

# Larimer County Budget Brief

Adopted 2011 Budget for Larimer County - \$ 310,583,481



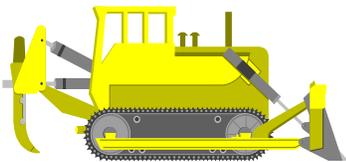
## Health & Well-Being \$ 50,620,957

Larimer County provides a variety of services to the community to assist in being healthy and self-sufficient. Environmental health and food safety, senior & disabled services, maternal & child health services, and support for community mental health are some of the programs provided by Larimer County.



## Public Safety \$ 61,298,181

Larimer County maintains the county-wide detention center; provides law enforcement in unincorporated areas; works with the community to deter crime; prosecutes offenders; provides emergency rescue; fights wildfires and administers a variety of lower cost alternative sentencing programs.



## Transportation \$ 31,704,980

Larimer County maintains and improves more than 1000 miles of public roads and 300 bridges; supports rural transit services; manages rural storm water and drainage services; responsible for rural traffic safety services and oversees improvement districts for rural local road maintenance.



## Jobs & Economic Vitality \$ 6,776,594

Larimer County provides Employment Services, administers an Enterprise Zone Program and works with residents to enhance management of agricultural properties, as well as works with small acreages to aid potential economic enterprises.



## Support Services \$ 56,418,742

Larimer County has centralized support services that assist all county departments to function in the most efficient and economical manner possible.



## Internal Transfers/Special Purpose \$ 26,680,459

Larimer County maintains several financial "housekeeping" accounts to maintain accountability of public funds. These include internal transfers and funds for Self-Insurance Funds and accounts for certain federal and state monies.

## Sales Tax Collection/Debt Service \$ 40,461,063

County sales taxes are maintained in separate funds as well as Debt Service funds.



## General Government Services \$ 14,750,495

Larimer County acts as an agency of the state to register and license vehicles, conduct elections, determine property values, and collect taxes for all taxing districts in the county.



## Environment & Natural Resources \$ 20,341,384

Larimer County operates a variety of facilities to manage solid waste. These include the County landfill, recycling center, household hazardous waste facility and transfer stations. Larimer County also manages county parks, trails, open spaces and conservation easements and directs the Forestry program. Larimer County operates and manages the fairgrounds & events center at The Ranch.

