adopted Budget</b>	<b>Pct. Chg from Original</b>
Business and Enterprise	127,066	125,443	124,653	-1.9%
Business Services/Economic Development - Enterprise Zone	72,337	65,466	65,466	-9.5%
Economic Development Contribution	10,000	9,400	9,341	-6.6%
Extension Agriculture and Environment Education	134,218	194,900	194,900	45.2%
Employment & Training Services	6,788,140	6,382,234	6,382,234	-6.0%
	<b>7,131,761</b>	<b>6,777,443</b>	<b>6,776,594</b>	<b>-5.0%</b>

### **Budget Highlights for the Jobs & Economic Vitality Services:**

#### 1. The Adopted 2010 Budget included:

- Business and Enterprise—The 2010 budget includes an allocation of a portion of a position to County Economic Development Project.
- Business and Enterprise will be moved to the Health and Well Being Category for 2010. The activity is included in the Employment & Training Service budget.
- Rural Economic Development Project/Service—Larimer County will continue to set aside funds for Economic Development. The possible uses of funds will be reviewed before funds are expended.

#### 2. The 2011 Adopted Budget includes:

- Extension Agriculture—The Extension Agent for the 4-H Livestock program resigned in June, 2010. This is a critical position in the Extension Office given the size and scope of the Larimer County 4-H program.
- Employment & Training Services—Online or onsite employment and training services were provided to over 23,000 jobseekers through June 2010, a 4% increase from last year. Funding from primary sources such as the Workforce Investment Act, ARRA and TANF were reduced or ended. However, they will receive a major influx of funding from other discretionary grants to support business and jobseeker services.

## Expenditures for Health & Well-Being Services

**End Result: We provide opportunities for our community members to be healthy and self sufficient.**

The Adopted 2011 Budget includes the following expenditures for Health and Well-Being Services:

<b>Service Name</b>	<b>2010 Original Budget</b>	<b>2011 Proposed Budget</b>	<b>2011 Adopted Budget</b>	<b>Pct. Chg from Original</b>
Birth & Death Certificates and Health Statistics	242,403	High-risk Mothers	-	NA
<b>Preventing/Controlling Communicable &amp; Chronic Diseases</b>	<b>1,808,794</b>	<b>1,347,282</b>	<b>1,347,282</b>	<b>-25.5%</b>
Environmental Health Planning & Special EH issues	147,977	Food Safety/Inst San	-	NA
<b>Family and Consumer Education and 4-H Youth Development</b>	<b>390,542</b>	<b>344,510</b>	<b>344,510</b>	<b>-11.8%</b>
Food Safety and Institutional Sanitation	1,032,712	1,122,007	1,122,007	8.6%
<b>Food Safety, Nutrition, and Health Education</b>	<b>83,308</b>	<b>97,919</b>	<b>97,919</b>	<b>17.5%</b>
Foothills Gateway Property Tax Collection & Distribution	3,057,046	3,038,005	3,035,735	-0.7%
<b>Health Emergency Preparedness, Planning, and Response</b>	<b>450,627</b>	<b>583,583</b>	<b>583,583</b>	<b>29.5%</b>
HHS Community Collaboration	900	Community Outreach	-	NA
<b>HHS Direction and Resource Management</b>	<b>2,147,064</b>	<b>Community Outreach</b>	<b>-</b>	<b>NA</b>
Community Outreach	-	1,036,551	1,033,688	NA
<b>Human Services - Child &amp; Adult Protection Services</b>	<b>17,042,537</b>	<b>17,122,094</b>	<b>17,122,094</b>	<b>0.5%</b>
Human Services - Self-Sufficiency Programs	16,987,289	14,842,607	14,842,607	-12.6%
<b>Human Services - Senior and Disabled Assistance</b>	<b>5,943,894</b>	<b>4,741,671</b>	<b>4,741,671</b>	<b>-20.2%</b>
Protect Health of High-risk Mothers, Infants and Children	4,874,442	5,217,042	5,217,042	7.0%
<b>Mental Health Center Support</b>	<b>305,222</b>	<b>286,909</b>	<b>285,103</b>	<b>-6.6%</b>
Preventing Water, Air, and Environmental Pollution	623,426	684,369	684,369	9.8%
<b>Support for 4-H and Youth</b>	<b>111,715</b>	<b>4-H Youth Devel</b>	<b>-</b>	<b>NA</b>
Veterans Services	147,521	164,238	163,347	10.7%
	<b>55,397,418</b>	<b>50,628,787</b>	<b>50,620,957</b>	<b>-8.6%</b>

### Budget Highlights for the Health & Well-Being Services:

1. The 2010 Adopted Budget includes the following proposals for the Health & Well-Being Services:
  - Human Services Child Protection Services—Increased spending due to increased state funding via House Bill 1451.
  - Veterans Services—The 2010 budget includes the costs of a Coordinator position.
  - Human Services - Self-Sufficiency Programs—The 2010 budget was increased to reflect Workforce Center funding.
  - Birth & Death Certificates and Health Statistics—The 2010 budget reflects additional costs to remodel the main office reception area per state required security improvements.
  - Employment and Training Services—Project funds for Enterprise and Business have been moved to this budget from the Commissioners Budget.

2. The 2011 Adopted budget includes the following:

- HHS Director Division—This division was eliminated in 2010 and the remaining staffing has been redistributed to Employment & Training Services, Criminal Justice Services, Human Services Department and the Facilities and Information Technology Division. The elimination saved approximately \$140,000 and has permitted the continuance of the most critical services. Some transportation services (and funding) may be transferred to city government.
- Veterans Services—Continue to receive a grant from the Department of Military and Veterans Affairs for outreach and marketing of veterans services in Larimer County.
- Health Department Services:
  - Will be eligible for Medicaid Incentive payments from 2011 to 2016 with the certified Electronic Medical Records project.
  - Consideration should be given to creating a regional mosquito control district for more effective West Nile Virus control.
  - Due to the diversion of Amendment 35 funds, effectively, nearly all tobacco control effort will cease during 2011 and 2012.
  - Larimer County will spend only \$8.85 per capita in county tax dollars per person in 2011 to deliver our critical public health services to a population of 304,799, as estimated by the Dept. of Local Affairs.
- Human Services Department:
  - Child and Adult Protection Services were moved from the Public Safety Safety category to the Health and Well-being category for 2011.
  - Will be able to backfill the 3% reduction in county funding with a one-time performance bonus from the State.
  - ARRA funding received last year for the senior tax work off program has expired.
  - The department has the mandate and authority to authorize benefits that are paid directly to residents. The department authorized over \$25 million in food assistance, and \$120 million reimbursement to medical treatment providers. The total of all DHS programs adds more than \$160 million in cash benefits and vendor payments to Larimer County's economy.

