

Adopted

Budget

FOR CALENDAR YEAR 2016
WITH COMPARATIVE FIGURES FOR 2014 & 2015



Board of County Commissioners

Lew Gaiter III, District I
Steve Johnson, District II
Tom Donnelly, District III

Prepared By

Linda Hoffmann, County Manager
Josh Fudge, Budget Director
Cheryl Miget, Senior Budget Analyst

LARIMER COUNTY 2016 BUDGET BRIEF

ADOPTED OPERATING BUDGET
..... \$254,233,959

**TOTAL ADOPTED BUDGET
(WITH NON OPERATIONAL GOVERNMENTAL
ACCOUNTS AND DISASTER COSTS)**
..... \$409,633,262

LARIMER COUNTY – COMMITTED TO EXCELLENCE

HUMAN & ECONOMIC SERVICES

\$64,105,321



Healthy People. Thriving Economy.

- 4-H Family & Consumer Education
- Child & Foster Care
- Emergency Preparedness & Response
- Employment & Training Services
- Enterprise Zone Support
- Environmental Pollution Control
- Financial Assistance Benefits
- Restaurant Inspections
- Maternal & Child Health Services
- Mental Health Support
- Public Health
- Senior & Disabled Services
- Veteran Services
- Youth Corps

PUBLIC SAFETY SERVICES

\$71,946,243



Safe Communities. Impartial Justice.

- Alternative Sentencing
- Animal Control
- Code Compliance
- Community Corrections
- Coroner
- Crime Prevention, Statistics & Reporting
- Emergency Management
- Jail Operations
- Law Enforcement in Unincorporated Areas
- Public Prosecution
- Wildfire Fire Management

PUBLIC RECORDS & INFORMATION SERVICES

\$15,859,318



Open Data. Transparent Processes.

- Birth & Death Certificates
- Elections & Voter Registration
- Marriage Licenses
- Property Value Assessment & Tax Collection
- Public Records
- Vehicle Registration

STRATEGIC LEADERSHIP & ADMINISTRATIVE SERVICES

\$31,627,960



Engaged Service. Efficient Government.

- Budgeting
- Communications
- Elected & Executive Management
- Facilities
- Human Resources
- Information Technology
- Finance, Accounting & Purchasing
- County Attorney
- Performance Measurement
- Strategic Planning

COMMUNITY RESOURCES, INFRASTRUCTURE & PLANNING SERVICES

\$70,695,117



Quality Infrastructure. Conscientious Planning.

- Building Inspections
- Community Planning & Development
- County Parks & Trails
- Development Planning
- Engineering
- Forestry
- Landfill & Solid Waste Management
- Open Spaces
- Road & Bridge Maintenance & Repair
- Rural Lands
- The Ranch

NON-OPERATIONAL GOVERNMENTAL ACCOUNTS

\$116,548,047

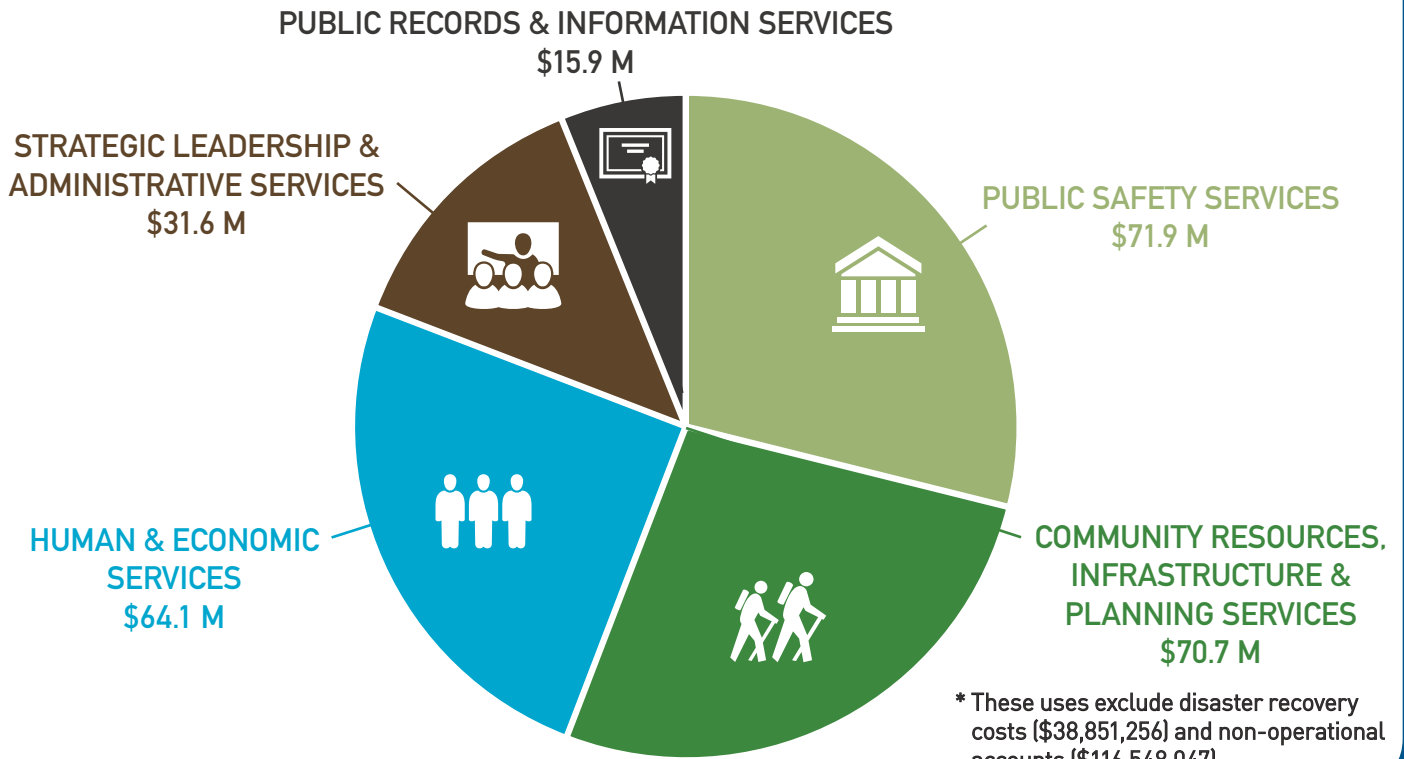


Funds Accountability. Financial Oversight.