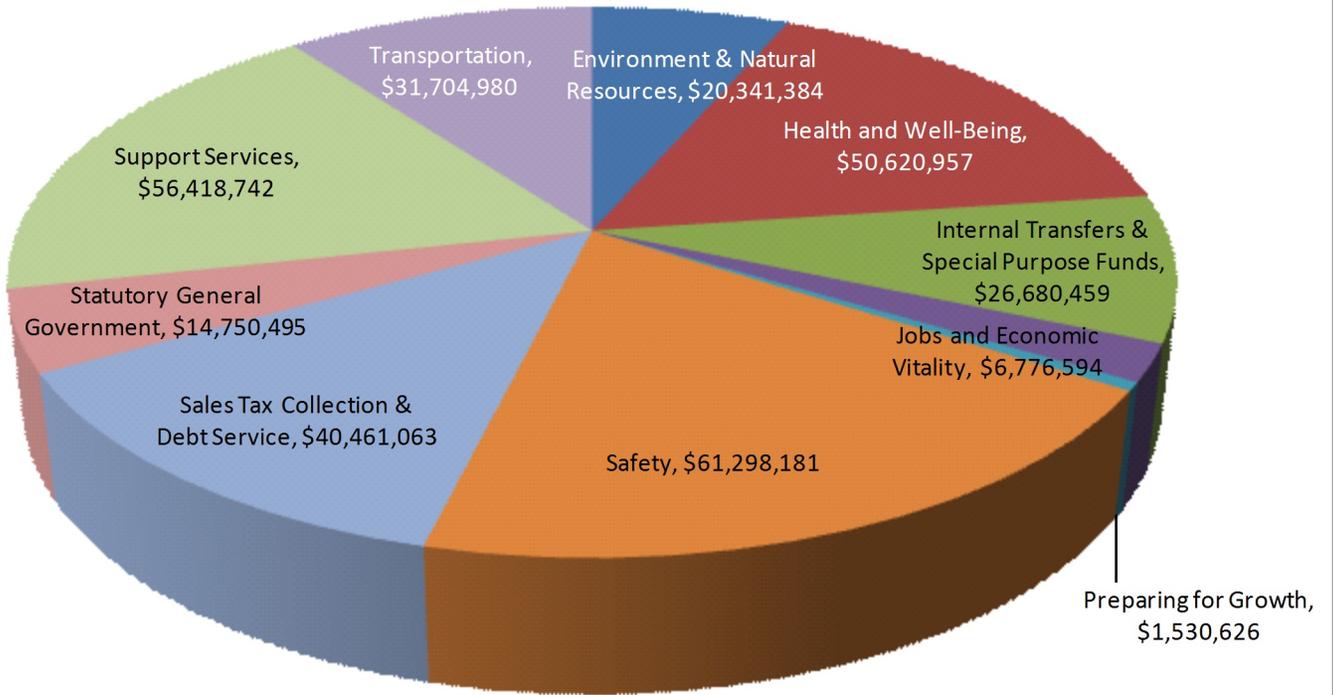


## Preparing for Growth \$ 1,530,626

The County maintains the Land Use Plan for the unincorporated area; is responsible for land use and animal control code enforcement in the rural areas and assists in land development while maintaining agriculture or open space.

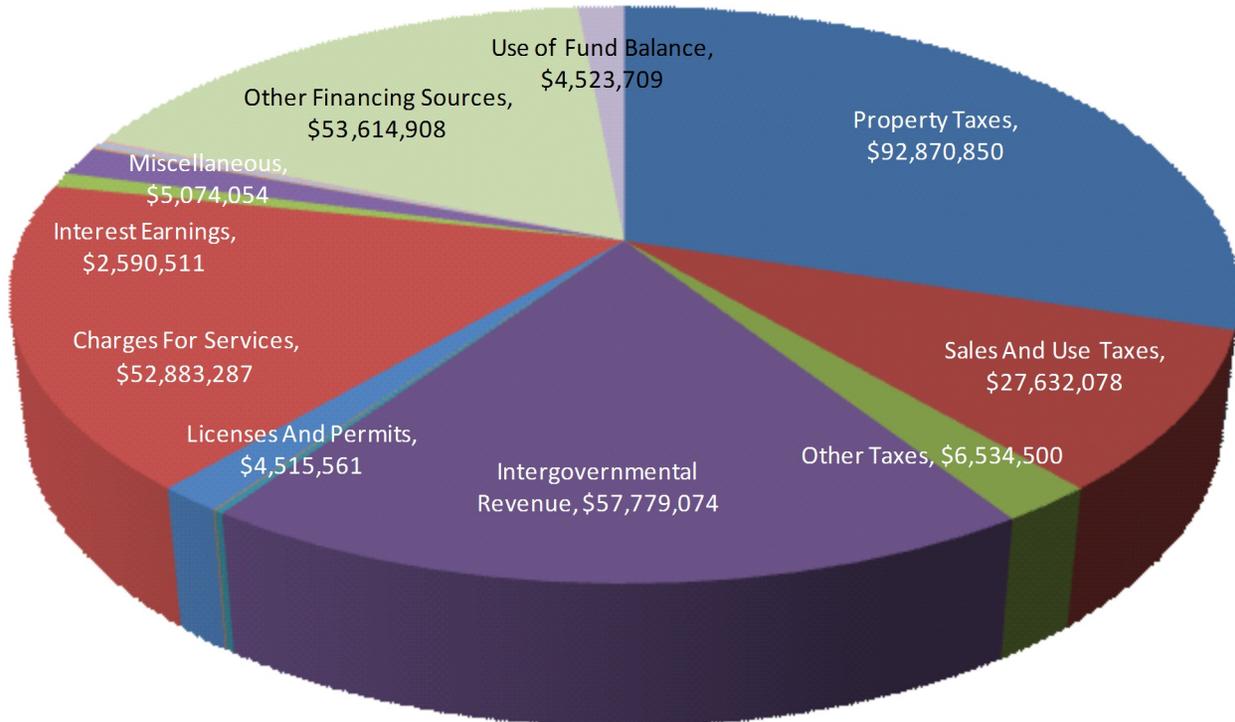
## Uses of Funds:

### 2011 Adopted Uses



## Sources of Funds:

### 2011 Estimated Sources



**Health & Well-Being** **\$ 50,620,957**

Community Outreach	1,033,688
Family & Consumer Education & 4-H Youth Development	344,510
Food Safety and Institutional Sanitation & Safety	1,122,007
Food Safety and Nutrition Education	97,919
Foothills Gateway Tax Collection & Distribution	3,035,735
Human Services - Child & Adult Protective Services	17,122,094
Human Services - Self-Sufficiency Programs	14,842,607
Human Services - Senior and Disabled Assistance	4,741,671
Mental Health Center Services & Support	285,103
Preventing Air, Water, and Environmental Pollution	684,369
Preventing/Controlling Communicable & Chronic Diseases	1,347,282
Protect Health of High-Risk Mothers, Infants, & Children	5,217,042
Public Health Emergency Preparedness & Response	583,583
Veterans Services	163,347

**Internal Transfers & Spec. Purpose** **\$ 26,680,459**

Federal Payment-in-Lieu (PILT) Clearing Fund	1,362,761
Lottery Clearing Fund	852,000
Non-Departmental General Fund Revenue & Expenses	34,433
Self-Insured Risk Management	2,826,265
Transfers From General Fund to Other Funds	21,605,000

**Support Services** **\$ 56,418,742**

Business Application Services	2,736,626
Client Technology Services	3,674,154
Communication Technology Services	1,721,843
County Attorney Services	1,898,851
Equipment Replacement Funding Reserve	7,272,730
Facilities Capital Construction	4,326,117
Facilities Maintenance and Support Services	5,258,227
Facilities Planning Services	1,342,446
Financial Accounting Operations & Financial Reporting	1,145,673
FITD Leadership and Administration	624,821
Fleet Services-Administration, Parts, & Fuel Management	2,514,819
Fleet Services-Light Duty Vehicle Replacement	1,567,603
Fleet Services -Heavy Duty Vehicle Maintenance	670,895
Fleet Services-Light Duty Vehicle Maintenance	362,434
GIS Data Management & Analysis Services	173,228
HR-Compensation & Classification	261,350
HR-Employee Benefits	17,333,089
HR-Employee Relations & Recruitment	325,037
HR-Payroll	423,767
HR-Training & Development	250,778
Mail Processing & Distribution Services	395,896
Printing & Copying Services	228,952
Process Improvement Services	893,414
Public Communication	204,531
Public Works Administration	355,450
Purchasing Department	341,632
Records Management	80,407
Retirement Board Administrative Support	33,972

**Preparing for Growth** **\$ 1,530,626**

Citizen Resources	570,261
Development Planning	505,329
Rural Land	455,036

**Jobs & Economic Vitality** **\$ 6,776,594**

Business and Enterprise	124,653
Business Services	65,466
Economic Development Contribution	9,341
Employment & Training Services	6,382,234
Extension Agriculture and Environment Education	194,900

**Statutory General Government** **\$ 14,750,495**

Board of County Commissioners	436,619
Budget Development & Management Office	232,661
Clerks Office-Board of Equalization for BOCC	33,338
Clerks Office-Election Services	2,429,260
Clerks Office-Motor Vehicle Registration	3,397,695
Clerks Office-Recording & Citizen Information Center	1,473,274
Commissioners Special Projects Reserve	14,464
County Managers Office	695,366
County Surveyor	6,012
Property Assessment Services	3,857,257
Property Tax Collection & Distribution to Taxing Entities	1,475,408
Public Trustee per Statutes	694,498
Support for Boards & Committees	4,643

**Safety** **\$ 61,298,181**

Alternative Sentencing Department	3,116,537
Animal Control & Animal Code Enforcement	317,153
Code Compliance and Building	1,333,476
Community Corrections Non-Residential Services	2,735,369
Community Corrections Residential Services	6,159,785
Community Corrections Transportation Services	535,896
Coroner Services	849,464
Criminal Justice Services	239,992
Detox Center Services	49,515
District Attorney - Eighth Judicial District	7,354,286
Law Enforcement Services	14,855,873
Operation of the County Jail	22,531,608
Provide Civil Services	310,853
Provide Emergency Public Safety Services	908,374

**Transportation** **\$ 31,704,980**

Public, General and Local Improvement Districts	1,571,382
Road Improvement	4,375,868
Roadway Maintenance	16,199,888
Sharing of County Road Tax to Cities & Towns	1,220,153
Storm Water and Drainage	4,787,795
Structures (Bridge) Rehabilitation and Replacement	3,057,286

