

Proposed

Budget

FOR CALENDAR YEAR 2017
WITH COMPARATIVE FIGURES FOR 2015 & 2016



Board of County Commissioners

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October 14, 2016

Board of County Commissioners
Citizens of Larimer County

SUBJECT: Proposed 2016 Revised and 2017 Larimer County Budgets

Dear Larimer County Commissioners and Citizens:

As specified in policy adopted by the Board of County Commissioners, it is the responsibility of the County Manager to prepare a proposed budget for presentation to the Board, based on the Board's expressed priorities and direction. The 2016 Revised and 2017 Proposed Larimer County budgets were both prepared in compliance with state statute, generally accepted accounting principles, funding agency requirements, and the budget priorities and direction of the Board of County Commissioners.

Larimer County government includes multiple divisions and departments under the ten elected county officials established by the Colorado constitution. Each of the departments provides a collection of services to citizens. The vast majority of county services are provided without regard to municipal boundaries: city residents receive the same level of service as those living in unincorporated areas. This budget is organized into five outcome categories that describe the type of services delivered. Most of the service types include contributions from multiple elected offices. The outcome categories are:

- Public Safety Services
- Human and Economic Health Services
- Community Resources, Infrastructure, and Planning Services
- Public Records and Information Services
- Strategic Leadership and Administrative Services

Combined, these services constitute the County's net operating budget. In addition, the budget includes a group of Non-Operational Governmental Accounts that are necessary to track various financial activities of County government. These include transfers between departments and funds, reserve funds for self-insurance needs, and taxes collected and distributed to other entities. The County maintains a group of reserve funds that act very much like savings accounts do in household finances. When the County pulls resources out of reserve accounts to cover expenses in a given year, it inflates the budget by double-counting the transactions involved in the internal transfers. That is, when money is drawn from a fund, it is budgeted as activities of that fund. The same money is spent on services by the department and those expenses are reflected in the budget for the department. This double counting is necessary for financial accounting audit purposes and it has been addressed in the budget by using Non-Operational Governmental Accounts as a category of activity.

THE 2017 BUDGET PROCESS AND GUIDELINES

Larimer County conducts a citizen survey in odd numbered years. The survey conducted in the spring of 2015 tallied high marks for the quality of County services. The survey asked citizens to rate both the importance of various county services and the adequacy of their delivery. When rating the importance of all county services, over 86% of responding citizens consider the services provided to be Important or Highly Important. Only 11.5% of the responses were Not so Important. When combining all countywide services, a majority of respondents rated them as being Adequate or Better Than Required (55%) and 8% being performed Inadequately. Thirty-seven percent reported “don’t know”, suggesting that citizens did not have a basis for providing an evaluation. Information from the citizen survey was considered by the Commissioners when establishing 2017 budget guidelines. Maintaining and improving high levels of service to Larimer County citizens was emphasized by the Commissioners as an important goal and was carried out using a process of collecting and vetting departmental requests for extra funding using service proposals. These are discussed in more detail beginning on page 5 of this letter. The 2017 budget includes funding under a service proposal to conduct another citizen survey during the year.

Future revenue and expense projections were generated using different sets of assumptions. These studies included modest increases in expenses to keep up with cost-of-living growth and various scenarios for changes in revenues through 2021. The models were used by the Commissioners to establish budget guidelines for 2017. The guidelines allowed for a 3% increase in non-labor operational expenses, excluding disaster-related expenses. Because the County is lagging behind in its goal to pay the market average for wages, raises were budgeted to increase by an average of 3.5%. The Commissioners try to keep staff salaries at or near levels benchmarked against other government employers to manage turn-over and attract and retain high quality staff members.

The Proposed 2017 budget was prepared prior to the General Election on November 8, 2016. The County Commissioners placed two questions on the ballot that, if approved, will impact the adopted 2017 budget. The first is a proposal for a 0.25% sales tax (2½¢ on \$10) to be collected county-wide for 25 years to fund the construction and operation of a behavioral health facility. The facility will fill the unmet needs gap in the community for assessments and treatment of mental illness and substance abuse. If the measure passes, the tax will commence on January 1, 2017 along with planning and design of the facility. The other measure on the ballot is a request to remove the statutory restriction on the ability of the County to provide or participate in providing high speed broadband services. If this ballot measure is approved by the voters, the County may proceed in 2017 with feasibility studies and/or public outreach to better understand service options and gather citizen input.

HIGHLIGHTS OF THE PROPOSED 2017 BUDGET -- REVENUES

Projected Property Tax Growth: The primary source of revenue for the County’s General Fund is property tax. Most of the property tax collected by the County is distributed to other entities, most notably school districts. Portions of property tax also go to municipalities and various special districts. The County’s share is approximately 25% of the total property tax collected. Colorado property tax law requires County Assessors to conduct countywide reappraisals of property every two years in odd-numbered years. Property taxes based on these updated assessed values are collected in the following year. Because of this reoccurring two-year cycle, property tax revenues for the County do not change

significantly year over year in odd-numbered years, such as 2017. The estimated increase in County property tax collected in 2017 is 4% more than was received in 2016.

The County's operating mill levy has been 21.571 mills since 1992, and will not change in 2017. The County's operating mill levy is divided between General Fund, Road and Bridge, Human Services and Health and Environment. An additional 0.75 mills are collected and transmitted by the County for Foothills Gateway which provides services to the developmentally disabled.

Projected Sales Tax Growth: There is not a sales tax in Larimer County that contributes directly to the County General Fund. Instead, the County collects three small dedicated sales taxes that fund specific services. A 0.15% (1½¢ on \$10) sales tax was extended by the voters in 2014 to support operations at the County jail. This tax currently generates enough revenue annually to cover approximately 37% of the jail's operational expenses.

A quarter cent (0.25%, 2½¢ on \$10) sales tax currently funds open space and was set to expire at the end of 2018. A portion of the revenue from this tax is shared with municipalities. A question to extend this tax was on the November 2014 ballot and was passed by the voters. There is also currently a 0.15% (1½¢ on \$10) sales tax that funds construction and operation of the county's fairgrounds facility, The Ranch. It expires at the end of 2019 which will necessitate identifying an alternate source of revenue to support the service and facility.

Sales tax collections exceeded the amounts predicted in the adopted budget during 2016 and are projected to grow in 2017 above the level predicted in the revised 2016 budget by an additional 1.4%. The additional revenue generated will be invested in each of the departments/offices receiving the funds for the purposes specified in the voter approval.

Grants from State and Federal Programs: Funding from State and Federal sources that support Human Services, Workforce Center, Health and Environment, and Criminal Justice services have fluctuated, but have not increased at the same pace as demand for services. For example, the allocation the County receives to provide funding for child care for low income workers has been reduced, forcing a change in the County's eligibility criteria for the assistance in 2016. These restrictions will continue in 2017.

The County has a long track-record of effective collaboration between our Open Lands program, municipal partners and Great Outdoors Colorado (GOCO). GOCO grants magnify the buying power of local dollars raised through the county-wide open space sales tax. These state grants totaled over \$6.0 million in 2016 and are critically important to the future success of our Open Lands program.

Fees and Charges for Services: Some County services derive significant financial support from fees and charges for services. Examples include the Parks Department, Solid Waste, Building Permits and Inspections, Motor Vehicle, Recording, Treasurer, and many components of the criminal justice system. These fees can be hard to predict but represent an important source of revenue for County services. Many of the fees are set by state statute. State legislation was passed in 2016 to slightly increase restaurant inspection fees. This additional revenue will be available beginning in 2017. In 2017, because of restrictions imposed by the State, the District Attorney's office for the 8th Judicial District will lose the ability to collect discovery fees without an offsetting reduction in workload and expenses. The impact of this change is approximately \$200,000 annually, which necessitates an increase in General Fund support of the District Attorney's office.

HIGHLIGHTS OF THE PROPOSED 2017 BUDGET – EXPENSES

Regional Transportation Funding for I-25: The Proposed 2017 budget includes a continuation of an increase of the Road and Bridge mill levy of 0.416 and an offsetting decrease in the County's General Fund mill levy. This shifting is expected to occur for a total of five years and 2017 is the second year of this program. The \$2 million raised annually by this supplemental road and bridge mill levy will be used for a local match for federal grants to I-25 between Highway 14 and Highway 402. The County and all eight of the municipalities in the County are signing an intergovernmental agreement to arrange for the amount of funds collected through the supplemental temporary County Road and Bridge mill levy to be dedicated to I-25.

Public Safety: The 2017 Proposed Budget includes substantially increased funding for public safety services in response to significant increases in crime locally which mimic national trends. In addition to the typical year-over-year budget increases experienced by most county departments and offices for operational costs and personnel compensation, the proposed budget includes \$2.19 million of new funding to expand the County's capacity for providing public safety services.

Capital Equipment Replacement Costs: The County responsibly manages capital assets through timely performance of routine maintenance and by planning for the end of needed equipment's useful life, incrementally setting aside funds for replacement. As additional assets are acquired, and more assets come under the County's central umbrella for management, additional funds are required annually for this purpose. The 2017 budget includes funds for capital replacement costs for additional capital items added to the capital equipment plan. The major items in 2017 are the Killpecker Radio Tower, the new Visitor's Center at Horsetooth Reservoir and other Natural Resources facilities and computer servers for the Sheriff's Office.

Employee Benefits Program: Health care costs have been steadily rising nationally but Larimer County was fortunate to have a generous fund balance in our self-insured medical plan to help defray these costs for employees during the last few years. In 2016 the fund balance was reduced to an appropriate level and the 2017 budget includes higher employee and employer premiums to bring plan revenues into closer balance with expenditures. This shift is necessary to protect the long-term sustainability of the medical plan. In addition, the 2017 budget includes an end to the practice of funding the administrative costs of the employee benefits plan out of the medical plan and moves these expenses, which total nearly \$500,000, into the General Fund.

Comprehensive Plan Update: In 2016, half of the cost of a county-wide Comprehensive Plan update was funded. The Community Development Division was able to secure a Community Development Block Grant to fund the first phase of this work which began in 2016. The first phase will address lands in the western, more mountainous portion of the county where natural hazards such as canyon flooding and wildfire are acute. In 2017, the second phase of the Comprehensive Plan, focusing on the eastern, more urbanized portion of the county, will be undertaken. Funding for this work is included in the 2017 budget.

Budget Impacts of Recent Natural Disasters: Larimer County is still in recovery from the High Park Fire in 2012 and the 2013 Flood. The 2016 revised and 2017 proposed budgets are still carrying approximately \$1 million in High Park Fire expenses. The 2013 Flood generates expenditures of approximately \$23.5 million in the 2016 revised and \$70.4 million in the 2017 proposed budgets. The 2017 budget includes a one-time transfer of \$6.2 million from the 2013 flood disaster account under the General Fund (Fund 105) to the Road and Bridge fund (Fund 252) in keeping with Colorado law (CRS 30-25-106(3)). This amount represents the estimated County share match of the remaining flood-related road and bridge repairs following the 2013 flood. According to statute, any additional transfers from the General Fund to Road and Bridge will need to occur before September 11, 2017. The County will continue to refine cost estimates for the repairs and make the necessary adjustments prior to the legal deadline. In order to make year to year comparisons of the County's budget, the disaster related expenditures are called out in the annual budget summaries.

SUMMARY OF 2016 ADOPTED BUDGET & PROPOSED REVISED 2016 AND 2017 PROPOSED BUDGETS

The chart below summarizes and compares the 2016 Adopted, Proposed 2016 Revised and 2017 Proposed budgets. Because disaster response and recovery costs are such a big part of the 2016 revisions and the 2017 budgets, those expenses are identified separately.

Service Categories	2015 Actual	2016 Budget	2016 Disaster Budget	2016 Revisions	2016 Revised Budget	2017 Base Budget	2017 Disaster Budget	2017 Proposed Budget
Strategic Leadership & Admin Svcs	\$28,371,232	\$31,627,960	\$0	\$6,599,460	\$38,227,420	\$32,718,865	\$139,502	\$32,858,367
Public Safety Svcs	\$68,271,717	\$71,946,243	\$0	\$3,110,879	\$75,057,122	\$77,287,654	\$358,612	\$77,646,266
Public Records & Info Svcs	\$11,685,516	\$15,859,318	\$0	\$191,315	\$16,050,633	\$17,116,777	\$0	\$17,116,777
Human & Economic Health Svcs	\$57,502,371	\$64,105,321	\$550,403	\$143,537	\$64,248,858	\$66,987,264	\$0	\$66,987,264
Community Resources, Infrastructure & Planning Svcs.	\$55,509,759	\$70,695,117	\$34,566,410	\$20,597,662	\$91,292,779	\$61,421,832	\$63,661,721	\$125,083,553
Sub-Totals								
Total Net Operating Budget	\$221,340,595	\$254,233,959		\$30,642,853	\$284,876,812	\$255,532,392		\$319,692,227
Disaster Budget	\$29,283,536		\$35,116,813	(\$11,643,757)	\$23,473,056		\$64,159,835	
Non-Operational Governmental Accounts	\$117,933,308	\$116,548,047	\$3,734,443	(\$2,047,482)	\$114,500,565	\$102,670,760	\$6,206,203	\$108,876,963
Total Gross Budget	\$368,557,439	\$409,633,262	\$38,851,256	\$16,951,614	\$422,850,433		\$70,366,038	\$428,569,190

2017 Service Proposals: The 2017 Budget includes funding for service proposals submitted by many of the County's Divisions and Elected Offices. Service proposals are a mechanism used during the budgeting process to allow the Commissioners to direct additional revenue into specific programs and projects in response to community needs and priorities. The service proposals are divided into three categories: Capacity Expansions, Strategic Plan Goals, and Service Expansions. Proposals classified as Capacity Expansions are necessary to respond to increased demand for service while maintaining the same level of service previously provided. Fifteen of these are recommended for funding at a total cost of \$2.9 million, \$2.4 million of which will be drawn from the General Fund. Service proposals associated with the Strategic Plan Goals are related directly to achieving goals and objectives outlined in the Larimer County Strategic Plan for 2013-18. Five of these proposals are recommended using General Fund revenues totaling \$150,475. Proposals categorized as Service Expansions will provide the investment needed to offer a new or enhanced level of service, often in response to changes in community needs or expectations. Six proposals of this type are recommended using General Fund revenues totaling \$353,872. The chart below summarizes the number, total cost and general fund

support of the recommended service proposals. In addition to the proposals included in the proposed 2017 budget, an additional 21 were submitted, with funding requests of \$2.9 million, of which \$2.3 million would be required from the General Fund.

Service Proposal Category	Number	Total Cost	General Fund Support
Capacity Expansion	15	\$2,925,601	\$2,441,327
Strategic Plan Goals	5	\$150,475	\$150,475
Service Expansion	6	\$603,872	\$353,872
TOTAL PROPOSED	26	\$3,679,948	\$2,945,674
Others Received	21	\$2,857,690	\$2,257,690

Several of the service proposals that are not included in the 2017 budget are seeking funding for one-time expenses that would benefit the community. However, the timing of submittal of these proposals precluded the availability of accurate estimates of the amount of funding that would be required. The 2017 budget includes \$316,989 of general fund revenue set aside in future projects fund balance from which the Commissioners can draw during the year to address these needs.

ISSUES IMPACTING FUTURE COUNTY BUDGETS

The County will be working in 2017 on updating our facilities master plan. The newest of the primary facilities central to county government operations, the Courthouse Offices, Justice Center, Loveland Police and Courts Building, were all built in the early 2000s. Our facilities that house Human Services, Public and Environmental Health and Extension, located on Blue Spruce in Fort Collins, were built in 1978 and 1985. Portions of the Larimer County Jail are more than 30 years old and the newest wing was constructed in 1999. Fleet shops used for vehicle maintenance and by Road and Bridge range in age from 27 to 63 years. Beginning construction on the replacement administrative building in Loveland will occur in 2017. Comprehensive Facilities Master Planning will enable the County to quantify needs, prioritize solutions and develop a strategy for implementation.

Larimer County provides solid waste services to all Larimer County citizens through our public landfill, transfer stations, recycling center, and household hazardous waste facilities. The landfill is estimated to have approximately 10 years of capacity remaining; then it will need to be closed and monitored according to state and federal regulations. In 2016, a regional dialogue regarding strategies for the future of solid waste in our community was initiated. Technical experts from the County Solid Waste department and three municipalities (Estes Park, Fort Collins and Loveland) have formed a Technical Advisory Committee and elected officials from the same agencies have formed a Policy Committee. These two groups are working together to identify and study options, gather public input, and identify solid waste solutions for the future of our community. All of the potential solutions will require funding which will impact future budgets for the County.

The County has been involved with our municipalities and some special districts in a study to improve processes and alignment regarding the use of tax increment financing (TIF). TIF is a financing tool that captures the increased property tax revenue of new development to fund portions of the development. Urban Renewal Authorities (URA) and Downtown Development Authorities (DDA) both have the ability to place a property tax TIF that intercepts future property tax revenues from the County and special districts for twenty-five years. Work is underway to agree on improved processes

and tools to craft and consider future TIF proposals. This could have a positive impact on the County's budget in future years.

The County's 2013-18 Strategic Plan will require additional funding to realize its goals for the community and organization. The plan was developed with input from citizens, other elected officials, multiple non-profit organizations, business leaders, and staff. It includes seven goals: Safety and Well-Being, Economic Development, Emergency Management, Transportation, Collaborate, Operations and Customer Service. The Strategic Plan is vital for moving the community forward toward a vision of a thriving, friendly place we all enjoy calling our home. The General Fund contributions toward these goals in 2017 and additional contributions in 2018 to complete the work outlined under the plan are important to the future of Larimer County. In late 2017, the process of developing a new set of goals for the next 5-year cycle will begin.

The 2016 Revised and 2017 Proposed budgets comply with County policy and Colorado statutory requirements.

Sincerely,

A handwritten signature in cursive script that reads "Linda Hoffmann".

Linda Hoffmann
County Manager

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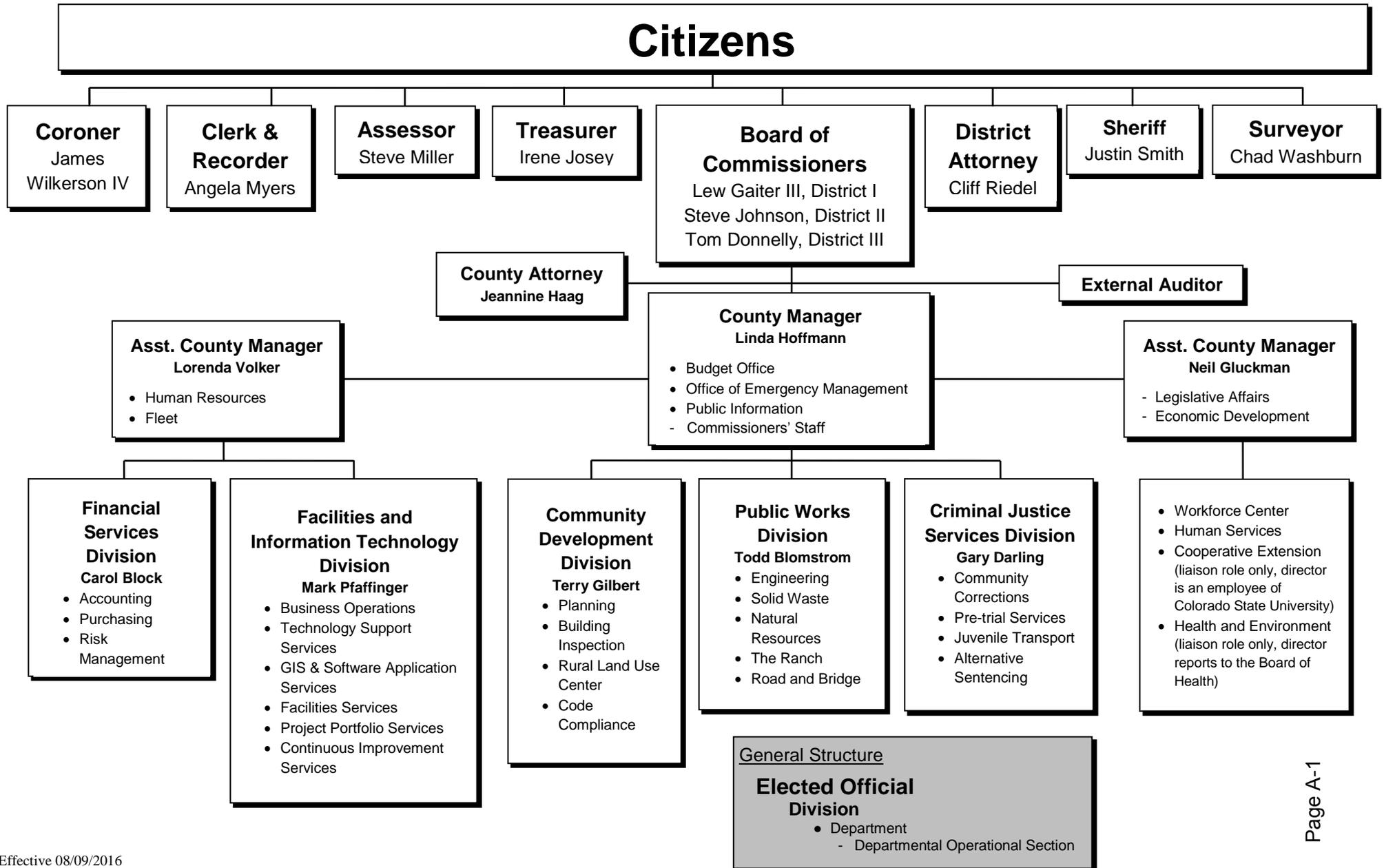
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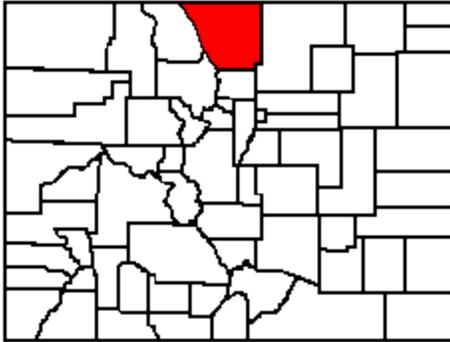


Larimer County Organizational Chart



Larimer County Community Profile

Larimer County is named after General William Larimer, 1809-1875. He was an early settler of Denver and the county was named after him as a 'thank you'. The Territorial legislature of Colorado named Larimer a county in 1861.



Larimer County is located in north central Colorado. It is the sixth largest county in Colorado based on population. The county extends to the Continental Divide and includes several mountain communities and Rocky Mountain National Park. The County encompasses 2,596 square miles that include some of the finest irrigated farmland in the state, as well as vast stretches of scenic ranch lands, forests and high mountain peaks. Over 50% of Larimer County is publicly owned, most of which is land within Roosevelt National Forest and Rocky Mountain National Park. In addition to these federal lands, Colorado State Parks and Recreation, and Larimer County Parks and Open Spaces combine to provide a wide spectrum

of recreational opportunities that are enjoyed by both residents and visitors.

Major attractions in the area include the Poudre River Canyon, Rocky Mountain National Park, Colorado State University, and The Ranch – Larimer County's Fairgrounds and Events Complex.

Government

Larimer County's governmental structure includes 10 elected officials, including three members of the Board of County Commissioners.

Board of County Commissioners

The Board of County Commissioners' role under the Colorado Constitution and State Statutes are to appropriate funds and authorize permanent County positions, and to set policy and provide administrative authority for County operations except those under the authority of the other seven elected offices. Commissioners represent districts that are divided by population.

In Larimer County, the Board of County Commissioners delegates day-to-day administrative management to a County Manager and provides broad oversight of administrative issues. Division and Department heads report to the County Manager. The County Manager proposes an annual budget to the Board of County Commissioners, who will review the budget, make changes and ultimately adopt a budget that appropriates funds to all County departments and elected offices, and will set property tax levies for the year.

Other Elected Officials

The County's seven other elected officials provide a wide variety of services as required by either the State Constitution or State Statutes. These elected officials and a brief description of the services their offices provide are found below:

Assessor

The Office of the County Assessor is responsible for valuing all real and personal property, including mobile homes, residential and commercial properties and agricultural land for property tax purposes. The Assessor determines the equitable value of property to ensure that each taxpayer pays only his or her fair share of the taxes. Anyone who disagrees with changes in the actual value of real property can object or file a protest with the Assessor in May. Protests for personal property should be filed with the Assessor between June 15 and July 5.

Clerk & Recorder

The Office of the Clerk and Recorder is responsible for recording deeds, liens and other documents in the permanent public record, providing motor vehicle services such as titling and registration, and overseeing elections in the County, including providing polling equipment and tabulating results, monitoring polling sites, providing ballots, and maintaining voter registration rolls.

Coroner

The Office of the Larimer County Coroner/Medical Examiner is responsible for investigating any death that does not occur from natural causes, including a death while a person is in custody or within 24 hours of being admitted to a hospital, as well as all fatal traffic deaths, homicides, and suicides. The Coroner and his staff of medicolegal investigators work closely with law enforcement agencies and are on-call 24 hours a day.

District Attorney

The Office of the District Attorney is a state office constitutionally established to enforce the criminal laws of the State of Colorado. Divisions include Felony, Juvenile, Traffic/Misdemeanor, Intake, Investigations, Central Services/Discovery and Victim/Witness. The mission for the District Attorney Office is to: protect the rights and safety of the people; seek a fair judicial process and just consequences for perpetrators of crime; inform, support, and assist victims and witnesses of crime; and assume a leadership role in community crime prevention.

Sheriff

The Sheriff's Office is responsible for a wide variety of public safety services that include providing law enforcement services in the unincorporated areas of the county as well as keeping the county jail, wild land fire suppression, search and rescue, and civil process service.

Surveyor

The Larimer County Surveyor is a professional land surveyor and is responsible for representing the county in boundary disputes. When authorized by the Board of County Commissioners, the Surveyor conducts surveys of county property including rights-of-way.

Treasurer

The County Treasurer is responsible, under Article XIV, Sec. 8 of the Colorado Constitution, for mailing Property Tax Statements to the owner of record, collecting property taxes, and disbursing taxes to the taxing authorities (school districts, cities/towns, the county, special districts, etc.). Other duties of the Treasurer include receiving all monies sent to Larimer County, maintaining correct and proper accounting of all monies, disbursing monies for obligations of the county on the orders of the Board of County Commissioners, and investing all monies until they are needed.

Demographic, Economic and Geographical Data

Photo of the Larimer County Justice Center

Larimer County's population was estimated at 333,577 in 2015, an increase of 11.3 percent since 2010. That population growth ranks 6th highest in the State over that timeframe. The Office of the State Demographer estimates that Larimer County will add 30,000 people over the next 5 years.

Demographic data in the chart on the next page is taken from the U.S. Census Bureau's Quick Facts [internet page for Larimer County](#). The information below on largest employers is taken from the statistical section of the 2015 [Comprehensive Annual Financial Report](#).

Rank	Employer	# of Employees	% of Total County Employment
1	Colorado State University	6,701	3.8%
2	University of Colorado Health	5,740	3.2%
3	Poudre R-1 School District	4,305	2.4%
4	City of Fort Collins	2,291	1.3%
5	Thompson R2-J School District	2,125	1.2%
6	Larimer County	1,652	0.9%
7	Front Range Community College	1,597	0.9%
8	Hewlett-Packard	1,490	0.8%
9	Columbine Health	1,450	0.8%
10	Wal-Mart Distribution Center	1,350	0.8%

Demographic Data	2016 Budget	2017 Budget
Population, Most Recent Estimate	324,122	333,577
Population, percent change Since 2010	8.2%	11.3%
Persons under 5 years, percent	5.5%	5.3%
Persons under 18 years, percent	20.6%	20.3%
Persons 65 years and over, percent	13.5%	14.3%
Female persons, percent	50.3%	50.1%
White alone, percent	93.4%	93.0%
Black or African American alone, percent	1.0%	1.1%
American Indian and Alaska Native alone, percent	1.0%	1.0%
Asian alone, percent	2.2%	2.3%
Native Hawaiian and Other Pacific Islander alone, percent	0.1%	0.1%
Two or More Races, percent	2.3%	2.5%
Hispanic or Latino, percent	10.9%	11.2%
White alone, not Hispanic or Latino, percent	83.8%	83.2%
High school graduate or higher, percent of persons age 25+,	94.4%	95.1%
Bachelor's degree or higher, percent of persons age 25+	43.8%	44.1%
Veterans	22,809	21,821
Housing units	136,068	140,892
Homeownership rate	65.6%	65.0%
Median value of owner-occupied housing units	\$247,100	\$251,600
Households	121,423	122,743
Persons per household	2.45	2.46
Per capita money income in past 12 months (2013 dollars)	\$30,740	\$31,082
Median household income	\$58,626	\$58,844
Economic Data	2016 Budget	2017 Budget
Private nonfarm establishments	9,723	10,031
Private nonfarm employment	112,150	116,753
Private nonfarm employment, percent change	2.0%	4.1%
Non-employer establishments	28,117	29,905
Manufacturers' shipments, 2007/2012 (\$1000)	3,226,757	4,275,681
Merchant wholesaler sales, 2007/2012 (\$1000)	1,265,188	5,143,564
Retail sales, 2007/2012 (\$1000)	3,922,871	4,341,261
Retail sales per capita, 2007/2012	\$13,672	\$13,982
Accommodation and food services sales, 2007/2012 (\$1000)	604,358	756,517
Building permits	2,377	2,434
Geographic Data	2016 Budget	2017 Budget
Land area in square miles	2,596	2,596
Persons per square mile	115.4	115.4
Source: U.S. Census Bureau Quickfacts. Available online at: http://quickfacts.census.gov/qfd/states/08/08069.html		

Larimer County Strategic Plan

The Larimer County Strategic Plan was adopted in 2013 and is integrated with the following Mission, Vision Statement and Guiding Principles:

Larimer County Mission

The people of Larimer County Government, consistent with our shared vision, are dedicated to delivering the services mandated by law, and services determined by the Elected Officials to be necessary to protect the health, safety and welfare of the citizens of Larimer County. In doing so, we hold to the following:



- To work for the benefit of all the citizens of Larimer County and consistently take the customers' interest and their changing needs into consideration when making decisions;
- To hold the citizens' funds in trust, and seek to make the most efficient use of those dollars by employing them prudently, honestly, and without favor;
- To maintain and enhance our skills, knowledge and professionalism in order to serve the residents of Larimer County in a competent and effective manner;
- To respect and uphold the rights of all individuals, regardless of ethnicity, race, gender, political beliefs or socioeconomic status;
- To seek constant improvement in the provision of services through innovation, integrity and competence;
- To incorporate positive character values in our daily activities.

Community Vision

Larimer County is a thriving, friendly place where people of all ages, cultures, and economic backgrounds live, work, play, and most of all, call home.

Guiding Principles

Larimer County will add value to the lives of its citizens by:

- Being a Good Steward of Public Resources
- Promoting Innovation and Continuous Improvement
- Providing Quality Customer Service
- Empowering People to Take Responsibility
- Cultivating Partnerships
- Being a Fulfilling and Enjoyable Place to Work

Strategic Plan

The County's Strategic Plan includes specific, achievable objectives within seven broad goal categories shown below. Strategic Plan accomplishments will be seamlessly integrated into core operations.

- Safety & Wellbeing
- Economic Development
- Emergency Management
- Transportation
- Collaboration
- Operations
- Customer Service

Please visit the [Strategic Plan section of the Larimer County website](#) for more details.

Performance Measures

The 2017 Budget expands the use of performance measures to track progress towards our mission to deliver, "...the services mandated by law, and services determined by the Elected Officials to be necessary to protect the health, safety and welfare of the citizens of Larimer County," and to allocate resources. This process will be on-going in future years.

Division:	Assessor				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
# Real & Personal Properties per Appraiser	8,325	8,400	8,382	8,539	8,539

Division:	Clerk & Recorder				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
Motor Vehicle Transactions Completed	500,742	499,963	504,000	526,194	530,000
Walk-In Non-Renewal Lobby Wait Time (Minutes)	31.0	17.0	30.0	17.0	15.0
Walk-In Renewal Lobby Wait Time (Minutes)	37.0	27.0	11.0	13.0	13.0
Avg # Days to Verify Real Estate Documents	1.3	1.5	1.5	1.5	1.5

Division:	Community Development				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
Avg # Days to Review Residential Permit Plans	12	5	10	10	10
% of Building Inspection Requests Honored within 1 Day	98%	98%	95%	95%	95%
Avg # Days to Complete Land Division Application	110	124	150	150	150

Division:	County Manager				
Department:	Human Resources				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
% Customers Satisfied w/ Overall Performance (New Measure for 2016)	N/A	N/A	80%	80%	83%

Division:	Criminal Justice Services				
Department:	Alternative Sentencing				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
% of Participants who Successfully Complete Programming	86%	85%	85%	85%	86%
Recidivism Rate of Program Participants	21%	22%	22%	22%	21%
# of Jail/Prison Days Diverted	59,462	58,859	59,000	61,150	60,000

Division:	Criminal Justice Services				
Department:	Pre-Trial Release Services				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
% of Participants who Successfully Complete Programming	85%	83%	85%	85%	86%
# of Jail/Prison Days Diverted (Methodology Revised for '15)	N/A	310,000	315,000	300,000	320,000

Division:	Criminal Justice Services				
Department:	Community Corrections				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
% of Participants who Successfully Complete Programming	77%	69%	71%	71%	67%
Recidivism Rate of Program Participants	25%	20%	25%	23%	25%
# of Jail/Prison Days Diverted (Methodology Revised for '14)	119,867	125,009	129,000	128,578	129,000

Division:	Facilities, Information & Technology				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
County Website Unique Visitors per Day (New for 2016)	2,774	2,798	2,900	2,826	3,000
Annual Oper & Maint Costs/ Sq Ft. for Managed Facilities	\$6.00	\$6.15	\$6.25	\$6.20	\$6.50
IT Service Calls Solved as 1-Touch and Done by Service Desk (New for 2016)	N/A	N/A	80.0%	69.5%	75.0%
Core Network Availability	100.00%	100.00%	99.95%	99.99%	99.95%

Division:	Financial Services				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2016 Budget
County Receives Favorable Audit Opinion	Yes	Yes	Yes	Yes	Yes
GFOA Award for Financial Reporting (CAFR)	Yes	Yes	Yes	Yes	Yes
% of Purchase Value over Threshold Competitively Bid	97%	92%	95%	94%	95%
Workers' Compensation Costs as % of National Benchmark	91%	83%	100%	68%	100%
Construction Project Sales Tax Audits Completed <90 Days	96%	80%	98%	90%	98%

Division:	Human Services				
Department:	Health & Environment				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
Obesity Rate among WIC-eligible children 2-4 yrs	N/A	N/A	8.0%	8.1%	8.0%
Teen Birth Rate (15-17) per 1,000 females	N/A	N/A	9.0	6.6	6.0

Division:	Human Services				
Department:	Adult Protective Services				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
% Timeliness of Initial Responses to New Reports - Larimer	N/A	100%	98%	100%	99%
<i>Benchmark</i>	<i>N/A</i>	<i>99%</i>	<i>98%</i>	<i>99%</i>	<i>N/A</i>
% Timeliness of Investigations - Larimer Co.	N/A	99%	90%	98%	99%
<i>Benchmark</i>	<i>N/A</i>	<i>95%</i>	<i>90%</i>	<i>95%</i>	<i>N/A</i>

Division:	Human Services				
Department:	Children, Youth and Family Services				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
% of Children who do not Experience Repeat Maltreatment	97%	98%	95%	97%	96%
% of Children who Remain Safely at Home per Case Plan	95%	95%	92%	94%	93%
% of Children who do not Re-Enter Out-of-Home Placement	83%	87%	90%	90%	91%

Division:	Human Services				
Department:	Individual & Family Assistance				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
Total Food, Utility, Supplemental & Medical Assistance Provided (millions of \$)	\$267	\$309	\$192	\$192	\$192

Division:	Human Services				
Department:	Child Support Services				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
Total Custodial Parental Support Collected (millions of \$)	\$17.9	\$13.4	\$18.0	\$19.3	\$19.0
Child Support Dollars Collected per \$1 Admin Expense	\$7.44	\$7.00	\$7.00	\$8.00	\$7.50

Division:	Human Services				
Department:	Extension Services				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
% of Agricultural Entrepreneurs Reporting Improved Sales	58%	70%	60%	70%	65%
# of People Receiving Master Gardener Education	8,547	9,327	8,700	9,327	9,000
% of 4H Participants who Complete Expectations	84%	87%	90%	87%	90%
24 or Less Response Rate for Food Safety Calls	96%	99%	95%	99%	99%

Division:	Human Services				
Department:	Workforce Center				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
% of Jobseekers who Remain Employed after 6 Months	85%	86%	87%	85%	85%
Avg. 6-Month Salary of Jobseekers	\$21,500	\$20,929	\$18,000	\$21,743	\$21,000
Vet's Services -Avg # Days to Wait for Appointment	28	35	21	14	14

Division:	Public Works				
Department:	Engineering				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
# of Mainline & Arterial Collector Road Bridges Rated Structurally Deficient	6	6	4	4	3
% of County Roads not Meeting Capacity Criteria	12%	12	11%	11%	11%

Division:	Public Works				
Department:	Road & Bridge				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
Average Surface Condition (0-100) of Non-Paved Roads	85	81	85	83	86
% of Mainline Paved Roads Rated Acceptable or Better	91%	91%	92%	94%	94%

Division:	Public Works				
Department:	Solid Waste				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
# of Pounds of Household Hazardous Waste Diverted	2,267,012	2,307,757	2,200,000	2,400,000	2,500,000
% of County Municipal Solid Waste Deposited at Landfill	54%	57%	56%	57%	58%
% of Larimer Co. Municipal Solid Waste Recycled	15%	14%	16%	15%	15%

Division:	Public Works				
Department:	Natural Resources				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
# of Forestry Consultation Requests	165	148	160	160	160
Long-Term Management Cost/Acre	\$77	\$89	\$108	\$119	\$112
% of Parks Operating Expenditures Covered by User Fees	94%	100%	81%	88%	83%
# of Acres Treated in Pest Control Program	60,387	30,100	40,000	40,000	40,000

Division:	Sheriff				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
# of Calls for Service per Deputy	1,015	1,040	1,072	1,072	1,082
Jail Average Daily Population	434	483	480	505	535
# of Civil Actions Processed	4,645	4,160	4,700	4,525	4,400
# of Calls for Wildfires, Search & Rescue, or Hazmat	204	203	212	225	230

Division:	Treasurer				
	2014 Actual	2015 Actual	2016 Budget	2016 Est.	2017 Budget
% of Property Tax Disbursed by State Deadlines	100%	100%	100%	100%	100%

2017 Budget – Short Term Factors

Certain broad assumptions are determined in January through July each year to establish a basic foundation for building the County's budget, as the first year in the five-year budget projections. These general assumptions provide a framework for setting priorities, determining service levels, and allocating limited financial resources. Some adjustments are made from updated information available during the later months as available. The following general assumptions are used in guiding the County's 2017 Budget development:

Personnel Costs

Personnel costs of \$155.2 million represent 36 percent of 2017 Gross Expenditures, and 61 percent of 2017 expenditures net of inter-fund transfers and interdepartmental charges. The 2017 amount is a seven percent increase over the 2016 Adopted Budget. This increase primarily includes base wage growth of 3.5 percent (reflecting a two percent range adjustment and a three percent merit increase to be granted upon eligible employees' anniversary dates), an increase in health insurance costs charged to departments of 13 percent, dental insurance increase of five percent, long-term disability insurance cost increase of 25 percent, one percent for unemployment compensation and worker's compensation, and flat costs for life insurance, short-term disability insurance, and employee assistance programs.