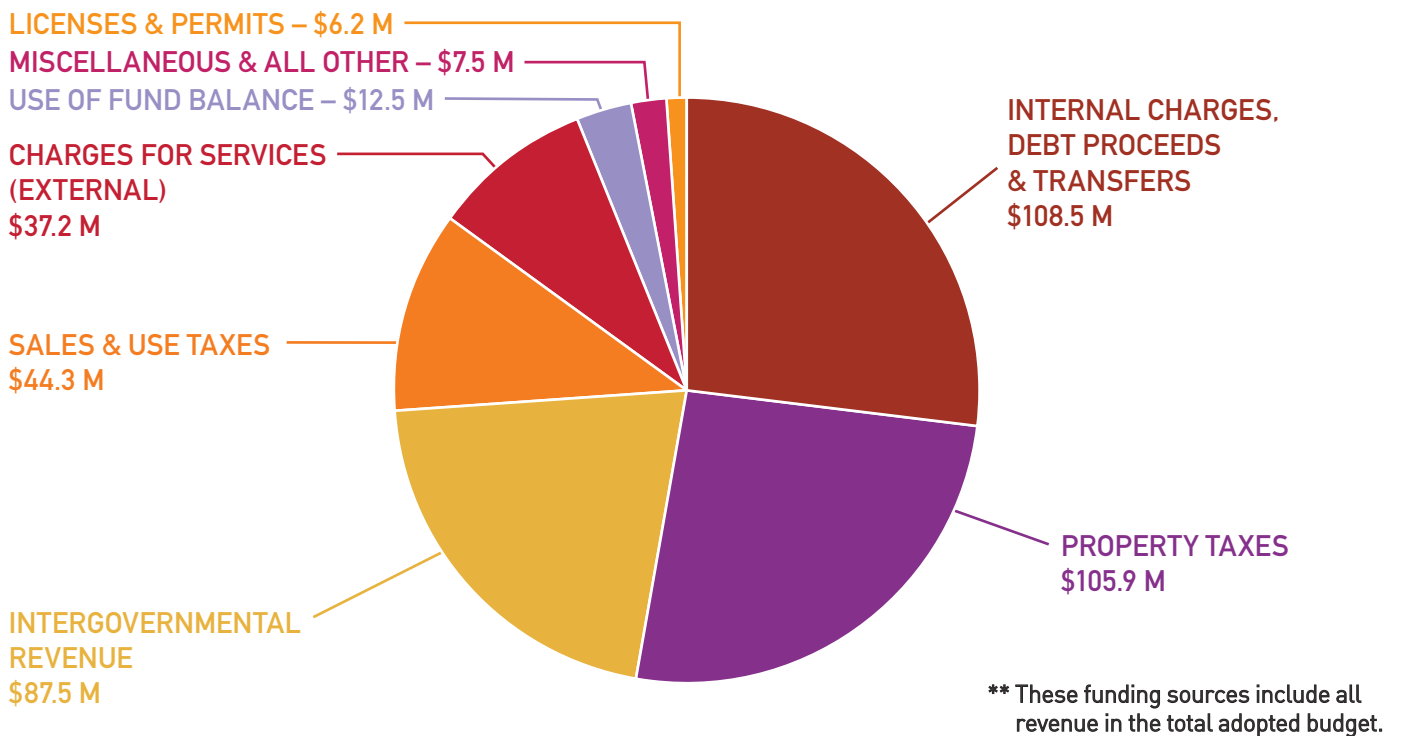
- Debt Service Funds
- Federal & State Funds
- Risk Management
- Sales Tax Fund
- Self-Insured Benefits Funds
- Transfers Between Funds & Departments



2016 ADOPTED USES OF FUNDS*



2016 ADOPTED SOURCES OF FUNDS**



HUMAN & ECONOMIC SERVICES\$64,105,321

Commissioners & County Manager	502,765
Cooperative Extension	835,104
Health & Environment	9,402,458
Human Services	44,278,963
The Ranch — 4-H & Community Building.....	1,303,502
Workforce Center	7,782,529

PUBLIC RECORDS & INFORMATION SVCS \$15,859,318

Assessor	4,171,848
Clerk & Recorder	9,963,166
Commissioner & County Manager	251,917
Surveyor	19,935
Treasurer.....	1,452,452

COMMUNITY RESOURCES, INFRASTRUCTURE & PLANNING SERVICES \$70,695,117

Citizen Resources.....	651,673
Code Compliance & Building	1,955,224
Development Planning.....	780,868
Engineering.....	4,550,172
Natural Resources	15,904,418
Road & Bridge	33,445,941
Rural Land	374,696
Solid Waste Management.....	6,043,768
The Ranch	6,988,357

PUBLIC SAFETY.....\$71,946,243

Alternative Sentencing Department	5,686,955
Code Compliance & Building	290,370
Community Corrections	10,201,978
Coroner	1,315,187
Criminal Justice Coordination.....	1,022,788
District Attorney	7,918,531
Emergency Management	277,083
Sheriff	45,233,351

STRATEGIC LEADERSHIP & ADMIN SVCS \$31,627,960

Accounting & Reporting.....	2,174,328
Budget Office	296,732
Commissioners & County Manager	1,415,456
County Attorney	1,970,588
Facilities Planning, Management & Operations.....	6,143,351
Human Resources.....	1,945,205
Information Technology	16,526,210
Print Shop & Mail	400,437
Public Works Administration.....	387,351
Purchasing	368,302

ADOPTED OPERATING BUDGET

..... **\$254,233,959**

TOTAL ADOPTED BUDGET

(WITH NON-OPERATIONAL GOVERNMENTAL ACCOUNTS, DISASTER RESPONSE AND RECOVERY)

..... **\$409,633,262**

NON-OPERATIONAL GOVERNMENTAL ACCOUNTS.....\$116,548,047

Accounting & Reporting & Debt Service.....	8,708,811
Budget Office Internal Transfers.....	29,682,181
Facilities Services.....	410,905
Fleet Services	10,223,603
Human Resources.....	21,794,325
Public Trustee.....	456,000
Risk Management.....	2,566,508
Larimer County Humane Society Capital	11,925,074
Sales Tax Collection & Distribution	30,780,640

DISASTER RESPONSE & RECOVERY..... 38,851,256

UNDERSTANDING YOUR 2016 LOCAL PROPERTY TAXES

..... An example of a \$326,002 residence

1. HOW 2016 TAXES ARE CALCULATED

NOTE: The County Assessor reappraises all property every two years, tax paid in 2016 is based on reappraised values. The example below is based on a 15.2 percent increase in property value, which is the total taxable value increase based on the 2015 reappraisal.

Actual Value for 2015 taxes	\$282,988
Actual Value for 2016 taxes	\$326,002
State Determined Assessment Rate	x 7.96%
Value for Taxation	\$25,950
COMBINED MILL LEVY	x 75.256
Total Taxes Due in 2016:	\$1,952.88

NOTE: A mill equals \$1 on every \$1,000 of taxable value.

2. MILL LEVY OF TAXING AUTHORITIES

TAXING AUTHORITY	MILL LEVY
School District	40.268
COUNTY GOV'T SERVICES	21.571
COUNTY ABATEMENTS LEVY	0.090
ONE-TIME 2016 CREDIT	-0.529
FOOTHILLS GATEWAY INC.	0.750
COUNTY GOV'T TOTAL	21.882
City Government Services	9.797
Hospital / Health Services	2.167
Other Services (Water, Library, etc.)	1.142
COMBINED MILL LEVY	75.256

NOTE: The above mill levies (except County) are examples. Each tax entity (where the property is located) will announce its mill levy when it adopts its annual budget. Your actual Combined Mill Levy depends on the location of the property. The School District Levy above represents the Big Thompson 2014-2015 Mill Levy.