## **Expenditures for Preparing for Growth Services**

**End Result: We grow in a manner that maintains and enhances the quality of life of our citizens.**

The Adopted 2011 Budget includes the following expenditures:

<b>Service Name</b>	<b>2010 Original Budget</b>	<b>2011 Proposed Budget</b>	<b>2011 Adopted Budget</b>	<b>Pct. Chg from Original</b>
Citizen Resources	-	584,158	570,261	NA
Development Planning	1,704,067	505,329	505,329	-70.3%
Rural Land	226,714	455,036	455,036	NA
	<b>1,930,781</b>	<b>1,544,523</b>	<b>1,530,626</b>	<b>-20.7%</b>

### **Budget Highlights for the Preparing for Growth Services:**

1. The Adopted 2010 Budget included:

- Land Use & Planning Services—The County Manager is recommending additional funding to avoid the layoff of one position that would be required under the general budget guidelines of the Board of County Commissioners.
- Rural Land Use—The County Manager is recommending additional funding to avoid furloughs that would be required under the general budget guidelines of the Board of County Commissioners.
- Animal Control—A 6% reduction in the contract with Larimer County Humane Society to provide animal control services.

2. The 2011 Adopted Budget includes:

- Planning Department:
  - The department has undergone reorganization. This will result in better cross-training, work load sharing and efficiency. An increase in customer service is the expected result. For the last year, the building department was unavailable to customers 2 Mondays per month due to furloughs.
  - Projected revenues from fees are anticipated to be lower in 2011 due to the continuation of the sluggish economy.

**Expenditures for Internal Transfers & Special Purpose Funds:**

<b>Service Name</b>	<b>2010 Original Budget</b>	<b>2011 Proposed Budget</b>	<b>2011 Adopted Budget</b>	<b>Pct. Chg from Original</b>
Equipment Laesing Fund	1,242,011	-	-	-100.0%
Federal Payments-in-Lieu (PILT) Clearing Fund	1,730,094	1,362,761	1,362,761	-21.2%
Lottery Clearing Fund	268,500	852,000	852,000	217.3%
Non-Departmental General Fund Revenues & Expenses	-	(549,172)	34,433	NA
Self-Insured Risk Management	2,687,843	2,826,265	2,826,265	5.1%
Transfers from General Fund to Other Funds	9,113,348	21,761,954	21,605,000	137.1%
	<b>15,041,796</b>	<b>26,253,808</b>	<b>26,680,459</b>	<b>77.4%</b>

1. The Adopted 2010 Budget included:

- Transfers From General Fund to Other Funds—Lower transfers in 2010 due to the lower county support provided to non-General Fund services.
- Self-Insured Risk Management—Increased safety consulting for county departments.

2. The 2011 Adopted Budget includes:

- Transfers from General Fund to Other Funds—Significant increase due to the creation of Facilities and Information Technology Division Fund.

**Expenditures for Sales Tax Collection & Debt Service :**

<b>Service Name</b>	<b>2010 Original Budget</b>	<b>2011 Proposed Budget</b>	<b>2011 Adopted Budget</b>	<b>Pct. Chg from Original</b>
County Debt Repayment	13,720,942	13,717,762	13,717,762	0.0%
Improvement District Debt Repayment	-	181,782	181,782	NA
Sales & Use Tax Collection & Distribution	25,895,592	26,561,519	26,561,519	2.6%
	<b>39,616,534</b>	<b>40,461,063</b>	<b>40,461,063</b>	<b>2.1%</b>

1. The Adopted 2010 Budget included:

- Budgeting for an expected 10% reduction in Sales & Use Tax receipts.

2. The Adopted 2011 Budget includes:

- Budgeting for slight increase in Sales and Use tax collections (compared to Original 2010 Budget), but no increase from 2010 Revised estimates.

## ***Expenditures for Classified and Appointed Employee Compensation***

One of the largest portions of the County's budget is for employee compensation. Like any other business, Larimer County must compete with other employers to hire and keep employees. A qualified employee saves taxpayers money by providing services in a professional and efficient manner. Wages and benefits that are not competitive result in high turnover rates and expensive retraining of new employees.

Larimer County has adopted a policy of paying employees at the 50<sup>th</sup> percentile of the job market. The objective is to maintain the mid-point of job ranges at the 50<sup>th</sup> percentile of the market for similar jobs for all County positions. This means that when comparing Larimer county pay rates to other similar employers in the Northern Front Range, half of those employers pay more than Larimer County and half pay less than Larimer County for similar jobs. We use the Colorado Municipal League (CML) Study – which is an annual survey of both private and public sector jobs. At the 50<sup>th</sup> percentile, we believe that in most cases this allows us to get qualified staff at a very reasonable rate.

The 2011 Adopted Budget again evaluated market based compensation adjustments for each job classification pay range. **After conducting market comparisons and considering the economic times, market based compensation adjustments will not be required. This is the second year that market based compensation adjustments are not required to stay at the compensation goal of 50<sup>th</sup>-percentile.**

In an effort to maintain the County 2011 Adopted Budget at a level that may be sustained in future years, the following measures are Adopted:

- Market based adjustments will NOT be required for 2011.
- Merit and Performance increases will NOT be required for 2011.
- Medical insurance costs are NOT expected to increase for 2011.
- Dental insurance costs are NOT expected to increase for 2011.
- Employees' share of insurance benefits will also NOT increase for 2011.
- The Retirement Longevity Pay will be phased out, half in 2011 and the remainder in 2012.