State Aids & Federal Revenues

For forecasting purposes, intergovernmental revenues were assumed to be flat in 2017. In the 2017 budget, state aids and federal revenue total approximately \$121.7 million, or 28 percent of gross County revenue in the 2017 Budget. This represents a 39 percent or \$33.9 million increase over the 2016 Revised Budget. Of this change, the most significant increase is the inclusion of an additional \$34.3 million in disaster-related reimbursements based on estimated remaining project costs.

Property Tax Revenues

Based on preliminary information provided by the Office of the County Assessor, net taxable value in 2016 for use in the 2017 budget is anticipated to rise by an average of 1.9 percent due to new construction, as existing properties were not reappraised in 2016. The 2017 County mill levy rate of 21.771 (including the annual abatement levy, but not including the separate levies for the Foothills Gateway or improvement districts) provides \$104.3 million in revenue, an increase of 4.4 percent over 2016. The increase is due to both the increase for new construction and the expiration of a one-time property tax credit of \$2.5 million provided in 2016.

Sales, Use, and Specific Ownership Taxes

Sales and Use Tax collections are anticipated to increase by four percent over the 2016 Adopted Budget, including three percent for sales tax and 10 percent for use taxes. In general, these resources are budgeted in special revenue or debt service funds in Larimer County such as The Ranch, Parks and Open Space, Road and Bridge, and General/Public Improvement Districts. Approximately \$8.6 million in Jail Sales tax revenue is assumed to offset costs to the General Fund of operating the County Jail. Specific Ownership tax is allocated to the Road and Bridge and improvement district funds and will increase by 1.4 percent in 2017.

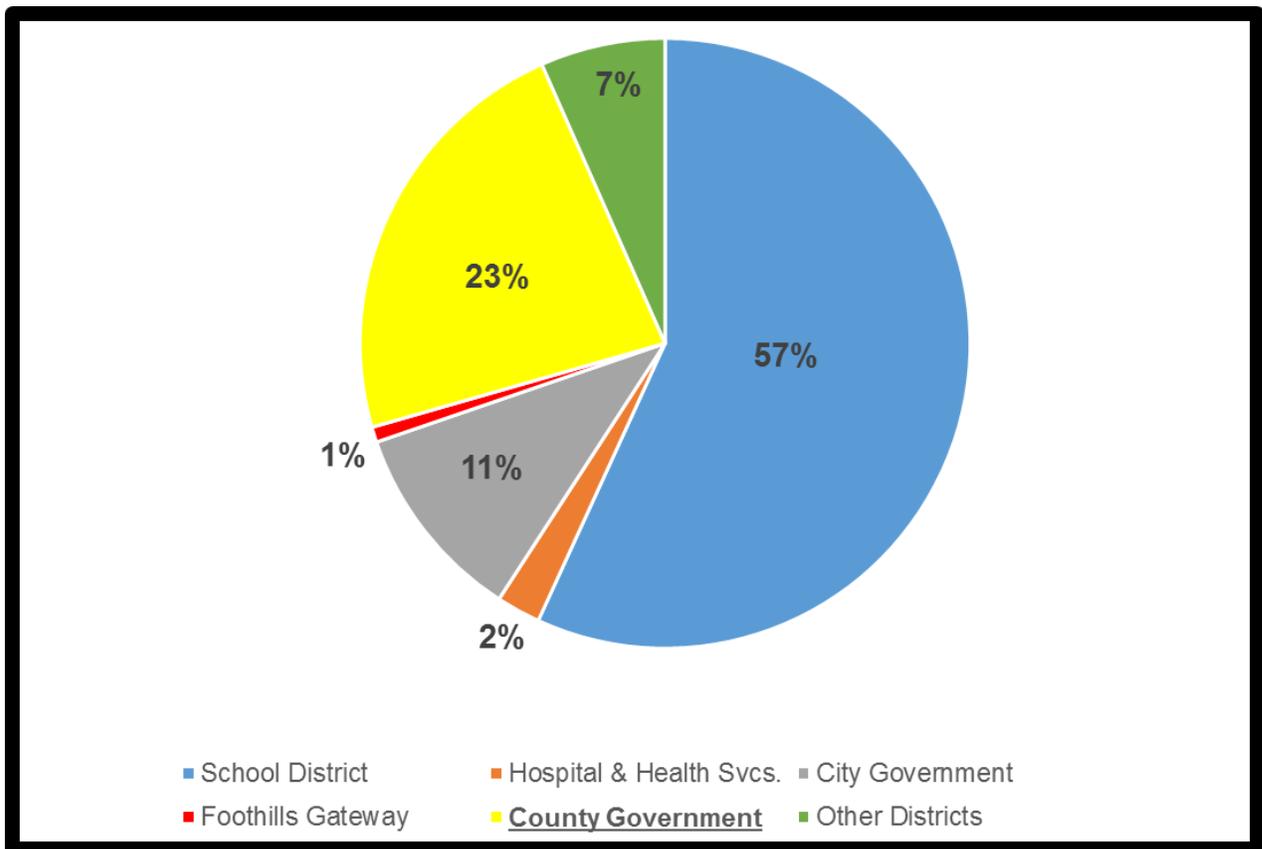
Operating Costs

Gross operating costs of \$198.3 million represent 46 percent of the 2017 Budget gross expenditure amount of \$428.6 million. Net of disasters and non-operational governmental accounts they represent 36 percent of expenditures. [Most recent consumer price index \(CPI\)](#) data for the Denver-Boulder-Greeley area indicates that total CPI rose by three percent from 2015 to 2016. Based on these figures, the 2017 budget provided base operating expenditure increases of three percent.

2017 Tax Levy Summary

County Share of Property Tax Levy

Because property tax assessments come from the Larimer County Assessor, and tax bills come from the Larimer County Treasurer, many people might assume that Larimer County receives all property tax revenues. In reality, Larimer County government receives **only about one-quarter** of your property tax payments. Based on an example property tax bill and levies adopted by taxing districts, an estimated share of property tax revenues for 2016 is shown below:



Assessed Value Summary

Property tax revenue is determined through a formula that multiplies a mill levy rate to every \$1,000 of taxable assessed value. The 2017 Budget is based on the following property values supplied by the Office of the County Assessor (values in millions of \$):

Assessed Values				
Category	2015 Budget	2016 Budget	2017 Budget	'17-'16 % Chg.
Total Assessed Value	\$4,284	\$4,949	\$5,058	2%
TIF Value	\$180	\$223	\$242	24%
NET ASSESSED VALUE	\$4,103	\$4,726	\$4,816	2%
Actual Values				
Existing Construction	\$34,813	\$40,539	\$41,450	2%
New Construction	\$643	\$907	\$949	5%
TOTAL ACTUAL VALUE	\$35,456	\$41,446	\$42,399	2%

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

The 2017 Budget includes the following property tax revenues for County services:

- **Property Tax revenue will increase by four percent to support County Services.** Local property taxes continue to provide a significant part of the County Government Budget by supplying 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 0.200 mills (authorized by State Law)** to recover \$966,965 in revenue lost from abatements and refunds of property taxes in 2016. This is an increase from the .090 mills levied in 2016 to recover tax revenue lost in 2015.
- **Larimer County will continue to include the citizen-initiated tax for Foothills Gateway of 0.75 mills.** This tax was approved by the voters in November 2001 and will provide \$3,612,332 in 2017 towards the operation of Foothills Gateway. This is a 1.9 percent increase from the previous year.
- **2016 Adopted Larimer County Government Mill Levy:**

○ County Services Operating Mill Levy	21.571
○ Plus State Abatement Mill Levy	.200
○ <u>TOTAL County Operations Mill Levy:</u>	<u>21.771</u>
○ Foothills Gateway Levy	0.750
○ GRAND TOTAL Mill Levy:	22.521 mills
▪ Change from 2016:	0.639 mills
- Tax Impact: - The tax impact on the owner of a \$326,285 home (representing no change from the previous year as 2017 is not a reappraisal year) with a taxable value of \$25,949 is expected to be a \$17 increase in the County's share of property tax in 2017.

A comparison of the distribution of property tax revenue to support the Larimer County for the most recent three years is as follows (figures in millions of \$):

Fund	2015 Actual	2016 Adopted	2016 Revised	2017 Proposed	'16-'15 % Chg
101 – General	\$76.7	\$83.8	\$83.8	\$87.7	5%
182 – Health & Environment	\$2.7	\$3.1	\$3.1	\$3.2	4%
252 – Road & Bridge	\$2.3	\$4.7	\$4.7	\$4.8	2%
262 – Human Services	\$7.2	\$8.3	\$8.3	\$8.6	4%
TOTAL County Services	\$88.9	\$99.9	\$99.9	\$104.3	4%
168 – Foothills Gateway	\$3.1	\$3.5	\$3.5	\$3.6	2%
GRAND TOTAL(a)	\$91.9	\$103.4	\$103.4	\$108.0	4%

(a) = Totals may not add up due to rounding and do not include Public or General Improvement Districts or the Pest District Levies.

A comparison of the mill levies by fund for Larimer County for the most recent three years is as follows:

Fund	2015 Actual	2016 Adopted	2016 Revised	2017 Proposed	'16-'15 % Chg
101 – General	18.592	18.165	18.165	18.109	0%
182 – Health & Environment	.658	.659	.659	.673	2%
252 – Road & Bridge	.572	.996	.996	1.000	0%
262 – Human Services	1.749	1.751	1.751	1.789	2%
Base Mill Levy (Limited by Law)	21.571	21.571	21.571	21.571	0%
Less: Temporary (One-Time) Tax Credit	0.000	-.529	-.529	0.000	N/A
Plus: Abatements & Refunds Levy	.137	.090	.090	.200	122%
TOTAL For County Services	21.708	21.132	21.132	21.771	3%
168 – Foothills Gateway	.750	.750	.750	.750	0%
COUNTY GRAND TOTAL	22.458	21.882	21.882	22.521	3%

2016 Revenue Analysis

Overview

The 2017 Adopted Budget includes \$330.6 million in external revenues, an increase of \$17.5 million or 5.5 percent over the 2016 revised level of \$313.1 million. External revenues primarily include property tax levy, sales and use taxes, intergovernmental revenues, debt proceeds, charges for services, grants, licenses and permits, and other miscellaneous revenues provided by outside sources. Internal revenues, which include transfers between funds, inter-departmental charges for services, and use of fund balances decreases by \$11.8 million or 11 percent from the 2016 revised budget level to \$97.7 million.

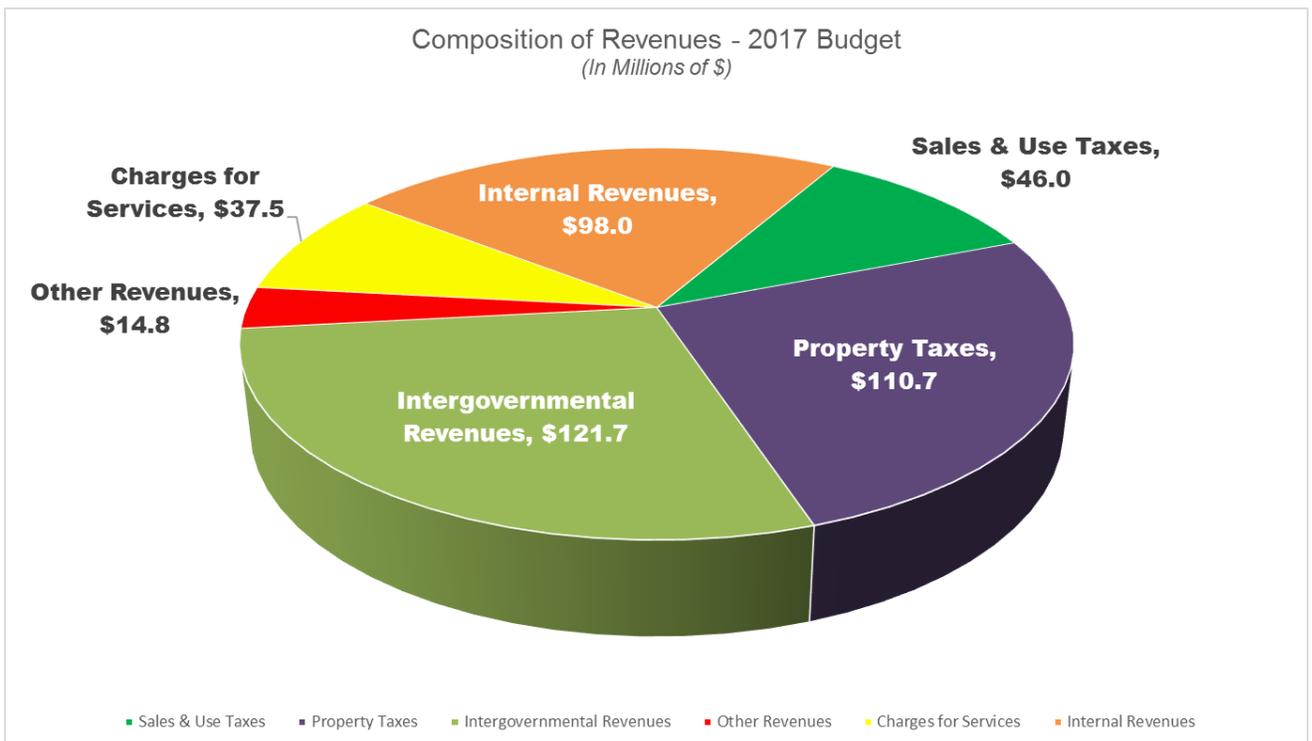
In total, County revenues to support operations increase by \$5.7 million in 2017, or 1.4 percent over the 2016 Revised Budget, to \$428.6 million. This amount matches expenditures and represents a balanced budget.

Revenue Estimate Methodology

Larimer County’s Budget Preparation and Financial Policies include guidelines on how revenues shall be forecasted and budgeted. Generally, revenue estimates and budgets shall be developed using, “conservative, objective, and analytical approaches when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues.”

Composition of Revenues

Larimer County, like most counties in Colorado, is highly dependent upon property tax levy and on State aids for mandated programs. In 2017, property tax revenues of \$110.7 million will represent 33 percent of the County’s external operating revenues and 26 percent of all total revenues. Aids from the State of Colorado to support mandated programs and other general support represent 27 percent of total operating revenues.



Revenue Analysis by Category

Property Taxes

Property tax revenues increase by \$4.8 million or 4.4 percent over the 2016 Revised Budget, mainly due to expiration of a one-time tax levy credit of \$2.5 million in 2016, plus growth of two percent in taxable property values due to new construction or changes in improvement districts that levy tax.

- Property taxes budgeted for General County operating purposes total \$104.3 million, an increase of \$4.4 million or four percent over 2016.
- An additional \$3.6 million is collected and distributed to the Foothills Gateway facility, an increase of two percent over 2016.
- Another \$2.7 million is collected on behalf of General and Public Improvement Districts and the Pest Control District, an increase of \$222,713 or nine percent over 2015.

Intergovernmental Revenues

Intergovernmental revenues increase by \$33.9 million, or 39 percent, over 2016 to \$121.7 million in 2017. Significant changes include:

- Reimbursements for flood-related expenditures are anticipated to increase by \$34.3 million, including \$44.4 million in the Road and Bridge department. This increase is partially offset by a decrease in such revenues in the Disaster Fund of \$9.1 million based on completion of projects and billing activity.
- Non-disaster related revenues increase in the Road and Bridge Department by \$1.8 million, largely due related to the intergovernmental agreement with municipalities for I-25 (\$780,000) and from State capital grants (\$1.1 million).
- State TANF funding is anticipated to be reduced in the Workforce Center in 2017 due to the expiration of over \$750,000 in supplemental funds provided in 2016.
- State grants for projects in Natural Resources largely expire in 2016, resulting in a decrease of \$2.6 million.
- Funding for various programs in the Human Services Department increases by a total of \$2 million in 2017.

Sales and Use Tax

Sales and Use tax revenues are budgeted at \$46 million, an increase of \$682,000 or 1.5 percent over the 2016 Revised Budget. Larimer County's sales tax revenues are for specific, voter-approved purposes and include:

- 0.15 percent (1 ½ cents on \$10) for Jail Operations.
- 0.25 percent (2 ½ cents on \$10) for Open Space.
- 0.15 percent (1 ½ cents on \$10) for construction and operation of the County Fairgrounds.
- .10 percent (1 cent on \$10) for construction of the Larimer County Humane Society shelter.

Sales taxes are anticipated to rise by 1.4 percent over the 2016 Revised Budget to \$31.4 million. Use taxes, which are allocated to the same programs at the same proportions to sales tax, are anticipated to rise by 2.7 percent to approximately \$6.3 million. Specific Ownership tax increases by one percent to \$8.3 million in 2017. Most of this revenue source (\$8.1 million) is allocated to the Road and Bridge Department, while the remainder is allocated to improvement districts and Natural Resources.

External Charges for Service

External charges for services decrease by \$954,000 or three percent from 2016 to \$37.5 million. The most significant increases over the 2016 Revised Budget include:

- Revenues in Solid Waste are reduced from the 2016 Revised Budget by \$593,000 based on conservative estimates of waste deposits.
- Discovery revenues of approximately \$200,000 are eliminated in the Office of the District Attorney due to changes in State Law.
- Client charges are reduced by \$123,500 in Criminal Justice Services based on recent actual collections, which are partially offset by the planned expansion of the Alternative Sentencing program (see associated Service Proposal).

Other External Revenue Sources

Most other external revenue sources, other than debt proceeds, decline by \$8.5 million from the 2016 Revised and Adopted Budgets. This is mainly due to an inter-fund loan in Natural Resources in 2016. There is no revenue from debt proceeds anticipated in 2017; in 2016 revenue of \$12.1 million was included in the Revised Budget due to issuance on behalf of the Larimer County Humane Society of debt for a voter-approved capital project.

Internal Revenues

Internal revenues decrease by \$11.8 million from the 2016 Revised Budget to \$98 million in 2017. This is primarily due to:

- A one-time transfer of \$11.4 million to the Capital Projects Fund was completed in 2016 to consolidate the budgets for the new Loveland facility.
- Revenues in the Fringe Benefits fund increase by \$4.3 million related to increased charges to County departments for employee benefit costs.
- Revenues in the Road and Bridge Department increase by \$4.4 million, due mainly to a payment from the Disaster Fund of \$6.2 million to pre-fund the County's local share of anticipated remaining disaster costs.
- Revenues in the Facilities and Information Technology Fund increase by \$1.6 million, related to 2017 Service Proposals for equipment and replacement planning and increased funding in 2017 for three 2016 Service Proposals related to enterprise software replacement (\$130,000), jail facility component replacement (\$269,000) and replacement for components at other facilities (\$250,000).
- The use of inter-fund transfers to allocate Sales and Use taxes to departments is eliminated in 2017, resulting in a total decrease of \$10.8 million in recipient departments, which is replaced directly with Sales and Use Tax funds.
- Use of Fund Balance Reserves is \$11.7 million in the 2017 budget, a decrease of \$2.5 million or 18 percent from the 2016 Revised Budget.

2017 Expenditure Analysis

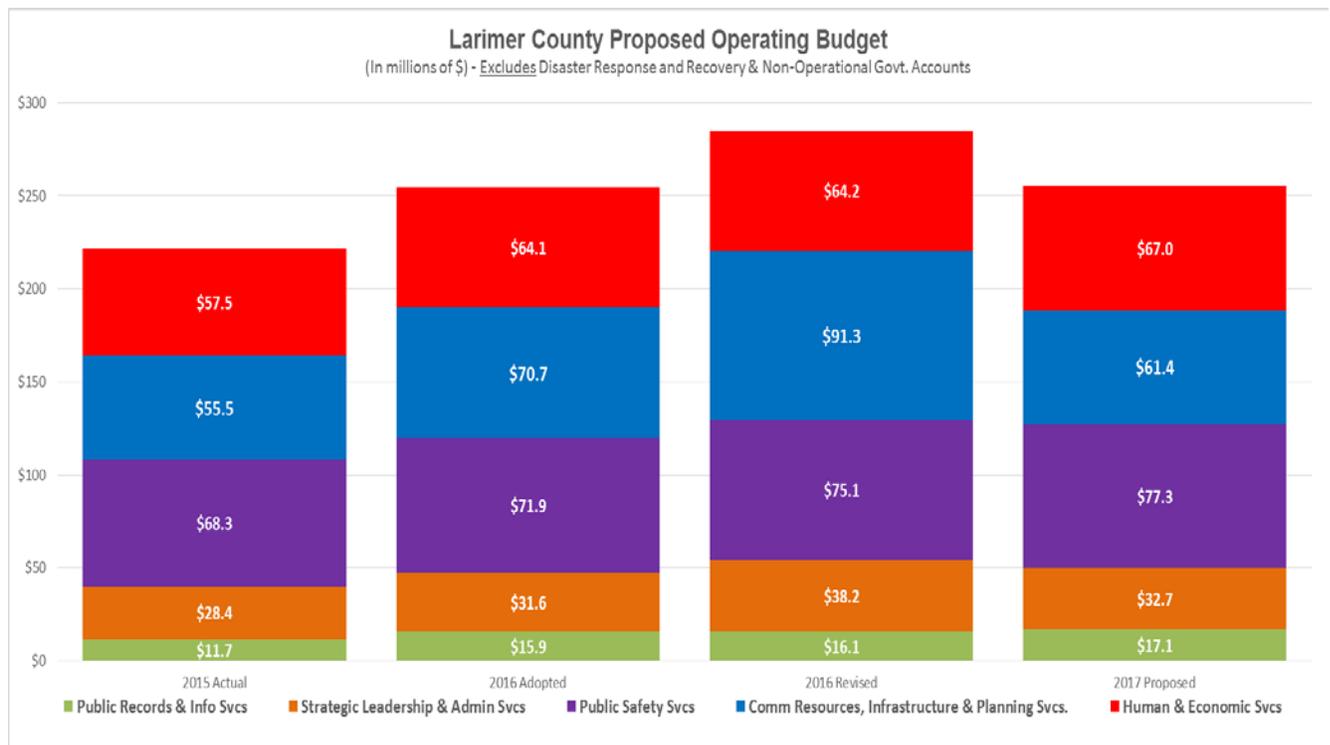
Overview

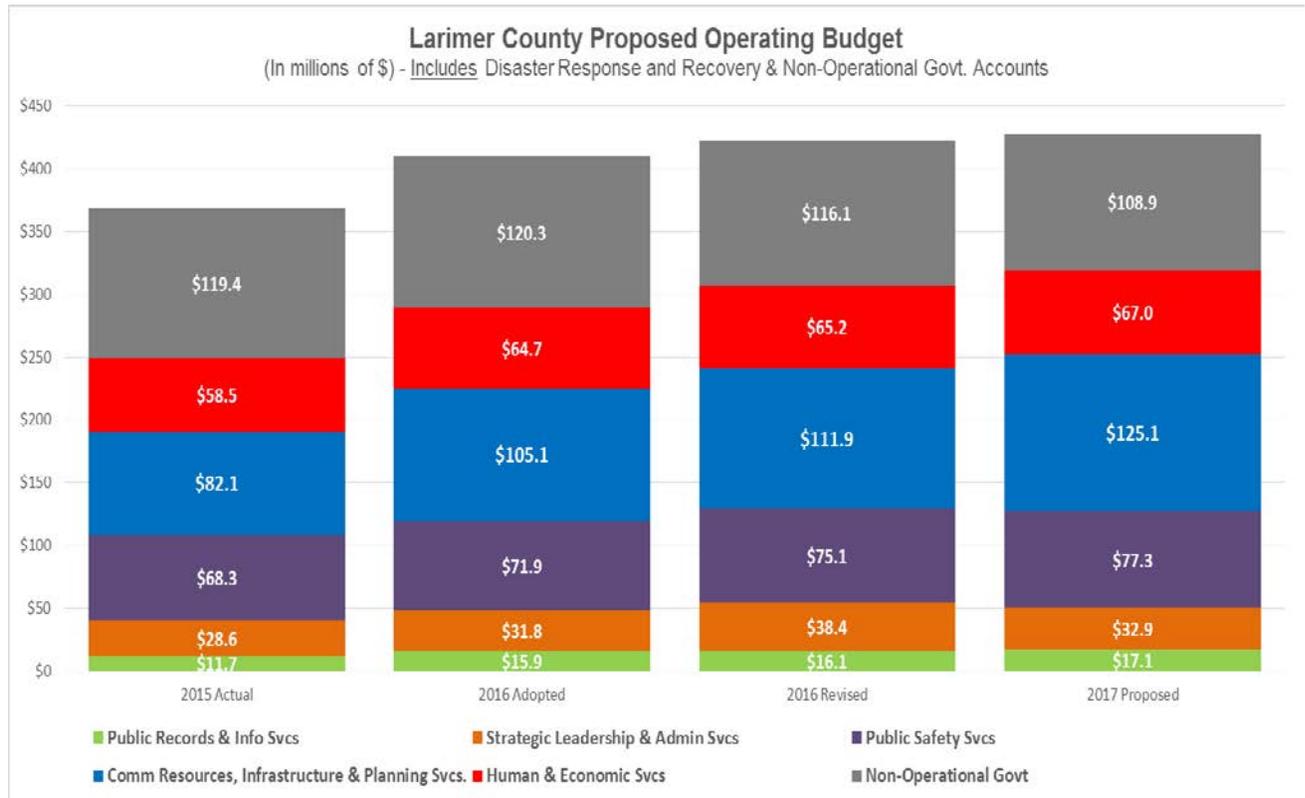
The 2017 gross expenditure budget for Larimer County Government is \$428.6 million, an increase over the 2016 Revised Budget of \$5.7 million or one percent. However:

- Non-Operational Governmental Accounts total \$102.7 million and include items such as capital improvements for the Larimer County Humane Society, internal service funds such as fleet management and employee benefits, and non-departmental inter-fund transfers.
- Expenditures related to the 2012 High Park Fire and 2013 Big Thompson Flood total \$70.4 million in 2017 (see the Capital Projects section for additional information on disaster-related capital projects).

Not including these two categories, the 2017 Budget includes net expenditures of \$255.5 million, a decrease of \$29.3 million or 10 percent from the 2016 Revised Budget and an increase of \$1.3 million or less than one percent over the 2016 Adopted Budget.

A comparison of 2015 actual, 2016 Adopted and revised, and 2017 expenditures by County Strategic Outcome are shown below. The first table shows net expenditures, not including disaster or non-operational governmental accounts; the second table shows gross expenditures.





Expenditure Highlights by Category

Operating Costs

Operating costs increase by \$24 million, or 14 percent, over the 2016 Revised Budget. Significant changes include:

- Expenditures in the Road and Bridge Fund increase by \$44.8 million, mainly due to increases for ongoing disaster-related repairs and reconstruction (from \$11.4 million in 2016 to \$60.4 million in 2017), offset by a decrease in capital and maintenance project funding of \$4.3 million, due to the completion of one-time projects in 2016.
- Expenditures in the Engineering Department decrease by \$9.2 million mainly due to completion of disaster-related (\$4.1 million) and other one-time projects, especially in improvement districts.
- Health care and dental expenditures in the self-insured employee benefits fund increase by \$2.7 million or 13 percent, mainly due to rising health care costs.
- Expenses in the Facilities & Information Technology Fund decrease by \$3.7 million or 27 percent largely due to one-time projects in 2016 such as the Killpecker Radio Tower.
- Costs decrease by \$4.1 million in Natural Resources due to the completion of one-time projects such as the Longview Corridor Trail.

Personnel Costs

Personnel costs increase by \$9.9 million or seven percent over the 2016 Revised Budget. Significant changes from the 2016 Revised Budget include:

- Salary, social security and retirement cost-to-continue for existing staff of approximately \$9.2 million based on approved market and merit-based increases anticipated during the year.
- Increased health insurance costs allocated to departments increase by approximately \$3.9 million because costs are being fully-allocated to employees and departments due to depletion of the benefits fund, and due to continued medical care cost inflation.
- Unemployment compensation costs decline by \$343,000 based on 2016 year-to-date actual costs.
- Temporary wages decline by \$1.6 million due to significant vacancy rates in temporary positions and expiring or uncertain grants.
- Payments to Health Retirement Accounts and performance bonuses drop by a total of \$948,000 due to the one-time nature of such payments.
- Reassigned personnel costs are reduced by \$382,000 due mainly to reduced grant revenues.

Capital Outlay

Capital Outlay costs decrease by \$15.6 million for 39 percent from the 2016 Revised budget. The reduction is mainly due to:

- One-time expenditures related to open space acquisitions completed by the Natural Resources Department (\$8.4 million) and facility improvements are also reduced by \$3.5 million in Natural Resources due to the completion of one-time projects such as the Horsetooth Visitor's Center.
- The one-time purchase of land in 2016 for a new facility in Loveland (\$2.3 million).
- Costs for Expenses related to the Larimer County Humane Society are reduced by \$1 million based on progress of construction.
- Budgeted costs increase in the capital projects fund by \$1 million.
- The election system will be replaced which results in higher costs in the Replacement Fund of \$2.5 million
- Fleet replacement costs are reduced by \$1.7 million based on timing of vehicle replacement.
- Expenditures for equipment replacement in the Facilities and Information Technology Fund of \$1.2 million.
- Disaster-related costs decline by \$662,000.

Debt Service

Debt Service payments increase by \$1.6 million to \$10.5 million in 2017 mainly for the first full year of payments for the Larimer County Humane Society shelter project, which increases from \$3 million to \$4.4 million. The remaining increase is largely due to projects in improvement districts.

Other Expenses

Other miscellaneous expenditures are reduced by \$154,549 or 34 percent from the 2016 Revised Budget. The change is mainly due to a reduction in gravel inventory in the Road and Bridge department.

Inter-fund Transfers

Transfers between funds are reduced by \$14.1 million or 26 percent from the 2016 Revised Budget. This reduction is mainly due to:

- Sales and Use Tax revenues will now be budgeted directly in the departments that receive sales tax revenue, eliminating the process where funds were budgeted in sales tax funds and then transferred. This results in a reduction in inter-fund transfers from the 2016 Revised Budget of \$10.8 million and from the Adopted Budget of \$22.6 million.
- Transfers within the Natural Resources Department are reduced by \$3.7 million due to several one-time projects requiring transfers, such as the Horsetooth Visitors Center.

- A one-time transfer of \$6.2 million is made from the Disaster Fund to the Road and Bridge Fund for the County's local share of estimated remaining disaster costs. Please see the Capital Projects section for additional information.
- There was a one-time transfer in 2016 of \$3 million from the General Fund to the Capital Projects Fund for the purchase of land related to a new Loveland office building.

The 2017 Budget includes approximately \$66,000 in inter-fund transfers classified as one-time, which are related to budgeted service proposals as listed below.

2017 Service Proposals

The Larimer County Budget process provides Elected Offices and Divisions opportunities to request resources in addition to those required for ongoing operations. These requests can be for one-time or ongoing service projects or service changes. Categories for service proposals include:

1. Capacity Expansions – projects that respond to increasing service demands, due to factors like population growth or economic conditions, so that the County can maintain existing service levels.
2. Initiatives to help achieve Goals and Objectives related to the County's [Adopted Strategic Plan](#).
3. Service Expansions – projects that would provide new services or improve service quality.

Elected Offices and Divisions submitted nearly 50 Service Proposals for 2017. These requests were evaluated based on the above three criteria, applicability to the County's Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis from spring 2016, plus any documented performance improvement goals or return on investment. The following Service Proposals are included in the Recommended 2017 Budget, based on the categories above.

Capacity Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Coroner	Database Update	\$6,000	Property Tax Levy	Ongoing

Notes: The Coroner's Office (Office) existing database management system is no longer supported by the vendor and needs to be replaced. The Office is funding start-up costs of approximately \$14,000 in 2016 using existing funds. The new system will provide enhanced data management, report-writing, and document management capabilities required for increasing workload. The service proposal amount is for annual maintenance costs.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Criminal Justice Services	Work Release Program Expansion	\$701,867 \$134,028	Property Tax Levy Client Fees	Combination

Notes: This funding will increase capacity by 68 beds in the Work Release Program, which is a cost-effective alternative to serving time in jail by enabling sentenced inmates to maintain employment and other important community ties. At present there is an eight week waitlist to enter into this program; this proposal will eliminate or significantly reduce the waitlist. This expansion is vital due to the continuing increase in average daily population in the Larimer County Jail. Funding is provided for one-time start-up costs of approximately \$133,600, including necessary furniture, clothing, and other inmate-related items. Nine new positions would be created and additional funding for ongoing operating costs is also provided.

The total 2017 cost of \$835,895 is partially offset by fees paid by inmates of \$134,028 for one-half of the year. Anticipated ongoing costs are \$702,335, which would be offset by full-year client fee revenue of approximately \$268,056.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Criminal Justice Services	Transportation Unit Funding	\$182,633	Property Tax Levy	Ongoing

Notes: This proposal addresses continuing cost increases to transportation services in the State-mandated Community Corrections unit. General fund support of this program has historically been approximately 25 percent of total costs, with the remainder paid by Community Corrections revenues. This funding maintains that 25 percent cost-sharing ratio.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Financial Services	Department Specialist	\$65,819	Disaster Reimbursements & Grants	One-Time

Notes: This proposal allows an existing limited term department specialist position in the Purchasing Department to be reclassified as a regular position in 2017, to be funded from disaster reimbursements and grants. Longer-term funding sources for the position will be considered as part of the 2018 budget. This position will ensure FEMA documentation is scanned and up-to-date to enable the County to maximize grant reimbursement, support Purchasing staff, completing correspondence & maintaining chains of communication, keep electronic files up to date, email Purchase Orders and verify receipt in a timely manner, so projects can begin, and other administrative duties.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities & IT and Public Works	Facilities Utility Model for Natural Resources	\$92,508 \$215,023	Property Tax Levy Inter-Dept. Charges	Ongoing

Notes: This proposal provides one-half of the required resources to the Natural Resources Department within the Public Works Division to join the County's utility model for facilities management services. Facilities Services will assume responsibility for all maintenance and support services at the Natural Resources Department buildings at the Carter Lake, Horsetooth, Fossil Creek, and East Mulberry locations (seven buildings totaling 37,000 sf). Included in the annual costs for these services is the addition of one Facilities Maintenance employee. Currently, the facilities department staff supports approximately 90,000 square feet of space per technician. Due to the remote and diverse locations of these additional buildings, an additional staff resource is needed.