3. WHERE YOUR TAXES GO

	For 2016	Percent
Your School District	\$1,044.95	53%
COUNTY GOVERNMENT SERVICES	548.37	28%
County for Foothills Gateway Inc.	19.46	1%
Your City Government	254.23	13%
Your Hospital/Health Services District	56.23	3%
Other Districts (Water, Library, etc.)	29.64	2%
Total Example Estimated Tax Bill	\$1,952.88	100%

LARIMER COUNTY ELECTED OFFICES

Assessor Steve Miller
 Clerk & Recorder Angela Myers
 Coroner James A. Wilkerson, M.D.
 District Attorney Cliff Riedel
 Sheriff Justin Smith
 Surveyor Chad Washburn
 Treasurer Irene Josey

LARIMER COUNTY BOARD OF COUNTY COMMISSIONERS



District #1:
Lew Gaiter III 970-498-7001

District #2:
Steve Johnson 970-498-7002

District #3:
Tom Donnelly 970-498-7003

Email the Commissioners at BOCC@larimer.org. The 2016 Adopted Budget is available online; at the Budget Office, 200 West Oak St., Fort Collins; and in local libraries.





OFFICE OF THE COUNTY MANAGER

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December 22, 2015

Board of County Commissioners
Citizens of Larimer County

SUBJECT: Adopted 2015 Revised and 2016 Adopted 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 2015 Revised and 2016 Proposed Larimer County budgets were both prepared in compliance with state statute, generally accepted budgeting principles, funding agency requirements, and the budget priorities and direction of the Board of County Commissioners. They were submitted for review in October 2015.

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 service categories that describe the type of services delivered. Most of the service types include contributions from multiple elected offices. The service types are:

- Public Safety Services
- Human and Economic 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 reserves, 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 2016 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 2016 budget guidelines. Maintaining and improving high levels of service to Larimer County citizens was emphasized by the Commissioners as an important goal.

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 2020. The models were used by the Commissioners to establish budget guidelines for 2016. The guidelines allowed for a 2% 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 high quality staff members.

HIGHLIGHTS OF THE ADOPTED 2016 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. Because property tax revenues grew very little between 2009 and 2015, the County’s General Fund did not keep pace with rising costs and population growth. The property reappraisal conducted in 2015 reflects improved property taxable values of approximately 15.2%.

The County’s operating mill levy has been 21.571 mills since 1992, and will not change in 2016. When this mill levy is applied to the increased assessed valuation, additional property tax revenue will be collected. To lessen the impact on individual property owners, a temporary mill levy credit is adopted in 2016. The reduction will be made in the General Fund portion of the mill levy and will have the effect of crediting back to property owners approximately \$2.5 million in 2016.

The County’s operating mill levy is divided between General Fund, Road and Bridge, Human Services and Health and Environment. Over the past years of flat revenue growth, each of the three departments with segments of the mill levy have been pulling money out of their reserve funds every year for operations. The mill levy portion dedicated to these departments in previous years remain the same in the 2016 Adopted Budget, thereby substantially increasing their revenue because of the growth in assessed value. A portion of Road and Bridge mill levy revenues are shared back with municipalities, so each of the eight cities and towns in the County will receive additional Road and Bridge property

tax revenues in 2016. The increased mill levy revenues are intended to prevent further depletion of reserves in Health and Environment and in Human Services because fund balances in these departments are approaching the minimum operational reserve set in County policy.

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 four 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 39% 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. Finally, there is a 0.10% (1¢ on \$10) sales tax to fund construction of a new shelter for the Larimer County Humane Society.

Sales tax is budgeted to grow in 2016 above the level predicted in the adopted 2015 budget. The additional revenue generated will be invested in each of the departments/offices receiving the funds as follows. The average daily population at the jail is up which directly impacts jail costs for inmate meals and medical care; this expense increase can be satisfied with projected sales tax growth in 2016. Natural Resources is planning new open space acquisitions and improvements with increased sales tax revenue. The Ranch can invest in site and building enhancements and longer term major maintenance needs with the increased revenue.

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. The County has worked on legislation and allocation decisions at the State level to lessen the impact of these challenges. That work will continue in 2016.

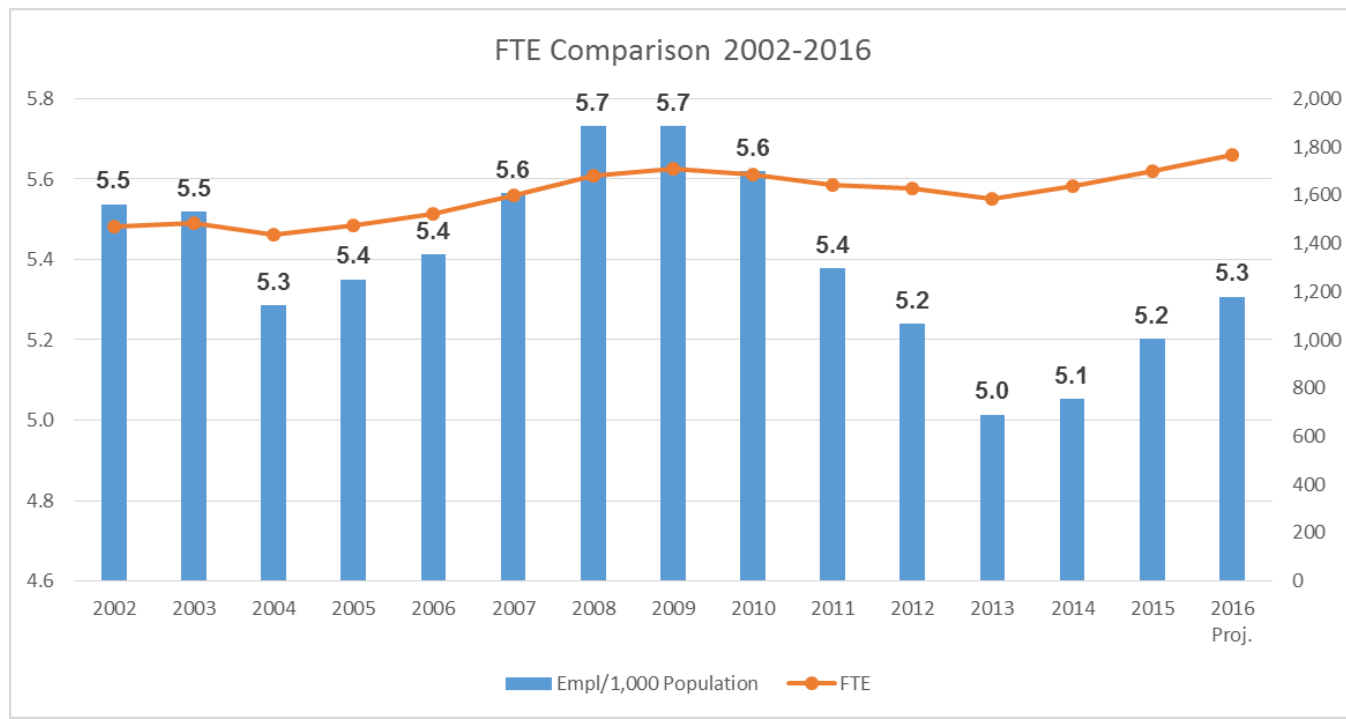
Some funding sources that support Road and Bridge have also been in decline. For example, as vehicles become more efficient, gasoline taxes that support road and bridge projects are impacted. In 2016, to support maintenance of county roads and bridges, the County is directing two additional minor revenue streams with a nexus to transportation into the Road and Bridge Department.