### **Changes in Staffing by Department in the 2010 Revised and 2011 Adopted Budgets**

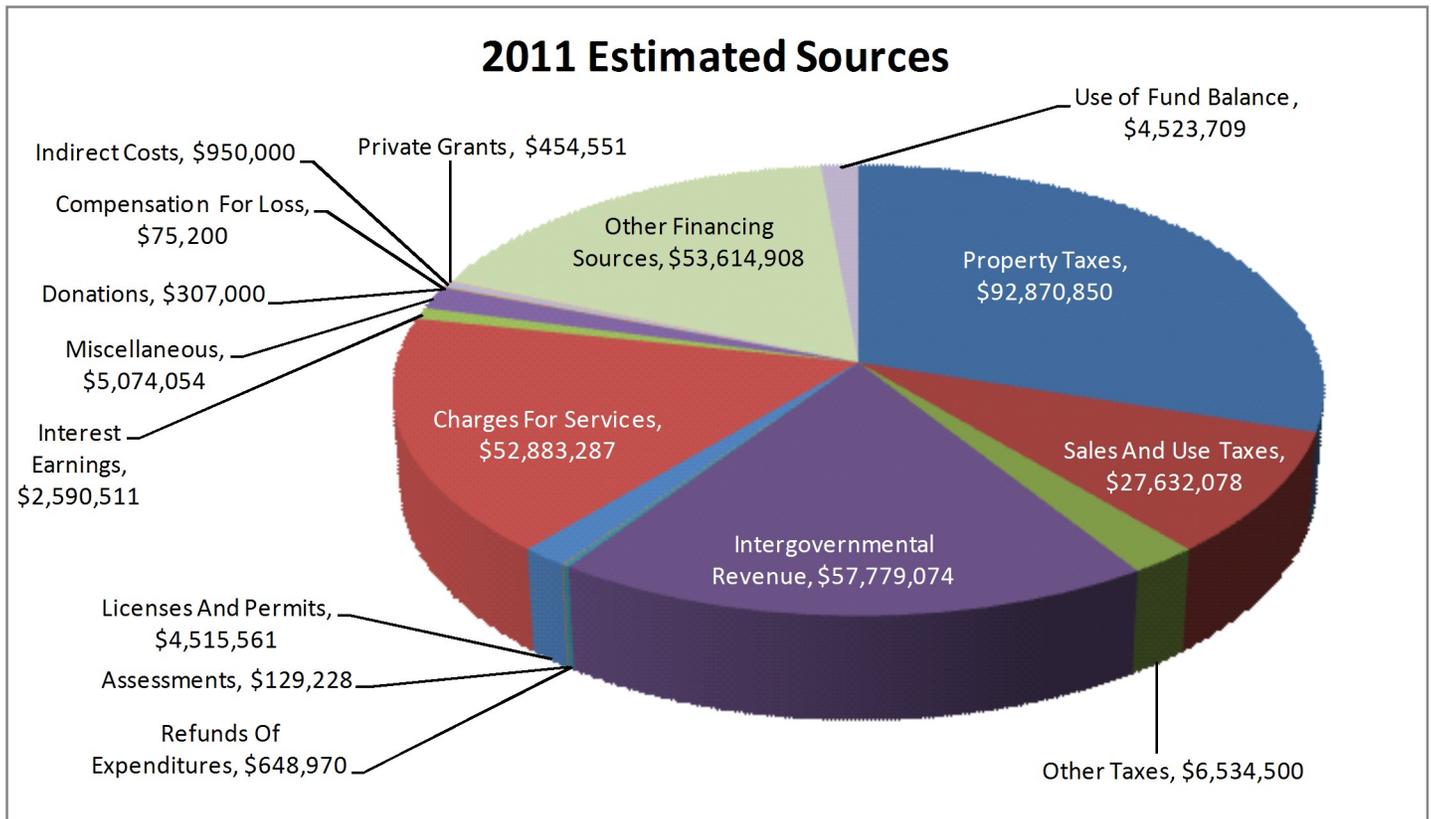
The following table highlights the changes in the staffing levels for offices and departments at Larimer County. The table lists only “regular” and limited-term positions (not temporary or seasonal).

<b>Department/Office</b>	<b>Authorized Regular Positions</b>				
	<b>2010 Adopted Budget</b>	<b>2010 Revised Budget</b>	<b>2010 Change</b>	<b>2011 Adopted Budget</b>	<b>2011 Change</b>
Assessor	52.00	51.00	(1.00)	51.00	-
County Commissioners & County Manager	11.75	10.75	(1.00)	10.75	-
Clerk & Recorder	80.00	80.00	-	80.00	-
Criminal Justice	102.80	153.05	50.25	153.05	-
Coroner	5.00	5.60	0.60	5.60	-
County Attorney	16.00	15.80	(0.20)	14.80	(1.00)
District Attorney	81.50	82.50	1.00	79.00	(3.50)
Engineering	29.30	29.30	-	29.30	-
Extension	3.00	3.00	-	2.50	(0.50)
Facilities and Information Technology	90.05	98.55	8.50	92.85	(5.70)
Fairgrounds	15.50	16.50	1.00	16.50	-
Finance	22.55	22.55	-	22.55	-
Fleet	19.00	19.00	-	19.00	-
Health & Environment	97.00	94.25	(2.75)	94.25	-
Human Resources	16.00	16.00	-	16.00	-
Health & Human Services Administration	13.75	-	(13.75)	-	-
Human Services	344.68	347.43	2.75	347.43	-
Parks & Open Lands	42.00	42.00	-	42.00	-
Planning, Building & Rural Land	34.83	33.05	(1.78)	29.05	(4.00)
Public Works Administration	1.00	1.00	-	1.00	-
Road & Bridge	65.00	65.00	-	65.00	-
Natural Resources (Solid Waste Management)	21.75	21.75	-	18.75	(2.00)
Sheriff	417.00	376.50	(40.50)	370.50	(6.00)
Surveyor	1.00	1.00	-	1.00	-
Treasurer	14.75	14.75	-	14.75	-
Veteran Services	2.00	2.75	0.75	2.75	-
Workforce Center	78.00	77.95	(0.05)	70.43	(7.52)
	<b>1,677.21</b>	<b>1,681.03</b>	<b>3.82</b>	<b>1,649.81</b>	<b>(30.22)</b>

# 2011 Estimated Revenues for County Government:

The 2011 Adopted Budget for Larimer County includes estimates of a variety of taxes, fees, grants, and intergovernmental revenues.