This funding is being provided to Natural Resources because it is critical that the County maintain buildings and components at recommended service levels to reduce the total life cycle costs of core assets. Facilities is working with Public Works to bring the maintenance and support operations for its building assets back within standards under the oversight of the maintenance and support team. However, as with other services that are largely or entirely funded by non-general fund revenue sources, the County will examine how internal services (such as facilities maintenance) are funded to determine whether general fund dollars should continue to subsidize these services in the future.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities & Information Technology	Sheriff's Office Equipment Replacement Costs	\$123,000	Property Tax Levy	Ongoing

Notes: This funding is provided to cover future replacement costs of information technology equipment, responsibility for which was transferred from the Office of the Sheriff to Facilities, Information and Technology (FITD) in 2015. The 2017 amount represents two years of replacement plan costs (for 2016 and 2017); it is anticipated this cost will be reduced to \$61,500 beginning in 2018.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Recruiting Manager	\$98,973	Property Tax Levy	Ongoing

Notes: A large majority of County elected officials and departments identified recruitment and retention of high-quality staff as one of its most pressing issues as part of an annual Strengths, Weaknesses, Opportunities and Threats (SWOT) analysis, due to a strong labor market, high costs of living in Larimer County, and other issues. This position will establish relationships and programs with partners in the community to attract talent and build internship programs, increase Larimer County's presence in local job fairs, establish a role in local professional groups to support marketing and awareness of Larimer County jobs in those areas, assure adequate social media and web presence, increase services to departments in the areas of scheduling, interviewing and selection resources, and ensure legal and regulatory compliance.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Analytic Tools & Limited Term Staffing	\$81,100	Property Tax Levy	Combination

Notes: A project to replace an existing compensation database built in 2007 technology that is no longer supported was commenced in 2016. The new system will be fully automated and provide enhanced data management and report writing capabilities to support compensation research and analysis including the annual communication with the Commissioners. Additional funding is needed to complete the project. Estimated costs for ongoing software maintenance are \$8,000 annually. Approximately \$35,185 of this service proposal will be used to fund a one-year, part time, limited term position responsible for web analytics, design and access, social media and research for recruitment, and enhanced communication with existing employees, prospective employees, and citizens.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Public Works – The Ranch	Accounting and Administrative Position	\$69,404	Program Revenues	Ongoing

Notes: One Senior Accounting Tech is created to support the growth of the operations. Between 2012 and 2015, there has been an increase in event bookings of 23% (2,394 bookings in 2015) at The Ranch. During this timeframe additional resources have been added in the events and operation departments while the administrative staff has absorbed the extra workload. The additional position will allow the administrative staff to deal with increased demand for customer service, human resources functions, accounts receivable recording and collections, invoicing and credit card transaction processing.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Jail Operating Costs	\$506,749	Property Tax Levy	Ongoing

Notes: Additional funding of \$348,215 is provided for 2016, and \$506,749 is provided for 2017, to the jail for increasing costs related to higher average daily population, which has risen from 447 in 2014 to an expected 535 in 2017. These costs are for increased demand for pharmacy, psychological services, security and medical services, inmate food, and costs to house inmates at other facilities on a contract basis when the population exceeds safe levels.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Jail Deputies	\$0	N/A	Ongoing

Notes: Funding is provided to add six full-time equivalent (FTE) Jail Deputy positions in 2017, as part of an ongoing plan to increase staffing levels and reduce overtime costs related to the increase in average daily population in the jail. Due to significant current vacancies in these positions, and an assumption that the additional positions will be hired at least after mid-year 2017, it is anticipated that the cost of these positions can be absorbed. Additional funding will be required in 2018 and beyond.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Patrol Deputies & Equipment	\$219,820	Property Tax Levy	Combination

Notes: Funding is provided for the first year of an anticipated three-year plan to augment staffing in the patrol division. Four FTE Sheriff's Deputy positions are created in 2017. Due to anticipated lag in hiring time and other vacancies, the cost of the positions will be absorbed in 2017. Funding is provided for start-up costs such as vehicles, uniforms, and equipment. The phased-in approach would create four additional Deputy positions and one Records Technician each year in 2018 and 2019, which will require significant additional funding.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Investigations – Evidence Tech	\$70,506	Property Tax Levy	Ongoing

Notes: Staffing was reduced from two full-time positions to one in the evidence section of the Office of the Sheriff in 2012. In 2015 the Larimer County Sheriff's office evidence section recorded and maintained 8,299 new pieces of evidence per full-time position. In comparison, Fort Collins police services entered 21,744 piece of evidence with five employees and a supervisor, a ratio of 3,624 pieces of evidence per full-time position. Adding a full-time position would reduce Larimer County's ratio to 4,150 per full-time position. Based on this significant workload and the sensitivity and importance of the role, one position of Sheriff Services Technician is added to the Evidence Section for 2017.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Loveland Police and Courts Building Security	\$358,171	Property Tax Levy	Combination

Notes: In December, 2015, the 8th Judicial District Administrator advised the Larimer County Sheriff's Office of the findings and recommendations made by the Judicial Security Administrator for the State of Colorado, resulting from a recent Security Audit that he conducted of the Loveland Police and Courts Building. In the report several issues were brought forward regarding security concerns at the Loveland Police and Courts Building. Larimer County business analysts, Facilities, Information and Technology Division staff, and facility staff were brought on board to evaluate and identify resources necessary to correct deficiencies identified in the Security Audit. That analysis identified that two additional FTE Sheriff's Deputy positions would be necessary to properly and safely staff the Loveland Police and Courts Building at a cost of \$215,551. The cost to add a patrol vehicle and associated costs is \$82,242. In addition, the report also included structural changes for the buildings main entrance point, secure access doors and additional security cameras, for which \$73,500 is budgeted.

Strategic Plan Goals

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Non-Departmental	2-1-1 Liaison Contribution	\$25,000	Property Tax Levy	Ongoing

Notes: Larimer County will provide funding for one-half of a full-time position to be hired by the United Way of Larimer County. This position will be responsible for building and maintaining relationships to local service providers to ensure the accuracy and integrity of all of our community service information, both governmental and private/non-profit services that citizens require. This position also enhances community partnerships and systems. This position can support customizing resources to meet a targeted population or issue; can enhance resource and referral, and will also be responsible for the 2-1-1 presence at any disaster site (Emergency Operations Center) in order to offload calls for non-emergency services and questions from the 9-1-1 call center. This item furthers objective three of Goal 7 of the County Strategic Plan to "take a leadership role by establishing an information and access hub to connect citizens to the government services they need".

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Manager – Public Information	Community Engagement Projects	\$49,000	Property Tax Levy	Biannual

Notes: This proposal provides funding to continue to improve the County's engagement with its citizens (Strategic Plan Goal 7 – Customer Service objective to "create a comprehensive citizen engagement strategy"), through the use of telephone town halls events (funding of \$24,000 is provided for up to four) and the biennial Citizen Survey (\$25,000), which is used to continue to benchmark citizens' perceptions and opinions of County services, identify any areas of concern, and assist the County Commissioners and managers in their budgeting process.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Manager – Office of Emergency Mgmt.	Big Thompson Wildfire Mitigation Project	\$30,000	Property Tax Levy	One-Time

Notes: This funding will be provided to the Big Thompson Conservation District to assist in its efforts to mitigate wildfire dangers (Strategic Plan Goal 3 – Emergency Management to “proactively deal with threats from natural and human-caused hazards”) within the district’s boundaries. Additional funding will be sought from other Federal, State, and municipal sources.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Manager – Office of Emergency Mgmt.	EMAP Accreditation	\$5,000	Property Tax Levy	Every Five Years

Notes: This funding will enable the staff of the Office of Emergency Management to complete the Emergency Management Accreditation Program (EMAP) (Strategic Plan Goal 3 – Emergency Management). EMAP is a series of standards and best-practices for emergency management professionals that includes administration and finance, hazard mitigation, resource management and logistics, crisis communications, and other important elements of emergency planning and response. Accreditation lasts for five years.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Manager - Budget Office	Program Coordinator	\$41,475	Property Tax Levy	Ongoing

Notes: One regular position of Program Coordinator is created, effective July 1, 2017, to provide administrative support for new programs created as a result of the County’s Strategic Plan and Guiding Principles. The position will be responsible initially for creating internal programs and structures related to the Customer Service (goal 7) and Collaboration (goal 5); and for administering the County’s new continuous improvement group, Peak Larimer. The position will also assist in managing the County’s next Strategic Plan update, which is scheduled to begin in the late fall of 2017. In future years the position will be responsible for creating and assisting in ongoing programs related to other Strategic Plan or Guiding Principles items.

Service Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Manager – Economic Development	Broadband Staffing Training	\$97,830	Property Tax Levy	One-Time

Notes: Larimer County voters will determine in November if Larimer County may be exempt from State statutory ban on county government’s assistance in providing broadband services. This funding is provided for one program manager, plus training expenses, so that County staff may become more educated in broadband technology and better partner with municipalities pursuing broadband initiatives. Should the County be granted an exemption from the statutory ban, additional funding may be provided in 2017 for a feasibility study and/or community outreach.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
District Attorney	Northern Colorado Drug Task Force	\$109,042	Property Tax Levy	Ongoing

Notes: The Northern Colorado Drug Task Force (NCDTF) is dedicated to identifying, investigating, and impacting drug crimes and criminals in Larimer County. The Deputy District Attorney assigned to the NCDTF handles major drug cases where drug traffickers are identified, arrested and prosecuted. According to a recent analysis by the Clerk of the Court, there has been a 34.5 % increase in the filing of felony drug cases in the first six months of 2016 over the same period in 2015. Currently, one Deputy District Attorney acts as a liaison with the NCDTF in addition to regular full-time court docket of non-drug cases, a workload that is unsustainable. This position will be assigned full-time to the NCDTF, enabling the other Deputy District Attorney position to focus on its primary duties.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities & Information Technology	Killpecker Radio Site Replacement Funding	\$27,000	Property Tax Levy	Ongoing

Notes: This funding will be provided to the replacement plan for the Killpecker 800Mhz radio tower project, construction of which began in 2016.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Innovation Award Program	\$2,000	Property Tax Levy	Ongoing

Notes: This proposal addresses increasing costs for the County's Innovation Award Program. This program was started during the economic downturn to provide an incentive to employees to find innovative ways to continue or enhance county services without additional resources. The program also helps showcase the County's commitment to quality services to the public. The additional cost is associated with video production costs for the winning projects.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Public Works – Road and Bridge	Expand Snow and Ice Removal Services	\$250,000	Road & Bridge Fund Balance	Combination

Notes: This proposal would provide for nighttime and weekend snowplow operations by the Road and Bridge Department in the Red Feather Lakes area of the County on County Roads 74E and 73C. One Journey Operator and one Senior Operator are created. Additional equipment purchases of \$250,000 would be funded through the equipment reserves in Road and Bridge fund balance. The personnel cost of this increased service is absorbed by reducing funding for temporary labor which has largely remained vacant in 2016 and is anticipated to remain so in 2017. Ongoing costs, representing mainly staff costs, are estimated at approximately \$108,131 in 2018.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Services – Workforce Center	Internship Program	\$118,000	Property Tax Levy	Ongoing

Notes: This proposal maintains a robust and effective subsidized employment program that is presently supported by State Temporary Assistance to Needy Families (TANF) funds that are expected to expire in the second half of 2017. Funds would cover \$100,000 in support of paid internships and one .5 FTE to administer the internship program, including cultivating and supporting work sites and matching interns with the work sites, and participant wages and benefits, effective July 1, 2017. The subsidized employment program provides low-income, disadvantaged residents the opportunity to gain skills, work history and reduce dependency on public assistance, while providing local employers with the opportunity to lower the cost of hiring, screening and training applicants and/or increasing business productivity as a result of the temporary work assistance. Subsidized employment is often part of an economic mobility strategy for residents struggling to increase their economic stability and progression and are documented as an effective strategy for employing residents that have not benefited from the economic recovery. These residents include those who may be long term unemployed, non-college bound youth, ex-offenders and public assistance recipients. The program pays the entire cost of the intern's wages, taxes and workers compensation and provides case management support during the internship.

2017 Capital Projects

Overview

Capital Projects are included in the overall operating budgets for divisions and elected offices. It is anticipated that with the implementation of new budget software during 2017, the 2018 budget document will display capital projects separately from operating budgets and provide more narrative detail.

Larimer County policy 321.1.2D defines a capital project as "...land and land improvements, buildings & building improvements, and infrastructure (roads, bridges, etc.) which benefits more than a single fiscal period and meets the dollar threshold specified in the Capital Asset Policy." Dollar thresholds in the policy are as follows:

- Land: \$50,000
- Buildings & Building Improvements: \$50,000
- Personal Property (equipment): \$5,000
- Software: \$1,000,000
- Water & Sewer Rights & Taps: \$50,000

County Capital Projects

Below are significant capital projects with estimated costs for 2017. Additional expenditures may be required in future years. Disaster-related projects are shown in a separate table below.

Fund	Agency	Item	Useful Life (Years)	2017 Cost
101	Human Resources	Compensation Database Replacement	10	\$81,100
112	Criminal Justice Services	Completion of Larimer Offender Information System	12-15	\$300,000
214	Natural Resources	Lion's Park River Restoration	40	\$70,000
228	Natural Resources	Carter South Shore Improvements	20	\$1,500,000
252	Road & Bridge	Reconstruction of CR 11C – Boise Avenue to E. 57 th St	20	\$1,910,000
252	Road & Bridge	SH 14 Frontage Road Realignment	20	\$1,932,000
252	Road & Bridge	Bridge Replacement – CR 3 over Larimer County Canal	75	\$1,070,000
512	Facilities & Information Tech.	New Loveland Office Building – Design, Acquisition & 1 st Phase Construction	40	\$4,750,000
512	Facilities & Information Tech.	Human Services Office Space – Study & Design	TBD	\$422,615
522	Clerk & Recorder	Elections System Replacement	10	\$2,724,673
522	Various	Miscellaneous Equipment Replacement	Various	\$406,089

552	Solid Waste	Traffic Control Project	10	\$25,852
552	Solid Waste	Landfill Closure Preparation	50	\$550,000
552	Solid Waste	Road Maintenance	7	\$99,308
552	Solid Waste	Parking Lot Maintenance	10	\$31,200
552	Solid Waste	Household Hazardous Waste Storage Improvements	10	\$70,000
608	Facilities & Information Tech.	IT Infrastructure Replacement – Various Items	4-10	\$383,949
608	Facilities & Information Tech.	Audio Visual Replacement – Various Items	5-14	\$168,155
608	Facilities & Information Tech.	Technical Communications Replacement – Various Items	5-15	\$207,911
612	Fleet	Replace Fuel Site at Estes Park Fleet Facility	25	\$180,000
612	Fleet	Vehicle & Component Replacement	5-20	\$3,210,034

Disaster-Related Expenses

The 2017 Budget includes approximately \$60.4 million in expenditure authority in the Road and Bridge fund for remaining projects that are repairs related to the 2013 Big Thompson Flood. These projects are not anticipated to be completed in 2017, however the funding is being provided to ensure adequate resources are available to complete work without delay. Any funds not expended for these projects in 2017 will be carried over into future years until the projects are complete.

The County will seek reimbursement from the appropriate State and Federal agencies (such as the Federal Emergency Management Agency (FEMA) or the Federal Highways Administration (FHWA)) once projects are completed. Reimbursement are estimated at 87.5 percent for FEMA-funded projects and 91.3 percent for FHWA-funded projects. There is one project related to work in the Fish Creek area of Estes Park that is being funded by the County but fully-reimbursed by other units of local government.

State Statute 30-25-106(3) permits the County to transfer General Fund resources to the Road and Bridge Fund for capital projects related to flood damage up to four years after a disaster emergency is declared by the Governor. For the Big Thompson Flood this date is September 11, 2017. In order to provide the County's local match for project work in 2017 and beyond, \$6,206,603 is transferred from the Disaster Fund (a sub-fund of the County General Fund) to the Road and Bridge Fund in 2017. Any amount not spent on disaster-related projects will be transferred back to the General Fund once all disaster-related work is completed.

Project	Estimated Completion	Total Cost	County Share %	County Share Amount
CR 63E	2017	\$460,758	12.5%	\$57,595
CR 44H	2019	\$28,817,182	12.5%	\$3,601,752
CR 23, CR 50, CR 54E, CR 25E Repairs	2017	\$1,402,259	12.5%	\$175,282
CR 47	2017	\$335,442	12.5%	\$41,930
CR 47 – Washout	2018	\$9,752,081	12.5%	\$1,219,010
Big Thompson Bridges	2018	\$2,136,538	12.5%	\$267,067
Fish Creek – Road Connectors	2017	\$1,269,009	12.5%	\$158,626
Fish Creek Road – Larimer County	2017	\$4,563,600	8.7%	\$392,926
Fish Creek – Estes Park	2017	\$8,320,000	0%	\$0
CR 15	2018	\$3,294,661	8.7%	\$283,670
Tunnel Rd	2017	\$96,934	8.7%	\$8,345
TOTAL		\$60,448,464		\$6,206,203

Larimer County Budget Preparation & Management Policies

Larimer County's Budget Preparation and Management Policies are included in the County's Administrative Policy and Procedure, located on the County's website at: http://www.larimer.org/budget/budget_policies.pdf Below is a summary of significant budget-related policies:

Budget Development

The Board of County Commissioners (BOCC) designates the County Manager to oversee the revision of the current budget and the creation of a recommended, balanced budget for the ensuing year by October 15th that substantially meets the priorities and strategic initiatives of the BOCC and submit the same to the BOCC for consideration for adoption (reference H).

The resources of Larimer County shall be directed in a manner consistent with the concerns, needs, and priorities of its stakeholders and the laws and statutes of Colorado. Therefore Larimer County shall develop an understanding of the laws and statutes of Colorado; the concerns, needs, and priorities of its stakeholders; the condition of the community and trends and issues that may affect it in the future in order to establish the most appropriate budgetary priorities and goals.

Larimer County shall identify and conduct a periodic assessment of: - the programs and services that it provides, their intended purpose, and factors that could affect their provision in the future - its capital assets, including the condition of the assets and factors that could affect the need for or ability to maintain the assets in the future (reference I).

Larimer County BOCC shall identify its broad goals and priorities based on its assessment of the community it serves and its operating environment. The broad goals shall define the priorities and preferred future state of the community or area served. They shall provide the basis for making resource allocation decisions during the budget process and serve as a focal point for assessing and coordinating various long-range or strategic plans.

The budget shall not commit Larimer County to providing programs or levels of service that cannot be reasonably sustained in light of reasonably projected future resources.

The budget shall include funds for cash flow requirements (Working Capital) and an Emergency Reserve as required by Article X, Section 20 of the Colorado Constitution Amendment One (TABOR).

All spending agencies must utilize the Larimer County Budget System and Salary Projection System to prepare and communicate budgetary requests & requirements and to maintain and manage their budget throughout the fiscal year.

The County budget shall be adopted on a basis consistent with generally accepted accounting principles with the following provisions: - County governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except for the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102. - County proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Revenue Projection Methodology & Budgeting Policy

Larimer County's financial policies include provisions on how revenues shall be forecasted and budgeted:

- Larimer County will maintain a diversified and stable revenue base; to the extent it has the legal authority to do so, to provide protection against short-term fluctuations in any one major revenue source.

- Larimer County will follow a policy of collecting all due and payable revenues.
- Programs funded by dedicated revenues (such as fees, intergovernmental allocations or grants) shall be proportionately reduced or eliminated when such revenue sources are reduced or eliminated. Exceptions may be considered in the annual budgetary process.
- In order to maintain a stable level of services, Larimer County shall use conservative, objective, and analytical approaches when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues.
- To the extent authorized by law, Larimer County may establish and collect fees or reimbursements for services provided by Larimer County. The BOCC shall determine and set the appropriate cost recovery level prior to establishing or amending the fees or reimbursements for services.
- Property tax revenue shall be budgeted at a level equal to forecasted “net” collections which includes consideration for delinquencies and nonpayment.
- Services funded by intergovernmental funds or grants shall be proportionately reduced or eliminated when such revenue sources are reduced or eliminated. However, spending agencies may request continuation of the program with other sources as part of their annual budget request.
- User charges for internal services funds will be established at levels that fully support the cost of providing the services, including the cost of capital equipment replacement.

Policies for Budgeting for Staffing Levels & Compensation Costs

- The budget shall identify (for each spending agency) the total number of regular positions (FTE's) authorized and budgeted by position title for the prior, current and ensuing year budgets. The BOCC may approve changes to regular staffing authorizations throughout the year if budgeted funds are available.
- Larimer County shall actively monitor and manage regular staffing levels, budgets and costs to assure that funds are budgeted and available to fulfill approved staffing plans. The Larimer County Human Resources Department shall maintain an inventory and status (filled, unfilled, overfilled, etc.) of all regular positions approved and funded in the budget. Unfunded or unbudgeted positions shall not be included in the inventory of positions.
- Hiring and filling of regular positions (FTEs) shall not exceed the authorized and funded level of regular positions (FTEs) for each spending agency unless budgeted funds are available to cover position overfills. The authorized and funded level of regular positions (FTEs) is the level of staffing that is supported by the budget (not counting on personnel costs savings) and approved by the BOCC. The practice of short-term overfilling is permitted provided that the budgeted funds are available, however short-term over-filling does not authorize the overfilled position for future budgets.

Policies for Budgeting Fund Balance and Reserves

“Fund Balance” means the balance of residual equities available to carry into subsequent years' budgets consistent with the basis of accounting determined for budget purposes. As part of the budget process, all spending agencies that are responsible for managing the budget of a county Fund (or sub-fund) must allocate the budgeted ending fund balance into the following categories.

- Reserved for Emergencies (account 31600) – funds set aside for an emergency as defined by 30-25-107 of the CRS (to provide for expenditures caused by an act of God, or the public enemy, or some contingency that could not have been reasonably foreseen at the time of adoption of the budget) or the TABOR Emergency Reserve.
- Working Capital (account 31840) - funds set aside to meet cash-flow requirements
 - Working Capital Requirements - It is the policy of the BOCC that each county fund maintains a minimum Working Capital ratio greater than 10% but less than 25% of annual expenditures of the fund. The Working Capital Ratio = Working Capital ÷ Annual Fund

- Operating Expenditures (including operating transfers out and excluding significant one-time expenses).
- For county funds that receive revenue from multiple sources, the 10% minimum working capital ratio may exclude expenditures of state or federal grants or other state or federal funding, or any other grant funds received and expended by the fund.
 - For the purpose of calculating working capital ratio in Parks and Open Lands sub-funds, the total may be an aggregate total of all Park and Open Lands Funds.
 - The following funds shall be exempt from the 10% Working Capital Ratio requirement:
 - All Local, Special and General Improvement Districts
 - All funds designated for construction projects or other capital reserves
 - All debt service funds
 - All sales tax funds
 - The following funds shall be exempt from the 25% maximum reserve requirement:
 - Building Inspection Fund
 - Capital Outlay and Projects (account 31845) – funds set aside for future capital expenditure.
 - Future Programs/Services (account 31850) – funds set aside for future expenditures for programs or services.
 - Undesignated/Unrestricted (account 31900) – funds not yet designated for any purpose.
 - Special Requirements for Internal Service & Enterprise Funds – As part of the budget process, all spending agencies who are responsible for managing the budget of a Internal Service or Enterprise fund must allocate the budgeted ending fund balance into the following additional category.
 - Value of Inventory - This is the value of inventory that is included in fund balance.

Capital Projects

A capital project is defined as land and land improvements, buildings & building improvements, and infrastructure (roads, bridges, etc.) which benefits more than a single fiscal period and meets the dollar threshold specified in the Capital Asset Policy.

Budget Adoption Process

Annually, the Larimer County Board of County Commissioners (BOCC) has the authority and responsibility to adopt and oversee implementation of a budget approving the use of public funds for the operation of all County functions. In preparing its annual budget, Larimer County follows the provisions of the Local Government Budget Law of Colorado. This law requires the adoption of an annual budget by all Colorado counties. Colorado State law (CRS Title 29) specifies requirements that must be followed in budgeting. The following items summarize the key requirements covered in Colorado Budget law:

The BOCC must appoint a person to oversee the preparation of a recommended, balanced budget for the ensuing year by October 15th of each year for presentation to the BOCC. This person is the County Manager of Larimer County.

A budget must meet the following statutory requirements:

- The budget must be balanced. Expenditures cannot be greater than the total anticipated spendable resources.
- The budget must be separated into funds and information for both the expenditures and the revenue must be classified by the agency that is authorized to spend money (the spending agency). The expenditure data must show the objects of expenditure and anticipated revenue data must show its different sources (reference C).
- The expenditure and revenue data must be shown for the corresponding figures for three years:
 - The last completed fiscal year, using audited figures.
 - The current year.
 - The ensuing budget year.

- The budget must show a beginning fund balance, anticipated revenue, expenditures and ending fund balance.
- The budget document must include a "budget message" which describes the important features of the budget.
- It must include a statement of the budgetary basis of accounting used and a description of the services to be delivered during the budget year.

Upon receipt of the recommended, balanced budget from the County Manager, the Board of County Commissioners must cause to be published a notice, one time, in a newspaper having general circulation within the county's boundaries. The notice must state:

- The budget is open for inspection at a designated place.
- The budget will be considered for adoption on a specified time and date.
- Any elector may inspect the budget and file or register objections at any time prior to the final adoption of the budget.

Prior to the adoption of the budget, the Board of County Commissioners shall review the recommended budget and revise, alter, increase or decrease the items as it deems necessary in view of the needs of the various spending agencies and in view of anticipated revenues. If the Board of County Commissioners increases the total expenditures to be made in the ensuing year, it shall provide for increased spendable resources so that the total means of financing the budget is equal to or greater than the total recommended expenditures.

The Board of County Commissioners shall adopt the budget before certifying mill levies (if it certifies a levy for property tax). Otherwise, the budget must be adopted by December 31.

The adoption of the budget must be formalized and made official by the Board of County Commissioners through adoption of several resolutions:

- A Resolution to Adopt Budget to summarize and adopt the budget by fund, identify the accounting basis for the budget, identify the amounts of lease purchase agreements and set mill levies for Larimer County.
- An Appropriation Resolution to set the expenditures limits in the adopted budget, it must include an expenditure total no greater than the anticipated spendable resources, and must include all funds. The amount appropriated for the spending agencies cannot exceed the amounts fixed in the Resolution to Adopt Budget.
- A Resolution to Designate Ending Fund Balances to summarize the ending fund balances by fund to identify the purposes for which ending fund balances are designated or reserved for Larimer County.

The county must file a certified copy of its adopted budget, including the budget message, with the Colorado Division of Local Government no later than thirty days following the beginning of the fiscal year of the adopted budget.

Amending the Adopted Budget

A Notice and Resolution to Amend Budget must be adopted to amend the budget. The resolution must summarize the appropriation changes for each spending agency for Larimer County and identify the sources of financing the changes. Two categories of budget amendments are identified in Colorado Revised Statutes:

- **Budgetary Transfers:** A transfer consists of moving budgeted and appropriated monies from one or more spending agencies in one fund to one or more spending agencies in another fund. It can consist of the transfer of budgeted and appropriated monies between spending agencies within one fund.

- Supplemental Budgets: A supplemental budget shall be adopted to account for revenues in excess of the budget and to authorize expenditure of additional funds. Whenever the county receives unanticipated revenues, or revenues not assured at the time of the adoption of the budget, a supplemental budget and appropriation shall be enacted to authorize the expenditure of these unanticipated funds.

The adopted budget is a financial plan, and as such, occasional modifications may be necessary during the year for a variety of circumstances. When considering amendments to the budget for approval, the BOCC, County Manager, and Budget Director shall consider the sustainability of any additional expense in future years, the adequacy of spendable resources, and weighing the amendment against other budgetary priorities and needs.

Amendments that do not require additional, increased, or new financial commitments may be approved as follows:

- The Budget Director is authorized to approve modifications to the current budget for the following purposes:
 - Transfer budgeted amounts within an object of expenditure classification for a spending agency.
 - Adjust beginning fund balances to audited amounts.
 - Adjust the budget of the Public Trustees Office as directed by that office.
 - Adjust the budget for increased revenues that are not to be expended in the current year.
 - Adjust the budget for revenue and/or expenditures previously approved by the County Manager or BOCC.
 - Carryover and re-appropriate funds remaining from an uncompleted project previously approved for a spending agency and budgeted in the prior year.
- The County Manager is authorized to approve modifications to the current budget for the following purposes:
 - Revenue is to be received that was neither anticipated nor budgeted or a revenue is increased/decreased and corresponding expenditures of a spending agency must be adjusted.
 - Increase the budgeted amounts for any object of expenditure classification supported by like increase in revenues.
 - Move budgeted amounts between any of the object of expenditure classifications for a spending agency.
 - Transfer budgeted funds between spending agencies

Amendments that request additional, increased, or new financial commitments may be approved by the BOCC but first must be weighed against other budgetary priorities and needs; receive a funding recommendation from the County Manager and Budget Director; and shall meet at least one the following criteria:

- The amendment is in response to an emergency beyond the control of a spending agency, which will result in over expenditure of the appropriated budget.
- The amendment is due to a policy, law, statute, or court ruling that has become effective which mandates expenditures by a spending agency that were neither anticipated nor budgeted.
- The amendment is necessary by a spending agency to avoid or correct an adverse condition impacting the health, safety, or welfare of county residents and/or employees.

All approved amendments to the budget during the year shall be summarized and adopted by formal resolution in a Notice and Resolution to Amend Budget and Transfer Funds.

Larimer County Budget Preparation Calendar

The budget shall be developed to comply with the following dates and events:

Date	Event
January 1	Start of Fiscal Year
On or Before January 31	A certified copy of the adopted budget must be filed with the Colorado Division of Local Government (29-1-113(1), C.R.S.)
On or Before March 1	The U.S. Bureau of Labor Statistics releases the the Consumer Price Index (the "CPI") for the Denver/Boulder area. This annual percent change is used with "local growth" to calculate "fiscal year spending" and property tax revenue limitations of TABOR. (Article X, Sec. 20, Colorado Constitution)
On or Before April 30	County Manager presents multi-year revenue & expenditure forecast and identifies critical financial issues for BOCC and elected officials.
On or before May 30	BOCC communicates their priorities and strategic initiatives to the County Manager and elected officials.
On or before June 15	Budget Office distributes budget procedures for revising the current budget and development of budget for the upcoming fiscal year.
On or before August 1	Human Resources department provides the Budget Office compensation and benefit information for use in projecting current & ensuing year personnel costs
On or before August 25	Assessors certify to all taxing entities and to the Division of Local Government the total new assessed and actual values (for real and personal property) used to compute the statutory and TABOR property tax revenue limits. (39-5- 121 (2) (b) and 39-5-128, C.R.S.)
On or before September 1	Deadline for all spending agencies to submit all required budget information to the Budget Office.
Between September 1 and October 1	Meeting with all spending agencies to review details of budget information and requests.
Between October 1 and October 15	Recommended balanced budget developed for BOCC including publication materials.
On or before October 15	County Manager must submit recommended, balanced budget and revised current budget to the BOCC. (29-1-105, C.R.S.) BOCC must publish "Notice of Budget" upon receiving recommended budget. (29-1-106(1), C.R.S.)
After October 15	County Manager reviews recommended, balanced budget and revised current budget with BOCC providing necessary rationale and justifications for the budgetary proposals and levels of services supported by the budget.
On or before December 1	BOCC holds public hearings on the recommended, balanced budget and, after public hearings, may give County Manager direction to make further modifications to the budget.
On or before December 10	Assessors' changes in assessed valuation will be made only once by a single notification (re-certification) to the county commissioners or other body authorized by law to levy property tax, and to the DLG. (39-1-111(5), C.R.S.)
On or before December 15	Deadline for certification of mill levy (39-5-128(1), C.R.S). Larimer County, if levying property tax, must adopt budget before certifying the levy to the county.
On or before December 22	2 Deadline for county commissioners to levy taxes and to certify the levies to the assessor. (39-1-111(1), C.R.S.)

PUBLIC HEARINGS – Hearings on the 2017 Proposed Budget will be held on:

HEARINGS TO REVIEW PROPOSED BUDGET – Comments will be welcomed on:

November 14, 2016 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 16, and Loveland & Berthoud Cable Channel 16. Viewers are able to call with questions or comments by dialing 970-498-7016

November 15, 2016 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 – Adoption of the 2017 Budget is schedule to occur on:

December 21, 2016 at 11:00 A.M.

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

Copies of the 2017 Proposed Budget are available at the Larimer County Budget Office, 200 West Oak Street, Fort Collins, Colorado (phone 970-498-7017). The budget is available online at <http://www.larimer.org/budget/>

Comments on the County Budget may be:

- Emailed to the County Commissioners at BOCC@larimer.org
Remember—email to Elected Officials are public record and may be viewed by others unless marked “confidential”
- Mailed to the County Commissioners, 200 West Oak Street, Fort Collins, CO 80521

Additional Sections - The following sections show additional details of the Larimer County Proposed Budget for 2017. 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 budgets 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.