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.

HIGHLIGHTS OF THE ADOPTED 2016 BUDGET – EXPENSES

Staffing Levels: During the last seven years of flat revenues, the County tightly restricted the growth of our staff and implemented measures to encourage voluntary separation and other reductions. Grant

and fee based funding expanded staff in some departments/offices to provide specific services, but generally, staffing levels were flat or reduced in most departments and offices. This occurred during a time the County's population was growing and, in many cases, service demands were increasing at an even higher rate. The chart below shows staffing in full time equivalents (FTE) and compares that with population growth in the County by using a ratio of number of County employees per 1,000 projected population.



The Adopted 2016 budget includes 32.8 new FTEs. These positions are distributed across the organization to fill gaps and respond to the growing needs and service expectations of the community. Many of these positions are discussed in the service proposal narrative of the Budget Summary Section.

Regional Transportation Funding for I-25: The Adopted 2016 Budget includes an increase of the Road and Bridge mill levy of 0.424 and an offsetting decrease in the County's General Fund mill levy. As a result, \$2 million raised annually by this supplemental road and bridge mill levy will be used for a local match for federal grants to improve bridges on I-25 and one other regional transportation project. Both of these important needs have no other identified source of funding. The County is proposing intergovernmental agreements with all eight of the municipalities in the County to arrange for the municipal share of the supplemental temporary County Road and Bridge mill levy to be dedicated to I-25 and the regional project.

Economic Development: The County's role in economic development historically has centered on efforts of the Workforce Center to match employers with skilled and trained employees. In 2016, the County will be expanding our role, picking up many of the functions previously provided by the Northern Colorado Economic Development Corporation, and fostering entrepreneurship. The new economic development office will be established using funds allocated through one of the service proposals in the Strategic Plan category.

Election Expenses: 2016 is a presidential election year which increases that portion of the Clerk and Recorder’s expenses by about \$2.6 million.

Mitigating Risk: The 2016 Adopted Budget includes many strategies to mitigate risk to the community and organization. An Office of Emergency Management was established in 2015 to span the organization with dedicated staffing in the Sheriff’s Office and the Commissioner’s Office. In 2016, funding is provided to continue this comprehensive program to protect our citizens and community.

Other risk mitigating measures included in the 2016 budget include the creation of a full-time Risk Management Technician to supplement our risk management department staff. A Cyber Security Officer, and an updated electronic data storage system are provided to strengthen our Information Technology capabilities and better protect the organization against cyber-attack and electronic data loss. A Contract Specialist position is added in our Purchasing department to enable more proactive risk management efforts.

Budget Impacts of Recent Natural Disasters: Larimer County is still in recovery from the High Park Fire in 2012 and the 2013 Flood. The 2015 Revised and 2016 Adopted budgets are still carrying approximately \$5 million in High Park Fire expenses. The 2013 Flood generates expenditures of approximately \$25.4 million in the 2015 Revised and \$33.9 million in the 2016 Adopted budgets. In order to make year to year comparisons of the County’s budget, these amounts are called out in the annual budget summaries.

SUMMARY OF 2015 ADOPTED BUDGET & REVISED 2015 AND 2016 ADOPTED BUDGETS

The chart below summarizes and compares the 2015 Adopted, 2015 Revised and 2016 Adopted budgets. Because disaster response and recovery costs are such a big part of the 2015 revisions and the 2016 budgets, those expenses are identified separately.

Service Categories	2014 Actual	2015 Budget	2015 Disaster Budget	2015 Revisions	2015 Revised Budget	2016 Base Budget	2016 Disaster Budget	2016 Adopted Budget
Public Safety Services	\$63,652,450	\$67,322,479	\$0	\$3,593,198	\$70,915,677	\$71,946,243	\$0	\$71,946,243
Community Resources, Infrastructure and Planning Services	\$83,652,173	\$56,096,598	\$31,246,723	\$7,616,297	\$63,712,895	\$70,695,117	\$34,396,115	\$105,091,232
Human and Economic Services	\$53,800,580	\$58,307,478	\$47,164	\$2,849,939	\$61,157,417	\$64,105,321	\$550,403	\$64,655,724
Public Records and Information Services	\$11,827,133	\$13,233,521	\$0	\$498,966	\$13,732,487	\$15,859,318	\$0	\$15,859,318
Strategic Leadership and Administrative Services	\$26,486,692	\$30,371,642	\$2,323,372	\$3,252,101	\$33,623,743	\$31,627,960	\$3,904,738	\$35,532,698
SubTotal- Net Operating Budget	\$239,419,028	\$225,331,718		\$17,810,501	\$243,142,219	\$254,233,959		\$293,085,215
Subtotal - Disaster Budget			\$33,617,259	(\$3,181,279)	\$30,435,980		\$38,851,256	
Subtotal - Non-Oper. Govt. Accounts	\$99,337,407	\$131,350,454		(\$5,979,086)	\$125,371,368	\$116,548,047		\$116,548,047
Total Gross Budget	\$338,756,435	\$390,299,431		\$8,650,136	\$398,949,567			\$409,633,262

The 2016 Adopted Budget includes funding for service proposals submitted by many of the County’s Divisions and Elected Offices. These are divided into three categories: Strategic Plan Goals, Capacity Expansions and Service Expansions. 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. Proposals classified as Capacity Expansions are necessary to respond to increased demand for service while maintaining the same level of service previously provided. 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. The chart below summarizes the number, total cost and general fund support of the adopted service proposals. In addition to the proposals adopted for funding, an additional 15 were submitted, with funding requests of \$8.3 million, of which \$8.1 million would be required from the General Fund.

Service Proposal Category	Number	Total Cost	General Fund Support
Strategic Plan Goals	7	\$3,013,994	\$2,894,712
Capacity Expansions	20	\$4,174,722	\$2,520,556
Service Expansions	10	\$1,133,751	\$828,558
Total Adopted	37	\$8,322,467	\$6,243,826
Others Received	15	\$8,312,192	\$8,062,192

ISSUES IMPACTING FUTURE COUNTY BUDGETS

The County is deeply involved in two regional discussions that will impact our community and the County’s budget in the years ahead. One of these is 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. In January 2016 new legislation will take effect at the state level requiring municipalities to reach agreement with entities whose revenue is being diverted. Work is underway among the municipalities, special districts and the County 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.