**Environment & Natural Resources** **\$ 20,341,384**

Fair, 4H, Extension & Community	720,783
Forestry Program	136,084
Open Lands Program	3,313,117
Parks Program	4,996,811
Solid Waste-Household Hazardous Waste	580,250
Solid Waste-Landfill	3,023,385
Solid Waste-Recycling	354,050
Solid Waste-Transfer Stations	187,068
The Ranch	6,311,416
Weed Management Program	718,420

**Sales Tax Collection & Debt Service** **\$ 40,461,063**

County Debt Repayment	13,717,762
Improvement District Debt Repayment	181,782
Sales & Use Tax Collection & Distribution	26,561,519

**Total Adopted Budget** **\$ 310,583,481**

# Understanding Your 2011 Local Property Taxes

## (An example of a \$268,569 Residence)

### 1. How 2011 Taxes are Calculated:

Note—The County Assessor reappraises all property every two years, tax paid in 2011 is based on non-reappraisal values. For this example, the County Assessor has kept the property value the same as 2010.

Actual Value for 2010 taxes	\$ 276,626
Actual Value for 2011 taxes (same)	\$ 276,626
State Determined Assessment Rate	<u>x 7.96%</u>
Value for Taxation	\$ 22,019.43
Combined Mill Levy	<u>x 83.619</u>
<b>Total Taxes Due in 2011:</b>	<b>\$1,841.24</b>

Note—For 2011, the state will maintain the rate of assessment of residential property at 7.96% of market value.

### 2. Mill Levy of Taxing Authorities:

	<u>Mills</u>
School District	47.989
<b>County Gov't Services</b>	<b>21.571</b>
<b>County Abatements</b>	<b>0.203</b>
<b>County - Foothills Gateway</b>	<b><u>0.750</u></b>
<b>County Gov't Total</b>	<b>22.524</b>
City Government	9.797
Hospital/Health Services	2.167
Other (Water, Library, etc)	<u>1.142</u>
<b>Combined Mill Levy</b>	<b>83.619</b>

Note - The above mill levies (except County) are examples. Each tax entity (where the property is located) will announce its mill levy when it proposes its annual budget. Your actual Combined Mill Levy depends on the location of the property.

### 3. Where the Taxes Go:

	<u>For 2008</u>	<u>For 2009</u>	<u>For 2010</u>	<u>For 2011</u>	<u>Change for 2011</u>
Your School District	1030.42	1025.91	1056.69	1056.69	-0-
<b>County Government Services</b>	<b>463.13</b>	<b>462.73</b>	<b>477.49</b>	<b>479.45</b>	<b>1.96</b>
<b>County Foothills Gateway</b>	<b>16.03</b>	<b>16.03</b>	<b>16.51</b>	<b>16.51</b>	<b>-0-</b>
Your City Government	209.44	209.44	215.72	215.72	-0-
Your Hospital/Health Services District	46.33	46.33	47.72	47.72	-0-
Other (Water, Library, etc) Districts	<u>24.41</u>	<u>24.41</u>	<u>25.15</u>	<u>25.15</u>	<u>-0-</u>
Your Total Estimated Tax Bill:	1789.77	1784.86	1839.28	1841.24	<b>+1.96 per Year</b>

### 4. How does County Government propose to spend the \$ 479.45 in 2011?

<u>Service Category</u>	<u>Percent</u>	<u>\$ Per Year</u>
Public Safety	45.33%	\$ 217.33
Support Services	21.63%	103.71
Transportation	12.47%	59.79
Health & Well-Being	12.68%	60.79
Statutory General Government Services	5.53%	26.51
Preparing for Growth	1.75%	8.39
Environment & Natural Resources	0.36%	1.73
Jobs & Economic Vitality	<u>0.25%</u>	<u>1.20</u>
<b>Total</b>	<b>100.00%</b>	<b>\$479.45</b>

## Larimer County Board of County Commissioners

(Email us at [BOCC@larimer.org](mailto:BOCC@larimer.org)) Remember—Emails to Elected Officials are public record unless marked as "confidential"

District #1  
**Lew Gaiter III**  
498-7001

District #2  
**Steve Johnson**  
498-7002

District #3  
**Tom Donnelly**  
498-7003

Copy of the detailed 2011 Adopted Budget is available to the public 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/budget>