Larimer County Budget System Report

Larimer County Proposed 2017 Budget

Departmental Budgets by Division

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Assessor						
Assessor	\$3,711,568	\$4,171,848	\$4,190,712	\$18,864	\$4,159,604	(\$31,108)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$3,711,568	\$4,171,848	\$4,190,712	\$18,864	\$4,159,604	(\$31,108)
Clerk and Recorder						
Clerk and Recorder	\$6,332,226	\$9,963,166	\$10,045,006	\$81,840	\$11,037,993	\$992,987
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$6,332,226	\$9,963,166	\$10,045,006	\$81,840	\$11,037,993	\$992,987
Community Development						
Citizen Resources	\$672,009	\$651,673	\$835,204	\$183,531	\$643,200	(\$192,004)
Code Compliance and Building	\$2,158,500	\$3,127,359	\$3,108,971	(\$18,388)	\$2,623,586	(\$485,385)
Development Planning	\$596,947	\$780,868	\$751,682	(\$29,186)	\$1,121,903	\$370,221
Rural Land	\$357,723	\$374,696	\$316,808	(\$57,888)	\$294,065	(\$22,743)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$3,785,178	\$4,934,596	\$5,012,665	\$78,069	\$4,682,754	(\$329,911)
Coroner						
Coroner	\$1,036,950	\$1,315,187	\$1,315,187	\$0	\$1,387,921	\$72,734
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$1,036,950	\$1,315,187	\$1,315,187	\$0	\$1,387,921	\$72,734
County Manager						
Budget	\$47,793,661	\$29,978,913	\$32,881,366	\$2,902,453	\$34,931,237	\$2,049,871
Commissioners and County Manager	\$3,772,242	\$6,191,654	\$4,687,498	(\$1,504,156)	\$9,553,271	\$4,865,773
County Attorney	\$1,790,977	\$1,970,588	\$1,980,372	\$9,784	\$2,103,139	\$122,767
Fleet Services	\$10,437,830	\$10,223,603	\$11,126,612	\$903,009	\$9,108,182	(\$2,018,430)
Human Resources	\$22,341,521	\$23,739,530	\$24,316,065	\$576,535	\$26,801,624	\$2,485,559
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$86,136,230	\$72,104,288	\$74,991,913	\$2,887,625	\$82,497,453	\$7,505,540
Criminal Justice						
Alternative Sentencing Department	\$5,145,543	\$5,686,955	\$5,529,723	(\$157,232)	\$6,638,871	\$1,109,148
Community Corrections	\$9,660,262	\$10,201,978	\$10,462,654	\$260,676	\$10,706,004	\$243,350
Criminal Justice Coordination	\$663,700	\$1,022,788	\$1,096,098	\$73,310	\$774,773	(\$321,325)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$15,469,504	\$16,911,721	\$17,088,475	\$176,754	\$18,119,648	\$1,031,173
District Attorney						
District Attorney	\$6,889,728	\$7,918,531	\$7,969,189	\$50,658	\$8,463,433	\$494,244
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$6,889,728	\$7,918,531	\$7,969,189	\$50,658	\$8,463,433	\$494,244
Facilities and Information Technology Management						

Larimer County Proposed 2017 Budget

Departmental Budgets by Division

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Facilities	\$7,782,978	\$18,479,330	\$21,606,923	\$3,127,593	\$19,722,057	(\$1,884,866)
Planning-Mgmt-Operations and Debt Svc						
Information Technology	\$13,233,858	\$16,526,210	\$19,656,334	\$3,130,124	\$16,005,035	(\$3,651,299)
Print Shop and Mail	\$387,793	\$400,437	\$402,737	\$2,300	\$406,420	\$3,683
	\$21,404,629	\$35,405,977	\$41,665,994	\$6,260,017	\$36,133,512	(\$5,532,482)
Financial Services						
Accounting and Reporting	\$8,053,297	\$10,991,403	\$16,010,407	\$5,019,004	\$11,770,451	(\$4,239,956)
Purchasing	\$268,657	\$420,343	\$394,793	(\$25,550)	\$517,997	\$123,204
Risk Management	\$1,628,516	\$2,566,508	\$2,566,508	\$0	\$2,591,620	\$25,112
Sales Tax Collection and Distribution	\$30,771,866	\$30,780,640	\$19,703,693	(\$11,076,947)	\$9,154,937	(\$10,548,756)
	\$40,722,336	\$44,758,894	\$38,675,401	(\$6,083,493)	\$24,035,005	(\$14,640,396)
Health and Human Services						
Cooperative Extension	\$572,097	\$835,104	\$862,127	\$27,023	\$842,705	(\$19,422)
Health and Environment	\$9,216,001	\$9,952,861	\$10,339,993	\$387,132	\$10,223,183	(\$116,810)
HHS Director	\$0	\$0	\$0	\$0	\$0	\$0
Human Services	\$39,986,012	\$44,278,963	\$43,848,647	(\$430,316)	\$46,553,510	\$2,704,863
Workforce Center	\$7,530,999	\$7,782,529	\$8,355,150	\$572,621	\$7,421,401	(\$933,749)
	\$57,305,108	\$62,849,457	\$63,405,917	\$556,460	\$65,040,799	\$1,634,882
Public Trustee						
Public Trustee	\$0	\$456,000	\$396,109	(\$59,891)	\$420,000	\$23,891
	\$0	\$456,000	\$396,109	(\$59,891)	\$420,000	\$23,891
Public Works						
Engineering	\$6,848,567	\$5,789,245	\$16,596,232	\$10,806,987	\$6,897,880	(\$9,698,352)
Natural Resources	\$11,440,273	\$16,223,176	\$35,858,317	\$19,635,141	\$13,065,032	(\$22,793,285)
Public Works Admin	\$408,755	\$387,351	\$329,909	(\$57,442)	\$333,092	\$3,183
Road and Bridge	\$46,787,494	\$65,402,460	\$41,781,123	(\$23,621,337)	\$87,090,494	\$45,309,371
Solid Waste Management	\$5,060,272	\$6,043,768	\$6,043,768	\$0	\$6,284,799	\$241,031
The Ranch	\$9,563,017	\$8,291,859	\$8,202,449	(\$89,410)	\$8,692,545	\$490,096
	\$80,108,378	\$102,137,859	\$108,811,798	\$6,673,939	\$122,363,842	\$13,552,044
Sheriff						
Sheriff	\$44,360,516	\$45,233,351	\$47,801,016	\$2,567,665	\$48,682,586	\$881,570
	\$44,360,516	\$45,233,351	\$47,801,016	\$2,567,665	\$48,682,586	\$881,570
Surveyor						
Surveyor	\$14,706	\$19,935	\$20,667	\$732	\$24,381	\$3,714
	\$14,706	\$19,935	\$20,667	\$732	\$24,381	\$3,714
Treasurer						
Treasurer	\$1,280,380	\$1,452,452	\$1,460,384	\$7,932	\$1,520,259	\$59,875
	\$1,280,380	\$1,452,452	\$1,460,384	\$7,932	\$1,520,259	\$59,875

Larimer County Proposed 2017 Budget

Departmental Budgets by Division

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	Chg from <u>Revised</u>
Grand Total County Budget	\$368,557,439	\$409,633,262	\$422,850,433	\$13,217,171	\$428,569,190	\$5,718,757



Larimer County Budget System Report

Larimer County Proposed 2017 Budget

Detail of Departmental Budgets by Division/Department

Division: Assessor

Department: Assessor

The Assessor values all real and personal property in Larimer County for tax collection purposes. Property assessed includes ag land, mobile homes, residential and commercial property. The Assessor attempts to determine fair value for all property in Larimer County. Citizens who disagree with their assessment may file an appeal.

Budget:

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
<u>Revenue</u>						
Other Financing Sources (TABOR Excl)	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$66,310	\$56,000	\$56,000	\$0	\$56,000	\$0
	\$66,310	\$56,000	\$56,000	\$0	\$56,000	\$0
<u>Expense</u>						
Personnel	\$3,189,563	\$3,456,277	\$3,456,277	\$0	\$3,601,371	\$145,094
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$522,004	\$715,571	\$734,435	\$18,864	\$558,233	(\$176,202)
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
	\$3,711,568	\$4,171,848	\$4,190,712	\$18,864	\$4,159,604	(\$31,108)

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Clerk and Recorder

Department: Clerk and Recorder

The Clerk and Recorder's Office issues marriage and civil union and liquor licenses, records all real estate and public record transactions, and conducts national, state and local elections in Larimer County. The Clerk and Recorder also titles vehicles and issues vehicle license plates, and maintains offices in Loveland and Estes Park.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$0	\$0	\$6,300	\$6,300	\$0	(\$6,300)
Miscellaneous Revenue	\$3,170	\$0	\$0	\$0	\$0	\$0
Licenses and Permits	\$45,330	\$42,648	\$42,648	\$0	\$36,112	(\$6,536)
Charges for Services	\$7,368,645	\$6,703,982	\$6,778,982	\$75,000	\$6,724,321	(\$54,661)
	\$7,417,145	\$6,746,630	\$6,827,930	\$81,300	\$6,760,433	(\$67,497)
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$4,648,627	\$6,905,519	\$6,908,319	\$2,800	\$6,208,583	(\$699,736)
Other Financing Uses	\$0	\$0	\$6,300	\$6,300	\$0	(\$6,300)
Operating Expenditures	\$1,501,815	\$3,047,647	\$3,095,467	\$47,820	\$2,104,737	(\$990,730)
Capital Outlay	\$181,785	\$10,000	\$34,920	\$24,920	\$2,724,673	\$2,689,753
	\$6,332,226	\$9,963,166	\$10,045,006	\$81,840	\$11,037,993	\$992,987

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Community Development

Department: Citizen Resources

Partners with citizens and others to inform and engage in meaningful public discussion on community development issues.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$580	\$510	\$250	(\$260)	\$500	\$250
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
	\$580	\$510	\$250	(\$260)	\$500	\$250
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$400,045	\$401,919	\$397,563	(\$4,356)	\$401,265	\$3,702
Operating Expenditures	\$271,963	\$249,754	\$437,641	\$187,887	\$241,935	(\$195,706)
	\$672,009	\$651,673	\$835,204	\$183,531	\$643,200	(\$192,004)

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Community Development

Department: Code Compliance and Building

Building Inspection processes building permits, conducts building inspections and enforces building codes.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$0	\$0	\$5,723	\$5,723	\$0	(\$5,723)
Miscellaneous Revenue	\$10,196	\$0	\$0	\$0	\$0	\$0
Licenses and Permits	\$1,834,686	\$1,371,400	\$1,807,484	\$436,084	\$1,485,000	(\$322,484)
Intergovernmental Revenue	\$838,556	\$0	\$3,464,056	\$3,464,056	\$2,404,570	(\$1,059,486)
Charges for Services	\$65,604	\$28,600	\$43,078	\$14,478	\$23,500	(\$19,578)
	<u>\$2,749,041</u>	<u>\$1,400,000</u>	<u>\$5,320,341</u>	<u>\$3,920,341</u>	<u>\$3,913,070</u>	<u>(\$1,407,271)</u>
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,543,394	\$1,678,586	\$1,696,257	\$17,671	\$1,714,668	\$18,411
Other Financing Uses	\$28,461	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$575,650	\$812,593	\$912,714	\$100,121	\$908,918	(\$3,796)
Capital Outlay	\$10,995	\$636,180	\$500,000	(\$136,180)	\$0	(\$500,000)
	<u>\$2,158,500</u>	<u>\$3,127,359</u>	<u>\$3,108,971</u>	<u>(\$18,388)</u>	<u>\$2,623,586</u>	<u>(\$485,385)</u>

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Community Development

Department: Development Planning

The Community Development Division manages the development review process for Larimer County, including zoning, subdivision process, and other land use issues.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Licenses and Permits	\$62,205	\$50,000	\$65,000	\$15,000	\$65,000	\$0
Intergovernmental Revenue	\$24,600	\$14,200	\$14,200	\$0	\$14,200	\$0
Charges for Services	\$154,355	\$65,600	\$104,000	\$38,400	\$99,600	(\$4,400)
	\$241,160	\$129,800	\$183,200	\$53,400	\$178,800	(\$4,400)
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$494,811	\$522,053	\$622,697	\$100,644	\$677,524	\$54,827
Operating Expenditures	\$102,136	\$258,815	\$128,985	(\$129,830)	\$444,379	\$315,394
	\$596,947	\$780,868	\$751,682	(\$29,186)	\$1,121,903	\$370,221

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Community Development

Department: Rural Land

The Rural Land Use Center works with rural property owners and others to address rural land use issues and create a more balanced land use code.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$6,435	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$23,450	\$4,100	\$29,650	\$25,550	\$16,000	(\$13,650)
	\$29,885	\$4,100	\$29,650	\$25,550	\$16,000	(\$13,650)
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$323,275	\$331,437	\$269,915	(\$61,522)	\$246,274	(\$23,641)
Other Financing Uses	\$6,435	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$21,578	\$43,259	\$46,893	\$3,634	\$47,791	\$898
Capital Outlay	\$6,435	\$0	\$0	\$0	\$0	\$0
	\$357,723	\$374,696	\$316,808	(\$57,888)	\$294,065	(\$22,743)

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Coroner

Department: Coroner

The Larimer County Coroner is responsible for investigating any death that does not occur from natural causes, including a death while a person is in custody or within 24 hours of being admitted to a hospital, as well as all fatal traffic deaths, homicides, and suicides. The Coroner and his staff of investigators work closely with law enforcement agencies and are on-call 24 hours a day.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$2,568	\$500	\$500	\$0	\$500	\$0
	\$2,568	\$500	\$500	\$0	\$500	\$0
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$584,131	\$690,292	\$676,292	(\$14,000)	\$697,697	\$21,405
Operating Expenditures	\$452,819	\$624,895	\$638,895	\$14,000	\$690,224	\$51,329
	\$1,036,950	\$1,315,187	\$1,315,187	\$0	\$1,387,921	\$72,734

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: County Manager

Department: Budget

The mission of the Budget Office is to assist decision-makers in making informed, prudent choices for the provision of services and capital assets, and to promote stakeholder participation in the decision-making process.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$79,768,548	\$87,317,086	\$87,317,086	\$0	\$91,287,437	\$3,970,351
Other Financing Sources (TABOR Excl)	\$6,691,664	\$1,691,928	\$1,745,714	\$53,786	\$3,041,791	\$1,296,077
Miscellaneous Revenue	\$2,687,211	\$1,550,000	\$1,568,124	\$18,124	\$3,496,167	\$1,928,043
Intergovernmental Revenue	\$1,100,662	\$500,263	\$689,676	\$189,413	\$740,500	\$50,824
Interest Earnings	(\$708,161)	(\$525,000)	(\$525,000)	\$0	(\$950,000)	(\$425,000)
Charges for Services	\$655,155	\$0	\$0	\$0	\$0	\$0
	\$90,195,079	\$90,534,277	\$90,795,600	\$261,323	\$97,615,895	\$6,820,295
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$277,463	\$260,159	\$256,331	(\$3,828)	\$312,617	\$56,286
Other Financing Uses	\$44,322,616	\$24,129,496	\$26,840,114	\$2,710,618	\$28,674,184	\$1,834,070
Operating Expenditures	\$3,193,581	\$5,589,258	\$5,784,921	\$195,663	\$5,944,436	\$159,514
	\$47,793,661	\$29,978,913	\$32,881,366	\$2,902,453	\$34,931,237	\$2,049,870

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: County Manager

Department: Commissioners and County Manager

The Larimer County Commissioners manage the business affairs of the county. These affairs include, but are not limited to appropriating and levying taxes, budgeting, overseeing the organization of Larimer County. The Commissioners hold public meetings in either the Commissioners' Hearing Room or Conference Room located in Ft. Collins.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$18,481	\$0	\$7,200	\$7,200	\$73,500	\$66,300
Miscellaneous Revenue	\$700	\$0	\$0	\$0	\$0	\$0
Licenses and Permits	\$4,100	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$66,374	\$0	\$428,033	\$428,033	\$313,785	(\$114,248)
Charges for Services	\$289,347	\$0	\$25,000	\$25,000	\$25,000	\$0
	\$379,002	\$0	\$460,233	\$460,233	\$412,285	(\$47,948)
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,381,175	\$1,714,896	\$1,681,254	(\$33,642)	\$1,884,468	\$203,214
Other Financing Uses	\$1,472,390	\$3,734,433	\$1,614,050	(\$2,120,383)	\$6,272,022	\$4,657,972
Operating Expenditures	\$871,761	\$742,325	\$1,351,511	\$609,186	\$1,396,781	(\$28,230)
Capital Outlay	\$46,915	\$0	\$40,683	\$40,683	\$0	(\$40,683)
	\$3,772,242	\$6,191,654	\$4,687,498	(\$1,504,156)	\$9,553,271	\$4,792,273

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: County Manager

Department: County Attorney

The County Attorney's Office provides legal services and advice to the Board of County Commissioners and their divisions and departments. The County Attorney works to prevent litigation against Larimer County, and, when appropriate, initiates and represents Larimer County in litigations.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$1,334	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,164,703	\$1,087,807	\$1,087,807	\$0	\$1,148,209	\$60,402
	<u>\$1,166,038</u>	<u>\$1,087,807</u>	<u>\$1,087,807</u>	<u>\$0</u>	<u>\$1,148,209</u>	<u>\$60,402</u>
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,496,744	\$1,647,318	\$1,646,917	(\$401)	\$1,755,374	\$108,457
Operating Expenditures	\$294,233	\$323,270	\$333,455	\$10,185	\$347,765	\$14,310
	<u>\$1,790,977</u>	<u>\$1,970,588</u>	<u>\$1,980,372</u>	<u>\$9,784</u>	<u>\$2,103,139</u>	<u>\$122,767</u>

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: County Manager

Department: Fleet Services

Fleet Services maintains all county vehicles and equipment to extend their useful life.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$12,455,227	\$566,882	\$726,098	\$159,216	\$1,050,464	\$147,514
Miscellaneous Revenue	(\$1,855,328)	\$0	\$18,140	\$18,140	\$0	(\$18,140)
Intergovernmental Revenue	\$857	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$7,768,454	\$9,224,851	\$9,240,138	\$15,287	\$8,760,281	(\$479,857)
	\$18,369,210	\$9,791,733	\$9,984,376	\$192,643	\$9,810,745	(\$350,483)

<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,673,493	\$1,722,910	\$1,474,110	(\$248,800)	\$1,794,311	\$320,201
Other Financing Uses	\$68,549	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$3,571,041	\$4,015,186	\$4,044,011	\$28,825	\$3,426,297	(\$617,714)
Capital Outlay	\$5,124,748	\$4,485,507	\$5,608,491	\$1,122,984	\$3,887,574	(\$1,963,457)
	\$10,437,830	\$10,223,603	\$11,126,612	\$903,009	\$9,108,182	(\$2,260,970)

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: County Manager

Department: Human Resources

Human Resources recruits personnel, processes payroll, directs benefits and compensation, and employee relations.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$60,327	\$28,500	\$50,450	\$21,950	\$0	(\$50,450)
Miscellaneous Revenue	\$450,261	\$124,000	\$124,003	\$3	\$200,000	\$75,997
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$111,894	\$101,000	\$115,000	\$14,000	\$115,000	\$0
Charges for Services	\$18,371,864	\$18,529,000	\$18,535,000	\$6,000	\$22,771,000	\$4,236,000
	<u>\$18,994,347</u>	<u>\$18,782,500</u>	<u>\$18,824,453</u>	<u>\$41,953</u>	<u>\$23,086,000</u>	<u>\$4,261,547</u>
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,367,004	\$1,483,925	\$1,527,539	\$43,614	\$1,752,064	\$224,525
Operating Expenditures	\$20,974,516	\$22,255,605	\$22,788,526	\$532,921	\$25,049,560	\$2,261,034
	<u>\$22,341,521</u>	<u>\$23,739,530</u>	<u>\$24,316,065</u>	<u>\$576,535</u>	<u>\$26,801,624</u>	<u>\$2,485,559</u>

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Criminal Justice

Department: Alternative Sentencing Department

Alternative Sentencing programs allow the courts impose mandated sentences on inmates while requiring them to perform community-based work beneficial to the public while serving their sentences.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$4,027,070	\$4,291,554	\$4,334,000	\$42,446	\$5,253,944	\$919,944
Miscellaneous Revenue	\$21,195	\$19,000	\$17,800	(\$1,200)	\$18,200	\$400
Intergovernmental Revenue	\$38,598	\$39,727	\$39,727	\$0	\$41,718	\$1,991
Charges for Services	\$1,099,603	\$1,336,674	\$1,336,674	\$0	\$1,325,028	(\$11,646)
	<u>\$5,186,465</u>	<u>\$5,686,955</u>	<u>\$5,728,201</u>	<u>\$41,246</u>	<u>\$6,638,890</u>	<u>\$910,689</u>
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$4,267,204	\$4,733,605	\$4,522,600	(\$211,005)	\$5,416,762	\$894,162
Operating Expenditures	\$878,339	\$953,350	\$1,007,123	\$53,773	\$1,222,109	\$214,986
	<u>\$5,145,543</u>	<u>\$5,686,955</u>	<u>\$5,529,723</u>	<u>(\$157,232)</u>	<u>\$6,638,871</u>	<u>\$1,109,148</u>

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Criminal Justice

Department: Community Corrections

Community Corrections works to re-enter adult felony offenders into the community. Corrections provide residential and non-residential services for non-violent offenders. Services provided include life skills training, individual/group counseling, financial management and crisis intervention. Corrections works with the courts and Larimer County Jail with bond recommendations for those who have been arrested, but aren't dangerous to the community.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$848,185	\$875,327	\$936,580	\$61,253	\$1,111,097	\$174,517
Miscellaneous Revenue	\$46,649	\$39,500	\$37,150	(\$2,350)	\$37,500	\$350
Licenses and Permits	\$414,831	\$291,708	\$335,398	\$43,690	\$259,296	(\$76,102)
Intergovernmental Revenue	\$149,526	\$80,000	\$81,900	\$1,900	\$80,000	(\$1,900)
Interest Earnings	\$37,714	\$15,000	\$20,000	\$5,000	\$20,000	\$0
Charges for Services	\$8,036,551	\$8,414,529	\$8,454,702	\$40,173	\$8,331,229	(\$123,473)
	<u>\$9,533,455</u>	<u>\$9,716,064</u>	<u>\$9,865,730</u>	<u>\$149,666</u>	<u>\$9,839,122</u>	<u>(\$26,608)</u>
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$6,738,279	\$7,276,615	\$7,286,171	\$9,556	\$7,830,624	\$544,453
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$2,921,983	\$2,925,363	\$3,176,483	\$251,120	\$2,875,380	(\$301,103)
	<u>\$9,660,262</u>	<u>\$10,201,978</u>	<u>\$10,462,654</u>	<u>\$260,676</u>	<u>\$10,706,004</u>	<u>\$243,350</u>

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Criminal Justice

Department: Criminal Justice Coordination

Criminal Justice Services oversees identifying issues, developing strategies, monitoring data, tracking legislation and coordination of matters involving the criminal justice system. Collaborates with law enforcement, corrections and courts to provide needed services to citizens while keeping impacts on the taxpayer as low as possible.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$718,671	\$1,022,788	\$1,083,594	\$60,806	\$786,692	(\$296,902)
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$718,671</u>	<u>\$1,022,788</u>	<u>\$1,083,594</u>	<u>\$60,806</u>	<u>\$786,692</u>	<u>(\$296,902)</u>
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$324,955	\$345,888	\$344,182	(\$1,706)	\$362,424	\$18,242
Operating Expenditures	\$338,745	\$676,900	\$751,916	\$75,016	\$412,349	(\$339,567)
	<u>\$663,700</u>	<u>\$1,022,788</u>	<u>\$1,096,098</u>	<u>\$73,310</u>	<u>\$774,773</u>	<u>(\$321,325)</u>

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: District Attorney

Department: District Attorney

The District Attorney is a state office that serves as the public prosecutor for the State of Colorado. The DA represents the public in County and District Courts. Divisions include Felony, Juvenile, Screening, Traffic/Misdemeanor, Investigation and Victim/Witness. The DA monitors legislation, attends statutory-required meetings, and counsels with 12 different agencies who present cases to the DA.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$7,505	\$17,750	\$19,300	\$1,550	\$21,250	\$1,950
Miscellaneous Revenue	\$25,150	\$10,500	\$5,992	(\$4,508)	\$5,000	(\$992)
Intergovernmental Revenue	\$320,034	\$337,764	\$386,435	\$48,671	\$420,529	\$34,094
Charges for Services	\$440,472	\$391,885	\$355,995	(\$35,890)	\$175,500	(\$180,495)
	\$793,161	\$757,899	\$767,722	\$9,823	\$622,279	(\$145,443)
						Chg from Revised
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Revised</u>
Personnel	\$6,262,364	\$6,979,538	\$6,988,435	\$8,897	\$7,473,299	\$484,864
Other Financing Uses	\$7,505	\$0	\$1,550	\$1,550	\$0	(\$1,550)
Operating Expenditures	\$590,354	\$921,993	\$960,699	\$38,706	\$969,634	\$8,935
Capital Outlay	\$29,505	\$17,000	\$18,505	\$1,505	\$20,500	\$1,995
	\$6,889,728	\$7,918,531	\$7,969,189	\$50,658	\$8,463,433	\$494,244

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Facilities and Information Technology Management

Department: Facilities Planning-Mgmt-Operations and Debt Svc

Facilities Planning Management maintains the facilities for Larimer County to conduct business. Planning and Management plans for new facilities, and modifies existing facilities as needs change.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Taxes	(\$23)	\$0	\$0	\$0	\$0	\$0
Other Financing Sources (TABOR Excl)	\$12,956,823	\$17,636,354	\$32,157,454	\$14,521,100	\$6,807,553	(\$25,349,901)
Miscellaneous Revenue	\$57,457	\$0	\$1,693,317	\$1,693,317	\$43,000	(\$1,650,317)
Intergovernmental Revenue	\$7	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$68,938	\$60,000	\$60,000	\$0	\$60,000	\$0
Charges for Services	\$1,667,999	\$1,875,768	\$2,095,018	\$219,250	\$2,127,562	\$32,544
	\$14,751,201	\$19,572,122	\$36,005,789	\$16,433,667	\$9,038,115	(\$26,967,674)

<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,625,428	\$2,044,918	\$1,802,306	(\$242,612)	\$2,155,344	\$353,038
Other Financing Uses	\$75,000	\$75,000	\$982,646	\$907,646	\$0	(\$982,646)
Operating Expenditures	\$4,822,304	\$3,857,165	\$5,714,162	\$1,856,997	\$4,311,856	(\$1,402,306)
Debt Service	\$0	\$230,548	\$46,009	(\$184,539)	\$0	(\$46,009)
Capital Outlay	\$1,260,246	\$12,271,699	\$13,061,800	\$790,101	\$13,254,857	\$193,057
	\$7,782,978	\$18,479,330	\$21,606,923	\$3,127,593	\$19,722,057	(\$1,884,866)

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Facilities and Information Technology Management

Department: Information Technology

Information Technology provides full services necessary to manage information throughout the county. Information Technology maintains a help desk; is responsible for operating system software; management of all network resources including Internet connectivity and web content. IT also oversees a county-wide Geographic Information System; provides telecommunications for voice and data; is responsible for design, development and maintenance all Larimer County microwave and public safety systems. IT provides administrative and technical support to departments with Micro-graphics and Records Management.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$12,412,633	\$10,496,492	\$9,758,279	(\$738,213)	\$10,661,568	\$903,289
Miscellaneous Revenue	\$35,372	\$16,000	\$16,000	\$0	\$10,000	(\$6,000)
Intergovernmental Revenue	\$44,603	\$0	\$100,000	\$100,000	\$1,450,000	\$1,350,000
Charges for Services	\$4,412,108	\$4,713,219	\$5,909,495	\$1,196,276	\$6,544,058	\$634,563
	<u>\$16,904,716</u>	<u>\$15,225,711</u>	<u>\$15,783,774</u>	<u>\$558,063</u>	<u>\$18,665,626</u>	<u>\$2,881,852</u>
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$6,940,427	\$8,055,563	\$7,798,897	(\$256,666)	\$8,533,765	\$734,868
Other Financing Uses	\$38,481	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$3,822,620	\$5,814,142	\$8,436,487	\$2,622,345	\$5,606,892	(\$2,829,595)
Capital Outlay	\$2,432,329	\$2,656,505	\$3,420,950	\$764,445	\$1,864,378	(\$1,556,572)
	<u>\$13,233,858</u>	<u>\$16,526,210</u>	<u>\$19,656,334</u>	<u>\$3,130,124</u>	<u>\$16,005,035</u>	<u>(\$3,651,299)</u>

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Facilities and Information Technology Management

Department: Print Shop and Mail

Print Shop and Mail provides support to all departments with in-house mail service, reprographics and courier services.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	Chg from <u>Revised</u>
Other Financing Sources (TABOR Excl)	\$140,049	\$140,049	\$140,049	\$0	\$144,920	\$4,871
Charges for Services	\$253,985	\$254,500	\$254,500	\$0	\$261,500	\$7,000
	\$394,034	\$394,549	\$394,549	\$0	\$406,420	\$11,871
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	Chg from <u>Revised</u>
Personnel	\$118,448	\$125,125	\$124,720	(\$405)	\$133,558	\$8,838
Operating Expenditures	\$269,345	\$275,312	\$278,017	\$2,705	\$272,862	(\$5,155)
	\$387,793	\$400,437	\$402,737	\$2,300	\$406,420	\$3,683

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Financial Services

Department: Accounting and Reporting

Accounting and Reporting handles all accounting, accounts payable, financial reporting, and manages the financial audit for Larimer County.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$5,393,790	\$5,517,306	\$10,853,618	\$5,336,312	\$11,379,035	\$525,417
Other Revenue	\$0	\$45,224	\$45,224	\$0	\$45,675	\$451
Other Financing Sources (TABOR Excl)	\$5,540,188	\$7,013,507	\$928,771	(\$6,084,736)	\$0	(\$928,771)
Miscellaneous Revenue	\$84,938	\$110,419	\$139,409	\$28,990	\$140,058	\$649
Intergovernmental Revenue	\$134,212	\$102,860	\$124,082	\$21,222	\$25,560	(\$98,522)
Interest Earnings	\$86,944	\$85,098	\$122,020	\$36,922	\$141,186	\$19,166
Charges for Services	\$13	\$0	\$0	\$0	\$0	\$0
Assessments	\$173,688	\$168,831	\$232,958	\$64,127	\$246,124	\$13,166
	\$11,413,773	\$13,043,245	\$12,446,082	(\$597,163)	\$11,977,638	(\$468,444)

<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,290,943	\$1,294,779	\$1,229,081	(\$65,698)	\$1,301,564	\$72,483
Other Financing Uses	\$816,521	\$716,478	\$5,597,285	\$4,880,807	\$0	(\$5,597,285)
Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$210,491	\$271,335	\$417,896	\$146,561	\$296,652	(\$121,244)
Debt Service	\$5,735,342	\$8,708,811	\$8,766,145	\$57,334	\$10,172,235	\$1,406,090
	\$8,053,297	\$10,991,403	\$16,010,407	\$5,019,004	\$11,770,451	(\$4,239,956)

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Financial Services

Department: Purchasing

Purchasing centralizes the buying of goods and services used by Larimer County which are needed to deliver services to the public. Purchasing also helps to manage fixed assets for the county.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$6,634	\$6,000	\$10,102	\$4,102	\$6,120	(\$3,982)
Intergovernmental Revenue	\$0	\$0	\$718	\$718	\$0	(\$718)
	\$6,634	\$6,000	\$10,820	\$4,820	\$6,120	(\$4,700)
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$250,034	\$360,030	\$258,123	(\$101,907)	\$464,064	\$205,941
Operating Expenditures	\$18,623	\$60,313	\$136,670	\$76,357	\$53,933	(\$82,737)
	\$268,657	\$420,343	\$394,793	(\$25,550)	\$517,997	\$123,204

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Financial Services

Department: Risk Management

Risk Management provides safety training, education, and administers claims for county employees or those involved in accidents on Larimer County property.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$40,613	\$50,000	\$50,000	\$0	\$50,000	\$0
Interest Earnings	\$94,434	\$50,000	\$50,000	\$0	\$50,000	\$0
Charges for Services	\$2,658,584	\$2,466,508	\$1,964,892	(\$501,616)	\$2,491,620	\$526,728
	\$2,793,631	\$2,566,508	\$2,064,892	(\$501,616)	\$2,591,620	\$526,728
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$243,586	\$303,255	\$272,436	(\$30,819)	\$313,411	\$40,975
Operating Expenditures	\$1,384,930	\$2,263,253	\$2,294,072	\$30,819	\$2,278,209	(\$15,863)
	\$1,628,516	\$2,566,508	\$2,566,508	\$0	\$2,591,620	\$25,112

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Financial Services

Department: Sales Tax Collection and Distribution

Tax Collection and Distribution accounts for revenues associated with voter-approved measures to fund open space and facilities construction and expansion. This service also accounts for the costs of distribution of these taxes accordingly. The Open Space tax [approved in 1995] is distributed to the Larimer County Open Lands Program and all cities and towns in Larimer County. The Courthouse tax [approved in 1997], Jail Expansion tax [approved in 1997], and Fairgrounds tax [approved in 1999] are distributed to the appropriate Larimer County departments.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$30,317,701	\$30,623,835	\$9,061,872	(\$21,561,963)	\$9,138,566	\$76,694
Other Financing Sources (TABOR Excl)	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$30,690	\$31,000	\$73,633	\$42,633	\$21,794	(\$51,839)
	<u>\$30,348,391</u>	<u>\$30,654,835</u>	<u>\$9,135,505</u>	<u>(\$21,519,330)</u>	<u>\$9,160,360</u>	<u>\$24,855</u>
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$152,766	\$148,672	\$136,283	(\$12,389)	\$159,972	\$23,689
Other Financing Uses	\$22,616,915	\$22,139,192	\$10,751,729	(\$11,387,463)	\$0	(\$10,751,729)
Operating Expenditures	\$8,001,634	\$8,488,776	\$8,811,681	\$322,905	\$8,990,965	\$179,284
Debt Service	\$550	\$4,000	\$4,000	\$0	\$4,000	\$0
	<u>\$30,771,866</u>	<u>\$30,780,640</u>	<u>\$19,703,693</u>	<u>(\$11,076,947)</u>	<u>\$9,154,937</u>	<u>(\$10,548,756)</u>

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Health and Human Services

Department: Cooperative Extension

Extension distributes information based on research to the community. Extension offers programs about home economics, family living, agriculture and livestock, horticulture and agronomy. Extension also coordinates the 4-H youth program in Larimer County.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$5,672	\$61,900	\$76,900	\$15,000	\$37,000	(\$39,900)
Intergovernmental Revenue	\$67	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$265	\$250	\$250	\$0	\$250	\$0
Charges for Services	\$166,144	\$222,467	\$222,467	\$0	\$220,000	(\$2,467)
	\$172,147	\$284,617	\$299,617	\$15,000	\$257,250	(\$42,367)
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$215,034	\$256,292	\$256,292	\$0	\$293,556	\$37,264
Operating Expenditures	\$357,063	\$578,812	\$605,835	\$27,023	\$549,149	(\$56,686)
	\$572,097	\$835,104	\$862,127	\$27,023	\$842,705	(\$19,422)

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Health and Human Services

Department: Health and Environment

Health and Environment provides a broad range of services that promote health and reduce preventable causes of disease, disability and death.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$2,694,346	\$3,112,980	\$3,112,980	\$0	\$3,240,612	\$127,632
Other Financing Sources (TABOR Excl)	\$158,147	\$127,255	\$190,457	\$63,202	\$186,941	(\$3,516)
Miscellaneous Revenue	\$119,674	\$146,750	\$129,858	(\$16,892)	\$69,528	(\$60,330)
Licenses and Permits	\$587,747	\$540,465	\$602,810	\$62,345	\$659,810	\$57,000
Intergovernmental Revenue	\$4,700,593	\$4,681,316	\$5,179,494	\$498,178	\$4,810,495	(\$368,999)
Charges for Services	\$971,840	\$992,747	\$1,010,327	\$17,580	\$1,026,904	\$16,577
	\$9,232,347	\$9,601,513	\$10,225,926	\$624,413	\$9,994,290	(\$231,636)
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$6,976,673	\$7,751,681	\$7,601,530	(\$150,151)	\$8,420,606	\$819,076
Other Financing Uses	\$8,736	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$2,230,592	\$2,201,180	\$2,738,463	\$537,283	\$1,802,577	(\$935,886)
	\$9,216,001	\$9,952,861	\$10,339,993	\$387,132	\$10,223,183	(\$116,810)

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Health and Human Services

Department: Human Services

Human Services provides access to help with food, shelter, medical care and other basic needs, protection for children and adults from abuse and neglect, and collection of child support. Also provides mediation for parent/child conflict, services for elderly and disabled citizens, and child care assistance.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$7,161,685	\$8,273,604	\$8,273,604	\$0	\$8,612,822	\$339,218
Other Financing Sources (TABOR Excl)	\$0	\$0	\$243,245	\$243,245	\$253,218	\$9,973
Miscellaneous Revenue	\$1,391,112	\$1,882,897	\$1,083,024	(\$799,873)	\$1,130,439	\$47,415
Intergovernmental Revenue	\$31,638,161	\$33,157,249	\$33,484,293	\$327,044	\$35,566,141	\$2,081,848
	<u>\$40,190,957</u>	<u>\$43,313,750</u>	<u>\$43,084,166</u>	<u>(\$229,584)</u>	<u>\$45,562,620</u>	<u>\$2,478,454</u>
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$22,136,129	\$26,543,056	\$25,255,180	(\$1,287,876)	\$28,016,486	\$2,761,306
Other Financing Uses	\$75,000	\$0	\$0	\$0	\$422,615	\$422,615
Operating Expenditures	\$17,774,883	\$17,722,907	\$18,580,467	\$857,560	\$18,101,409	(\$479,058)
Capital Outlay	\$0	\$13,000	\$13,000	\$0	\$13,000	\$0
	<u>\$39,986,012</u>	<u>\$44,278,963</u>	<u>\$43,848,647</u>	<u>(\$430,316)</u>	<u>\$46,553,510</u>	<u>\$2,704,863</u>

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Health and Human Services

Department: Workforce Center

The Workforce Center provides employment and training resources to residents through partnerships with county, state and local agencies. Services are designed to enhance the employ-ability of individuals competing in the labor force, reduce duplication of services, and foster a partnership with the business community, while maintaining a qualified work force.