Regional conversations are being conducted regarding emergency radio communication throughout Larimer County. Reliable and seamless interoperability of radio communication is critical among many entities including law enforcement agencies, public works crews, fire and school districts, and state and federal agencies. Future budgets may reflect changes necessary for Larimer County to fully participate in a newly created ownership and governance structure.

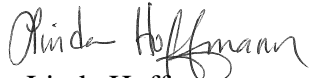
Internal to County government two significant budget issues are on our horizon. First, the 2016 Adopted Budget includes recreating a Facilities Director position. This will be the first step in building a more robust and comprehensive facilities planning and management function. In the coming years, as a facilities master plan is completed, the need for facilities upgrades and replacements will be identified and addressed. Facility needs are known to exist in multiple departments including Natural Resources, Road and Bridge, Fleet, and the Coroner’s office.

The second issue that will need to be addressed in future budgets is the self-insured medical plan for County employees. For the last four years, the County has been fortunate to be able to draw from the program's overly generous reserve fund to absorb coverage premium increases for both the employee and employers contributions. In 2016 this reserve fund will drop to a balance that should be sustained for the integrity of the self-insured program. In subsequent years, funding for the program will need to be modified to keep contributions and expenditures in balance.

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 2016 are important to the future of Larimer County. Additional contributions in future years will also be necessary.

The 2015 Revised and 2016 Adopted 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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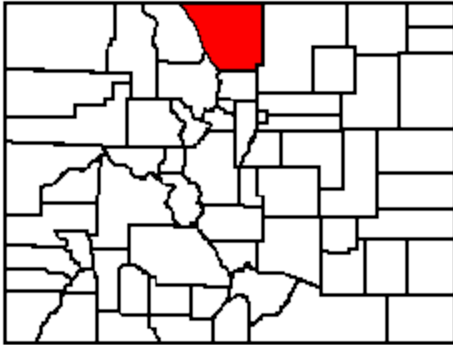
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Larimer County Community Profile

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 2,640 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 Horsetooth Reservoir submitted to the Larimer County website by Lucas Simms

Larimer County's population was estimated at 324,122 in 2014, an increase of 8.2 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](#). For additional statistical and financial information about the County, please see the Statistical Section of the [Comprehensive Annual Financial Report](#).

Demographic Data	Larimer County	State of Colorado
Population, 2014 estimate	324,122	5,355,866
Population, percent change - April 1, 2010 to July 1, 2014	8.2%	6.5%
Population, 2010	299,630	5,029,196
Persons under 5 years, percent, 2013	5.5%	6.4%
Persons under 18 years, percent, 2013	20.6%	23.5%
Persons 65 years and over, percent, 2013	13.5%	12.3%
Female persons, percent, 2013	50.3%	49.8%
White alone, percent, 2013	93.4%	88.0%
Black or African American alone, percent, 2013	1.0%	4.4%
American Indian and Alaska Native alone, percent, 2013	1.0%	1.6%
Asian alone, percent, 2013 (a)	2.2%	3.0%
Native Hawaiian and Other Pacific Islander alone, percent, 2013	0.1%	0.2%
Two or More Races, percent, 2013	2.3%	2.8%
Hispanic or Latino, percent, 2013	10.9%	21.0%
White alone, not Hispanic or Latino, percent, 2013	83.8%	69.4%
High school graduate or higher, percent of persons age 25+, 2009-2013	94.4%	90.2%
Bachelor's degree or higher, percent of persons age 25+, 2009-2013	43.8%	37.0%
Veterans, 2009-2013	22,809	399,458
Housing units, 2013	136,068	2,247,238
Homeownership rate, 2009-2013	65.6%	65.4%
Median value of owner-occupied housing units, 2009-2013	\$247,100	\$236,200
Households, 2009-2013	121,423	1,977,591
Persons per household, 2009-2013	2.45	2.53
Per capita money income in past 12 months (2013 dollars), 2009-2013	\$30,740	\$31,109
Median household income, 2009-2013	\$58,626	\$58,433
Economic Data	Larimer County	State of Colorado
Private nonfarm establishments, 2013	9,723	154,875
Private nonfarm employment, 2013	112,150	2,090,975
Private nonfarm employment, percent change, 2012-2013	2.0%	2.7%
Non-employer establishments, 2012	28,117	440,482
Manufacturers' shipments, 2007 (\$1000)	3,226,757	46,331,953
Merchant wholesaler sales, 2007 (\$1000)	1,265,188	53,598,986
Retail sales, 2007 (\$1000)	3,922,871	65,896,788
Retail sales per capita, 2007	\$13,672	\$13,609
Accommodation and food services sales, 2007 (\$1000)	604,358	11,440,395
Building permits, 2013	2,377	27,517
Geographical Data	Larimer County	State of Colorado
Land area in square miles, 2010	2,596.00	103,641.89
Persons per square mile, 2010	115.4	48.5
Source: U.S. Census Bureau Quickfacts. Available online at: http://quickfacts.census.gov/qfd/states/08/08069.html		

Larimer County Strategic Plan

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. Whether you are a first-time visitor or long-time resident, you enjoy spending time here.

- Our strength lies in the diversity, talents and character of our people. We encourage and foster an environment of respect, supporting both physical and mental health.
- Our county is beautiful and clean. We protect our air and water, open spaces and natural resources. We are prepared for wildfires, floods and water supply. There are plenty of things to do both in nature and within our local communities.
- We have safe and clean neighborhoods, schools, businesses, roads, structures and parks throughout our county.
- A prosperous economy is powered by innovation, education, a business-friendly atmosphere, well-paying jobs, affordable housing, and convenient transportation networks that keep pace with growth.
- We place a priority on our youth and their healthy development so that quality of life extends to future generations.
- We "tell our story" so our residents understand, engage and are fully vested in our shared Community Vision.
- We promote collaboration with citizens, local governments, businesses, non-profits and community organizations by working together to create the County's future.

This vision is stewarded by a continuously improving government that acts with common sense as it conducts County business. County services are accessible and convenient, supported by a solid funding plan with predictable and diverse revenue.

Guiding Principles

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

- Being a good steward of public resources
- Being customer driven
- Empowering people to take responsibility
- Building Partnerships
- Being a fulfilling and enjoyable place to work

Larimer County Strategic Planning Process

To develop a vision for Larimer County, a process that included input from a variety of sources began in 2013. That year, the Larimer County Citizen Survey generated input from a random sampling of citizens, including a supplemental question to identify what Larimer County should focus on in the next 5 years.

The County gathered data from a variety of sources, both external to county government and internal (external data such as building trends, economic trends, major events affecting the county; and internal data such as employee survey, critical performance areas by division, and so forth).