Revenue Category	2010 Original Budget	2010 Revised Budget	2011 Proposed Budget	2011 Adopted Budget	Pct Change from Revised	Pct Change from Original
Assessments	\$114,378	\$111,267	\$129,228	\$129,228	16.1%	13.0%
Charges For Services	\$51,736,773	\$51,365,216	\$52,873,937	\$52,883,287	3.0%	2.2%
Compensation For Loss	\$56,008	\$6,086,294	\$75,200	\$75,200	-98.8%	34.3%
Donations	\$296,225	\$376,713	\$307,000	\$307,000	-18.5%	3.6%
Indirect Costs	\$850,000	\$850,000	\$950,000	\$950,000	11.8%	11.8%
Interest Earnings	\$3,214,437	\$3,629,808	\$2,589,411	\$2,590,511	-28.6%	-19.4%
Intergovernmental Revenue	\$56,984,492	\$62,125,738	\$57,716,394	\$57,779,074	-7.0%	1.4%
Licenses And Permits	\$4,402,707	\$4,536,098	\$4,503,303	\$4,515,561	-0.5%	2.6%
Miscellaneous	\$5,516,518	\$5,738,501	\$5,074,054	\$5,074,054	-11.6%	-8.0%
Other Financing Sources	\$37,920,893	\$42,372,677	\$53,767,696	\$53,614,908	26.5%	41.4%
Other Taxes	\$6,937,500	\$6,534,500	\$6,534,500	\$6,534,500	0.0%	-5.8%
Private Grants	\$352,825	\$442,995	\$454,551	\$454,551	2.6%	28.8%
Property Taxes	\$93,105,177	\$93,080,240	\$92,812,237	\$92,870,850	-0.2%	-0.3%
Refunds Of Expenditures	\$522,970	\$570,970	\$648,970	\$648,970	13.7%	24.1%
Sales And Use Taxes	\$26,762,387	\$28,192,047	\$27,632,078	\$27,632,078	-2.0%	3.2%
Use of Fund Balance	\$1,866,311	\$10,589,308	\$4,499,700	\$4,523,709	-57.3%	142.4%
	\$290,639,601	\$316,602,372	\$310,568,259	\$310,583,481	-1.9%	6.9%



**Assessed Value and New Construction Values**

The Adopted 2011 Budget is based on the following property values supplied by the County Assessor:

- Net Assessed Value for all property in Larimer County is \$ 4,047,646,850; this is a 0.7% decrease from the previous year. The TIF District Increment is \$188,284,933.
- Assessed Value of New Construction is \$45,306,335, a 52% decrease from 2010.
- Total Actual Value of all real property in Larimer County will be \$34,517,500,722.
- Actual Value of New Construction totals \$289,026,362, this is a 53.8% decrease from the previous year.

**Property Tax Revenue for County Government (excludes Pest and Improvement Districts)**

The Adopted 2011 Budget includes the following property tax income for County Services:

- **Property Tax revenue will decrease .29% to support County Services.** Local property taxes continue to provide a significant part of the County Government budget by supplying \$ 88,133,739 in property tax revenues to support basic county services.
- **Larimer County will continue the current operating mill levy of 21.571 mills.** This amount (which has been the same since 1992) excludes any abatement mill levy authorized under Colorado Law to regain lost revenue due to abatements and refunds.
- **Larimer County will also levy 0.203 mills (authorized by state law)** to recover \$821,949 in revenue lost from abatements and refunds of property taxes in 2010.
- **Larimer County will continue to include the citizen initiated tax for Foothills Gateway of 0.75 mills.** This tax was approved by voters in November 2001 and will continue indefinitely supplying \$ 3,035,735 in 2011 towards the operation of Foothills Gateway . This is a 0.7% decrease from previous year.
- **Adopted Larimer County Government Mill Levy:**
  - County Operating Mill Levy 21.571
  - Plus State Abatement Mill Levy +0.203
  - **Total County Operations Mill Levy 21.774**
  - Foothills Gateway Levy +0.750
  - **Grand Total Mill Levy 22.524 mills**
- **Tax Increase**—The expected tax impact on a homeowner of a \$268,569 home is expected to be a **\$1.96 increase in property tax per year**. The increase in the County Services portion of the property tax on this home is estimated to increase from \$477.49/year to \$479.45/year for County Services (excludes Foothills Gateway tax). This is a 0.4% increase over 2010 taxes.

The distribution of Property Tax revenue to support the Larimer County 2011 Adopted Budget is as follows: (includes \$821,949 Abatement recovery in General Fund)

Fund Name	2010 Original Budget	2010 Revised Budget	2011 Proposed Budget	2011 Adopted Budget	Pct Chage from Revised	Pct Chage from Original
101 - General	\$74,468,430	\$74,468,430	\$75,694,891	\$75,746,247	1.7%	1.7%
182 - Health & Environment	\$2,786,584	\$2,786,584	\$2,700,472	\$2,683,473	-3.7%	-3.7%
252 - Road & Bridge	\$2,493,649	\$2,493,649	\$2,690,363	\$2,637,384	5.8%	5.8%
262 - Human Services	\$7,140,742	\$7,140,742	\$7,113,304	\$7,066,635	-1.0%	-1.0%
512 - Capital Expenditures	\$1,500,000	\$1,500,000	\$0	\$0	-100.0%	-100.0%
<b>Total County Provided Services</b>	<b>\$88,389,405</b>	<b>\$88,389,405</b>	<b>\$88,199,030</b>	<b>\$88,133,739</b>	<b>-0.3%</b>	<b>-0.3%</b>
168 - Foothills Gateway	\$3,057,046	\$3,057,046	\$3,038,005	\$3,035,735	-0.7%	-0.7%
<b>Grand Total</b>	<b>\$91,446,451</b>	<b>\$91,446,451</b>	<b>\$91,237,035</b>	<b>\$91,169,474</b>	<b>-0.3%</b>	<b>-0.3%</b>

The mill levies by fund for the Larimer County 2011 Adopted Budget are:

Fund Name	2010 Original Budget	2010 Revised Budget	2011 Proposed Budget	2011 Adopted Budget	Pct. Chg from Revised	Pct. Chg from Original
General Fund	18.159	18.159	18.484	18.510	1.8%	1.9%
Road and Bridge Fund	0.611	0.611	0.667	0.652	9.2%	6.7%
Health and Environment Fund	0.683	0.683	0.664	0.663	-2.8%	-2.9%
Capital Expenditures	0.368	0.368	0.000	0.000	-100.0%	-100.0%
Human Services Fund	1.750	1.750	1.756	1.746	0.3%	-0.2%
<b>Base Mill Levy (Limited by Law)</b>	<b>21.571</b>	<b>21.571</b>	<b>21.571</b>	<b>21.571</b>	<b>0.0%</b>	<b>0.0%</b>
Less: General Fund - Temporary Tax Credit	0.000	0.000	0.000	0.000	NA	0.0%
<b>State Authorized Abatements and Refunds Levy - General Fund</b>	<b>0.114</b>	<b>0.114</b>	<b>0.203</b>	<b>0.203</b>	<b>78.1%</b>	<b>78.1%</b>
<b>Total for County Provided Services</b>	<b>21.685</b>	<b>21.685</b>	<b>21.774</b>	<b>21.774</b>	<b>0.4%</b>	<b>0.4%</b>
Foothills Gateway	0.750	0.750	0.750	0.750	0.0%	0.0%
<b>Grand Total County</b>	<b>22.435</b>	<b>22.435</b>	<b>22.524</b>	<b>22.524</b>	<b>0.4%</b>	<b>0.4%</b>

# 2011 Budgets for Non-County Government Entities:

The 2011 Adopted Budget includes the budget for non-County services and districts as follows:

Non-County Service Fund	2010 Original Budget	2010 Revised Budget	2011 Proposed Budget	2011 Adopted Budget	Pct. Chg. From Revised	Pct. Chg. From Original
168 - Foothills Gateway	\$3,057,046	\$3,057,046	\$3,038,005	\$3,035,735	-0.7%	-0.7%
242 - Pest Control	\$616,111	\$728,465	\$739,650	\$739,650	15%	20.1%
246 - Public Trustee	\$774,740	\$662,742	\$694,498	\$694,498	4.8%	-10.4%
351 - Pinewood Springs - Gid#2	\$53,425	\$58,925	\$55,157	\$55,153	-6.4%	3.2%
352 - Carriage Hills - Gid#4	\$52,356	\$71,356	\$61,256	\$61,251	-14.2%	17.0%
353 - Namaqua Hills - Gid#8	\$6,782	\$8,782	\$8,795	\$8,795	0.1%	29.7%
354 - Homestead Estates - Gid#10	\$8	\$8	\$8	\$8	0.0%	0.0%
355 - Meadowdale - Gid#11	\$24,633	\$24,633	\$24,636	\$24,636	0.0%	0.0%
356 - Red Feather - Gid#13	\$19,679	\$19,679	\$17,195	\$16,377	-16.8%	-16.8%
357 - Little Valley Road - Gid#14	\$56,594	\$69,594	\$68,644	\$68,643	-14%	21.3%
358 - Club Estates - Gid#12	\$2,411	\$2,411	\$2,211	\$2,217	-8.0%	-8.0%
359 - Skyview South - Gid#15	\$2,755	\$9,418	\$0	\$0	-100.0%	-100.0%
360 - Kitchell Subdivision - Gid#16	\$1,438	\$1,438	\$1,445	\$1,448	0.7%	0.7%
361 - Country Meadows - Gid#17	\$2,724	\$2,724	\$2,724	\$2,730	0.2%	0.2%
362 - Venner Ranch - Gid#18	\$29,205	\$30,205	\$29,205	\$29,227	-3.2%	0.1%
363 - Highland Hills - Pid#19	\$18,067	\$29,067	\$21,140	\$21,156	-27.2%	17.1%
364 - Ptarmigan - Pid#20	\$153,983	\$171,983	\$58,954	\$58,990	-65.7%	-61.7%
365 - Solar Ridge - Pid#21	\$4,135	\$6,635	\$4,135	\$4,135	-37.7%	0.0%
366 - Saddleback - Pid#22	\$2,124	\$2,124	\$1,124	\$1,128	-46.9%	-46.9%
367 - Westridge - Pid#24	\$43,263	\$43,263	\$9,253	\$9,258	-78.6%	-78.6%
368 - Arapaho Pines - gid# 1991-1	\$1,815	\$2,865	\$1,815	\$1,815	-36.6%	0.0%
369 - Trotwood - pid#28	\$4,200	\$4,200	\$4,200	\$4,200	0.0%	0.0%
370 - Vine Drive - pid#29	\$9,440	\$16,940	\$12,190	\$12,190	-28.0%	29.1%
371 - Poudre Overlook - pid#30	\$7,400	\$7,400	\$7,450	\$7,450	0.7%	0.7%
372 - Eagle Rock Ranches - pid#23	\$10,168	\$10,668	\$10,168	\$10,168	-4.7%	0.0%
373 - Estes Park Estates - pid#25	\$13,357	\$13,357	\$12,339	\$12,339	-7.6%	-7.6%
374 - Eagle Ranch Estates - pid#26	\$31,906	\$126,906	\$31,906	\$31,919	-74.8%	0.0%
375 - Foothills Shadow - pid#31	\$3,564	\$3,564	\$3,564	\$3,564	0.0%	0.0%
376 - Crown Point Pid#27	\$4,586	\$6,086	\$125,160	\$125,168	1956.5%	2629.1%
377 - Charles Height Pid#32	\$15,981	\$17,481	\$14,994	\$14,994	-14.2%	-6.2%
378 - Bruns Pid#35	\$3,350	\$3,350	\$3,350	\$3,350	0.0%	0.0%
379 - Bonnell West Pid #36	\$9,978	\$12,978	\$10,027	\$10,045	-22.6%	0.7%
380 - Prairie Trails Pid#33	\$14,554	\$58,054	\$13,079	\$13,079	-77.5%	-10.1%
381 - Mountain Range Shadows Pid #34	\$47,450	\$117,450	\$32,450	\$32,450	-72.4%	-31.6%
382 - Paragon Estates Pid#40	\$7,498	\$7,498	\$7,498	\$7,498	0.0%	0.0%
384 - Maint Centro Business Park Pid#38	\$8,695	\$21,695	\$8,686	\$8,687	-60.0%	-0.1%
385 - Debt Centro Business Park Pid#38	\$109,686	\$109,686	\$107,197	\$107,196	-2.3%	-2.3%
387 - Terry Cove Pid#37	\$3,602	\$3,602	\$3,598	\$3,598	-0.1%	-0.1%
388 - Cottonwood Shores Pid#42	\$8,208	\$43,208	\$8,238	\$8,238	-80.9%	0.4%
389 - The Bluffs Pid#41	\$7,477	\$7,477	\$7,593	\$7,593	16%	16%
390 - Rainbow Lakes Estates Pid#39	\$0	\$0	\$0	\$8,445	NA	NA
391 - Grayhawk Knolls Pid#43	\$0	\$0	\$0	\$2,113	NA	NA
392 - Koral Heights Pid#46	\$0	\$0	\$0	\$8,840	NA	NA
393 - Park Hill Pid#47	\$0	\$0	\$0	\$5,100	NA	NA
394 - Wagon Wheel Pid#49	\$0	\$0	\$0	\$1318	NA	NA
395 - Puebla Vista Estates Pid#48	\$0	\$0	\$0	\$9,727	NA	NA
442 - Lcid-fc Industrial Park	\$76,355	\$81,355	\$96,159	\$96,159	18.2%	25.9%
443 - Lcid-ferndale	\$15,978	\$25,978	\$14,923	\$14,923	-42.6%	-6.6%
444 - Lcid-glacier View Meadows	\$31,188	\$31,188	\$27,051	\$27,051	-13.3%	-13.3%
446 - Lcid-hidden View Estates	\$0	\$0	\$10,142	\$10,142	NA	NA
448 - Lcid-linmar	\$17,395	\$22,395	\$16,603	\$16,603	-25.9%	-4.6%
452 - Lcid-miravalle	\$11,428	\$11,428	\$16,904	\$16,904	47.9%	47.9%
481 - Larimer County Building Authority Debt Service	\$7,851,910	\$7,851,910	\$7,851,880	\$7,851,880	0.0%	0.0%
499 - Lcid-surplus & Deficiency	\$0	\$55,173	\$0	\$0	-100.0%	NA
	<b>\$13,248,648</b>	<b>\$13,674,390</b>	<b>\$13,297,199</b>	<b>\$13,329,771</b>	<b>-2.5%</b>	<b>0.6%</b>