The Workforce Center also sponsors Veterans Service Office that provides services to veterans and their families. This office provides assistance with filing for and obtaining benefits as well as counseling, developing, and representation of claims. The Veterans Service Office advocates for veterans, their families and survivors.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$736,219	\$332,315	\$375,430	\$43,115	\$508,823	\$133,393
Miscellaneous Revenue	\$99,135	\$50,000	\$158,165	\$108,165	\$167,543	\$9,378
Intergovernmental Revenue	\$4,151,998	\$4,160,292	\$4,415,425	\$255,133	\$3,810,487	(\$604,938)
Charges for Services	\$2,564,232	\$2,574,847	\$2,821,234	\$246,387	\$2,314,216	(\$507,018)
	<u>\$7,551,584</u>	<u>\$7,117,454</u>	<u>\$7,770,254</u>	<u>\$652,800</u>	<u>\$6,801,069</u>	<u>(\$969,185)</u>
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$4,653,403	\$5,192,790	\$5,627,875	\$435,085	\$5,501,389	(\$126,486)
Other Financing Uses	\$0	\$0	\$53,786	\$53,786	\$0	(\$53,786)
Operating Expenditures	\$2,866,201	\$2,589,739	\$2,673,489	\$83,750	\$1,920,012	(\$753,477)
Capital Outlay	\$11,395	\$0	\$0	\$0	\$0	\$0
	<u>\$7,530,999</u>	<u>\$7,782,529</u>	<u>\$8,355,150</u>	<u>\$572,621</u>	<u>\$7,421,401</u>	<u>(\$933,749)</u>

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Public Trustee

Department: Public Trustee

The Public Trustee processes foreclosures and releases of deeds of trust in Larimer County.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$0	\$2,000	\$2,000	\$0	\$1,000	(\$1,000)
Interest Earnings	\$0	\$2,000	\$2,000	\$0	\$3,000	\$1,000
Charges for Services	\$0	\$452,000	\$452,000	\$0	\$411,000	(\$41,000)
	\$0	\$456,000	\$456,000	\$0	\$415,000	(\$41,000)

<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$0	\$370,000	\$310,109	(\$59,891)	\$325,000	\$14,891
Other Financing Uses	\$0	\$0	\$0	\$0	\$5,000	\$5,000
Operating Expenditures	\$0	\$86,000	\$86,000	\$0	\$90,000	\$4,000
	\$0	\$456,000	\$396,109	(\$59,891)	\$420,000	\$23,891

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Public Works

Department: Engineering

Engineering plans, designs, and constructs a variety of projects including roads and bridges and other public infrastructure improvements. They oversee traffic operations and safety, and flood plain administration. Staff also manages the improvement district administration and utility access permits.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$1,785,558	\$2,089,242	\$2,092,129	\$2,887	\$2,321,549	\$229,420
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources (TABOR Excl)	\$170,126	\$166,601	\$2,810,329	\$2,643,728	\$278,475	(\$2,531,854)
Miscellaneous Revenue	\$48,122	\$0	\$31,660	\$31,660	\$0	(\$31,660)
Licenses and Permits	\$1,105,399	\$671,000	\$996,000	\$325,000	\$976,000	(\$20,000)
Intergovernmental Revenue	\$532,381	\$878,938	\$6,025,359	\$5,146,421	\$247,729	(\$5,777,630)
Interest Earnings	\$89,380	\$68,555	\$70,305	\$1,750	\$67,005	(\$3,300)
Charges for Services	\$581,665	\$257,400	\$280,400	\$23,000	\$264,466	(\$15,934)
Assessments	\$161,882	\$0	\$54,098	\$54,098	\$0	(\$54,098)
	<u>\$4,474,514</u>	<u>\$4,131,736</u>	<u>\$12,360,280</u>	<u>\$8,228,544</u>	<u>\$4,155,224</u>	<u>(\$8,205,056)</u>
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$2,817,515	\$3,690,626	\$3,565,648	(\$124,978)	\$3,168,711	(\$396,937)
Other Financing Uses	\$1,540,427	\$68,027	\$808,027	\$740,000	\$741,400	(\$66,627)
Other Expenses	\$0	\$45,225	\$45,225	\$0	\$45,676	\$451
Operating Expenditures	\$2,348,490	\$1,882,117	\$11,753,363	\$9,871,246	\$2,511,554	(\$9,241,809)
Debt Service	\$102,250	\$103,250	\$107,384	\$4,134	\$373,500	\$266,116
Capital Outlay	\$39,884	\$0	\$316,585	\$316,585	\$57,039	(\$259,546)
	<u>\$6,848,567</u>	<u>\$5,789,245</u>	<u>\$16,596,232</u>	<u>\$10,806,987</u>	<u>\$6,897,880</u>	<u>(\$9,698,352)</u>

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Public Works

Department: Natural Resources

Natural Resources major services include Forestry, Open Lands, Parks and Weed Management. The department manages 21 outdoor recreation areas, and regional trails, as well as the Larimer County Weed District.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$501,093	\$579,383	\$5,075,996	\$4,496,613	\$5,196,375	\$120,379
Other Revenue	\$0	\$0	\$7,584,827	\$7,584,827	\$0	(\$7,584,827)
Other Financing Sources (TABOR Excl)	\$6,906,850	\$8,887,053	\$7,115,932	(\$1,771,121)	\$2,806,446	(\$4,309,486)
Miscellaneous Revenue	\$216,631	\$700	\$98,990	\$98,290	\$700	(\$98,290)
Licenses and Permits	\$3,070,811	\$3,005,568	\$3,206,636	\$201,068	\$3,211,636	\$5,000
Intergovernmental Revenue	\$2,095,636	\$2,282,118	\$7,676,698	\$5,394,580	\$1,795,442	(\$5,881,256)
Interest Earnings	\$87,382	\$75,357	\$80,056	\$4,699	\$80,003	(\$53)
Charges for Services	\$732,529	\$697,961	\$734,261	\$36,300	\$741,261	\$7,000
	\$13,610,932	\$15,528,140	\$31,573,396	\$16,045,256	\$13,831,863	(\$17,741,533)

<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$4,873,642	\$5,503,602	\$5,696,059	\$192,457	\$5,685,643	(\$10,416)
Other Financing Uses	\$2,410,212	\$4,462,090	\$6,295,938	\$1,833,848	\$2,568,696	(\$3,727,242)
Operating Expenditures	\$2,478,424	\$2,558,842	\$7,316,954	\$4,758,112	\$3,193,777	(\$4,123,177)
Capital Outlay	\$1,677,995	\$3,698,642	\$16,549,366	\$12,850,724	\$1,616,916	(\$14,932,450)
	\$11,440,273	\$16,223,176	\$35,858,317	\$19,635,141	\$13,065,032	(\$22,793,285)

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Public Works

Department: Public Works Admin

Public Works Administration provides the central leadership and business process expertise necessary to plan, design, construct, and maintain the public infrastructure in Larimer County.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$120,139	\$126,695	\$86,274	(\$40,421)	\$126,947	\$40,673
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
	\$120,139	\$126,695	\$86,274	(\$40,421)	\$126,947	\$40,673
<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$391,101	\$363,778	\$260,215	(\$103,563)	\$298,263	\$38,048
Operating Expenditures	\$17,654	\$23,573	\$69,694	\$46,121	\$34,829	(\$34,865)
	\$408,755	\$387,351	\$329,909	(\$57,442)	\$333,092	\$3,183

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Public Works

Department: Road and Bridge

Road and Bridge maintains and improves county roads and road structures. These activities include providing signage on roads and bridges. Road and Bridge maintains safety standards on county roads, and provides snow and ice control as well. State law requires Larimer County to maintain a Road and Bridge fund; the fund records costs of road and bridge construction, except for engineering and public works. State law also requires a portion of Road and Bridge property taxes to be allocated to cities and towns for their road and street activities.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$10,705,966	\$12,705,574	\$12,743,574	\$38,000	\$12,917,317	\$173,743
Other Financing Sources (TABOR Excl)	\$3,031,407	\$3,747,033	\$2,376,010	(\$1,371,023)	\$6,792,603	\$4,416,593
Miscellaneous Revenue	\$106,820	\$42,750	\$58,071	\$15,321	\$41,000	(\$17,071)
Intergovernmental Revenue	\$35,537,249	\$39,443,266	\$23,398,448	(\$16,044,818)	\$67,879,026	\$44,480,578
Charges for Services	\$141,505	\$944,700	\$869,337	(\$75,363)	\$869,337	\$0
	\$49,522,947	\$56,883,323	\$39,445,440	(\$17,437,883)	\$88,499,283	\$49,053,843

<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$4,857,818	\$5,574,868	\$5,151,863	(\$423,005)	\$5,778,799	\$626,936
Other Financing Uses	\$4,434,313	\$111,174	\$176,901	\$65,727	\$414,039	\$237,138
Operating Expenditures	\$37,237,569	\$59,519,418	\$36,027,999	(\$23,491,419)	\$80,547,656	\$44,519,657
Inventory Reporting	(\$93,753)	\$65,000	\$210,000	\$145,000	\$55,000	(\$155,000)
Capital Outlay	\$351,547	\$132,000	\$214,360	\$82,360	\$295,000	\$80,640
	\$46,787,494	\$65,402,460	\$41,781,123	(\$23,621,337)	\$87,090,494	\$45,309,371

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Public Works

Department: Solid Waste Management

Solid Waste Management is responsible for natural resource management and solid waste disposal in Larimer County. Solid Waste oversees the operation of the Fort Collins and Loveland Landfills, and several transfer stations.

Budget:

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
<u>Revenue</u>						
Miscellaneous Revenue	\$24,276	\$12,600	\$12,600	\$0	\$12,600	\$0
Licenses and Permits	\$1,600	\$1,000	\$1,000	\$0	\$1,000	\$0
Intergovernmental Revenue	\$20,504	\$0	\$240,024	\$240,024	\$0	(\$240,024)
Interest Earnings	\$206,201	\$155,000	\$200,000	\$45,000	\$210,000	\$10,000
Charges for Services	\$7,687,231	\$6,409,128	\$7,399,128	\$990,000	\$6,806,100	(\$593,028)
	\$7,939,813	\$6,577,728	\$7,852,752	\$1,275,024	\$7,029,700	(\$823,052)
<u>Expense</u>						
Personnel	\$1,934,827	\$2,295,925	\$2,041,745	(\$254,180)	\$2,202,544	\$160,799
Other Financing Uses	\$247,219	\$36,000	\$36,000	\$0	\$36,000	\$0
Operating Expenditures	\$2,638,738	\$3,585,522	\$3,819,702	\$234,180	\$4,044,520	\$224,818
Capital Outlay	\$239,488	\$126,321	\$146,321	\$20,000	\$1,735	(\$144,586)
	\$5,060,272	\$6,043,768	\$6,043,768	\$0	\$6,284,799	\$241,031

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Public Works

Department: The Ranch

The Ranch is Larimer County's 243-acre, multi-use, fairgrounds and events complex. The Ranch hosts the annual Larimer County Fair and Rodeo, 4-H and Larimer County Extension, local and non-profit events, sports events, music venues, and other regional public events.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$0	\$0	\$4,550,678	\$4,550,678	\$3,946,895	(\$603,783)
Other Financing Sources (TABOR Excl)	\$4,066,887	\$3,948,047	\$611,856	(\$3,336,191)	\$100,331	(\$511,525)
Miscellaneous Revenue	\$968,851	\$596,433	\$577,364	(\$19,069)	\$572,865	(\$4,499)
Intergovernmental Revenue	\$102	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$47,921	\$25,000	\$60,000	\$35,000	\$60,000	\$0
Charges for Services	\$5,244,771	\$5,392,117	\$5,113,965	(\$278,152)	\$5,428,737	\$314,772
	\$10,328,531	\$9,961,597	\$10,913,863	\$952,266	\$10,108,828	(\$805,035)

<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,680,294	\$1,907,862	\$1,778,112	(\$129,750)	\$1,941,660	\$163,548
Other Financing Uses	\$51,897	\$38,139	\$38,139	\$0	\$41,389	\$3,250
Other Expenses	\$0	\$200,000	\$200,000	\$0	\$200,000	\$0
Operating Expenditures	\$5,904,993	\$5,795,858	\$6,070,373	\$274,515	\$5,759,496	(\$310,877)
Capital Outlay	\$1,925,833	\$350,000	\$115,825	(\$234,175)	\$750,000	\$634,175
	\$9,563,017	\$8,291,859	\$8,202,449	(\$89,410)	\$8,692,545	\$490,096

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Sheriff

Department: Sheriff

The Larimer County Sheriff's Office provides law enforcement services, patrol, and crime prevention in unincorporated areas of Larimer County. The Sheriff's Office maintains the county jail, transports inmates, enforces all laws and county ordinances, serves legal papers, and coordinates search and rescue services throughout Larimer County. The town of Wellington contracts with the Sheriff for law enforcement services.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$0	\$0	\$8,107,493	\$8,107,493	\$8,601,390	\$493,897
Other Financing Sources (TABOR Excl)	\$8,520,863	\$8,400,000	\$394,075	(\$8,005,925)	\$0	(\$394,075)
Miscellaneous Revenue	\$1,000,475	\$502,521	\$571,136	\$68,615	\$526,600	(\$44,536)
Licenses and Permits	\$235,010	\$180,000	\$307,733	\$127,733	\$330,000	\$22,267
Intergovernmental Revenue	\$2,117,615	\$1,828,371	\$2,055,039	\$226,668	\$2,069,224	\$14,185
Interest Earnings	\$0	\$0	\$0	\$0	\$8,610	\$8,610
Charges for Services	\$2,571,211	\$1,817,860	\$1,897,551	\$79,691	\$1,748,618	(\$148,933)
	\$14,445,173	\$12,728,752	\$13,333,027	\$604,275	\$13,284,442	(\$48,585)

<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$33,925,612	\$35,241,257	\$35,365,027	\$123,770	\$37,239,830	\$1,874,803
Other Financing Uses	\$173,218	\$40,968	\$301,847	\$260,879	\$323,294	\$21,447
Operating Expenditures	\$10,132,261	\$9,733,252	\$11,913,417	\$2,180,165	\$10,949,122	(\$964,295)
Capital Outlay	\$129,425	\$217,874	\$220,725	\$2,851	\$170,340	(\$50,385)
	\$44,360,516	\$45,233,351	\$47,801,016	\$2,567,665	\$48,682,586	\$881,570

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Surveyor

Department: Surveyor

The County Surveyor is a professional land surveyor who represents Larimer County in boundary disputes. The surveyor conducts surveys of county property and rights-of-way.

Budget:

<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$14,706	\$19,935	\$19,935	\$0	\$23,627	\$3,692
Operating Expenditures	\$0	\$0	\$732	\$732	\$754	\$22
	\$14,706	\$19,935	\$20,667	\$732	\$24,381	\$3,714

Larimer County Proposed 2017 Budget
Detail of Departmental Budgets by Division/Department

Division: Treasurer

Department: Treasurer

The Treasurer is responsible for mailing property tax statements to the owner of record, collects property taxes, and distributes the tax revenue to entitled taxing authorities [special districts, school districts, cities and towns, etc.] The treasurer receives all money sent to Larimer County, and maintains proper accounting of those funds. The Treasurer also disburses funds for obligations of the county by order of the Board of County Commissioners, and invests all funds until they're needed. The Treasurer operates by authority of Article XIV, Sec. 8 of the Colorado State Constitution. The treasurer is an elected official, serving a 4-year term.

Budget:

<u>Revenue</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$400	\$300	\$360	\$60	\$300	(\$60)
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$805,030	\$500,000	\$1,500,000	\$1,000,000	\$1,000,000	(\$500,000)
Charges for Services	\$2,684,164	\$2,707,000	\$3,017,000	\$310,000	\$3,017,000	\$0
	\$3,489,594	\$3,207,300	\$4,517,360	\$1,310,060	\$4,017,300	(\$500,060)

<u>Expense</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,046,817	\$1,070,923	\$1,042,905	(\$28,018)	\$1,146,867	\$103,962
Other Financing Uses	\$0	\$0	\$80,000	\$80,000	\$0	(\$80,000)
Operating Expenditures	\$233,563	\$381,529	\$337,479	(\$44,050)	\$373,392	\$35,913
	\$1,280,380	\$1,452,452	\$1,460,384	\$7,932	\$1,520,259	\$59,875

Larimer County Appropriated Funds

Basis of Budgeting & Fund Structure

In accordance with Generally Accepted Accounting Principles in the United States (USGAAP), the accounts of the County are maintained on the basis of funds. Entities follow basic fund accounting principles when structuring their financial systems. Each fund is considered to be a separate fiscal and accounting entity with a self-balancing set of accounts. This segregation allows for more accountability over special activities or revenues that are restricted in some fashion. Funds are established based on statutory, regulatory or policy restrictions and limitations imposed by the State of Colorado, the Board of County Commissioners, and/or generally accepted accounting standards.

As a result, the County budget is developed to accommodate its own fund structure. Larimer County currently has 83 separate funds reported in its Comprehensive Annual Financial Report (CAFR). Many of these 83 funds have other sub-fund units that provide for additional accounting and budgeting detail. The County prepares and adopts an annual budget for 124 County funds, which includes the CAFR-reported funds plus 33 of their sub-funds. As required by statute, each individual fund must balance - that is, total expenditures cannot exceed the combined total of current revenues anticipated to be collected plus the amount of available and unrestricted fund balance - and each must be separately monitored to ensure that actual expenditures do not exceed approved appropriations. The County budget is adopted at the division level each year by the Board of County Commissioners.

A description of the fund categories and list of funds by category is provided below. The County has four major funds for which it presents fund statements of revenues, expenditures, and changes in fund balances separately in the CAFR. These funds include the General Fund, the Human Services Fund, the Road and Bridge Fund, and the Open Space Fund. A schedule showing three years of financial information for all of the 83 funds (which includes a roll-up of the additional 33 sub-funds) follows these descriptions.

Governmental Funds: Governmental funds utilize the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures and commitments of the current period. Expenditures are recognized when the related liability is incurred, if measurable.

General Fund

The General Fund accounts for all revenue and expenditures of the County which are not accounted for in other funds. Revenues are primarily derived from general property taxes, licenses and permit fees, and revenues received from grants. A significant part of the General Fund revenues is used to maintain and operate the general government; however, a portion is also transferred to other funds to support their functions. Expenditures include general government, some health and human services, Extension programs, public safety, and other operating expenditures.

The General Fund includes two sub funds:

- A Contingency Fund, which could be utilized for unforeseen events and emergencies
- The Disaster Fund, which accounts for expenditures and reimbursement revenues related to the 2013 flood and the 2012 High Park Fire.

Debt Service Funds

The Debt Service Funds account for the accumulation of financial resources for the payment of interest and principal on all governmental fund long-term debt except for accrued compensated absences and capital lease obligations which are paid by the fund incurring such expenditures. Debt Service Fund

resources are derived from voter-approved sales taxes in the case of the Ranch, Open Space, and the Humane Society; whereas the improvement districts are funded by special assessments. Larimer County's Debt Service Funds include:

- Assessment Debt
- The Ranch
- Open Space
- Larimer County Humane Society

Capital Projects Funds

Capital Projects Funds are used to account for financial resources segregated for the acquisition of construction of major capital facilities other than those financed by proprietary funds. Larimer County's Capital Project funds include:

- Capital Expenditures
- Replacement Fund
- Larimer County Humane Society
- Improvement District Construction

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, such as voter-approved sales taxes, revenues related to criminal justice services, and user fees at County parks and open spaces. Many of these funds have sub-funds to provide additional accounting and budgeting detail.

The County's special revenue funds include:

- | | |
|-----------------------------|--------------------------------|
| • Building Inspection | • Developmental Disabilities |
| • Criminal Justice Services | • Human Services |
| • Conservation Trust | • Health & Environment |
| • Workforce Center | • Open Lands |
| • The Ranch | • Public Trustee |
| • Road and Bridge | • Weed District (Pest Control) |
| • Sales Tax | • West Vine Stormwater Basin |
| • Parks | • Drainage Districts |

Proprietary Funds: Proprietary funds utilize the accrual basis of accounting for GAAP statements. Under the accrual basis, revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period in which they are incurred.

Enterprise Funds

Enterprise Funds are used to account for operations that provide services which are financed primarily by user charges or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes. Larimer County has only one enterprise fund, which is used to account for operations of its solid waste facilities.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments in the County or to other governmental entities, on a cost-reimbursement basis. Larimer County's Internal Service Funds are:

- Facilities & Information Technology
- Employee Benefits
- Fleet Services
- Risk Management
- Unemployment Compensation

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the Larimer County government. Fiduciary funds are not included in the government-wide financial statements or the County's budget because the resources of these funds are not available to support Larimer County's own operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's Fiduciary Funds include:

Two Detention Inmate checking accounts are used for monies held for inmates during their incarceration period in either the Office of the Sheriff or the Community Corrections department. The Community Corrections checking account is used for correctional facility inmates who earn money through outside employment. The money is held in this account on the inmates' behalf. The Community Corrections Department makes distributions for the inmates' restitution, child support, and other payments.

The Commissioners' Escrow Fund accounts for monies relating to specific limited projects in which the County acts solely as a trustee. Currently, the balance of this fund accounts for developer performance deposits.

The Crime Victim Compensation Fund accounts for monies received from state criminal assessments to be used to compensate victims of crime and the survivors of victims of crime. This activity pertains to the Crime Victim Assistance Act.

The General Agency Fund accounts for all monies collected (principally tax collections) by the Larimer County Treasurer for various local governmental units within the County.

Revenue & Expenditure Summaries

Summary of Estimated Financial Sources & Uses – All Funds

Summary

The charts below provide a three-year comparison of:

1. Expenditures and revenues by major category – all funds.
2. Expenditures by fund type & fund
3. Revenues, expenditures, and fund balances by major category for major funds, enterprise funds, all minor funds combined, and all funds

The County's definitions and policies for fund balance can be found in the Budget Preparation and Management Policies section. Figures in all charts below are in millions of dollars.

Table 1 – Expenditures & Revenues by Major Category – All Funds

Comparison of Revenues & Expenditures by Category, 2015-2017 (in millions of \$)						
Revenue Category	2015 Actual	2016 Budget	2016 Revised Budget	2017 Budget	2017 - Rev 2016 \$	2017 - Rev 2016 %
Intergovernmental	\$83.5	\$87.5	\$87.8	\$121.7	\$33.9	39%
Property Taxes	\$94.1	\$105.9	\$105.9	\$110.7	\$4.8	4%
Sales & Use Taxes	\$44.3	\$44.3	\$45.3	\$46.0	\$0.7	2%
External Charges for Services	\$38.9	\$37.2	\$38.5	\$37.5	(\$1.0)	-3%
Internal Charges for Services	\$39.0	\$40.4	\$41.6	\$46.2	\$4.6	11%
Licenses & Permits	\$7.4	\$6.2	\$7.4	\$7.0	(\$0.4)	-5%
Debt Proceeds	\$0.0	\$13.4	\$12.1	\$0.0	(\$12.1)	100%
Interest Earnings	\$1.0	\$0.6	\$1.8	\$0.9	(\$0.9)	-50%
Miscellaneous & Other	\$7.1	\$6.0	\$15.0	\$7.4	(\$7.6)	-51%
Other Financing Uses	\$78.4	\$55.6	\$53.4	\$39.5	(\$13.9)	-26%
Use/(Add to) Fund Balance	(\$25.1)	\$12.5	\$14.2	\$11.7	(\$2.5)	-18%
TOTAL GROSS REVENUES (a)	\$368.6	\$409.6	\$422.9	\$428.6	\$5.7	3%
Expenditure Category	2015 Actual	2016 Budget	2016 Revised Budget	2017 Budget	2017 - Rev 2016 \$	2017 - Rev 2016 %
Personnel	\$131.1	\$148.3	\$145.4	\$155.2	\$9.9	7%
Operating	\$139.8	\$171.8	\$174.3	\$198.3	\$24.0	14%
Capital Outlay	\$13.5	\$24.6	\$40.3	\$24.7	(\$15.6)	-39%
Debt Service	\$5.8	\$9.0	\$8.9	\$10.6	\$1.6	19%
Other Expenses	\$0.0	\$0.3	\$0.5	\$0.3	(\$0.2)	-40%
Inter-Fund Transfers	\$78.4	\$55.6	\$53.6	\$39.5	(\$14.1)	-26%
TOTAL GROSS EXPENDITURES (a)	\$368.6	\$409.6	\$422.9	\$428.6	\$5.7	1%
Less Non-Operational Govt. Accts.	(\$117.9)	(\$116.5)	(\$114.5)	(\$102.7)	\$11.8	-10%
Less Disaster-Related Expenses	(\$29.3)	(\$38.8)	(\$23.5)	(\$70.4)	(\$47.4)	214%
Total Net Expenditures	\$221.4	\$254.3	\$284.9	\$255.5	(\$29.3)	-10%
<i>(a) = Totals may not foot due to rounding</i>						

Table 2 - Expenditures by fund type & fund

Comparison of Expenditures by Fund, 2015-2017 (in millions)						
Fund	2015 Actual	2016 Budget	2016 Revised Budget	2017 Budget	2017 - Rev 2016 \$	2017 - Rev 2016 %
GENERAL FUND	\$108.4	\$110.8	\$117.3	\$117.8	\$0.5	0%
Contingent	\$0.0	\$0.0	\$0.0	\$1.8	\$1.8	0%
Natural Disaster	\$3.6	\$6.4	\$10.1	\$8.9	-\$1.2	-12%
SPECIAL REVENUE FUNDS						
Criminal Justice Services	\$15.5	\$16.9	\$17.1	\$18.1	\$1.0	6%
Building Inspection	\$1.3	\$1.4	\$1.5	\$1.5	\$0.0	0%
Conservation Trust	\$0.8	\$1.5	\$1.9	\$0.9	-\$1.0	-53%
Workforce Center	\$7.3	\$7.5	\$8.1	\$7.1	-\$1.0	-12%
The Ranch	\$9.6	\$8.3	\$8.2	\$8.7	\$0.5	6%
Developmental Disabilities	\$3.1	\$3.5	\$3.5	\$3.6	\$0.1	3%
Health & Environment	\$9.2	\$10.0	\$10.3	\$10.2	-\$0.1	-1%
Open Space(a)	\$5.2	\$6.7	\$21.9	\$5.6	-\$16.3	-74%
Sales Tax Fund(a)	\$30.8	\$30.8	\$19.7	\$9.2	-\$10.5	-53%
Parks Fund(a)	\$4.1	\$6.9	\$10.3	\$4.9	-\$5.4	-52%
Pest Control	\$0.9	\$0.8	\$0.9	\$1.0	\$0.1	11%
Public Trustee	\$0.0	\$0.5	\$0.4	\$0.4	\$0.0	0%
Road & Bridge(a)	\$47.8	\$65.4	\$42.3	\$87.6	\$45.3	107%
Human Services	\$40.0	\$44.3	\$43.8	\$46.6	\$2.8	6%
Drainage Funds(a)	\$0.4	\$0.1	\$0.1	\$0.0	-\$0.1	-100%
DEBT SERVICE FUNDS						
Assessment Debt(a)	\$1.4	\$1.3	\$2.2	\$1.7	-\$0.5	-23%
The Ranch	\$4.3	\$4.3	\$4.3	\$4.3	\$0.0	0%
Open Space	\$1.2	\$1.2	\$1.2	\$1.2	\$0.0	0%
Larimer Co. Humane Society	\$0.8	\$2.9	\$7.6	\$4.4	-\$3.2	-42%
CAPITAL PROJECT FUNDS						
Larimer Co. Humane Society	\$0.8	\$11.9	\$8.8	\$7.0	-\$1.8	-20%
Capital Projects	\$0.4	\$0.4	\$4.6	\$5.6	\$1.0	22%
Replacement Fund	\$13.7	\$2.2	\$2.8	\$4.7	\$1.9	68%
Public & Gen'l Impr Dist(a)	\$0.4	\$0.2	\$4.1	\$0.1	-\$4.0	-98%
ENTERPRISE FUND						
Solid Waste	\$5.1	\$6.0	\$6.0	\$6.3	\$0.3	5%
INTERNAL SERVICE FUNDS						
Facilities & Info Mgmt	\$20.2	\$23.1	\$28.3	\$23.6	-\$4.7	-17%
Fleet Services	\$10.4	\$10.2	\$11.1	\$9.1	-\$2.0	-18%
Employee Benefits	\$20.1	\$21.5	\$21.7	\$23.8	\$2.1	10%
Unemployment	\$0.3	\$0.3	\$0.3	\$0.3	\$0.0	0%
Risk Management	\$1.6	\$2.6	\$2.6	\$2.6	\$0.0	0%
TOTAL GROSS EXPENDITURES(a)(b)	\$368.6	\$409.6	\$422.9	\$428.6	\$5.7	1%
(a) = Includes sub-funds						
(b) = Totals may not foot due to rounding						

Table 3A - Revenues, expenditures, and fund balances by major category for major funds, enterprise funds, and all minor funds combined.

Major Funds						
	General Fund (a)			Human Services Fund		
Sources of Funds	2015 Actual	2016 Revised	2017 Budget	2015 Actual	2016 Revised	2017 Budget
Intergovernmental	\$5.4	\$16.2	\$6.8	\$31.6	\$33.5	\$35.6
Taxes	\$76.7	\$91.9	\$96.3	\$7.2	\$8.3	\$8.6
Charges for Service	\$15.7	\$13.6	\$13.3	\$0.0	\$0.0	\$0.0
Licenses & Permits	\$0.4	\$0.4	\$0.5	\$0.0	\$0.0	\$0.0
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.1	\$1.0	\$0.1	\$0.0	\$0.0	\$0.0
Misc. & Other	\$3.8	\$2.4	\$4.2	\$1.4	\$1.1	\$1.1
Other Financing Uses	\$12.9	\$1.0	\$2.1	\$0.0	\$0.2	\$0.3
TOTAL FINANCIAL SOURCES	\$115.0	\$126.5	\$123.3	\$40.2	\$43.1	\$45.6
Use of Funds	2015 Actual	2016 Revised	2017 Budget	2015 Actual	2016 Revised	2017 Budget
Personnel	\$60.8	\$67.0	\$69.8	\$22.1	\$25.3	\$28.0
Operating	\$17.4	\$31.1	\$24.7	\$17.8	\$18.6	\$18.1
Capital Outlay	\$0.3	\$0.8	\$0.2	\$0.0	\$0.0	\$0.0
Debt Service	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Expenses	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$33.5	\$28.4	\$33.8	\$0.1	\$0.0	\$0.4
TOTAL FINANCIAL USES	\$112.0	\$127.3	\$128.5	\$40.0	\$43.9	\$46.5
Net Increase/(Decrease) in Fund Balance	\$3.0	(\$0.8)	(\$5.2)	\$0.2	(\$0.8)	(\$0.9)
Beginning Fund Balance	\$55.4	\$58.7	\$57.9	\$10.6	\$10.8	\$10.0
Ending Fund Balance	\$58.4	\$57.9	\$52.6	\$10.8	\$10.0	\$9.0

(a) = Includes subfunds: General Fund (101), Contingency Fund (102), and Emergency Fund (105)

Table 3B - Revenues, expenditures, and fund balances by major category for major funds, enterprise funds, and all minor funds combined.

Major Funds						
	Road & Bridge Fund (b)			Open Space Fund (c)		
Sources of Funds	2015 Actual	2016 Revised	2017 Budget	2015 Actual	2016 Revised	2017 Budget
Intergovernmental	\$35.3	\$21.6	\$67.8	\$0.7	\$4.9	\$0.3
Taxes	\$10.7	\$12.7	\$12.9	\$0.0	\$4.5	\$4.6
Charges for Service	\$0.1	\$0.9	\$0.9	\$0.2	\$0.2	\$0.2
Licenses & Permits	\$1.1	\$1.0	\$0.9	\$0.6	\$0.7	\$0.7
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1	\$0.1
Misc. & Other	\$0.1	\$0.1	\$0.0	\$0.2	\$7.7	\$0.0
Other Financing Uses	\$3.0	\$2.4	\$6.8	\$5.2	\$1.1	\$0.8
TOTAL FINANCIAL SOURCES	\$50.3	\$38.7	\$89.3	\$7.0	\$19.2	\$6.7
Use of Funds	2015 Actual	2016 Revised	2017 Budget	2015 Actual	2016 Revised	2017 Budget
Personnel	\$4.8	\$5.1	\$5.7	\$2.0	\$2.5	\$1.7
Operating	\$36.8	\$35.8	\$80.6	\$1.3	\$5.4	\$2.2
Capital Outlay	\$0.3	\$0.2	\$0.3	\$0.8	\$10.9	\$0.0
Debt Service	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Expenses	\$0.0	\$0.2	\$0.1	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$5.9	\$0.9	\$1.0	\$1.0	\$2.9	\$1.6
TOTAL FINANCIAL USES	\$47.8	\$42.2	\$87.7	\$5.1	\$21.7	\$5.5
Net Increase/(Decrease) in Fund Balance	\$2.5	(\$3.5)	\$1.6	\$1.9	(\$2.5)	\$1.2
Beginning Fund Balance	\$21.1	\$23.6	\$20.1	\$8.8	\$10.7	(\$0.1)
Ending Fund Balance	\$23.6	\$20.1	\$21.8	\$10.7	(\$0.1)	\$1.1

(b) = Includes subfunds: Road and Bridge Fund (252) and Transportation Expansion Fund (255)

(c) = Includes subfunds: Open Lands Acquisitions & Improvements (212), Open Lands Long-Term Management (214), Open Lands Community Park Fees (216) and Open Lands Regional Park Fees (217)

Table 3C - Revenues, expenditures, and fund balances by major category for major funds, enterprise funds, and all minor funds combined.