In 2014, a leadership summit was held with various representatives in the county: city, non-profit, business. In a day-long session, teams of these leaders looked at Larimer County as a community and developed feedback and ideas of what the county might look like in the future. These ideas provided more insight into areas of concern and areas of opportunity in the county.

Data and input from these sources were compiled and summarized so that the Elected Officials could have ample input to develop vision statements, not only for their own area of expertise, but also for how it fit into the county as a whole. The Board of County Commissioners, in addition to providing their own perspective, took all of this input and formulated our vision statement for the next 5 years.

Once a vision had been created, the work began. Strategic planning was conducted via several sessions with county government leaders who were challenged to answer the question "how can we make the vision a reality?" The Strategic Plan is the basis for how offices, divisions and departments develop work plans, actual measurable tactics that when completed, build the vision.

The Larimer County Strategic Plan sets out seven broad goals related to core County functions such as transportation, human services, and economic development. Each goal statement includes a number of specific objectives to be achieved within a set timeframe. Many objectives will be ongoing and integrated into the County's core functions and help improve service and value to the public, while others serve as one-time projects. This strategic plan is documented on easy-to-read posters at various County facilities, and is available on the County website at: <http://www.larimer.org/strategicplan>

The County envisions that this plan will be a "living, breathing" document that will be updated as objectives are met and new ones are created.

Outcome Categories for Ongoing Services

In addition to the Strategic Plan, County operations are divided into Outcome Categories. These Outcome Categories include vision statements explaining what the County seeks to achieve with its core services. These Outcome Categories include:

1. **Community Resources, Infrastructure and Planning Services** - We maintain quality infrastructure through conscientious planning.
2. **Human and Economic Services** - We support healthy people and a thriving local economy.
3. **Public Records and Information Services** - We maintain and provide vital community information using transparent and open processes.
4. **Public Safety Services** - We support safe communities through impartial and efficient criminal justice services.
5. **Strategic Leadership and Administrative Services** - We assure engaged services and an efficient, focused county government.
6. **Non-Operational Governmental Accounts** - We manage Special Purpose Funds.

Beginning with the 2016 budget, the County will seek to utilize performance measures and priorities to allocate resources based on how individual program areas contribute to either the specific objectives in the Strategic Plan or the broad Outcome Categories. The long-term goal will be to seamlessly integrate Strategic Plan accomplishments into core operations and provide information to taxpayers, stakeholders, and policymakers as to the value of services provided by the County. Please visit the [Strategic Plan section of the Larimer County website](#) for more details.

Performance Measures

The 2016 Budget will begin to use Performance Measures to track progress towards broad community outcomes and to allocate resources. This process will be on-going in future years. Key performance metrics and activity data for selected Divisions and Elected Offices are shown below.

Division/Elected Office	Assessor			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
# Real & Personal Properties per Appraiser	8,325	8,400	8,382	8,438

Division/Elected Office	Clerk & Recorder			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Motor Vehicle Transactions Completed	461,359	500,742	502,000	504,000
Walk-In Renewal Lobby Wait Time (Minutes)	N/A	34.3	27.0	20.0
Avg # Days to Verify Real Estate Documents	N/A	1.3	1.5	1.5

Division/Elected Office	Community Development			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Avg # Days to Review Residential Permit Plans	9	12	10	10
% of Building Inspection Requests Honored within 1 Day	98%	98%	95%	95%
Avg # Days to Complete Land Division Application	193	110	225	150

Division/Elected Office	Coroner			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
# of Investigations per FTE	391	453	498	525

Division/Elected Office Department:	County Manager Human Resources			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
% of Customers Indicating HR is an Effective Partner	N/A	93%	85%	85%

Division/Elected Office Department:	Criminal Justice Services Alternative Sentencing			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
% of Participants who Successfully Complete Programming	N/A	86%	85%	86%
Recidivism Rate of Program Participants	N/A	21%	20%	19%
# of Jail/Prison Days Diverted	N/A	59,462	59,710	60,000

Division/Elected Office Department:	Criminal Justice Services Pre-Trial Release Services			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
% of Participants who Successfully Complete Programming	N/A	85%	83%	85%
# of Jail/Prison Days Diverted	N/A	63,875	56,210	60,000

Division/Elected Office Department:	Criminal Justice Services Community Corrections			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
% of Participants who Successfully Complete Programming	N/A	77%	70%	71%
Recidivism Rate of Program Participants	N/A	25%	23%	23%
# of Jail/Prison Days Diverted	N/A	129,274	127,701	128,000

Division/Elected Office Department:	Facilities & Info. Technology Infrastructure			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Data Network Availability "Uptime"	N/A	100%	100%	100%

Division/Elected Office Department:	Financial Services Accounting & Reporting			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
County Receives Favorable Audit Opinion	Yes	Yes	Yes	Yes
County Receives GFOA Award for Financial Reporting (CAFR)	Yes	Yes	Yes	Yes

Division/Elected Office Department:	Human Services Extension Services			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
% of Agricultural Entrepreneurs Reporting Improved Sales	55%	58%	58%	60%
# of People Receiving Master Gardener Education	8,217	8,547	8,500	8,700
% of 4H Participants who Complete Expectations	88%	84%	90%	90%
24 or Less Response Rate for Food Safety Calls	N/A	96%	95%	95%

Division/Elected Office Department:	Human Services Workforce Center			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
% of Jobseekers who Remain Employed after 6 Months	90%	85%	87%	85%
Avg. 6-Month Salary of Jobseekers	\$19,000	\$21,500	\$18,000	\$21,000
Vet's Services - # of Days Average Wait Time for Appointment	N/A	28	21	9

Division/Elected Office Department:	Public Works Engineering			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
% of County Roads not Meeting Capacity Criteria	12%	12%	11%	11%

Division/Elected Office Department:	Public Works Road & Bridge			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Average Surface Condition (0-100) of Non-Paved Roads	86	85	80	85
Average Surface Condition (0-100) of Paved Roads	92	91	91	92
% of Bridges Rated Structurally Deficient	20%	21%	21%	18%

Division/Elected Office Department:	Public Works Solid Waste			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
# of Pounds of Household Hazardous Waste Diverted	2,013,250	2,267,012	1,900,000	2,200,000
% of Larimer Co. Municipal Solid Waste Deposited at Landfill	72%	54%	55%	56%
% of Larimer Co. Municipal Solid Waste Recycled	16%	15%	15%	16%

Division/Elected Office Department:	Public Works Natural Resources			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
# of Forestry Consultation Requests	N/A	165	165	160
% of Parks Operating Expenditures Covered by User Fees	93%	94%	81%	81%
# of Acres Treated in Pest Control Program	44,234	60,387	40,000	40,000