## Estimates of Property Tax Revenue for Non-County Government Entities

The Larimer County 2011 Adopted Budget includes the budgets of other Non-County groups that are not traditionally part of the regular on-going services of the County:

The budget includes the following property tax revenue for Non-County Special Purpose Functions:

Non-County Service Fund	2010 Original Budget	2010 Revised Budget	2011 Proposed Budget	2011 Adopted Budget	Pct. Chg. From Revised	Pct. Chg. From Original
168 - Foothills Gateway	\$3,057,046	\$3,057,046	\$3,038,005	\$3,035,735	-0.7%	-0.7%
242 - Pest Control	\$462,120	\$462,120	\$461,842	\$460,815	-0.3%	-0.3%
351 - Pinewood Springs - Gid#2	\$44,234	\$44,234	\$44,592	\$44,420	0.4%	0.4%
352 - Carriage Hills - Gid#4	\$57,805	\$57,805	\$57,784	\$57,529	-0.5%	-0.5%
353 - Namaqua Hills - Gid#8	\$31,174	\$31,174	\$31,357	\$31,357	0.6%	0.6%
354 - Homestead Estates - Gid#10	\$384	\$384	\$389	\$387	0.8%	0.8%
355 - Meadowdale - Gid#11	\$23,336	\$23,336	\$23,372	\$23,372	0.2%	0.2%
356 - Red Feather - Gid#13	\$16,471	\$16,471	\$16,355	\$16,337	-0.8%	-0.8%
357 - Little Valley Road - Gid#14	\$62,235	\$62,235	\$62,180	\$62,172	-0.1%	-0.1%
358 - Club Estates - Gid#12	\$10,562	\$10,562	\$10,562	\$10,865	2.9%	2.9%
359 - Skyview South - Gid#15	\$24,357	\$0	\$0	\$0	#DIV/0!	-100.0%
360 - Kitchell Subdivision - Gid#16	\$6,268	\$6,268	\$6,351	\$6,392	2.0%	2.0%
361 - Country Meadows - Gid#17	\$23,917	\$23,917	\$23,910	\$24,000	0.3%	0.3%
362 - Venner Ranch - Gid#18	\$23,645	\$23,645	\$23,648	\$23,970	1.4%	1.4%
363 - Highland Hills - Fid#19	\$72,393	\$72,393	\$72,722	\$72,936	0.8%	0.8%
364 - Ptarmigan - Fid#20	\$124,763	\$124,763	\$124,342	\$124,868	0.1%	0.1%
365 - Solar Ridge - Fid#21	\$30,499	\$30,499	\$30,499	\$30,499	0.0%	0.0%
366 - Saddleback - Fid#22	\$8,912	\$8,912	\$8,911	\$8,982	0.8%	0.8%
367 - Westridge - Fid#24	\$23,767	\$23,767	\$23,623	\$23,689	-0.3%	-0.3%
368 - Arapahoe Pines -gid#1991-1	\$11,648	\$11,648	\$11,647	\$11,647	0.0%	0.0%
369 - Trotwood -pid#28	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
370 - Vine Drive -pid#29	\$12,000	\$12,000	\$12,000	\$12,000	0.0%	0.0%
371 - Poudre Overlook -pid#30	\$20,000	\$20,000	\$20,000	\$20,001	0.0%	0.0%
372 - Eagle Rock Ranches -pid#23	\$9,536	\$9,536	\$9,536	\$9,540	0.0%	0.0%
373 - Estes Park Estates -pid#25	\$11,666	\$11,666	\$11,417	\$11,417	-2.1%	-2.1%
374 - Eagle Ranch Estates -pid#26	\$90,804	\$90,804	\$90,812	\$90,981	0.2%	0.2%
375 - Foothills Shadow -pid#31	\$15,200	\$15,200	\$15,200	\$15,200	0.0%	0.0%
376 - Crown Point Fid#27	\$29,454	\$29,454	\$29,429	\$29,401	-0.2%	-0.2%
377 - Charles Height Fid#32	\$14,016	\$14,016	\$14,196	\$14,205	1.3%	1.3%
378 - Bruns Fid#35	\$5,000	\$5,000	\$5,000	\$5,000	0.0%	0.0%
379 - Bonnell West Fid #36	\$63,989	\$63,989	\$63,964	\$64,221	0.4%	0.4%
380 - Prairie Trails Fid#33	\$29,341	\$29,341	\$29,691	\$29,691	1.2%	1.2%
381 - Mountain Range Shadow s Fid #34	\$34,999	\$34,999	\$35,000	\$35,000	0.0%	0.0%
382 - Paragon Estates Fid#40	\$35,684	\$35,684	\$35,684	\$35,684	0.0%	0.0%
384 - Maint Centro Business Park Fid#38	\$24,222	\$24,222	\$24,080	\$24,096	-0.5%	-0.5%
385 - Debt Centro Business Park Fid#38	\$102,229	\$102,229	\$99,949	\$99,943	-2.2%	-2.2%
387 - Terry Cove Fid#37	\$8,600	\$8,600	\$8,533	\$8,533	-0.8%	-0.8%
388 - Cottonwood Shores Fid#42	\$31,542	\$31,542	\$31,970	\$311,970	889.1%	889.1%
389 - The Bluffs Fid#41	\$21,100	\$21,100	\$22,755	\$22,755	7.8%	7.8%
390 - Rainbow Lakes Estates Fid#39	\$0	\$0	\$0	\$34,925	NA	NA
391 - Grayhawk Knolls Fid#43	\$0	\$0	\$0	\$8,750	NA	NA
392 - Koral Heights Fid#46	\$0	\$0	\$0	\$12,000	NA	NA
393 - Park Hill Fid#47	\$0	\$0	\$0	\$5,000	NA	NA
394 - Wagon Wheel Fid#49	\$0	\$0	\$0	\$4,545	NA	NA
395 - Puebla Vista Estates Fid#48	\$0	\$0	\$0	\$60,381	NA	NA
	<b>\$4,684,918</b>	<b>\$4,660,561</b>	<b>\$4,641,307</b>	<b>\$5,045,211</b>	<b>8.3%</b>	<b>7.7%</b>