Minor Funds						
	Other Intergovernmental			Enterprise (d)		
Sources of Funds	2015 Actual	2016 Revised	2017 Budget	2015 Actual	2016 Revised	2017 Budget
Intergovernmental	\$10.4	\$11.5	\$11.2	\$0.0	\$0.0	\$0.0
Taxes	\$43.7	\$33.8	\$34.2	\$0.0	\$0.0	\$0.0
Charges for Service	\$54.1	\$58.0	\$62.6	\$7.7	\$7.4	\$6.8
Licenses & Permits	\$5.3	\$5.3	\$4.9	\$0.0	\$0.0	\$0.0
Debt Proceeds	\$0.0	\$12.1	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.6	\$0.6	\$0.5	\$0.2	\$0.2	\$0.2
Misc. & Other	\$0.4	\$3.1	\$1.4	\$0.0	\$0.0	\$0.0
Other Financing Uses	\$58.4	\$49.4	\$30.0	\$0.0	\$0.0	\$0.0
TOTAL FINANCIAL SOURCES	\$172.9	\$173.8	\$144.8	\$7.9	\$7.6	\$7.0
Use of Funds	2015 Actual	2016 Revised	2017 Budget	2015 Actual	2016 Revised	2017 Budget
Personnel	\$39.4	\$43.4	\$47.7	\$2.0	\$2.0	\$2.2
Operating	\$63.9	\$79.5	\$68.7	\$2.6	\$3.8	\$4.0
Capital Outlay	\$11.7	\$28.1	\$24.2	\$0.2	\$0.2	\$0.0
Debt Service	\$5.8	\$8.9	\$10.6	\$0.0	\$0.0	\$0.0
Other Expenses	\$0.0	\$0.2	\$0.2	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$37.6	\$21.3	\$2.7	\$0.2	\$0.1	\$0.0
TOTAL FINANCIAL USES	\$158.4	\$181.4	\$154.1	\$5.1	\$6.1	\$6.2
Net Increase/(Decrease) in Fund Balance	\$14.5	(\$7.6)	(\$9.3)	\$2.8	\$1.5	\$0.8
Beginning Fund Balance	\$120.9	\$136.2	\$129.0	\$27.2	\$30.1	\$31.6
Ending Fund Balance	\$135.4	\$128.6	\$119.7	\$30.1	\$31.6	\$32.4

(d) = Includes Solid Waste Fund (552)



Larimer County Budget System Report

Proposed 2017 Budget - All Funds by Fund Type

<u>Fund Type/Fund Name</u>	<u>Beg Balance</u>	<u>Reserved</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Designated</u>	<u>UnDesignated</u>
<u>Capital Projects</u>						
510 Larimer Humane Society Capital Project	\$6,986,545	\$0	\$0	\$6,986,545	\$0	\$0
512 Capital Expenditures	\$17,924,221	\$0	\$732,615	\$5,591,980	\$13,064,856	\$0
522 Replacement	\$9,921,496	\$0	\$1,341,367	\$4,713,698	\$6,549,165	\$0
532 Improvement District Construction-Admin	\$382,861	\$0	\$106,866	\$80,000	\$409,727	\$0
	\$35,215,123	\$0	\$2,180,848	\$17,372,223	\$20,023,748	\$0
<u>Debt Service</u>						
400 LCID-Surplus and Deficiency	\$859,522	\$0	\$53,127	\$0	\$912,649	\$0
433 LCID-Berthoud Estates	\$48,398	\$0	\$123,546	\$65,602	\$106,342	\$0
434 LCID-Fish Creek	\$15,643	\$0	\$19,624	\$19,657	\$15,610	\$0
435 LCID-Western Mini Ranches	\$95,640	\$0	\$95,639	\$7,941	\$183,338	\$0
444 LCID-Glacier View Meadows	\$30,431	\$0	\$26,648	\$25,173	\$31,906	\$0
446 LCID-Hidden View Estates	\$8,188	\$0	\$16,192	\$16,082	\$8,298	\$0
453 LCID-Riverglen	\$1,193	\$0	\$75,408	\$75,084	\$1,517	\$0
482 The Ranch Debt Service	\$1,436,696	\$1,474,932	\$4,344,236	\$4,306,000	\$0	\$0
483 Open Space Debt Service	\$307,535	\$306,575	\$1,229,628	\$1,230,588	\$0	\$0
484 Larimer Humane Society Debt Service	\$2,657,587	\$4,059,451	\$5,827,972	\$4,426,108	\$0	\$0
	\$5,460,833	\$5,840,958	\$11,812,020	\$10,172,235	\$1,259,660	\$0
<u>Enterprise</u>						
552 Solid Waste	\$31,625,946	\$0	\$7,029,700	\$6,284,799	\$32,370,847	\$0
	\$31,625,946	\$0	\$7,029,700	\$6,284,799	\$32,370,847	\$0
<u>General Fund</u>						
101 General	\$44,005,404	\$5,592,877	\$119,698,618	\$117,771,188	\$40,339,957	\$0
102 Contingent	\$1,760,441	\$0	\$0	\$1,760,441	\$0	\$0
105 Natural Disaster	\$12,110,119	\$0	\$3,495,814	\$8,917,574	\$235,808	\$6,452,551
	\$57,875,964	\$5,592,877	\$123,194,432	\$128,449,203	\$40,575,765	\$6,452,551
<u>Internal Service</u>						
608 Facilities and Information Technology Division	\$24,647,769	\$0	\$27,377,546	\$23,554,987	\$28,470,328	\$0
612 Fleet Services	\$11,914,736	\$0	\$9,810,745	\$9,108,182	\$12,617,299	\$0
645 Employee Benefits	\$6,759,483	\$0	\$22,943,500	\$23,770,112	\$5,932,871	\$0
672 Unemployment	\$1,571,755	\$0	\$122,500	\$300,000	\$1,394,255	\$0
682 Risk Management	\$10,376,598	\$0	\$2,591,620	\$2,591,620	\$10,376,598	\$0
	\$55,270,341	\$0	\$62,845,911	\$59,324,901	\$58,791,351	\$0

Proposed 2017 Budget - All Funds by Fund Type

<u>Fund Type/Fund Name</u>	<u>Beg Balance</u>	<u>Reserved</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Designated</u>	<u>UnDesignated</u>
<u>Special Revenue</u>						
112 Criminal Justice Services	\$4,147,588	\$0	\$17,264,704	\$18,119,648	\$3,292,644	\$0
118 Building Inspection	\$2,823,918	\$0	\$1,500,500	\$1,479,538	\$2,844,880	\$0
122 Conservation Trust	\$1,090,770	\$0	\$646,000	\$895,564	\$841,206	\$0
142 Workforce Center	\$470,082	\$0	\$6,801,069	\$7,124,889	\$146,262	\$0
162 The Ranch	\$8,853,908	\$0	\$10,108,828	\$8,692,545	\$10,270,191	\$0
168 Developmental Disabilities	\$0	\$0	\$3,612,332	\$3,612,332	\$0	\$0
182 Health and Environment	\$1,420,354	\$163,605	\$9,992,640	\$10,221,533	\$1,027,856	\$0
212 Open Lands-Acquisitions and Improvements	(\$2,432,016)	\$8,000,000	\$2,390,332	\$2,447,718	\$10,489,402)	\$0
214 Open Lands-Long-Term Management	\$2,277,523	\$347,060	\$4,272,995	\$3,102,284	\$3,101,174	\$0
216 Open Lands-Community Park Fees	\$0	\$0	\$6,836	\$6,836	\$0	\$0
217 Open Lands-Regional Park Fees	\$139,356	\$0	\$50,350	\$0	\$189,706	\$0
221 Sales Tax-Fairgrounds and Events Center	\$360,000	\$0	\$48,906	\$48,906	\$360,000	\$0
222 Sales Tax-Open Space	\$0	\$0	\$8,816,219	\$8,816,219	\$0	\$0
223 Sales Tax-Courthouse Project 97	\$319,237	\$0	\$3,000	\$100,000	\$222,237	\$0
224 Sales Tax-Jail Expansion 97	\$3,893,652	\$0	\$247,329	\$144,906	\$3,996,075	\$0
225 Sales Tax-Larimer Humane Society	\$0	\$0	\$44,906	\$44,906	\$0	\$0
226 Parks Operations	\$1,160,337	\$0	\$3,098,163	\$2,949,291	\$1,309,209	\$0
228 Parks Projects and Cost Pools	\$5,248	\$0	\$1,981,927	\$1,977,127	\$10,048	\$0
242 Pest Control	\$704,286	\$26,961	\$898,697	\$1,002,905	\$573,117	\$0
246 Public Trustee	\$419,105	\$0	\$415,000	\$420,000	\$414,105	\$0
252 Road and Bridge	\$14,241,224	\$0	\$88,456,116	\$87,046,694	\$15,650,646	\$0
255 Transportation Expansion	\$5,825,388	\$0	\$972,600	\$610,840	\$6,187,148	\$0
262 Human Services	\$10,022,893	\$995,254	\$45,562,620	\$46,553,510	\$8,036,749	\$0
301 West Vine Stormwater Basin	\$258,473	\$0	\$90,400	\$8,000	\$340,873	\$0
310 PID52-Soldier Canyon Estates	\$10,381	\$0	\$8,491	\$4,578	\$14,294	\$0
311 PID53-Horseshoe View Estates North	\$32,444	\$0	\$62,108	\$5,052	\$89,500	\$0
312 PID54-Terry Shores	\$169,091	\$0	\$55,147	\$4,641	\$219,597	\$0
313 PID56-Boyd's West	\$47,906	\$0	\$19,326	\$2,770	\$64,462	\$0
314 PID45-Willows	\$82,464	\$0	\$36,991	\$3,939	\$115,516	\$0
315 PID55-Storm Mountain	\$64,579	\$0	\$167,569	\$160,652	\$71,496	\$0
316 PID57-Cobblestone Farms	\$2,908	\$0	\$13,078	\$9,348	\$6,638	\$0
317 PID58-Misty Creek	\$12,229	\$0	\$10,572	\$6,191	\$16,610	\$0
318 PID59-Grasslands	\$4,681	\$0	\$78,564	\$18,566	\$64,679	\$0
321 PID60-Smithfield Maintenance	\$26,409	\$0	\$54,982	\$20,743	\$60,648	\$0
322 PID60-Smithfield Debt	\$0	\$0	\$285,247	\$284,920	\$327	\$0
350 GID1-Imperial Estates	\$40,721	\$0	\$250	\$0	\$40,971	\$0
351 GID2-Pinewood Springs	\$12,171	\$0	\$94,676	\$74,776	\$32,071	\$0
352 GID4-Carriage Hills	\$91,316	\$0	\$155,746	\$134,816	\$112,246	\$0
353 GID8-Namaqua Hills	\$506,560	\$0	\$38,048	\$23,018	\$521,590	\$0
354 GID10-Homestead Estates	\$15,113	\$20	\$561	\$9	\$15,645	\$0
355 GID11-Meadowdale	\$1,326	\$0	\$26,784	\$23,736	\$4,374	\$0
356 GID13A-Red Feather	\$28,045	\$0	\$27,056	\$18,567	\$36,534	\$0
357 GID14-Little Valley Road	\$9,135	\$0	\$98,559	\$103,276	\$4,418	\$0
358 GID12-Club Estates	\$139,559	\$0	\$15,832	\$2,286	\$153,105	\$0
360 GID16-Kitchell Subdivision	\$1,207	\$0	\$6,988	\$1,444	\$6,751	\$0
361 GID17-Country Meadows	\$248,305	\$0	\$29,979	\$2,932	\$275,352	\$0
362 GID18-Venner Ranch	\$68,483	\$0	\$22,697	\$30,495	\$60,685	\$0
363 PID19-Highland Hills	\$416,577	\$0	\$84,067	\$20,223	\$480,421	\$0
364 PID20-Ptarmigan	\$1,048,556	\$0	\$147,393	\$59,500	\$1,136,449	\$0

Proposed 2017 Budget - All Funds by Fund Type

<u>Fund Type/Fund Name</u>	<u>Beg Balance</u>	<u>Reserved</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Designated</u>	<u>UnDesignated</u>
365 PID21-Solar Ridge	\$285,293	\$0	\$33,897	\$5,635	\$313,555	\$0
366 PID22-Saddleback	\$49,122	\$0	\$11,750	\$2,758	\$58,114	\$0
367 PID24-Westridge	\$212,540	\$0	\$29,259	\$9,448	\$232,351	\$0
368 GID1991-1-Arapahoe Pines	\$62,540	\$0	\$14,799	\$1,955	\$75,384	\$0
369 PID28-Trotwood	\$8,672	\$0	\$21,440	\$19,736	\$10,376	\$0
370 PID29-Vine Drive	\$14,149	\$0	\$13,050	\$12,190	\$15,009	\$0
371 PID30-Poudre Overlook	\$151,436	\$0	\$29,791	\$14,940	\$166,287	\$0
372 PID23-Eagle Rock Ranches	\$7,765	\$0	\$10,230	\$9,662	\$8,333	\$0
373 PID25-Estes Park Estates	\$78	\$0	\$12,860	\$12,365	\$573	\$0
374 PID26-Eagle Ranch Estates	\$517,827	\$0	\$94,622	\$31,627	\$580,822	\$0
375 PID31-Foothills Shadow	\$57,287	\$0	\$10,900	\$3,200	\$64,987	\$0
376 PID27-Crown Point	\$27,560	\$0	\$3,500	\$1,244	\$29,816	\$0
377 PID32-Charles Heights	\$4,092	\$0	\$15,231	\$14,590	\$4,733	\$0
378 PID35-Bruns	\$64,846	\$0	\$5,850	\$15,850	\$54,846	\$0
379 PID36-Bonnell West	\$314,450	\$0	\$59,111	\$9,319	\$364,242	\$0
380 PID33-Prairie Trails	\$104,909	\$0	\$35,698	\$13,320	\$127,287	\$0
381 PID34-Mountain Range Shadows	\$100,518	\$0	\$50,500	\$43,284	\$107,734	\$0
382 PID40-Paragon Estates	\$92,436	\$0	\$33,761	\$8,189	\$118,008	\$0
384 PID38-Centro Business Park Maint	\$157,825	\$0	\$34,769	\$14,236	\$178,358	\$0
385 PID38-Centro Business Park Debt	\$97,241	\$94,000	\$106,410	\$107,160	\$2,491	\$0
386 PID38-Centro Business Park Const	\$165,347	\$0	\$700	\$60,000	\$106,047	\$0
387 PID37-Terry Cove	\$46,820	\$0	\$8,587	\$3,547	\$51,860	\$0
388 PID42-Cottonwood Shores	\$187,702	\$0	\$37,254	\$8,398	\$216,558	\$0
389 PID41-The Bluffs	\$123,230	\$0	\$26,537	\$4,713	\$145,054	\$0
390 PID39-Rainbow Lakes Estates	\$206,414	\$0	\$34,485	\$8,210	\$232,689	\$0
391 PID43-Grayhawk Knolls	\$41,751	\$0	\$10,951	\$5,700	\$47,002	\$0
392 PID46-Koral Heights	\$1,141	\$0	\$13,095	\$12,350	\$1,886	\$0
393 PID47-Park Hill	\$2,260	\$0	\$4,609	\$4,550	\$2,319	\$0
394 PID49-Wagon Wheel	\$610	\$0	\$4,425	\$1,280	\$3,755	\$0
395 PID48-Puebla Vista Estates	\$31,174	\$0	\$23,700	\$19,232	\$35,642	\$0
398 PID44-Horseshoe View Estates South	\$373,503	\$0	\$107,188	\$7,970	\$472,721	\$0
882 Drainage-Fox Meadows	\$1,447	\$0	\$10	\$0	\$1,457	\$0
883 Drainage-McClland/Mail Creek	\$6,204	\$0	\$40	\$0	\$6,244	\$0
884 Drainage-Evergreen/Greenbriar	\$1,761	\$0	\$15	\$0	\$1,776	\$0
885 Drainage-West Vine	\$27,594	\$0	\$400	\$0	\$27,994	\$0
886 Drainage-Canal/Spring Creek	\$4,440	\$0	\$30	\$0	\$4,470	\$0
887 Drainage-Fossil Creek	\$327,955	\$0	\$2,500	\$0	\$330,455	\$0
888 Drainage-Dry Creek	\$2,841	\$0	\$20	\$0	\$2,861	\$0
889 Drainage-Cooper Slough	\$3,650	\$0	\$40	\$0	\$3,690	\$0
890 Drainage-Boxelder Creek	\$34,508	\$0	\$20,700	\$20,000	\$35,208	\$0
892 Drainage-Loveland	\$54,703	\$0	\$800	\$0	\$55,503	\$0
893 Drainage-LaPorte	\$6,752	\$0	\$530	\$0	\$7,282	\$0
898 Development Review	\$49,265	\$0	\$5,000	\$15,000	\$39,265	\$0
899 Glacier View Meadows	\$1,502	\$0	\$0	\$1,502	\$0	\$0
	\$63,114,652	\$9,626,900	\$209,752,224	\$206,965,829	\$56,274,147	\$0
Report Total:	\$248,562,859	21,060,735	\$416,815,135	\$428,569,190	209,295,518	\$6,452,551



Larimer County Budget System Report

Larimer County Proposed 2017 Budget Summary of Budget by Fund

Fund: 101 - General Fund

The General Fund is the general operating fund of the County which accounts for all financial resources that are not properly accounted for in other funds. Ordinary operations of the County such as public safety, county administration and other activities financed from taxes and general revenues are reflected in this fund.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$44,512,219	\$39,451,688	\$47,937,807	\$8,486,119	\$44,025,498	(\$3,912,309)
	\$44,512,219	\$39,451,688	\$47,937,807	\$8,486,119	\$44,025,498	(\$3,912,309)
Revenue						
Taxes	\$76,694,772	\$83,772,638	\$91,880,131	\$8,107,493	\$96,276,495	\$4,396,364
Intergovernmental Revenue	\$3,632,800	\$2,722,718	\$3,434,435	\$711,717	\$3,270,013	(\$164,422)
Licenses and Permits	\$388,616	\$302,648	\$445,381	\$142,733	\$461,112	\$15,731
Charges for Services	\$15,670,757	\$13,126,201	\$13,635,027	\$508,826	\$13,274,248	(\$360,779)
Interest Earnings	\$97,133	(\$24,750)	\$975,250	\$1,000,000	\$58,860	(\$916,390)
Miscellaneous Revenue	\$3,813,068	\$2,242,650	\$2,372,776	\$130,126	\$4,212,245	\$1,839,469
Other Financing Sources (TABOR Excl)	\$11,170,139	\$8,671,695	\$601,142	(\$8,070,553)	\$2,145,645	\$1,544,503
	\$111,467,285	\$110,813,800	\$113,344,142	\$2,530,342	\$119,698,618	\$6,354,476
Expense						
Personnel	\$59,906,295	\$66,067,994	\$65,908,843	(\$159,151)	\$69,462,466	\$3,553,623
Operating Expenditures	\$16,479,934	\$21,065,342	\$24,607,797	\$3,542,455	\$22,581,121	(\$2,026,677)
Other Financing Uses	\$31,998,551	\$23,680,464	\$26,739,811	\$3,059,347	\$25,727,601	(\$1,012,210)
	\$108,384,781	\$110,813,800	\$117,256,451	\$6,442,651	\$117,771,188	\$514,736
Designated Funds						
Unrealized Gain	\$350,980	\$0	\$0	\$0	\$0	\$0
Working Capital	\$10,100,000	\$11,100,000	\$11,100,000	\$0	\$11,800,000	\$700,000
Capital Outlay and Projects	\$0	\$0	\$0	\$0	\$0	\$0
Future Programs/Services	\$33,648,428	\$25,851,688	\$30,425,498	\$4,573,810	\$28,560,051	(\$1,865,447)
Subsequent Year's Expense	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay/Projects	\$0	\$0	\$0	\$0	\$0	\$0
	\$44,099,408	\$36,951,688	\$41,525,498	\$4,573,810	\$40,360,051	(\$1,165,447)
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	\$0	\$0	\$0
Reserved for Emergencies	\$3,495,316	\$2,500,000	\$2,500,000	\$0	\$5,592,877	\$3,092,877
Reserved for Loan Advances	\$0	\$0	\$0	\$0	\$0	\$0
	\$3,495,316	\$2,500,000	\$2,500,000	\$0	\$5,592,877	\$3,092,877

Larimer County Proposed 2017 Budget
Summary of Budget by Fund

Fund: 102 - Contingent Fund

Colorado counties are required by state law to maintain a contingency for emergencies. The Contingent Fund records the funds which the County would use to cover expenditures not reasonably foreseen at the time of adoption of the budget. Beginning in 2017 this balance is transferred to and maintained in fund 101 (see Fund 101 - Reserved for Emergencies).

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$1,760,441	\$1,760,441	\$0	\$1,760,441	\$0
	\$0	\$1,760,441	\$1,760,441	\$0	\$1,760,441	\$0
Revenue						
Other Financing Sources (TABOR Excl)	\$1,760,441	\$0	\$0	\$0	\$0	\$0
	\$1,760,441	\$0	\$0	\$0	\$0	\$0
Expense						
Other Financing Uses	\$0	\$0	\$0	\$0	\$1,760,441	\$1,760,441
	\$0	\$0	\$0	\$0	\$1,760,441	\$1,760,441
Designated Funds						
	\$0	\$0	\$0	\$0	\$0	\$0
Reserved Funds						
Reserved for Emergencies	\$1,760,441	\$1,760,441	\$1,760,441	\$0	\$0	(\$1,760,441)
	\$1,760,441	\$1,760,441	\$1,760,441	\$0	\$0	(\$1,760,441)

Larimer County Proposed 2017 Budget
Summary of Budget by Fund

Fund: 105 - Natural Disaster Fund

The Natural Disaster Fund accounts for the costs as a result of significant disasters. The fund tracks costs associated with emergency response and recovery efforts such as road, bridge and culvert repair and drainage and flooding mitigation.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$10,886,010	\$10,533,744	\$9,017,316	(\$1,516,428)	\$12,110,119	\$3,092,803
	\$10,886,010	\$10,533,744	\$9,017,316	(\$1,516,428)	\$12,110,119	\$3,092,803
Revenue						
Intergovernmental Revenue	\$1,724,743	\$1,353,295	\$12,813,532	\$11,460,237	\$3,495,814	(\$9,317,718)
Miscellaneous Revenue	\$10,196	\$0	\$0	\$0	\$0	\$0
Other Financing Sources (TABOR Excl)	\$0	\$0	\$350,000	\$350,000	\$0	(\$350,000)
	\$1,734,939	\$1,353,295	\$13,163,532	\$11,810,237	\$3,495,814	(\$9,667,718)
Expense						
Personnel	\$904,957	\$1,295,900	\$1,125,281	(\$170,619)	\$326,651	(\$798,630)
Operating Expenditures	\$908,675	\$718,967	\$6,508,173	\$5,789,206	\$2,157,582	(\$4,350,591)
Capital Outlay	\$317,611	\$636,180	\$823,225	\$187,045	\$161,319	(\$661,906)
Other Financing Uses	\$1,472,390	\$3,734,433	\$1,614,050	(\$2,120,383)	\$6,272,022	\$4,657,972
	\$3,603,633	\$6,385,480	\$10,070,729	\$3,685,249	\$8,917,574	(\$1,153,155)
Designated Funds						
Future Programs/Services	\$9,017,316	\$2,487,229	\$8,069,426	\$5,582,197	\$235,808	(\$7,833,618)
	\$9,017,316	\$2,487,229	\$8,069,426	\$5,582,197	\$235,808	(\$7,833,618)
Reserved Funds						
	\$0	\$0	\$0	\$0	\$0	\$0
Undesignated Funds						
Fund Equity	\$0	\$3,014,330	\$4,040,693	\$1,026,363	\$6,452,551	\$2,411,858
	\$0	\$3,014,330	\$4,040,693	\$1,026,363	\$6,452,551	\$2,411,858

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 112 - Criminal Justice Services Fund

The Criminal Justice Services Fund includes Criminal Justice Planning and Community Corrections. The Division Director monitors the overall Criminal Justice process across the entire public safety system, including Community Corrections, Alternative Sentencing and the Detention Center. The Director also coordinates the efforts of the Criminal Justice Advisory Committee (CJAC), assesses the impact of current and pending legislation on the overall criminal justice system and provides recommendations for improvements.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$4,593,833	\$4,096,936	\$4,558,538	\$461,602	\$4,147,588	(\$410,950)
	\$4,593,833	\$4,096,936	\$4,558,538	\$461,602	\$4,147,588	(\$410,950)
Revenue						
Intergovernmental Revenue	\$187,618	\$119,727	\$121,627	\$1,900	\$121,718	\$91
Licenses and Permits	\$414,831	\$291,708	\$335,398	\$43,690	\$259,296	(\$76,102)
Charges for Services	\$9,136,154	\$9,751,203	\$9,791,376	\$40,173	\$9,656,257	(\$135,119)
Interest Earnings	\$37,714	\$15,000	\$20,000	\$5,000	\$20,000	\$0
Miscellaneous Revenue	\$67,844	\$58,500	\$54,950	(\$3,550)	\$55,700	\$750
Other Financing Sources (TABOR Excl)	\$5,593,926	\$6,189,669	\$6,354,174	\$164,505	\$7,151,733	\$797,559
	\$15,438,086	\$16,425,807	\$16,677,525	\$251,718	\$17,264,704	\$587,179
Expense						
Personnel	\$11,334,314	\$12,356,108	\$12,152,953	(\$203,155)	\$13,609,810	\$1,456,857
Operating Expenditures	\$4,139,067	\$4,555,613	\$4,935,522	\$379,909	\$4,509,838	(\$425,684)
	\$15,473,381	\$16,911,721	\$17,088,475	\$176,754	\$18,119,648	\$1,031,173
Designated Funds						
Working Capital	\$457,000	\$457,000	\$506,500	\$49,500	\$506,500	\$0
Capital Outlay and Projects	\$50,000	\$50,000	\$50,000	\$0	\$50,000	\$0
Future Programs/Services	\$4,051,538	\$3,104,022	\$3,591,088	\$487,066	\$2,736,144	(\$854,944)
	\$4,558,538	\$3,611,022	\$4,147,588	\$536,566	\$3,292,644	(\$854,944)
Reserved Funds						
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Larimer County Proposed 2017 Budget
Summary of Budget by Fund**

Fund: 118 - Building Inspection Fund

The Building Inspection Fund accounts for processing building permits and conducting building inspections

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,858,965	\$1,945,888	\$2,440,158	\$494,270	\$2,823,918	\$383,760
	\$1,858,965	\$1,945,888	\$2,440,158	\$494,270	\$2,823,918	\$383,760
Revenue						
Licenses and Permits	\$1,834,686	\$1,371,400	\$1,807,484	\$436,084	\$1,485,000	(\$322,484)
Charges for Services	\$34,605	\$18,600	\$23,003	\$4,403	\$15,500	(\$7,503)
Other Financing Sources (TABOR Excl)	\$0	\$0	\$5,723	\$5,723	\$0	(\$5,723)
	\$1,869,291	\$1,390,000	\$1,836,210	\$446,210	\$1,500,500	(\$335,710)
Expense						
Personnel	\$997,594	\$1,095,162	\$1,105,367	\$10,205	\$1,163,644	\$58,277
Operating Expenditures	\$262,044	\$294,472	\$347,083	\$52,611	\$315,894	(\$31,189)
Other Financing Uses	\$28,461	\$0	\$0	\$0	\$0	\$0
	\$1,288,099	\$1,389,634	\$1,452,450	\$62,816	\$1,479,538	\$27,088
Designated Funds						
Working Capital	\$1,313,077	\$1,389,634	\$1,452,450	\$62,816	\$1,479,538	\$27,088
Capital Outlay and Projects	\$90,000	\$65,000	\$110,000	\$45,000	\$130,910	\$20,910
Future Programs/Services	\$1,037,081	\$491,620	\$1,261,468	\$769,848	\$1,234,432	(\$27,036)
	\$2,440,158	\$1,946,254	\$2,823,918	\$877,664	\$2,844,880	\$20,962
Reserved Funds						
	\$0	\$0	\$0	\$0	\$0	\$0

Larimer County Proposed 2017 Budget
Summary of Budget by Fund

Fund: 122 - Conservation Trust Fund

The Conservation Trust (Lottery) Fund accounts for revenues received from State of Colorado lottery funds to be used for the improvement and maintenance of County parks existing on January 1, 1996, and supplementing the operations of the Parks fund if necessary.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$2,451,888	\$1,429,125	\$2,336,234	\$907,109	\$1,090,770	(\$1,245,464)
	\$2,451,888	\$1,429,125	\$2,336,234	\$907,109	\$1,090,770	(\$1,245,464)
Revenue						
Intergovernmental Revenue	\$623,332	\$630,000	\$630,000	\$0	\$630,000	\$0
Interest Earnings	\$19,162	\$16,000	\$16,000	\$0	\$16,000	\$0
	\$642,494	\$646,000	\$646,000	\$0	\$646,000	\$0
Expense						
Other Financing Uses	\$758,148	\$1,465,173	\$1,891,464	\$426,291	\$895,564	(\$995,900)
	\$758,148	\$1,465,173	\$1,891,464	\$426,291	\$895,564	(\$995,900)
Designated Funds						
Future Programs/Services	\$2,336,234	\$609,952	\$1,090,770	\$480,818	\$841,206	(\$249,564)
	\$2,336,234	\$609,952	\$1,090,770	\$480,818	\$841,206	(\$249,564)
Undesignated Funds						
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 142 - Workforce Center Fund

The Workforce Center Fund accounts for federal Department of Labor and state grants authorized by the Job Training Partnership Act (JTPA) to meet community needs for employment training. Employment and Training Services provides employment and training services to residents of Larimer County through partnerships with county, state and local agencies. The partnership is designed to enhance the employability of individuals competing in the labor force, to reduce duplication of services, to establish a working partnership with the business community and to maintain a qualified work force.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$498,991	\$554,777	\$771,018	\$216,241	\$470,082	(\$300,936)
	\$498,991	\$554,777	\$771,018	\$216,241	\$470,082	(\$300,936)
Revenue						
Intergovernmental Revenue	\$4,150,798	\$4,143,732	\$4,398,865	\$255,133	\$3,810,487	(\$588,378)
Charges for Services	\$2,564,232	\$2,574,847	\$2,821,234	\$246,387	\$2,314,216	(\$507,018)
Miscellaneous Revenue	\$99,135	\$50,000	\$158,165	\$108,165	\$167,543	\$9,378
Other Financing Sources (TABOR Excl)	\$736,219	\$332,315	\$375,430	\$43,115	\$508,823	\$133,393
	\$7,550,384	\$7,100,894	\$7,753,694	\$652,800	\$6,801,069	(\$952,625)
Expense						
Personnel	\$4,425,258	\$4,934,930	\$5,376,097	\$441,167	\$5,242,819	(\$133,278)
Operating Expenditures	\$2,841,679	\$2,549,678	\$2,624,747	\$75,069	\$1,882,070	(\$742,677)
Capital Outlay	\$11,395	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$53,786	\$53,786	\$0	(\$53,786)
	\$7,278,332	\$7,484,608	\$8,054,630	\$570,022	\$7,124,889	(\$929,741)
Designated Funds						
Future Programs/Services	\$771,043	\$171,063	\$470,082	\$299,019	\$146,262	(\$323,820)
	\$771,043	\$171,063	\$470,082	\$299,019	\$146,262	(\$323,820)
Reserved Funds						
	\$0	\$0	\$0	\$0	\$0	\$0

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 162 - The Ranch Fund

The Fair Fund accounts for the operation and maintenance of the Larimer County Fairgrounds and the annual fair held on these grounds. The Larimer County Fair and Rodeo has been a yearly event since 1885 and is held every summer in August. The Larimer County Fairgrounds has facilities available year-round for public use.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$5,377,081	\$5,145,574	\$6,142,494	\$996,920	\$8,853,908	\$2,711,414
	\$5,377,081	\$5,145,574	\$6,142,494	\$996,920	\$8,853,908	\$2,711,414
Revenue						
Taxes	\$0	\$0	\$4,550,678	\$4,550,678	\$3,946,895	(\$603,783)
Charges for Services	\$5,244,771	\$5,392,117	\$5,113,965	(\$278,152)	\$5,428,737	\$314,772
Interest Earnings	\$47,921	\$25,000	\$60,000	\$35,000	\$60,000	\$0
Miscellaneous Revenue	\$968,851	\$596,433	\$577,364	(\$19,069)	\$572,865	(\$4,499)
Other Financing Sources (TABOR Excl)	\$4,066,887	\$3,948,047	\$611,856	(\$3,336,191)	\$100,331	(\$511,525)
	\$10,328,430	\$9,961,597	\$10,913,863	\$952,266	\$10,108,828	(\$805,035)
Expense						
Personnel	\$1,680,294	\$1,907,862	\$1,778,112	(\$129,750)	\$1,941,660	\$163,548
Operating Expenditures	\$5,904,993	\$5,795,858	\$6,070,373	\$274,515	\$5,759,496	(\$310,877)
Capital Outlay	\$1,925,833	\$350,000	\$115,825	(\$234,175)	\$750,000	\$634,175
Other Financing Uses	\$51,897	\$38,139	\$38,139	\$0	\$41,389	\$3,250
Other Expenses	\$0	\$200,000	\$200,000	\$0	\$200,000	\$0
	\$9,563,017	\$8,291,859	\$8,202,449	(\$89,410)	\$8,692,545	\$490,096
Designated Funds						
Working Capital	\$994,646	\$829,145	\$820,245	(\$8,900)	\$862,314	\$42,069
Capital Outlay and Projects	\$4,212,135	\$5,943,578	\$7,999,621	\$2,056,043	\$9,372,435	\$1,372,814
Future Programs/Services	\$935,713	\$42,589	\$34,042	(\$8,547)	\$35,442	\$1,400
	\$6,142,494	\$6,815,312	\$8,853,908	\$2,038,596	\$10,270,191	\$1,416,283
Reserved Funds						
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Larimer County Proposed 2017 Budget
Summary of Budget by Fund**

Fund: 168 - Developmental Disabilities Fund

The Foothills Gateway Fund provides for the collection and distribution of a voter approved 0.75 mills property tax for the purchase of services for the developmentally disabled. Voters approved the permanent tax in November of 2001 for collection and distribution beginning in 2002.

Beginning Balance	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
	\$0	\$0	\$0	\$0	\$0	\$0
Revenue	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$3,073,776	\$3,544,448	\$3,544,448	\$0	\$3,612,332	\$67,884
	\$3,073,776	\$3,544,448	\$3,544,448	\$0	\$3,612,332	\$67,884
Expense	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Operating Expenditures	\$3,073,776	\$3,544,448	\$3,544,448	\$0	\$3,612,332	\$67,884
	\$3,073,776	\$3,544,448	\$3,544,448	\$0	\$3,612,332	\$67,884

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 182 - Health and Environment Fund

The Health Fund provides health services to County residents. The fund reflects revenue and expenditures for health care, health education, health monitoring, environmental health and other related activities. The Health Department provides services to positively affect the health and well-being of Larimer County residents. These services are designed to reduce the incidence of preventable diseases and injuries and subsequent disability and premature death. Primary goals are the control of communicable disease, chronic illness and maintenance of an environment that is safe, healthful and pleasant. Services are provided through clinics, home visits, inspections, educational programs, consultation and enforcement of health regulations. Programs Include Community Health Services and Environmental Health Services.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,505,348	\$1,292,548	\$1,528,896	\$236,348	\$1,420,354	(\$108,542)
	\$1,505,348	\$1,292,548	\$1,528,896	\$236,348	\$1,420,354	(\$108,542)
Revenue						
Taxes	\$2,694,346	\$3,112,980	\$3,112,980	\$0	\$3,240,612	\$127,632
Intergovernmental Revenue	\$4,700,217	\$4,681,316	\$5,179,494	\$498,178	\$4,810,495	(\$368,999)
Licenses and Permits	\$587,747	\$540,465	\$602,810	\$62,345	\$659,810	\$57,000
Charges for Services	\$971,840	\$992,747	\$1,010,327	\$17,580	\$1,026,904	\$16,577
Miscellaneous Revenue	\$119,674	\$146,750	\$129,858	(\$16,892)	\$69,528	(\$60,330)
Other Financing Sources (TABOR Excl)	\$149,411	\$125,455	\$188,657	\$63,202	\$185,291	(\$3,366)
	\$9,223,235	\$9,599,713	\$10,224,126	\$624,413	\$9,992,640	(\$231,486)
Expense						
Personnel	\$6,976,673	\$7,751,681	\$7,601,530	(\$150,151)	\$8,420,606	\$819,076
Operating Expenditures	\$2,214,277	\$2,199,380	\$2,731,138	\$531,758	\$1,800,927	(\$930,211)
Other Financing Uses	\$8,736	\$0	\$0	\$0	\$0	\$0
	\$9,199,686	\$9,951,061	\$10,332,668	\$381,607	\$10,221,533	(\$111,135)
Designated Funds						
Working Capital	\$967,000	\$777,595	\$1,033,000	\$255,405	\$1,027,856	(\$5,144)
Future Programs/Services	\$561,896	\$0	\$257,789	\$257,789	\$0	(\$257,789)
	\$1,528,896	\$777,595	\$1,290,789	\$513,194	\$1,027,856	(\$262,933)
Reserved Funds						
Reserved for Emergencies	\$0	\$163,605	\$129,565	(\$34,040)	\$163,605	\$34,040
	\$0	\$163,605	\$129,565	(\$34,040)	\$163,605	\$34,040

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 212 - Open Lands-Acquisitions and Improvements Fund

The Open Lands Funds account for the revenues and costs associated with the retained Larimer County portion of the voter approved 1/4 cent Sales and Use Tax for Open Space acquisition and maintenance. Proceeds of the tax are to be distributed to all Cities and Towns within Larimer County as well as a portion retained by Larimer County.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$5,635,626	\$6,321,273	\$6,647,674	\$326,401	(\$2,432,016)	(\$9,079,690)
	\$5,635,626	\$6,321,273	\$6,647,674	\$326,401	(\$2,432,016)	(\$9,079,690)
Revenue						
Taxes	\$0	\$0	\$4,496,613	\$4,496,613	\$1,984,534	(\$2,512,079)
Intergovernmental Revenue	\$710,158	\$894,930	\$4,819,033	\$3,924,103	\$327,812	(\$4,491,221)
Charges for Services	\$49,746	\$5,000	\$38,000	\$33,000	\$38,000	\$0
Interest Earnings	\$43,815	\$38,000	\$42,699	\$4,699	\$39,986	(\$2,713)
Miscellaneous Revenue	\$5,328	\$0	\$3,000	\$3,000	\$0	(\$3,000)
Other Financing Sources (TABOR Excl)	\$2,771,407	\$2,652,214	\$333,008	(\$2,319,206)	\$0	(\$333,008)
Other Revenue	\$0	\$0	\$7,584,827	\$7,584,827	\$0	(\$7,584,827)
	\$3,580,454	\$3,590,144	\$17,317,180	\$13,727,036	\$2,390,332	(\$14,926,848)
Expense						
Personnel	\$325,443	\$432,046	\$473,664	\$41,618	\$437,703	(\$35,961)
Operating Expenditures	\$528,996	\$387,971	\$4,335,429	\$3,947,458	\$573,579	(\$3,761,850)
Capital Outlay	\$839,884	\$1,095,442	\$10,805,183	\$9,709,741	\$0	(\$10,805,183)
Other Financing Uses	\$874,083	\$1,656,000	\$2,782,594	\$1,126,594	\$1,436,436	(\$1,346,158)
	\$2,568,406	\$3,571,459	\$18,396,870	\$14,825,411	\$2,447,718	(\$15,949,152)
Designated Funds						
Working Capital	\$0	\$18,355	\$28,306	\$9,951	\$28,106	(\$200)
Future Programs/Services	\$6,629,119	\$6,321,603	(\$2,460,322)	(\$8,781,925)	(\$10,517,508)	(\$8,057,186)
	\$6,629,119	\$6,339,958	(\$2,432,016)	(\$8,771,974)	(\$10,489,402)	(\$8,057,386)
Reserved Funds						
Reserved for Loan Advances	\$0	\$0	\$8,000,000	\$8,000,000	\$8,000,000	\$0
	\$0	\$0	\$8,000,000	\$8,000,000	\$8,000,000	\$0
Undesignated Funds						
	\$0	\$0	\$0	\$0	\$0	\$0

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 214 - Open Lands-Long-Term Management Fund

The Open Lands Funds account for the County's share of sales and use tax distributed from the Sales Tax Fund. The revenues are to be used for acquisitions, protection, improvements, and long-term maintenance of open space, natural areas, wildlife habitat, parks, and trails.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$3,126,879	\$3,539,417	\$3,970,948	\$431,531	\$2,277,523	(\$1,693,425)
	\$3,126,879	\$3,539,417	\$3,970,948	\$431,531	\$2,277,523	(\$1,693,425)
Revenue						
Taxes	\$0	\$0	\$0	\$0	\$2,628,763	\$2,628,763
Intergovernmental Revenue	\$27,000	\$0	\$104,000	\$104,000	\$0	(\$104,000)
Licenses and Permits	\$643,183	\$601,868	\$665,573	\$63,705	\$670,573	\$5,000
Charges for Services	\$105,194	\$111,393	\$113,393	\$2,000	\$112,193	(\$1,200)
Interest Earnings	\$23,895	\$21,000	\$21,000	\$0	\$23,631	\$2,631
Miscellaneous Revenue	\$153,655	\$700	\$95,990	\$95,290	\$700	(\$95,290)
Other Financing Sources (TABOR Excl)	\$2,475,670	\$2,409,532	\$775,914	(\$1,633,618)	\$837,135	\$61,221
	\$3,428,597	\$3,144,493	\$1,775,870	(\$1,368,623)	\$4,272,995	\$2,497,125
Expense						
Personnel	\$1,657,104	\$1,858,298	\$2,064,158	\$205,860	\$1,310,504	(\$753,654)
Operating Expenditures	\$765,667	\$980,509	\$1,105,390	\$124,881	\$1,610,078	\$504,688
Capital Outlay	\$0	\$0	\$134,810	\$134,810	\$0	(\$134,810)
Other Financing Uses	\$161,757	\$218,794	\$164,937	(\$53,857)	\$181,702	\$16,765
	\$2,584,528	\$3,057,601	\$3,469,295	\$411,694	\$3,102,284	(\$367,011)
Designated Funds						
Capital Outlay and Projects	\$29,876	\$0	\$0	\$0	\$0	\$0
Future Programs/Services	\$3,941,072	\$3,293,882	\$1,945,096	(\$1,348,786)	\$3,101,174	\$1,156,078
	\$3,970,948	\$3,293,882	\$1,945,096	(\$1,348,786)	\$3,101,174	\$1,156,078
Reserved Funds						
Reserved for Emergencies	\$0	\$332,427	\$332,427	\$0	\$347,060	\$14,633
	\$0	\$332,427	\$332,427	\$0	\$347,060	\$14,633
Undesignated Funds						
	\$0	\$0	\$0	\$0	\$0	\$0

Larimer County Proposed 2017 Budget Summary of Budget by Fund

Fund: 216 - Open Lands-Community Park Fees Fund

The Open Lands Community Park Fees fund accounts for the collection and disbursement of funds collected from a Community Park fee established by the Board of County Commissioners on November 9, 1998. The in-lieu fee is assessed only on new residential construction inside the Growth Management Area (GMA) and the Estes Park Planning Area. Eligible expenditure items include the land for community parks and the engineering and construction of capital improvements necessary to make land usable for community parks, including clearing and grading, drainage improvements, fences, parking, road access and utilities to the perimeter of the property and other similar infrastructure improvements.