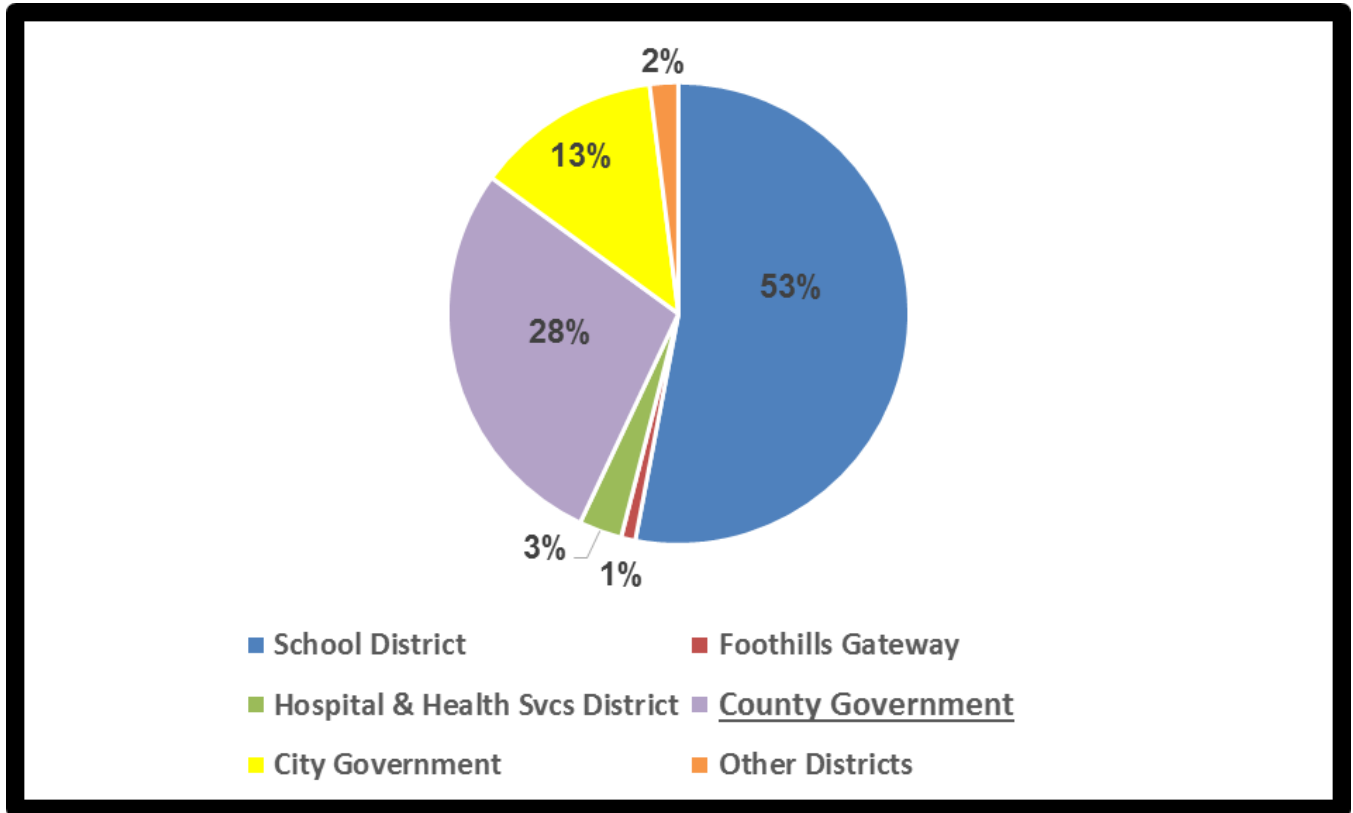
Division/Elected Office	Sheriff			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
# of Calls for Service per Deputy	997	1,015	1,043	1,072
Jail Average Daily Population	447	434	440	480
# of Civil Actions Processed	4,555	4,645	4,700	4,700
# of Calls for Wildfires, Search & Rescue, or Hazmat	149	204	212	212

Division/Elected Office:	Treasurer			
	2013 Actual	2014 Actual	2015 Budget	2016 Budget
% of Property Tax Disbursed by State Deadlines	N/A	100%	100%	100%

2016 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 2015 budgets and levies adopted by taxing districts, an estimated share of property tax revenues 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 2016 Budget is based on the following property values supplied by the Office of the County Assessor (values in millions of \$):

Assessed Values				
Category	2014 Budget	2015 Budget	2016 Budget	'16 '15 % Chg.
Total Assessed Value	\$4,216	\$4,284	\$4,949	16%
TIF Value	\$169	\$180	\$223	24%
NET ASSESSED VALUE	\$4,047	\$4,103	\$4,726	15%
Actual Values				
Existing Construction	\$34,424	\$34,813	\$40,539	16%
New Construction	\$446	\$643	\$907	41%
TOTAL ACTUAL VALUE	\$34,870	\$35,456	\$41,446	17%

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

The Adopted 2016 Budget includes the following property tax revenues for County services:

- **Property Tax revenue will increase by 12% 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. However, for 2016 this rate is reduced on a one-time basis (see next item) to provide a property tax levy credit in 2016.
- **Larimer County will provide a credit of 0.529 mills, for a net 2016 mill levy of 21.042 mills on a one-time basis in 2016 only.** This action, allowed by Colorado Law, will reduce the amount of property tax levy collected in 2016 by approximately \$2.5 million from what would have been collected at the normal mill levy rate. This credit is being provided so as to buffer the significant impact on home and business owners from the increased property value assessment indicated in the table above.
- **Larimer County will also levy 0.090 mills (authorized by State Law)** to recover \$423,332 in revenue lost from abatements and refunds of property taxes in 2015. This is a decrease from the .137 mills levied in 2015 to recover tax revenue lost in 2014.
- **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 \$3,544,448 in 2016 towards the operation of Foothills Gateway. This is a 15.2 percent increase from the previous year.
- **2016 Adopted Larimer County Government Mill Levy:**

○ County Services Operating Mill Levy	21.571
○ Less one-time 2016 Mill Levy Credit	-.529
○ Plus State Abatement Mill Levy	.090
○ <u>TOTAL County Operations Mill Levy:</u>	<u>21.132</u>
○ Foothills Gateway Levy	0.750
○ GRAND TOTAL Mill Levy:	21.882 mills
▪ Change from 2015:	-0.576 mills
- **Tax Impact:** - The tax impact on the owner of a \$326,002 home (representing a 15.2 percent increase over the \$282,988 amount from the previous year) with a taxable value of \$25,950 is expected to be a \$62 increase in property tax in 2016. Excluding Foothills Gateway, the County Services portion of the property tax on this home is estimated to increase by 12 percent, from \$489 annually to \$548 annually for County Services.