## Adopted Mill Levies for Non-County Government Entities

The Larimer County 2011 Adopted Budget includes the property tax rates (mill levy) of other entities that are not traditionally part of the regular on-going services of the County. These include the Larimer County Weed District, Larimer County Foothills Gateway Distribution, Public Trustee and the many Larimer County Improvement Districts.

Fund Name	2010 Original Budget	2010 Revised Budget	2011 Proposed Budget	2011 Adopted Budget	Pct. Chg from Revised	Pct. Chg from Original
Larimer County Pest Control District Fund	0.142	0.142	0.142	0.142	0.0%	0.0%
<b>Larimer County Foothills Gateway</b>	<b>0.750</b>	<b>0.750</b>	<b>0.750</b>	<b>0.750</b>	<b>0.0%</b>	<b>0.0%</b>
LCGID #1991-1 - Arapahoe Pines	29.721	29.721	29.721	29.721	0.0%	0.0%
<b>LCGID #01 - Imperial Estates Fund</b>	-	-	-	-	#DIV/0!	#DIV/0!
LCGID #02 - Pinewood Spgs Fund	5.000	5.000	5.000	5.000	0.0%	0.0%
<b>LCGID #04 - Carriage Hills Fund</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>	<b>0.0%</b>	<b>0.0%</b>
LCGID #08 - Namaqua Hills Fund	8.382	8.382	8.382	8.382	0.0%	0.0%
<b>LCGID #10 - Homestead Fund</b>	<b>0.387</b>	<b>0.387</b>	<b>0.398</b>	<b>0.398</b>	<b>2.8%</b>	<b>2.8%</b>
LCGID #11 - Meadowdale Hills Fund	5.770	5.770	5.770	5.770	0.0%	0.0%
<b>LCGID #12 - Club Estates Fund</b>	<b>12.500</b>	<b>12.500</b>	<b>12.500</b>	<b>12.500</b>	<b>0.0%</b>	<b>0.0%</b>
LCGID #13A - Red Feather	7.000	7.000	7.000	7.000	0.0%	0.0%
<b>LCGID #14 - Little Valley</b>	<b>10.000</b>	<b>10.000</b>	<b>10.000</b>	<b>10.000</b>	<b>0.0%</b>	<b>0.0%</b>
LCGID #16 - Kitchell Subdivision	9.600	9.600	9.600	9.600	0.0%	0.0%
<b>LCGID #17 - Country Meadows</b>	<b>8.500</b>	<b>8.500</b>	<b>8.500</b>	<b>8.500</b>	<b>0.0%</b>	<b>0.0%</b>
LCGID #18 - Venner Ranch	12.000	12.000	12.000	12.000	0.0%	0.0%
<b>PID #19 Highland Hills</b>	<b>12.104</b>	<b>12.104</b>	<b>12.104</b>	<b>12.104</b>	<b>0.0%</b>	<b>0.0%</b>
PID #20 Parmigan	9.500	9.500	9.500	9.500	0.0%	0.0%
<b>PID #21 Solar Ridge</b>	<b>14.959</b>	<b>14.959</b>	<b>14.790</b>	<b>14.826</b>	<b>-0.9%</b>	<b>-0.9%</b>
PID #22 Saddleback	12.400	12.400	12.400	12.400	0.0%	0.0%
<b>PID #23 Eagle Rock Ranches</b>	<b>12.000</b>	<b>12.000</b>	<b>12.000</b>	<b>12.000</b>	<b>0.0%</b>	<b>0.0%</b>
PID #24 Westridge	9.358	9.358	9.358	9.358	0.0%	0.0%
<b>PID #25 Estes Park Estates</b>	<b>8.287</b>	<b>8.287</b>	<b>8.287</b>	<b>8.287</b>	<b>0.0%</b>	<b>0.0%</b>
PID #26 Eagle Ranch Estates	10.149	10.149	10.149	10.149	0.0%	0.0%
<b>PID #27 Crown Point</b>	<b>56.844</b>	<b>56.844</b>	<b>56.844</b>	<b>56.844</b>	<b>0.0%</b>	<b>0.0%</b>
PID #28 Trotwood	14.441	14.441	14.441	14.352	-0.6%	-0.6%
<b>PID #29 Vine Drive</b>	<b>21.195</b>	<b>21.195</b>	<b>21.195</b>	<b>20.454</b>	<b>-3.5%</b>	<b>-3.5%</b>
PID #30 Poudre Overlook	8.249	8.249	8.249	8.296	0.6%	0.6%
<b>PID #31 Foothills Shadows</b>	<b>24.314</b>	<b>24.314</b>	<b>24.191</b>	<b>24.192</b>	<b>-0.5%</b>	<b>-0.5%</b>
PID #32 Charles Heights	8.948	8.948	8.948	8.948	0.0%	0.0%
<b>PID #33 Prairie Trails</b>	<b>15.364</b>	<b>15.364</b>	<b>15.364</b>	<b>15.364</b>	<b>0.0%</b>	<b>0.0%</b>
PID #34 Mountain Range Shadows	12.649	12.649	12.672	12.672	0.2%	0.2%
<b>PID #35 Bruns</b>	<b>7.082</b>	<b>7.082</b>	<b>7.082</b>	<b>7.044</b>	<b>-0.5%</b>	<b>-0.5%</b>
PID #36 Bonnell West	13.580	13.580	13.580	13.580	0.0%	0.0%
<b>PID #37 Terry Cove</b>	<b>8.969</b>	<b>8.969</b>	<b>8.969</b>	<b>8.969</b>	<b>0.0%</b>	<b>0.0%</b>
PID #38 Centro Business Park Fund 384	-	-	3.061	3.061	NA	NA
<b>PID #38 Centro Business Park Fund 385</b>	<b>15.980</b>	<b>15.980</b>	<b>12.705</b>	<b>12.696</b>	<b>-20.6%</b>	<b>-20.6%</b>
PID #39 Rainbow Lakes Estates	-	-	-	9.988	NA	NA
<b>PID #40 Paragon Estates</b>	<b>32.856</b>	<b>32.856</b>	<b>32.856</b>	<b>32.856</b>	<b>0.0%</b>	<b>0.0%</b>
PID #41 The Bluffs	30.720	30.720	33.090	33.090	7.7%	7.7%
<b>PID #42 Cottonwood Shores</b>	<b>20.407</b>	<b>20.407</b>	<b>20.407</b>	<b>20.407</b>	<b>0.0%</b>	<b>0.0%</b>
PID #43 Grayhawk Knolls	-	-	-	7.507	NA	NA
<b>PID #46 Koral Heights</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10.759</b>	<b>NA</b>	<b>NA</b>
PID #47 Park Hill	-	-	-	16.762	NA	NA
<b>PID #49 Wagon Wheel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16.762</b>	<b>NA</b>	<b>NA</b>
PID #48 Puebla Vista Estates	-	-	-	119.580	NA	NA