Beginning Balance	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
	\$0	\$0	\$0	\$0	\$0	\$0
Revenue	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Charges for Services	\$4,947	\$4,800	\$4,800	\$0	\$6,800	\$2,000
Interest Earnings	\$17	\$7	\$7	\$0	\$36	\$29
	\$4,964	\$4,807	\$4,807	\$0	\$6,836	\$2,029
Expense	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Operating Expenditures	\$4,964	\$4,807	\$4,807	\$0	\$6,836	\$2,029
	\$4,964	\$4,807	\$4,807	\$0	\$6,836	\$2,029

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 217 - Open Lands-Regional Park Fees Fund

The Open Lands Regional Park Fees Fund accounts for the collection and disbursement of funds collected from a Regional Park fee established by the Board of County Commissioners on November 9, 1998. The in-lieu fee is assessed only on new residential construction in all areas of unincorporated Larimer County including the Growth Management Area (GMA) and the Estes Park Planning Area. Eligible expenditure items include the land for community parks and the engineering and construction of capital improvements necessary to make land usable for community parks, including clearing and grading, drainage improvements, fences, parking, road access and utilities to the perimeter of the property and other similar infrastructure improvements.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$44,099	\$94,449	\$89,006	(\$5,443)	\$139,356	\$50,350
	\$44,099	\$94,449	\$89,006	(\$5,443)	\$139,356	\$50,350
Revenue						
Charges for Services	\$44,413	\$50,000	\$50,000	\$0	\$50,000	\$0
Interest Earnings	\$493	\$350	\$350	\$0	\$350	\$0
	\$44,906	\$50,350	\$50,350	\$0	\$50,350	\$0
Expense						
	\$0	\$0	\$0	\$0	\$0	\$0
Designated Funds						
Future Programs/Services	\$89,006	\$144,799	\$139,356	(\$5,443)	\$189,706	\$50,350
	\$89,006	\$144,799	\$139,356	(\$5,443)	\$189,706	\$50,350
Undesignated Funds						
	\$0	\$0	\$0	\$0	\$0	\$0

Larimer County Proposed 2017 Budget
Summary of Budget by Fund

Fund: 221 - Sales Tax-Fairgrounds and Events Center Fund

The Sales Tax Fund accounts for the administration costs, collection and distribution of sales and use tax collected.
 Fairgrounds - .15% approved November 1999 to be effective from January 1, 2000 until December 31, 2020.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,622,326	\$1,683,177	\$1,521,792	(\$161,385)	\$360,000	(\$1,161,792)
	\$1,622,326	\$1,683,177	\$1,521,792	(\$161,385)	\$360,000	(\$1,161,792)
Revenue						
Taxes	\$8,249,334	\$8,340,814	\$115,831	(\$8,224,983)	\$48,698	(\$67,133)
Interest Earnings	\$3,262	\$3,000	\$121	(\$2,879)	\$208	\$87
	\$8,252,596	\$8,343,814	\$115,952	(\$8,227,862)	\$48,906	(\$67,046)
Expense						
Personnel	\$38,191	\$37,168	\$34,070	(\$3,098)	\$39,993	\$5,923
Operating Expenditures	\$1,947	\$4,608	\$4,913	\$305	\$4,913	\$0
Debt Service	\$550	\$4,000	\$4,000	\$0	\$4,000	\$0
Other Financing Uses	\$8,312,442	\$8,194,087	\$1,234,761	(\$6,959,326)	\$0	(\$1,234,761)
	\$8,353,130	\$8,239,863	\$1,277,744	(\$6,962,119)	\$48,906	(\$1,228,838)
Designated Funds						
Capital Outlay and Projects	\$1,521,792	\$1,787,128	\$360,000	(\$1,427,128)	\$360,000	\$0
	\$1,521,792	\$1,787,128	\$360,000	(\$1,427,128)	\$360,000	\$0
Reserved Funds						
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>Chg from Revised</u>
						\$0

Larimer County Proposed 2017 Budget
Summary of Budget by Fund

Fund: 222 - Sales Tax-Open Space Fund

The Sales Tax Fund accounts for the administration costs, collection and distribution of sales and use tax collected. Open Space - .25% approved November 1995 to be effective from January 1996 for a period of eight years. Proceeds to be distributed to all Cities and Towns within Larimer County as well as a portion retained by Larimer County.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$904,778	\$976,982	\$924,461	(\$52,521)	\$0	(\$924,461)
	\$904,778	\$976,982	\$924,461	(\$52,521)	\$0	(\$924,461)
Revenue						
Taxes	\$13,746,931	\$13,900,544	\$8,673,774	(\$5,226,770)	\$8,814,068	\$140,294
Interest Earnings	\$4,493	\$4,000	\$7,239	\$3,239	\$2,151	(\$5,088)
	\$13,751,424	\$13,904,544	\$8,681,013	(\$5,223,531)	\$8,816,219	\$135,206
Expense						
Personnel	\$38,192	\$37,168	\$34,071	(\$3,097)	\$39,993	\$5,922
Operating Expenditures	\$7,994,759	\$8,375,068	\$8,646,942	\$271,874	\$8,776,226	\$129,284
Other Financing Uses	\$5,698,790	\$5,545,105	\$924,461	(\$4,620,644)	\$0	(\$924,461)
	\$13,731,741	\$13,957,341	\$9,605,474	(\$4,351,867)	\$8,816,219	(\$789,255)
Designated Funds						
Capital Outlay and Projects	\$924,461	\$924,185	\$0	(\$924,185)	\$0	\$0
	\$924,461	\$924,185	\$0	(\$924,185)	\$0	\$0
Reserved Funds						
	\$0	\$0	\$0	\$0	\$0	\$0

**Larimer County Proposed 2017 Budget
Summary of Budget by Fund**

Fund: 223 - Sales Tax-Courthouse Project 97 Fund

The Sales Tax Fund accounts for the administration costs, collection and distribution of sales and use tax collected.
New Court House - .20% approved November 1997 to be effective from January 1998 until buildings are paid for, but not to exceed 15 years.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$8,655,072	\$8,620,072	\$8,669,237	\$49,165	\$319,237	(\$8,350,000)
	\$8,655,072	\$8,620,072	\$8,669,237	\$49,165	\$319,237	(\$8,350,000)
Revenue						
Interest Earnings	\$15,197	\$20,000	\$50,000	\$30,000	\$3,000	(\$47,000)
	\$15,197	\$20,000	\$50,000	\$30,000	\$3,000	(\$47,000)
Expense						
Operating Expenditures	\$1,033	\$50,000	\$100,000	\$50,000	\$100,000	\$0
Other Financing Uses	\$0	\$0	\$8,300,000	\$8,300,000	\$0	(\$8,300,000)
	\$1,033	\$50,000	\$8,400,000	\$8,350,000	\$100,000	(\$8,300,000)
Designated Funds						
Capital Outlay and Projects	\$8,669,237	\$8,590,072	\$319,237	(\$8,270,835)	\$222,237	(\$97,000)
	\$8,669,237	\$8,590,072	\$319,237	(\$8,270,835)	\$222,237	(\$97,000)
Reserved Funds						
	\$0	\$0	\$0	\$0	\$0	\$0

**Larimer County Proposed 2017 Budget
Summary of Budget by Fund**

Fund: 224 - Sales Tax-Jail Expansion 97 Fund

The Sales Tax Fund accounts for the administration costs, collection and distribution of sales and use tax collected. Jail Expansion - .20% approved November 1997 to be effective from January 1998 until expansion is paid for. Then it will drop to .15% for operation and maintenance costs. The tax will not exceed 17 years in total.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$3,689,867	\$3,421,975	\$3,733,080	\$311,105	\$3,893,652	\$160,572
	\$3,689,867	\$3,421,975	\$3,733,080	\$311,105	\$3,893,652	\$160,572
Revenue						
Taxes	\$8,281,297	\$8,340,817	\$233,324	(\$8,107,493)	\$230,939	(\$2,385)
Interest Earnings	\$7,738	\$4,000	\$16,232	\$12,232	\$16,390	\$158
	\$8,289,036	\$8,344,817	\$249,556	(\$8,095,261)	\$247,329	(\$2,227)
Expense						
Personnel	\$38,192	\$37,168	\$34,071	(\$3,097)	\$39,993	\$5,922
Operating Expenditures	\$1,947	\$54,608	\$54,913	\$305	\$104,913	\$50,000
Other Financing Uses	\$8,605,683	\$8,400,000	\$292,507	(\$8,107,493)	\$0	(\$292,507)
	\$8,645,823	\$8,491,776	\$381,491	(\$8,110,285)	\$144,906	(\$236,585)
Designated Funds						
Capital Outlay and Projects	\$3,333,080	\$3,275,016	\$3,601,145	\$326,129	\$3,996,075	\$394,930
	\$3,333,080	\$3,275,016	\$3,601,145	\$326,129	\$3,996,075	\$394,930
Reserved Funds						
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Larimer County Proposed 2017 Budget
Summary of Budget by Fund**

Fund: 225 - Sales Tax-Larimer Humane Society Fund

The Sales Tax Fund accounts for the administration costs, collection and distribution of sales and use tax collected. Humane Society Tax - .10% approved November 2014 to be effective from January 2015 until buildings are paid for, but not to exceed 6 years.

Beginning Balance	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
	\$0	\$0	\$0	\$0	\$0	\$0
Revenue	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$40,139	\$41,660	\$38,943	(\$2,717)	\$44,861	\$5,918
Interest Earnings	\$0	\$0	\$41	\$41	\$45	\$4
	\$40,139	\$41,660	\$38,984	(\$2,676)	\$44,906	\$5,922
Expense	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$38,192	\$37,168	\$34,071	(\$3,097)	\$39,993	\$5,922
Operating Expenditures	\$1,947	\$4,492	\$4,913	\$421	\$4,913	\$0
	\$40,139	\$41,660	\$38,984	(\$2,676)	\$44,906	\$5,922
Designated Funds	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
	\$0	\$0	\$0	\$0	\$0	\$0

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 226 - Parks Operations Fund

The Parks Operations Fund accounts for revenues received from user permits, State of Colorado lottery funds and park development fees to be used for the acquisition, development and maintenance of parks, open space and recreation areas within the County. The Parks Department manages 14 outdoor recreational areas in Larimer County including Flatiron Reservoir, Horsetooth Reservoir, Carter Lake, Pinewood Lake, Horsetooth Mountain Park, Lions Park, McMurry Park, Narrows Park, Forks Park and the Larimer County Public Shooting Range.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$2,051,161	\$2,135,152	\$2,623,301	\$488,149	\$1,160,337	(\$1,462,964)
	\$2,051,161	\$2,135,152	\$2,623,301	\$488,149	\$1,160,337	(\$1,462,964)
Revenue						
Intergovernmental Revenue	\$25,040	\$26,000	\$26,000	\$0	\$26,000	\$0
Licenses and Permits	\$2,427,628	\$2,403,700	\$2,541,063	\$137,363	\$2,541,063	\$0
Charges for Services	\$226,693	\$217,216	\$218,516	\$1,300	\$218,516	\$0
Miscellaneous Revenue	\$55,627	\$0	\$0	\$0	\$0	\$0
Other Financing Sources (TABOR Excl)	\$694,599	\$748,838	\$239,507	(\$509,331)	\$312,584	\$73,077
	\$3,429,586	\$3,395,754	\$3,025,086	(\$370,668)	\$3,098,163	\$73,077
Expense						
Personnel	\$1,805,124	\$2,100,477	\$2,053,047	(\$47,430)	\$1,361,785	(\$691,262)
Operating Expenditures	\$472,419	\$649,671	\$573,497	(\$76,174)	\$1,582,070	\$1,008,573
Other Financing Uses	\$579,903	\$1,122,123	\$1,861,506	\$739,383	\$5,436	(\$1,856,070)
	\$2,857,446	\$3,872,271	\$4,488,050	\$615,779	\$2,949,291	(\$1,538,759)
Designated Funds						
Working Capital	\$4,800	\$4,800	\$4,800	\$0	\$0	(\$4,800)
Capital Outlay and Projects	\$29,264	\$0	\$0	\$0	\$0	\$0
Future Programs/Services	\$2,589,237	\$1,653,835	\$1,155,537	(\$498,298)	\$1,309,209	\$153,672
	\$2,623,301	\$1,658,635	\$1,160,337	(\$498,298)	\$1,309,209	\$148,872
Undesignated Funds						
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Larimer County Proposed 2017 Budget
Summary of Budget by Fund

Fund: 228 - Parks Projects and Cost Pools Fund

The Parks Fund accounts for revenues received from user permits and park development fees to be used for the acquisition, development and maintenance of parks, open space, and recreation areas within the County.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	(\$681,191)	\$23,645	(\$399,259)	(\$422,904)	\$5,248	\$404,507
	(\$681,191)	\$23,645	(\$399,259)	(\$422,904)	\$5,248	\$404,507
Revenue						
Intergovernmental Revenue	\$553,401	\$375,000	\$747,525	\$372,525	\$325,000	(\$422,525)
Charges for Services	\$0	\$0	\$0	\$0	\$6,200	\$6,200
Other Financing Sources (TABOR Excl)	\$963,974	\$3,076,469	\$5,411,877	\$2,335,408	\$1,650,727	(\$3,761,150)
	\$1,517,375	\$3,451,469	\$6,159,402	\$2,707,933	\$1,981,927	(\$4,177,475)
Expense						
Personnel	\$348,402	\$327,851	\$352,645	\$24,794	\$1,760,550	\$1,407,905
Operating Expenditures	\$355,547	\$108,445	\$260,640	\$152,195	(\$1,332,981)	(\$1,593,621)
Capital Outlay	\$531,495	\$2,600,000	\$5,546,173	\$2,946,173	\$1,500,000	(\$4,046,173)
Other Financing Uses	\$0	\$0	(\$404,563)	(\$404,563)	\$49,558	\$454,121
	\$1,235,444	\$3,036,296	\$5,754,895	\$2,718,599	\$1,977,127	(\$3,777,768)
Designated Funds						
Working Capital	\$0	\$0	\$0	\$0	\$4,800	\$4,800
Future Programs/Services	(\$399,259)	\$23,645	\$5,248	(\$18,397)	\$5,248	\$0
	(\$399,259)	\$23,645	\$5,248	(\$18,397)	\$10,048	\$4,800
Reserved Funds						
Reserved for Loan Advances	\$0	\$415,173	\$0	(\$415,173)	\$0	\$0
	\$0	\$415,173	\$0	(\$415,173)	\$0	\$0

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 242 - Pest Control Fund

The Pest Control Fund accounts for and operates a weed control program in Larimer County governed by the Colorado Weed Control law.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$546,736	\$553,281	\$620,738	\$67,457	\$704,286	\$83,548
	\$546,736	\$553,281	\$620,738	\$67,457	\$704,286	\$83,548
Revenue						
Taxes	\$501,093	\$579,383	\$579,383	\$0	\$583,078	\$3,695
Intergovernmental Revenue	\$151,861	\$67	\$127,107	\$127,040	\$67	(\$127,040)
Charges for Services	\$301,536	\$309,552	\$309,552	\$0	\$309,552	\$0
Miscellaneous Revenue	\$2,021	\$0	\$0	\$0	\$0	\$0
Other Financing Sources (TABOR Excl)	\$1,200	\$0	\$5,626	\$5,626	\$6,000	\$374
	\$957,711	\$889,002	\$1,021,668	\$132,666	\$898,697	(\$122,971)
Expense						
Personnel	\$631,746	\$627,753	\$659,639	\$31,886	\$715,212	\$55,573
Operating Expenditures	\$215,642	\$144,042	\$275,281	\$131,239	\$284,493	\$9,212
Capital Outlay	\$0	\$3,200	\$3,200	\$0	\$3,200	\$0
Other Financing Uses	\$36,322	\$0	\$0	\$0	\$0	\$0
	\$883,709	\$774,995	\$938,120	\$163,125	\$1,002,905	\$64,785
Designated Funds						
Working Capital	\$90,577	\$77,500	\$93,585	\$16,085	\$100,290	\$6,705
Capital Outlay and Projects	\$39,559	\$0	\$0	\$0	\$0	\$0
Future Programs/Services	\$466,460	\$563,117	\$580,119	\$17,002	\$472,827	(\$107,292)
	\$596,596	\$640,617	\$673,704	\$33,087	\$573,117	(\$100,587)
Reserved Funds						
Reserved for Emergencies	\$24,142	\$26,671	\$30,582	\$3,911	\$26,961	(\$3,621)
	\$24,142	\$26,671	\$30,582	\$3,911	\$26,961	(\$3,621)
Undesignated Funds						
	\$0	\$0	\$0	\$0	\$0	\$0

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 246 - Public Trustee Fund

The Public Trustee processes full and partial releases of deeds of trust, sets up and processes foreclosures, and serves as a Notary. House Bill 03-1124 excludes transfers by the Public Trustee to another entity from the definition of “expenditures”. Transfers will be excluded from the Public Trustee when auditing Budget to Actual at the end of a fiscal year.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$474,844	\$359,214	(\$115,630)	\$419,105	\$59,891
	\$0	\$474,844	\$359,214	(\$115,630)	\$419,105	\$59,891
Revenue						
Charges for Services	\$0	\$452,000	\$452,000	\$0	\$411,000	(\$41,000)
Interest Earnings	\$0	\$2,000	\$2,000	\$0	\$3,000	\$1,000
Miscellaneous Revenue	\$0	\$2,000	\$2,000	\$0	\$1,000	(\$1,000)
	\$0	\$456,000	\$456,000	\$0	\$415,000	(\$41,000)
Expense						
Personnel	\$0	\$370,000	\$310,109	(\$59,891)	\$325,000	\$14,891
Operating Expenditures	\$0	\$86,000	\$86,000	\$0	\$90,000	\$4,000
Other Financing Uses	\$0	\$0	\$0	\$0	\$5,000	\$5,000
	\$0	\$456,000	\$396,109	(\$59,891)	\$420,000	\$23,891
Designated Funds						
Working Capital	\$0	\$474,844	\$419,105	(\$55,739)	\$414,105	(\$5,000)
	\$0	\$474,844	\$419,105	(\$55,739)	\$414,105	(\$5,000)

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 252 - Road and Bridge Fund

Colorado counties are required by state law to maintain a Road and Bridge Fund. The Road and Bridge Fund records costs related to County road and bridge construction and maintenance except for engineering and public works administration which are recorded in the General Fund. By state law, a portion of Road and Bridge property taxes is allocated to cities and towns for use in their road and street activities. Road and Bridge maintains paved and unpaved County roads, which includes maintaining safety standards and providing appropriate marking and signing of roads and bridges. The department is responsible for providing snow and ice control on county roads.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$15,082,381	\$17,095,498	\$18,080,778	\$985,280	\$14,241,224	(\$3,839,554)
	\$15,082,381	\$17,095,498	\$18,080,778	\$985,280	\$14,241,224	(\$3,839,554)
Revenue						
Taxes	\$10,705,966	\$12,705,574	\$12,743,574	\$38,000	\$12,917,317	\$173,743
Intergovernmental Revenue	\$35,344,877	\$39,402,330	\$21,617,696	(\$17,784,634)	\$67,835,859	\$46,218,163
Charges for Services	\$141,505	\$944,700	\$869,337	(\$75,363)	\$869,337	\$0
Miscellaneous Revenue	\$106,820	\$42,750	\$58,071	\$15,321	\$41,000	(\$17,071)
Other Financing Sources (TABOR Excl)	\$3,022,692	\$3,747,033	\$2,366,650	(\$1,380,383)	\$6,792,603	\$4,425,953
	\$49,321,860	\$56,842,387	\$37,655,328	(\$19,187,059)	\$88,456,116	\$50,800,788
Expense						
Personnel	\$4,829,806	\$5,533,722	\$5,109,638	(\$424,084)	\$5,734,999	\$625,361
Operating Expenditures	\$36,810,264	\$59,517,318	\$35,791,345	(\$23,725,973)	\$80,547,656	\$44,756,311
Capital Outlay	\$342,832	\$132,000	\$207,000	\$75,000	\$295,000	\$88,000
Other Financing Uses	\$4,434,313	\$111,174	\$176,901	\$65,727	\$414,039	\$237,138
Inventory Reporting	(\$93,753)	\$65,000	\$210,000	\$145,000	\$55,000	(\$155,000)
	\$46,323,462	\$65,359,214	\$41,494,884	(\$23,864,330)	\$87,046,694	\$45,551,810
Designated Funds						
Working Capital	\$2,476,293	\$3,152,188	\$3,436,960	\$284,772	\$2,952,934	(\$484,026)
Capital Outlay and Projects	\$8,365,462	\$2,657,188	\$7,979,523	\$5,322,335	\$9,638,947	\$1,659,424
Future Programs/Services	\$7,239,023	\$2,769,295	\$2,824,739	\$55,444	\$3,058,765	\$234,026
	\$18,080,778	\$8,578,671	\$14,241,222	\$5,662,551	\$15,650,646	\$1,409,424
Reserved Funds						
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>Chg from Revised</u>
						<u>\$0</u>

Larimer County Proposed 2017 Budget Summary of Budget by Fund

Fund: 255 - Transportation Expansion Fund

This fund accounts for the Larimer County Transportation Capital Expansion Fees collected from new traffic-generating developments and used to expand the capacity of the road capital facilities to provide acceptable levels of service on the County's major road system.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$6,036,813	\$5,246,443	\$5,607,778	\$361,335	\$5,825,388	\$217,610
	\$6,036,813	\$5,246,443	\$5,607,778	\$361,335	\$5,825,388	\$217,610
Revenue						
Licenses and Permits	\$1,063,428	\$641,000	\$966,000	\$325,000	\$946,000	(\$20,000)
Interest Earnings	\$36,593	\$27,900	\$28,650	\$750	\$26,600	(\$2,050)
	\$1,100,020	\$668,900	\$994,650	\$325,750	\$972,600	(\$22,050)
Expense						
Operating Expenditures	\$29,055	\$19,440	\$24,440	\$5,000	\$24,440	\$0
Other Financing Uses	\$1,500,000	\$12,600	\$752,600	\$740,000	\$586,400	(\$166,200)
	\$1,529,055	\$32,040	\$777,040	\$745,000	\$610,840	(\$166,200)
Designated Funds						
Future Programs/Services	\$5,607,778	\$5,883,303	\$5,825,388	(\$57,915)	\$6,187,148	\$361,760
	\$5,607,778	\$5,883,303	\$5,825,388	(\$57,915)	\$6,187,148	\$361,760
Reserved Funds						
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 262 - Human Services Fund

Colorado counties are required by state law to maintain a Social Services Fund. The Social Services Fund accounts for the many federal and state public welfare programs administered by the County, including Aid to Families with Dependent Children (AFDC) and Food Stamps. The Social Services Department helps Larimer County residents with their basic living needs by providing financial assistance for shelter, food and medical care. Individual and family programs protect adults and children, help people to become employed and assist youth and families to properly handle family and community conflicts. Programs include Commodities Distribution, Old Age Pension, Aid to the Blind and the Needy Disabled, Aid to Families with Dependent Children, Child Support, Adoption, Food Stamps, Low Income Energy Assistance (LEAP), Foster Homes, Day Care Licensing and Services, and Youth-in-Conflict.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$10,582,429	\$9,473,977	\$10,787,374	\$1,313,397	\$10,022,893	(\$764,481)
	\$10,582,429	\$9,473,977	\$10,787,374	\$1,313,397	\$10,022,893	(\$764,481)
Revenue						
Taxes	\$7,161,685	\$8,273,604	\$8,273,604	\$0	\$8,612,822	\$339,218
Intergovernmental Revenue	\$31,638,161	\$33,157,249	\$33,484,293	\$327,044	\$35,566,141	\$2,081,848
Miscellaneous Revenue	\$1,391,112	\$1,882,897	\$1,083,024	(\$799,873)	\$1,130,439	\$47,415
Other Financing Sources (TABOR Excl)	\$0	\$0	\$243,245	\$243,245	\$253,218	\$9,973
	\$40,190,957	\$43,313,750	\$43,084,166	(\$229,584)	\$45,562,620	\$2,478,454
Expense						
Personnel	\$22,136,129	\$26,543,056	\$25,255,180	(\$1,287,876)	\$28,016,486	\$2,761,306
Operating Expenditures	\$17,774,883	\$17,722,907	\$18,580,467	\$857,560	\$18,101,409	(\$479,058)
Capital Outlay	\$0	\$13,000	\$13,000	\$0	\$13,000	\$0
Other Financing Uses	\$75,000	\$0	\$0	\$0	\$422,615	\$422,615
	\$39,986,012	\$44,278,963	\$43,848,647	(\$430,316)	\$46,553,510	\$2,704,863
Designated Funds						
Working Capital	\$5,975,332	\$5,934,734	\$7,153,609	\$1,218,875	\$6,162,719	(\$990,890)
Capital Outlay and Projects	\$500,000	\$0	\$0	\$0	\$0	\$0
Future Programs/Services	\$3,889,428	\$1,874,030	\$1,874,030	\$0	\$1,874,030	\$0
	\$10,364,760	\$7,808,764	\$9,027,639	\$1,218,875	\$8,036,749	(\$990,890)
Reserved Funds						
Reserved for Emergencies	\$0	\$700,000	\$700,000	\$0	\$700,000	\$0
Reserved for Loan Advances	\$0	\$0	\$295,254	\$295,254	\$295,254	\$0
	\$0	\$700,000	\$995,254	\$295,254	\$995,254	\$0
Undesignated Funds						
Fund Equity	\$422,615	\$0	\$0	\$0	\$0	\$0
	\$422,615	\$0	\$0	\$0	\$0	\$0

Larimer County Proposed 2017 Budget
Summary of Budget by Fund

Fund: 301 - West Vine Stormwater Basin Fund

The West Vine Stormwater Basin Fund records the revenues and expenses to address drainage issues in the West Vine basin area of Fort Collins.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$92,348	\$174,548	\$176,073	\$1,525	\$258,473	\$82,400
	\$92,348	\$174,548	\$176,073	\$1,525	\$258,473	\$82,400
Revenue						
Charges for Services	\$90,290	\$90,000	\$90,000	\$0	\$90,000	\$0
Interest Earnings	\$950	\$400	\$400	\$0	\$400	\$0
	\$91,240	\$90,400	\$90,400	\$0	\$90,400	\$0
Expense						
Operating Expenditures	\$7,516	\$8,000	\$8,000	\$0	\$8,000	\$0
	\$7,516	\$8,000	\$8,000	\$0	\$8,000	\$0
Designated Funds						
Future Programs/Services	\$176,073	\$256,948	\$258,473	\$1,525	\$340,873	\$82,400
	\$176,073	\$256,948	\$258,473	\$1,525	\$340,873	\$82,400
Reserved Funds						
	\$0	\$0	\$0	\$0	\$0	\$0

**Larimer County Proposed 2017 Budget
Summary of Budget by Fund**

350 - General & Public Improvement Districts Funds - Summarized

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$5,219,093	\$5,750,864	\$5,988,362	\$237,498	\$6,170,291	\$181,929
	\$5,219,093	\$5,750,864	\$5,988,362	\$237,498	\$6,170,291	\$181,929
Revenue						
Taxes	\$1,649,720	\$1,951,014	\$1,953,901	\$2,887	\$2,241,370	\$287,469
Interest Earnings	\$45,360	\$34,770	\$34,770	\$0	\$34,820	\$50
Miscellaneous Revenue	\$47,375	\$0	\$2,400	\$2,400	\$0	(\$2,400)
Other Financing Sources (TABOR Excl)	\$40,126	\$21,601	\$21,601	\$0	\$21,601	\$0
	\$1,782,581	\$2,007,385	\$2,012,672	\$5,287	\$2,297,791	\$285,119
Expense						
Operating Expenditures	\$1,064,222	\$868,758	\$1,785,518	\$916,760	\$1,006,564	(\$778,954)
Capital Outlay	\$39,884	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$269,500	\$269,500
Other Expenses	\$0	\$45,225	\$45,225	\$0	\$45,676	\$451
	\$1,104,106	\$913,983	\$1,830,743	\$916,760	\$1,321,740	(\$509,003)
Designated Funds						
Future Programs/Services	\$5,867,064	\$6,844,246	\$6,170,271	(\$673,975)	\$7,146,322	\$976,051
	\$5,867,064	\$6,844,246	\$6,170,271	(\$673,975)	\$7,146,322	\$976,051
Reserved Funds						
Reserved for Emergencies	\$16	\$20	\$20	\$0	\$20	\$0
	\$16	\$20	\$20	\$0	\$20	\$0

**Larimer County Proposed 2017 Budget
Summary of Budget by Fund**

383 - Centro Business Park PID #38 Rollup Funds - Summarized

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$385,180	\$396,711	\$403,628	\$6,917	\$420,413	\$16,785
	\$385,180	\$396,711	\$403,628	\$6,917	\$420,413	\$16,785
Revenue						<u>Chg from Revised</u>
Taxes	\$135,607	\$138,228	\$138,228	\$0	\$80,179	(\$58,049)
Interest Earnings	\$2,793	\$2,000	\$3,000	\$1,000	\$1,700	(\$1,300)
Other Financing Sources (TABOR Excl)	\$0	\$0	\$0	\$0	\$60,000	\$60,000
	\$138,401	\$140,228	\$141,228	\$1,000	\$141,879	\$651
Expense						<u>Chg from Revised</u>
Operating Expenditures	\$17,703	\$16,193	\$21,193	\$5,000	\$17,396	(\$3,797)
Debt Service	\$102,250	\$103,250	\$103,250	\$0	\$104,000	\$750
Other Financing Uses	\$0	\$0	\$0	\$0	\$60,000	\$60,000
	\$119,953	\$119,443	\$124,443	\$5,000	\$181,396	\$56,953
Designated Funds						<u>Chg from Revised</u>
Future Programs/Services	\$309,628	\$323,496	\$326,413	\$2,917	\$286,896	(\$39,517)
	\$309,628	\$323,496	\$326,413	\$2,917	\$286,896	(\$39,517)
Reserved Funds						<u>Chg from Revised</u>
Reserved for Debt	\$94,000	\$94,000	\$94,000	\$0	\$94,000	\$0
	\$94,000	\$94,000	\$94,000	\$0	\$94,000	\$0

Larimer County Proposed 2017 Budget
Summary of Budget by Fund

Fund: 400 - LCID-Surplus and Deficiency Fund

The Surplus and Deficiency Fund accounts for overages and shortages resulting from the payment of local improvement district bonds. If any assessment monies remain after a district's bonds are paid in full, they are transferred to this fund. If assessments are insufficient to pay bonds, the county may, at its discretion, use these funds to offset shortages. This fund is restricted by law, and may not be used for other purposes.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$795,941	\$805,086	\$803,247	(\$1,839)	\$859,522	\$56,275
	\$795,941	\$805,086	\$803,247	(\$1,839)	\$859,522	\$56,275
Revenue						
Interest Earnings	\$7,306	\$6,668	\$6,668	\$0	\$7,452	\$784
Other Financing Sources (TABOR Excl)	\$0	\$0	\$4,610	\$4,610	\$0	(\$4,610)
Other Revenue	\$0	\$45,224	\$45,224	\$0	\$45,675	\$451
	\$7,306	\$51,892	\$56,502	\$4,610	\$53,127	(\$3,375)
Expense						
Debt Service	\$0	\$0	\$227	\$227	\$0	(\$227)
	\$0	\$0	\$227	\$227	\$0	(\$227)
Designated Funds						
Future Programs/Services	\$803,247	\$856,978	\$859,522	\$2,544	\$912,649	\$53,127
	\$803,247	\$856,978	\$859,522	\$2,544	\$912,649	\$53,127
Reserved Funds						
	\$0	\$0	\$0	\$0	\$0	\$0

**Larimer County Proposed 2017 Budget
Summary of Budget by Fund**

Fund: 433 - LCID-Berthoud Estates Fund

The Assessment Debt Fund accounts for the payment of interest and principal on the portion of long-term special assessment debt currently due. Special assessment debt is funded by special assessments on the properties within each district, such assessments being payable over a number of years.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$49,625	\$49,550	(\$75)	\$48,398	(\$1,152)
	\$0	\$49,625	\$49,550	(\$75)	\$48,398	(\$1,152)
Revenue						
Taxes	\$19	\$0	\$0	\$0	\$0	\$0
Assessments	\$45,505	\$40,483	\$40,483	\$0	\$84,079	\$43,596
Interest Earnings	\$19,742	\$19,062	\$19,062	\$0	\$39,467	\$20,405
	\$65,266	\$59,545	\$59,545	\$0	\$123,546	\$64,001
Expense						
Debt Service	\$15,716	\$61,070	\$60,697	(\$373)	\$65,602	\$4,905
	\$15,716	\$61,070	\$60,697	(\$373)	\$65,602	\$4,905
Designated Funds						
Future Programs/Services	\$49,550	\$48,100	\$48,398	\$298	\$106,342	\$57,944
	\$49,550	\$48,100	\$48,398	\$298	\$106,342	\$57,944

Larimer County Proposed 2017 Budget
Summary of Budget by Fund

Fund: 434 - LCID-Fish Creek Fund

The Assessment Debt Fund accounts for the payment of interest and principal on the portion of long-term special assessment debt currently due. Special assessment debt is funded by special assessments on the properties within each district, such assessments being payable over a number of years.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$16,082	\$16,145	\$63	\$15,643	(\$502)
	\$0	\$16,082	\$16,145	\$63	\$15,643	(\$502)
Revenue						
Taxes	\$6	\$0	\$0	\$0	\$0	\$0
Assessments	\$12,944	\$13,203	\$13,203	\$0	\$13,467	\$264
Interest Earnings	\$6,400	\$6,217	\$6,217	\$0	\$6,157	(\$60)
	\$19,350	\$19,420	\$19,420	\$0	\$19,624	\$204
Expense						
Debt Service	\$3,206	\$19,922	\$19,922	\$0	\$19,657	(\$265)
	\$3,206	\$19,922	\$19,922	\$0	\$19,657	(\$265)
Designated Funds						
Future Programs/Services	\$16,145	\$15,580	\$15,643	\$63	\$15,610	(\$33)
	\$16,145	\$15,580	\$15,643	\$63	\$15,610	(\$33)

**Larimer County Proposed 2017 Budget
Summary of Budget by Fund**

Fund: 435 - LCID-Western Mini Ranches Fund

The Assessment Debt Fund accounts for the payment of interest and principal on the portion of long-term special assessment debt currently due. Special assessment debt is funded by special assessments on the properties within each district, such assessments being payable over a number of years.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$0	\$0	\$0	\$95,640	\$95,640
	\$0	\$0	\$0	\$0	\$95,640	\$95,640
Revenue						<u>Chg from Revised</u>
Assessments	\$0	\$0	\$64,127	\$64,127	\$65,409	\$1,282
Interest Earnings	\$0	\$0	\$31,513	\$31,513	\$30,230	(\$1,283)
	\$0	\$0	\$95,640	\$95,640	\$95,639	(\$1)
Expense						<u>Chg from Revised</u>
Debt Service	\$0	\$0	\$0	\$0	\$7,941	\$7,941
	\$0	\$0	\$0	\$0	\$7,941	\$7,941
Designated Funds						<u>Chg from Revised</u>
Future Programs/Services	\$0	\$0	\$95,640	\$95,640	\$183,338	\$87,698
	\$0	\$0	\$95,640	\$95,640	\$183,338	\$87,698

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 443 - LCID-Ferndale Fund

The Assessment Debt Fund accounts for the payment of interest and principal on the portion of long-term special assessment debt currently due. Special assessment debt is funded by special assessments on the properties within each district, such assessments being payable over a number of years.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$4,858	\$2,778	\$3,971	\$1,193	\$0	(\$3,971)
	\$4,858	\$2,778	\$3,971	\$1,193	\$0	(\$3,971)
Revenue						
Taxes	\$74	\$0	\$0	\$0	\$0	\$0
Assessments	\$13,537	\$13,210	\$13,210	\$0	\$0	(\$13,210)
Interest Earnings	\$2,392	\$1,604	\$1,604	\$0	\$0	(\$1,604)
	\$16,003	\$14,814	\$14,814	\$0	\$0	(\$14,814)
Expense						
Debt Service	\$16,890	\$16,315	\$16,390	\$75	\$0	(\$16,390)
Other Financing Uses	\$0	\$0	\$2,395	\$2,395	\$0	(\$2,395)
	\$16,890	\$16,315	\$18,785	\$2,470	\$0	(\$18,785)
Designated Funds						
Future Programs/Services	\$3,971	\$1,277	\$0	(\$1,277)	\$0	\$0
	\$3,971	\$1,277	\$0	(\$1,277)	\$0	\$0

Larimer County Proposed 2017 Budget Summary of Budget by Fund

Fund: 444 - LCID-Glacier View Meadows Fund

The Assessment Debt Fund accounts for the payment of interest and principal on the portion of long-term special assessment debt currently due. Special assessment debt is funded by special assessments on the properties within each district, such assessments being payable over a number of years

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$25,675	\$25,299	\$28,077	\$2,778	\$30,431	\$2,354
	\$25,675	\$25,299	\$28,077	\$2,778	\$30,431	\$2,354
Revenue						
Taxes	\$26	\$0	\$0	\$0	\$0	\$0
Assessments	\$19,695	\$17,584	\$17,584	\$0	\$17,380	(\$204)
Interest Earnings	\$11,026	\$10,217	\$10,217	\$0	\$9,268	(\$949)
	\$30,747	\$27,801	\$27,801	\$0	\$26,648	(\$1,153)
Expense						
Debt Service	\$28,345	\$25,447	\$25,447	\$0	\$25,173	(\$274)
	\$28,345	\$25,447	\$25,447	\$0	\$25,173	(\$274)
Designated Funds						
Future Programs/Services	\$28,077	\$27,653	\$30,431	\$2,778	\$31,906	\$1,475
	\$28,077	\$27,653	\$30,431	\$2,778	\$31,906	\$1,475
Reserved Funds						
	\$0	\$0	\$0	\$0	\$0	\$0

**Larimer County Proposed 2017 Budget
Summary of Budget by Fund**

Fund: 446 - LCID-Hidden View Estates Fund

The Assessment Debt Fund accounts for the payment of interest and principal on the portion of long-term special assessment debt currently due. Special assessment debt is funded by special assessments on the properties within each district, such assessments being payable over a number of years.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$18,605	\$8,573	\$8,102	(\$471)	\$8,188	\$86
	\$18,605	\$8,573	\$8,102	(\$471)	\$8,188	\$86
Revenue						
Taxes	\$54	\$0	\$0	\$0	\$0	\$0
Assessments	\$11,694	\$11,928	\$11,928	\$0	\$12,167	\$239
Interest Earnings	\$4,498	\$4,239	\$4,239	\$0	\$4,025	(\$214)
	\$16,246	\$16,167	\$16,167	\$0	\$16,192	\$25
Expense						
Debt Service	\$26,749	\$16,081	\$16,081	\$0	\$16,082	\$1
	\$26,749	\$16,081	\$16,081	\$0	\$16,082	\$1
Designated Funds						
Future Programs/Services	\$0	\$8,659	\$8,188	(\$471)	\$8,298	\$110
	\$0	\$8,659	\$8,188	(\$471)	\$8,298	\$110

**Larimer County Proposed 2017 Budget
Summary of Budget by Fund**

Fund: 448 - LCID-Linmar Fund

The Assessment Debt Fund accounts for the payment of interest and principal on the portion of long-term special assessment debt currently due. Special assessment debt is funded by special assessments on the properties within each district, such assessments being payable over a number of years.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$7,044	\$6,530	\$6,639	\$109	\$0	(\$6,639)
	\$7,044	\$6,530	\$6,639	\$109	\$0	(\$6,639)
Revenue						
Taxes	\$61	\$0	\$0	\$0	\$0	\$0
Assessments	\$18,773	\$19,852	\$19,852	\$0	\$0	(\$19,852)
Interest Earnings	\$3,513	\$2,407	\$2,407	\$0	\$0	(\$2,407)
	\$22,347	\$22,259	\$22,259	\$0	\$0	(\$22,259)
Expense						
Debt Service	\$22,753	\$26,608	\$26,683	\$75	\$0	(\$26,683)
Other Financing Uses	\$0	\$0	\$2,215	\$2,215	\$0	(\$2,215)
	\$22,753	\$26,608	\$28,898	\$2,290	\$0	(\$28,898)
Designated Funds						
Future Programs/Services	\$6,639	\$2,181	\$0	(\$2,181)	\$0	\$0
	\$6,639	\$2,181	\$0	(\$2,181)	\$0	\$0

Larimer County Proposed 2017 Budget
Summary of Budget by Fund

Fund: 453 - LCID-Riverglen Fund

The Assessment Debt Fund accounts for the payment of interest and principal on the portion of long-term special assessment debt currently due. Special assessment debt is funded by special assessments on the properties within each district, such assessments being payable over a number of years.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$624	\$919	\$295	\$1,193	\$274
	\$0	\$624	\$919	\$295	\$1,193	\$274
Revenue						
Taxes	\$141	\$0	\$0	\$0	\$0	\$0
Assessments	\$51,540	\$52,571	\$52,571	\$0	\$53,622	\$1,051
Interest Earnings	\$23,921	\$22,787	\$22,787	\$0	\$21,786	(\$1,001)
	\$75,602	\$75,358	\$75,358	\$0	\$75,408	\$50
Expense						
Debt Service	\$75,084	\$75,084	\$75,084	\$0	\$75,084	\$0
	\$75,084	\$75,084	\$75,084	\$0	\$75,084	\$0
Designated Funds						
Future Programs/Services	\$919	\$898	\$1,193	\$295	\$1,517	\$324
	\$919	\$898	\$1,193	\$295	\$1,517	\$324

Larimer County Proposed 2017 Budget
Summary of Budget by Fund

Fund: 482 - The Ranch Debt Service Fund

The Fair Debt Service Fund accounts for the required debt service reserve that is held as an emergency reserve for the debt service payments on the \$53,750,000 of bonds issued to build the Fairgrounds facilities.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,082,543	\$1,083,765	\$1,080,201	(\$3,564)	\$1,436,696	\$356,495
	\$1,082,543	\$1,083,765	\$1,080,201	(\$3,564)	\$1,436,696	\$356,495
Revenue						
Taxes	\$0	\$0	\$3,946,895	\$3,946,895	\$4,332,664	\$385,769
Interest Earnings	\$3,203	\$1,897	\$6,021	\$4,124	\$11,572	\$5,551
Other Financing Sources (TABOR Excl)	\$4,312,442	\$4,314,087	\$719,284	(\$3,594,803)	\$0	(\$719,284)
	\$4,315,645	\$4,315,984	\$4,672,200	\$356,216	\$4,344,236	(\$327,964)
Expense						
Debt Service	\$4,317,988	\$4,315,705	\$4,315,705	\$0	\$4,306,000	(\$9,705)
	\$4,317,988	\$4,315,705	\$4,315,705	\$0	\$4,306,000	(\$9,705)
Designated Funds						
Future Programs/Services	\$1,080,201	\$0	\$0	\$0	\$0	\$0
	\$1,080,201	\$0	\$0	\$0	\$0	\$0
Reserved Funds						
Reserved for Debt	\$0	\$1,084,044	\$1,436,696	\$352,652	\$1,474,932	\$38,236
	\$0	\$1,084,044	\$1,436,696	\$352,652	\$1,474,932	\$38,236

Larimer County Proposed 2017 Budget
Summary of Budget by Fund

Fund: 483 - Open Space Debt Service Fund

The Open Space Debt Service Fund accounts for the debt service to payoff the bonds issued to acquire Open Space

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$102,404	\$102,320	\$102,515	\$195	\$307,535	\$205,020
	\$102,404	\$102,320	\$102,515	\$195	\$307,535	\$205,020
Revenue						
Taxes	\$0	\$0	\$1,228,271	\$1,228,271	\$1,228,399	\$128
Interest Earnings	\$977	\$0	\$1,285	\$1,285	\$1,229	(\$56)
Other Financing Sources (TABOR Excl)	\$1,227,746	\$1,229,360	\$204,877	(\$1,024,483)	\$0	(\$204,877)
	\$1,228,723	\$1,229,360	\$1,434,433	\$205,073	\$1,229,628	(\$204,805)
Expense						
Debt Service	\$1,228,613	\$1,229,413	\$1,229,413	\$0	\$1,230,588	\$1,175
	\$1,228,613	\$1,229,413	\$1,229,413	\$0	\$1,230,588	\$1,175
Designated Funds						
	\$0	\$0	\$0	\$0	\$0	\$0
Reserved Funds						
Reserved for Debt	\$102,515	\$102,267	\$307,535	\$205,268	\$306,575	(\$960)
	\$102,515	\$102,267	\$307,535	\$205,268	\$306,575	(\$960)

**Larimer County Proposed 2017 Budget
Summary of Budget by Fund**

Fund: 484 - Larimer Humane Society Debt Service Fund

The Humane Society Debt Service Fund accounts for the debt service to payoff the bonds issued to build Humane Society facility.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$4,207,782	\$4,580,853	\$373,071	\$2,657,587	(\$1,923,266)
	\$0	\$4,207,782	\$4,580,853	\$373,071	\$2,657,587	(\$1,923,266)
Revenue						
Taxes	\$5,393,409	\$5,517,306	\$5,678,452	\$161,146	\$5,817,972	\$139,520
Interest Earnings	\$3,966	\$10,000	\$10,000	\$0	\$10,000	\$0
Other Financing Sources (TABOR Excl)	\$0	\$1,470,060	\$0	(\$1,470,060)	\$0	\$0
	\$5,397,375	\$6,997,366	\$5,688,452	(\$1,308,914)	\$5,827,972	\$139,520
Expense						
Debt Service	\$0	\$2,923,166	\$2,980,496	\$57,330	\$4,426,108	\$1,445,612
Other Financing Uses	\$816,521	\$0	\$4,631,222	\$4,631,222	\$0	(\$4,631,222)
	\$816,521	\$2,923,166	\$7,611,718	\$4,688,552	\$4,426,108	(\$3,185,610)
Reserved Funds						
Reserved for Debt	\$0	\$8,281,982	\$2,657,587	(\$5,624,395)	\$4,059,451	\$1,401,864
	\$0	\$8,281,982	\$2,657,587	(\$5,624,395)	\$4,059,451	\$1,401,864

**Larimer County Proposed 2017 Budget
Summary of Budget by Fund**

Fund: 510 - Larimer Humane Society Capital Project Fund

The Humane Society Capital Project Fund accounts for the costs to construct the Humane Society facility.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$0	\$0	\$0	\$6,986,545	\$6,986,545
	\$0	\$0	\$0	\$0	\$6,986,545	\$6,986,545
Revenue						
Miscellaneous Revenue	\$0	\$0	\$1,693,317	\$1,693,317	\$0	(\$1,693,317)
Other Financing Sources (TABOR Excl)	\$816,521	\$11,925,074	\$14,077,690	\$2,152,616	\$0	(\$14,077,690)
	\$816,521	\$11,925,074	\$15,771,007	\$3,845,933	\$0	(\$15,771,007)
Expense						
Personnel	\$4,324	\$4,033	\$3,975	(\$58)	\$4,303	\$328
Operating Expenditures	\$0	\$0	\$454,845	\$454,845	\$0	(\$454,845)
Capital Outlay	\$812,198	\$11,690,493	\$8,279,633	(\$3,410,860)	\$6,982,242	(\$1,297,391)
Debt Service	\$0	\$230,548	\$46,009	(\$184,539)	\$0	(\$46,009)
	\$816,521	\$11,925,074	\$8,784,462	(\$3,140,612)	\$6,986,545	(\$1,797,917)
Designated Funds						
Capital Outlay and Projects	\$0	\$0	\$6,986,545	\$6,986,545	\$0	(\$6,986,545)
	\$0	\$0	\$6,986,545	\$6,986,545	\$0	(\$6,986,545)

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 512 - Capital Expenditures Fund

The Capital Expenditures Fund provides and accumulates monies for major capital expenditures of the County, such as significant land and building purchases, construction or equipment, and related costs.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$3,414,341	\$10,346,325	\$9,613,007	(\$733,318)	\$17,924,221	\$8,311,214
	\$3,414,341	\$10,346,325	\$9,613,007	(\$733,318)	\$17,924,221	\$8,311,214
Revenue						
Taxes	(\$23)	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$254,208	\$250,000	\$469,250	\$219,250	\$250,000	(\$219,250)
Interest Earnings	\$68,938	\$60,000	\$60,000	\$0	\$60,000	\$0
Miscellaneous Revenue	\$2,421	\$0	\$0	\$0	\$0	\$0
Other Financing Sources (TABOR Excl)	\$6,280,683	\$75,000	\$12,333,484	\$12,258,484	\$422,615	(\$11,910,869)
	\$6,606,228	\$385,000	\$12,862,734	\$12,477,734	\$732,615	(\$12,130,119)
Expense						
Personnel	\$51,163	\$103,512	\$103,235	(\$277)	\$110,455	\$7,220
Operating Expenditures	(\$81,059)	\$307,393	\$377,472	\$70,079	\$308,910	(\$68,562)
Capital Outlay	\$437,458	\$0	\$4,070,813	\$4,070,813	\$5,172,615	\$1,101,802
	\$407,562	\$410,905	\$4,551,520	\$4,140,615	\$5,591,980	\$1,040,460
Designated Funds						
Working Capital	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$1,000,000	\$0
Capital Outlay and Projects	\$8,613,007	\$9,320,420	\$16,924,221	\$7,603,801	\$12,064,856	(\$4,859,365)
	\$9,613,007	\$10,320,420	\$17,924,221	\$7,603,801	\$13,064,856	(\$4,859,365)

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 522 - Replacement Fund

The Capital Outlay Fund provides for purchases of county fixed assets and related costs (excluding real property, grant-funded, proprietary and expendable trust fund assets). The amounts shown as adopted represent the capital outlay decision packages adopted in each departmental budget.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$21,903,842	\$9,323,657	\$10,857,439	\$1,533,782	\$9,921,496	(\$935,943)
	\$21,903,842	\$9,323,657	\$10,857,439	\$1,533,782	\$9,921,496	(\$935,943)
Revenue						
Charges for Services	\$25,010	\$0	\$25,000	\$25,000	\$25,000	\$0
Miscellaneous Revenue	\$6,983	\$0	\$0	\$0	\$0	\$0
Other Financing Sources (TABOR Excl)	\$2,601,958	\$1,711,478	\$1,869,966	\$158,488	\$1,316,367	(\$553,599)
	\$2,633,952	\$1,711,478	\$1,894,966	\$183,488	\$1,341,367	(\$553,599)
Expense						
Personnel	\$116,907	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$649,444	\$709,348	\$993,903	\$284,555	\$279,313	(\$714,590)
Capital Outlay	\$402,781	\$244,874	\$360,553	\$115,679	\$2,924,949	\$2,564,396
Other Financing Uses	\$12,511,223	\$1,206,478	\$1,451,453	\$244,975	\$1,509,436	\$57,983
	\$13,680,356	\$2,160,700	\$2,805,909	\$645,209	\$4,713,698	\$1,907,789
Designated Funds						
Capital Outlay and Projects	\$8,543,012	\$9,378,835	\$9,903,196	\$524,361	\$6,522,430	(\$3,380,766)
Future Programs/Services	\$2,314,427	(\$504,400)	\$43,300	\$547,700	\$26,735	(\$16,565)
	\$10,857,439	\$8,874,435	\$9,946,496	\$1,072,061	\$6,549,165	(\$3,397,331)
Reserved Funds						
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Larimer County Proposed 2017 Budget
Summary of Budget by Fund**

Fund: 532 - Improvement District Construction-Admin Fund

The Improvement District Construction Fund provides for administration and construction of capital improvements of special assessment districts.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$325,791	\$352,522	\$363,288	\$10,766	\$382,861	\$19,573
	\$325,791	\$352,522	\$363,288	\$10,766	\$382,861	\$19,573
Revenue						
Charges for Services	\$78,245	\$80,000	\$80,000	\$0	\$106,866	\$26,866
	\$78,245	\$80,000	\$80,000	\$0	\$106,866	\$26,866
Expense						
Operating Expenditures	\$321	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$15,000	\$15,000	\$0	(\$15,000)
Other Financing Uses	\$40,427	\$45,427	\$45,427	\$0	\$80,000	\$34,573
	\$40,748	\$45,427	\$60,427	\$15,000	\$80,000	\$19,573
Designated Funds						
Capital Outlay and Projects	\$363,288	\$387,095	\$382,861	(\$4,234)	\$409,727	\$26,866
	\$363,288	\$387,095	\$382,861	(\$4,234)	\$409,727	\$26,866

Larimer County Proposed 2017 Budget Summary of Budget by Fund

Fund: 533 - ID Const-Berthoud Estates Fund

The Berthoud Estates 2013-1 Local Improvement District construction fund provides for administration and construction of capital improvements which benefit properties in the Berthoud Estates district. Selling District Bonds raises funds. Property owners pay the costs of the improvements.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,015,736	\$0	\$966,153	\$966,153	\$0	(\$966,153)
	\$1,015,736	\$0	\$966,153	\$966,153	\$0	(\$966,153)
Revenue						
Assessments	\$0	\$0	\$54,098	\$54,098	\$0	(\$54,098)
Intergovernmental Revenue	\$0	\$0	\$200,000	\$200,000	\$0	(\$200,000)
Other Financing Sources (TABOR Excl)	\$0	\$0	\$1,045,900	\$1,045,900	\$0	(\$1,045,900)
	\$0	\$0	\$1,299,998	\$1,299,998	\$0	(\$1,299,998)
Expense						
Operating Expenditures	\$49,584	\$0	\$2,266,151	\$2,266,151	\$0	(\$2,266,151)
	\$49,584	\$0	\$2,266,151	\$2,266,151	\$0	(\$2,266,151)

Larimer County Proposed 2017 Budget
Summary of Budget by Fund

Fund: 534 - ID Const-Fish Creek Fund

The Fish Creek 2013-1 Local Improvement District construction fund provides for administration and construction of capital improvements which benefit properties in the Fish Creek district. Selling District Bonds raises funds. Property owners pay the costs of the improvements.

Beginning Balance	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Budget Equity	\$336,869	\$0	\$4,134	\$4,134	\$0	(\$4,134)
	\$336,869	\$0	\$4,134	\$4,134	\$0	(\$4,134)
Revenue	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
	\$0	\$0	\$0	\$0	\$0	\$0
Expense	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Operating Expenditures	\$332,736	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$4,134	\$4,134	\$0	(\$4,134)
	\$332,736	\$0	\$4,134	\$4,134	\$0	(\$4,134)

**Larimer County Proposed 2017 Budget
Summary of Budget by Fund**

Fund: 535 - ID Const-Western Mini Ranches 2014-1 Fund

The Western Mini Ranches 2014-1 Local Improvement District construction fund provides for administration and construction of capital improvements which benefit properties in the Western Mini Ranches district. Selling District Bonds raises funds. Property owners pay the costs of the improvements.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$161,822	\$161,700	(\$122)	\$0	(\$161,700)
	\$0	\$161,822	\$161,700	(\$122)	\$0	(\$161,700)
Revenue						
Assessments	\$161,882	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$29,260	\$29,260	\$0	(\$29,260)
Other Financing Sources (TABOR Excl)	\$0	\$0	\$1,558,118	\$1,558,118	\$0	(\$1,558,118)
	\$161,882	\$0	\$1,587,378	\$1,587,378	\$0	(\$1,587,378)
Expense						
Operating Expenditures	\$182	\$161,822	\$1,749,078	\$1,587,256	\$0	(\$1,749,078)
	\$182	\$161,822	\$1,749,078	\$1,587,256	\$0	(\$1,749,078)
Designated Funds						
	\$0	\$0	\$0	\$0	\$0	\$0
Reserved Funds						
	\$0	\$0	\$0	\$0	\$0	\$0

Larimer County Proposed 2017 Budget
Summary of Budget by Fund

Fund: 546 - ID Const-Riverglen 12-1 Fund

The ID Construction - Riverglen 12-1 Local Improvement District construction fund provides for administration and construction of capital improvements. Selling District Bonds raises funds. Property owners pay the costs of the improvements.

Beginning Balance	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Budget Equity	\$9,687	\$0	\$0	\$0	\$0	\$0
	\$9,687	\$0	\$0	\$0	\$0	\$0
Revenue	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Expense	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Operating Expenditures	\$9,687	\$0	\$0	\$0	\$0	\$0
	\$9,687	\$0	\$0	\$0	\$0	\$0

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 552 - Solid Waste Fund

The Solid Waste Fund accounts for the County's landfill operations which are primarily funded by site collections. Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$27,191,809	\$28,445,701	\$30,056,986	\$1,611,285	\$31,625,946	\$1,568,960
	\$27,191,809	\$28,445,701	\$30,056,986	\$1,611,285	\$31,625,946	\$1,568,960
Revenue						
Licenses and Permits	\$1,600	\$1,000	\$1,000	\$0	\$1,000	\$0
Charges for Services	\$7,687,231	\$6,409,128	\$7,399,128	\$990,000	\$6,806,100	(\$593,028)
Interest Earnings	\$206,201	\$155,000	\$200,000	\$45,000	\$210,000	\$10,000
Miscellaneous Revenue	\$24,276	\$12,600	\$12,600	\$0	\$12,600	\$0
	\$7,919,309	\$6,577,728	\$7,612,728	\$1,035,000	\$7,029,700	(\$583,028)
Expense						
Personnel	\$1,939,548	\$2,295,925	\$2,041,745	(\$254,180)	\$2,202,544	\$160,799
Operating Expenditures	\$2,627,878	\$3,585,522	\$3,819,702	\$234,180	\$4,044,520	\$224,818
Capital Outlay	\$239,488	\$126,321	\$146,321	\$20,000	\$1,735	(\$144,586)
Other Financing Uses	\$247,219	\$36,000	\$36,000	\$0	\$36,000	\$0
	\$5,054,132	\$6,043,768	\$6,043,768	\$0	\$6,284,799	\$241,031
Designated Funds						
Working Capital	\$1,273,068	\$1,271,463	\$1,343,349	\$71,886	\$1,344,985	\$1,636
Capital Outlay and Projects	\$10,768,746	\$5,237,680	\$3,367,425	(\$1,870,255)	\$3,490,690	\$123,265
Future Programs/Services	\$18,015,172	\$22,470,518	\$26,915,172	\$4,444,654	\$27,535,172	\$620,000
	\$30,056,986	\$28,979,661	\$31,625,946	\$2,646,285	\$32,370,847	\$744,901
Reserved Funds						
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>Chg from Revised</u>
						<u>\$0</u>

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 608 - Facilities and Information Technology Division Fund

The Facilities & Information Technology Division Fund accounts for the costs of four departments working to integrate facilities and technology into county business.

- Business Administration Services - provides accounting, billing, budgeting and administrative support.
- Software Application Services - focuses on developing and supporting departmental applications and GIS. This department has several groups; one primarily focused on supporting existing systems, one focusing on new development or larger project efforts, and one on GIS applications.
- Technology Support Services - combines and focuses on day-to-day enterprise equipment, IT infrastructure, tools and services that county employees have or can use.
- Facilities Services - provides custodial and operations and maintenance services for all buildings and grounds owned by Larimer County. Also provides space planning and relocation services for Larimer County Departments.
- Process Improvement Services

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$24,752,850	\$24,147,703	\$29,197,222	\$5,049,519	\$24,647,769	(\$4,549,453)
	\$24,752,850	\$24,147,703	\$29,197,222	\$5,049,519	\$24,647,769	(\$4,549,453)
Revenue						
Intergovernmental Revenue	\$42,326	\$0	\$100,000	\$100,000	\$1,450,000	\$1,350,000
Charges for Services	\$6,079,884	\$6,593,487	\$7,789,763	\$1,196,276	\$8,683,120	\$893,357
Miscellaneous Revenue	\$90,408	\$16,000	\$16,000	\$0	\$53,000	\$37,000
Other Financing Sources (TABOR Excl)	\$18,412,300	\$16,272,821	\$15,644,608	(\$628,213)	\$17,191,426	\$1,546,818
	\$24,624,918	\$22,882,308	\$23,550,371	\$668,063	\$27,377,546	\$3,827,175
Expense						
Personnel	\$8,628,818	\$10,118,061	\$9,618,713	(\$499,348)	\$10,707,909	\$1,089,196
Operating Expenditures	\$8,995,328	\$9,639,226	\$13,596,349	\$3,957,123	\$9,882,700	(\$3,713,649)
Capital Outlay	\$2,442,919	\$3,237,711	\$4,132,304	\$894,593	\$2,964,378	(\$1,167,926)
Other Financing Uses	\$113,481	\$75,000	\$982,646	\$907,646	\$0	(\$982,646)
	\$20,180,546	\$23,069,998	\$28,330,012	\$5,260,014	\$23,554,987	(\$4,775,025)
Designated Funds						
Working Capital	\$953,766	\$572,213	\$52,589	(\$519,624)	\$26,966	(\$25,623)
Capital Outlay and Projects	\$0	\$38,062	\$106,632	\$68,570	\$119,725	\$13,093
Future Programs/Services	\$27,249,175	\$23,349,738	\$24,258,360	\$908,622	\$28,323,637	\$4,065,277
	\$28,202,941	\$23,960,013	\$24,417,581	\$457,568	\$28,470,328	\$4,052,747
Reserved Funds						
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 612 - Fleet Services Fund

The Fleet Management Fund accounts for the revenues and costs associated with vehicle and equipment maintenance, maintenance of Public Works facilities, and fuel supplied to various departments of the County. Internal service funds account for the financing of goods or services provided to other departments of the County on a cost-reimbursement basis.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$5,126,449	\$12,431,589	\$13,056,972	\$625,383	\$11,914,736	(\$1,142,236)
	\$5,126,449	\$12,431,589	\$13,056,972	\$625,383	\$11,914,736	(\$1,142,236)
Revenue						
Charges for Services	\$7,768,454	\$9,224,851	\$9,240,138	\$15,287	\$8,760,281	(\$479,857)
Miscellaneous Revenue	(\$1,855,328)	\$0	\$18,140	\$18,140	\$0	(\$18,140)
Other Financing Sources (TABOR Excl)	\$12,455,227	\$566,882	\$726,098	\$159,216	\$1,050,464	\$324,366
	\$18,368,353	\$9,791,733	\$9,984,376	\$192,643	\$9,810,745	(\$173,631)
Expense						
Personnel	\$1,673,493	\$1,722,910	\$1,474,110	(\$248,800)	\$1,794,311	\$320,201
Operating Expenditures	\$3,571,041	\$4,015,186	\$4,044,011	\$28,825	\$3,426,297	(\$617,714)
Capital Outlay	\$5,124,748	\$4,485,507	\$5,608,491	\$1,122,984	\$3,887,574	(\$1,720,917)
Other Financing Uses	\$68,549	\$0	\$0	\$0	\$0	\$0
	\$10,437,830	\$10,223,603	\$11,126,612	\$903,009	\$9,108,182	(\$2,018,430)
Designated Funds						
Working Capital	\$442,980	\$587,960	\$587,960	\$0	\$450,000	(\$137,960)
Capital Outlay and Projects	\$10,222,291	\$10,827,066	\$10,491,083	(\$335,983)	\$11,760,873	\$1,269,790
Future Programs/Services	\$2,391,701	\$584,693	\$835,693	\$251,000	\$406,426	(\$429,267)
	\$13,056,972	\$11,999,719	\$11,914,736	(\$84,983)	\$12,617,299	\$702,563
Reserved Funds						
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>Chg from Revised</u> <u>\$0</u>

Larimer County Proposed 2017 Budget
Summary of Budget by Fund

Fund: 645 - Employee Benefits Fund

The Employee Benefits Fund accounts for collecting amounts from participating funds and paying employee benefit costs such as Medical and Dental insurance. Internal service funds account for the financing of goods or services provided to other departments of the County on a cost-reimbursement basis.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$11,423,863	\$8,040,948	\$9,758,173	\$1,717,225	\$6,759,483	(\$2,998,690)
	\$11,423,863	\$8,040,948	\$9,758,173	\$1,717,225	\$6,759,483	(\$2,998,690)
Revenue						
Charges for Services	\$17,882,045	\$18,403,000	\$18,405,000	\$2,000	\$22,643,500	\$4,238,500
Interest Earnings	\$97,534	\$90,000	\$100,000	\$10,000	\$100,000	\$0
Miscellaneous Revenue	\$449,789	\$124,000	\$124,000	\$0	\$200,000	\$76,000
Other Financing Sources (TABOR Excl)	\$40,327	\$28,500	\$34,075	\$5,575	\$0	(\$34,075)
	\$18,469,695	\$18,645,500	\$18,663,075	\$17,575	\$22,943,500	\$4,280,425
Expense						
Personnel	\$347,989	\$366,666	\$372,440	\$5,774	\$111,184	(\$261,256)
Operating Expenditures	\$19,787,396	\$21,094,232	\$21,289,325	\$195,093	\$23,658,928	\$2,369,603
	\$20,135,386	\$21,460,898	\$21,661,765	\$200,867	\$23,770,112	\$2,108,347
Designated Funds						
Future Programs/Services	\$9,758,173	\$5,225,550	\$6,759,483	\$1,533,933	\$5,932,871	(\$826,612)
	\$9,758,173	\$5,225,550	\$6,759,483	\$1,533,933	\$5,932,871	(\$826,612)

Larimer County Proposed 2017 Budget
Summary of Budget by Fund

Fund: 672 - Unemployment Fund

The Self-Insured Unemployment Fund accounts for collecting coverage amounts from participating funds and paying unemployment claims. Internal service funds account for the financing of goods or services provided to other departments of the County on a cost-reimbursement basis.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,551,147	\$1,734,622	\$1,750,755	\$16,133	\$1,571,755	(\$179,000)
	\$1,551,147	\$1,734,622	\$1,750,755	\$16,133	\$1,571,755	(\$179,000)
Revenue						
Charges for Services	\$464,349	\$106,000	\$106,000	\$0	\$107,500	\$1,500
Interest Earnings	\$14,360	\$11,000	\$15,000	\$4,000	\$15,000	\$0
	\$478,709	\$117,000	\$121,000	\$4,000	\$122,500	\$1,500
Expense						
Operating Expenditures	\$279,101	\$300,000	\$300,000	\$0	\$300,000	\$0
	\$279,101	\$300,000	\$300,000	\$0	\$300,000	\$0
Designated Funds						
Future Programs/Services	\$1,750,755	\$1,551,622	\$1,571,755	\$20,133	\$1,394,255	(\$177,500)
	\$1,750,755	\$1,551,622	\$1,571,755	\$20,133	\$1,394,255	(\$177,500)
Retained Earnings						
	\$0	\$0	\$0	\$0	\$0	\$0

Larimer County Proposed 2017 Budget

Summary of Budget by Fund

Fund: 682 - Risk Management Fund

The Self-Insured Workers' Compensation Fund accounts for collecting coverage amounts from participating funds and paying workers' compensation claims. Internal service funds account for the financing of goods or services provided to other departments of the County on a cost-reimbursement basis.

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$9,713,099	\$9,713,099	\$10,878,214	\$1,165,115	\$10,376,598	(\$501,616)
	\$9,713,099	\$9,713,099	\$10,878,214	\$1,165,115	\$10,376,598	(\$501,616)
Revenue						
Charges for Services	\$2,658,584	\$2,466,508	\$1,964,892	(\$501,616)	\$2,491,620	\$526,728
Interest Earnings	\$94,434	\$50,000	\$50,000	\$0	\$50,000	\$0
Miscellaneous Revenue	\$40,613	\$50,000	\$50,000	\$0	\$50,000	\$0
	\$2,793,631	\$2,566,508	\$2,064,892	(\$501,616)	\$2,591,620	\$526,728
Expense						
Personnel	\$243,586	\$303,255	\$272,436	(\$30,819)	\$313,411	\$40,975
Operating Expenditures	\$1,384,930	\$2,263,253	\$2,294,072	\$30,819	\$2,278,209	(\$15,863)
	\$1,628,516	\$2,566,508	\$2,566,508	\$0	\$2,591,620	\$25,112
Designated Funds						
Working Capital	\$564,057	\$564,057	\$564,057	\$0	\$518,324	(\$45,733)
Future Programs/Services	\$10,314,157	\$9,149,042	\$9,812,541	\$663,499	\$9,858,274	\$45,733
	\$10,878,214	\$9,713,099	\$10,376,598	\$663,499	\$10,376,598	\$0
Reserved Funds						
	\$0	\$0	\$0	\$0	\$0	\$0
Retained Earnings						
	\$0	\$0	\$0	\$0	\$0	\$0

**Larimer County Proposed 2017 Budget
Summary of Budget by Fund**

859 - Drainage And Street Improvement Fees Fund Funds - Summarized

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Revised</u>	<u>2016 Change</u>	<u>2017 Proposed</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$510,641	\$509,571	\$518,987	\$9,416	\$522,622	\$3,635
	\$510,641	\$509,571	\$518,987	\$9,416	\$522,622	\$3,635
Revenue						
Taxes	\$231	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$357,802	\$47,900	\$68,900	\$21,000	\$26,600	(\$42,300)
Interest Earnings	\$3,685	\$3,485	\$3,485	\$0	\$3,485	\$0
	\$361,717	\$51,385	\$72,385	\$21,000	\$30,085	(\$42,300)
Expense						
Operating Expenditures	\$353,371	\$42,252	\$58,750	\$16,498	\$21,502	(\$37,248)
Other Financing Uses	\$0	\$10,000	\$10,000	\$0	\$15,000	\$5,000
	\$353,371	\$52,252	\$68,750	\$16,498	\$36,502	(\$32,248)
Designated Funds						
Future Programs/Services	\$518,986	\$508,704	\$522,622	\$13,918	\$516,205	(\$6,417)
	\$518,986	\$508,704	\$522,622	\$13,918	\$516,205	(\$6,417)
Reserved Funds						
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>