**PUBLIC HEARINGS** - Hearings on the Proposed Budget for 2011 were held:

**HEARINGS TO REVIEW ADOPTED BUDGET**—Comments were welcome on:

**November 15, 2010 at 6:30 P.M. (Note - Televised and Live Viewer Call-in)**

Larimer County Courthouse Office Building  
Commissioners Hearing Room—1st Floor  
200 West Oak Street  
Fort Collins, CO 80521

**Note - Televised on Fort Collins Cable Channel 14, Laporte and Wellington Channel 45, and Loveland & Berthoud Cable Channel 16.**

**Viewers are able to call with questions or comments by dialing 970-498-7016**

**November 22, 2010 at 6:30 P.M. (Note - Televised)**

Estes Park Municipal Building  
Board Chambers Room  
170 MacGregor Avenue  
Estes Park, CO 80517

**Note - Televised on Estes Park Cable Channel 12**

**ADOPTION HEARING** - The 2011 Proposed Budget was considered for adopted on:

**December 20, 2010 at 10:00 A.M.**

Larimer County Courthouse Office Building  
1<sup>st</sup> Floor—Commissioners Hearing Room  
200 West Oak Street  
Fort Collins, CO 80521

Copies of the 2011 Adopted Budget are available at the Larimer County Budget Office, 200 West Oak Street, Fort Collins, Colorado (phone 498-7017). Copies are also sent to local public libraries, local radio & television stations and local newspapers or online at <http://www.larimer.org>

**Comments on the County Budget may be:**

- **Emailed to the County Commissioners at [BOCC@larimer.org](mailto:BOCC@larimer.org)**  
Remember—emails to Elected Officials are public record unless marked “confidential”
- **Mailed to the County Commissioners, 200 West Oak Street, Fort Collins, CO 80521**

**ATTACHED APPENDIX** - The following sheets explain the Larimer County Adopted Budget for 2011. Further details of programs within any department or fund are available upon request by calling the Larimer County Budget Office at 970-498-7017.

**Special Note on Fund Balances** - The following departmental and fund sheets show beginning and ending fund balances. The beginning fund balances include non-spendable assets (such as the value of inventory) as well as represent the accumulation and designation of funds for some future planned expenditures. The Board of County Commissioners will, when adopting the annual budget, identify and designate the purposes of any ending fund balances.

### Allocation of Indirect Costs to Major Divisional Budgets

The Adopted 2011 Budget shows the direct costs of services, however the “indirect” costs of Support Services must be apportioned and added to budgets to approximate the total cost of each to the public. Larimer County began a project in 2008 to calculate the indirect costs of support services and allocate those costs to benefiting departments/offices. Using 2009 audited data, the following summary calculates the amount of indirect costs that could be allocated to public services.

Result/Outcome Category (2010 Reclassified)	2011 Adopted Budget	2009 Indirect Cost - Allocated To Result/Outcome Category	2009 Indirect Cost - Allocated From Result/Outcome Category	TOTAL Direct and Indirect Cost
Environment & Natural Resources Services	\$ 20,341,384	\$ 3,527,514		\$ 23,868,898
Health & Well-Being Services	\$ 50,620,957	\$ 3,898,556	\$ 174,017	\$ 54,345,496
Internal Transfers & Special Purpose Funds	\$ 26,680,459	\$ 284,616		\$ 26,965,075
Economic Vitality Services	\$ 6,776,594	\$ 796,053		\$ 7,572,647
Preparing for Growth Services	\$ 1,530,626	\$ 340,950		\$ 1,871,576
Public Safety Services	\$ 61,298,181	\$ 13,041,268	\$ 8,417,699	\$ 65,921,750
Sales Tax Collection & Debt Service	\$ 40,461,063	\$ 315,594		\$ 40,776,657
Statutory General Government Services	\$ 14,750,495	\$ 2,462,214	\$ 3,162,625	\$ 14,050,084
Support Services	\$ 56,418,742	\$ 800,122	\$ 16,526,173	\$ 40,692,691
Transportation Services	\$ 31,704,980	\$ 2,813,627		\$ 34,518,607
	<b>\$ 310,583,481</b>	<b>\$ 28,280,514</b>	<b>\$ 28,280,514</b>	<b>\$ 310,583,481</b>

### 2011 Budget with Historical Indirect Costs Allocated