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	2014 Actual	2015 Adopted	2015 Revised	2016 Adopted	'16 '15 % Chg
101 – General	\$75.6	\$76.9	\$76.9	\$83.8	9%
182 – Health & Environment	\$2.6	\$2.7	\$2.7	\$3.1	15%
252 – Road & Bridge	\$2.4	\$2.3	\$2.3	\$4.7	104%
262 – Human Services	\$7.0	\$7.2	\$7.2	\$8.3	15%
TOTAL County Services	\$87.8	\$89.1	\$89.1	\$99.9	12%
168 – Foothills Gateway	\$3.0	\$3.1	\$3.1	\$3.5	13%
GRAND TOTAL(a)	\$90.9	\$92.2	\$92.2	\$103.4	12%
<i>(a) = Totals may not add up due to rounding and do not include levies for Public or General Improvement Districts or the Pest District.</i>					

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

Fund	2014 Actual	2015 Adopted	2015 Revised	2016 Adopted	'16 '15 % Chg
101 – General	18.596	18.592	18.592	18.165	-2%
182 – Health & Environment	.653	.658	.658	.659	0%
252 – Road & Bridge	.586	.572	.572	.996	74%
262 – Human Services	1.736	1.749	1.749	1.751	0%
Base Mill Levy (Limited by Law)	21.571	21.571	21.571	21.571	0%
Less: Temporary Tax Credit	0.000	0.000	0.00	-.529	N/A
Plus: Abatements & Refunds Levy	.103	.103	.137	.090	-34%
TOTAL For County Services	21.674	21.708	21.708	21.132	-3%
168 – Foothills Gateway	.750	.750	.750	.750	0%
COUNTY GRAND TOTAL	22.424	22.458	22.458	21.882	-3%

2016 Budget Assumptions

Larimer County engages in forecasting all revenues and expenditures over a five-year period at the start of the annual budget process. This forecast enables the County to take a long-term view of available resources and needs. Below are assumptions of how major expenditure and revenue categories would behave in 2016, *prior to the start* of the budgeting process:

Personnel Costs

Personnel costs of \$135.3 million represent 35 percent of the 2015 Adopted Budget gross expenditure amount of \$390.3 million, and 60 percent of expenditures net of inter-fund transfers and interdepartmental charges. At the beginning of the 2016 budget process it was assumed that total personnel costs would rise by 3.5 percent over 2015 to \$140 million. This includes an assumption of wage growth of 3.5 percent, an increase in health insurance costs of 9 percent, dental insurance increase of 5 percent, long-term disability insurance cost increase of 2 percent, life insurance and employee assistance program cost increase of 2 percent, and flat costs for unemployment insurance and workers' compensation.

State Aids & Federal Revenues

State aids and federal revenue total approximately \$78.5 million, or 20 percent of gross County revenue in the 2015 Adopted Budget. Based on preliminary estimates from most State and Federal program funding sources, this revenue was assumed to remain flat in 2016.

Property Tax Revenues

Based on preliminary information provided by the Office of the County Assessor, property assessments in 2015 for use in the 2016 budget are anticipated to rise by an average of 16 percent. Assuming the County's mill levy rate of 21.708 (not including the separate levy for the Foothills Gateway) were unchanged in 2016, this would represent an increase in property tax revenue of \$14.2 million over the 2015 Adopted Budget amount of \$89.1 million.

Sales, Use, and Specific Ownership Taxes

Sales and Use Tax collections through the first quarter of 2015 have shown strong growth over the same period in 2014. Sales tax collections were higher than the first quarter 2014 by 15 percent, use taxes were higher by 12 percent, and specific ownership taxes were higher by 9 percent. These revenue sources totaled \$40.7 million in the 2015 Adopted Budget. However, because the information was for only the first quarter of 2015, a conservative assumption of 3 percent growth over 2015 was utilized. 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 \$8.4 million in Jail Sales tax revenue are assumed to offset costs to the General Fund of operating the County Jail.

Operating Costs

Personnel costs of \$25.3 million represent 6.5 percent of the 2015 Adopted Budget gross expenditure amount of \$390.3 million, and 11 percent of expenditures net of inter-fund transfers and interdepartmental charges. Most recent consumer price index (CPI) data for the Denver-Boulder-Greely area indicates that total CPI rose by 2.7 percent from 2013 to 2014. However, this figure includes housing costs which rose by 5.1 percent, and the growth slowed to 1.2 percent from the first half to the second half of 2015. Therefore an increase of 2 percent was assumed for 2016.

Revenue & Expenditure Summaries

Comparison of Revenues & Expenditures by Category, 2014-2016 (in millions of \$)						
Revenue Category	2014 Actual	2015 Adopted Budget	2015 Revised Budget	2016 Adopted Budget	2016 Rev 2015 \$	2016 Rev 2015 %
Intergovernmental	\$70.8	\$78.5	\$87.7	\$87.5	(\$0.2)	0%
Property Taxes	\$92.2	\$94.3	\$94.3	\$105.9	\$11.6	12%
Sales & Use Taxes	\$39.1	\$40.8	\$44.6	\$44.3	(\$0.3)	-1%
External Charges for Services	\$37.6	\$34.5	\$37.6	\$37.2	(\$0.4)	-1%
Internal Charges for Services	\$36.9	\$36.5	\$37.8	\$40.4	\$2.6	7%
Licenses & Permits	\$6.7	\$5.5	\$6.4	\$6.2	(\$0.2)	-3%
Debt Proceeds	\$1.3	\$13.0	\$0.0	\$13.4	\$13.4	100%
Interest Earnings	\$1.2	\$0.6	\$0.7	\$0.6	(\$0.1)	-14%
Miscellaneous & Other	\$6.0	\$5.4	\$7.7	\$6.0	(\$1.7)	-22%
Other Financing Uses	\$55.3	\$73.4	\$79.9	\$55.6	(\$24.3)	-30%
Use/(Add to) Fund Balance	(\$8.5)	\$7.8	\$2.2	\$12.5	\$10.3	468%
TOTAL GROSS REVENUES (a)	\$338.8	\$390.3	\$398.9	\$409.6	\$10.7	515%
Expenditure Category	2014 Actual	2015 Adopted Budget	2015 Revised Budget	2016 Adopted Budget	2016 Rev 2015 \$	2016 Rev 2015 %
Personnel	\$125.5	\$135.3	\$135.4	\$148.3	\$12.9	10%
Operating	\$141.2	\$145.1	\$158.8	\$171.8	\$13.0	8%
Capital Outlay	\$10.3	\$25.3	\$18.5	\$24.6	\$6.1	33%
Debt Service	\$6.4	\$8.8	\$5.8	\$9.0	\$3.2	55%
Other Expenses	\$0.0	\$0.3	\$0.3	\$0.3	\$0.0	0%
Inter-Fund Transfers	\$55.3	\$75.5	\$80.1	\$55.6	(\$24.5)	-31%
TOTAL GROSS EXPENDITURES (a)	\$338.8	\$390.3	\$398.9	\$409.6	\$10.7	3%
Less Non-Operational Govt. Accts.	(\$95.6)	(\$131.3)	(\$125.4)	(\$116.5)	\$8.9	-7%
Less Disaster-Related Expenses	(\$29.4)	(\$33.6)	(\$30.4)	(\$38.9)	(\$9.5)	32%
Total Net Expenditures	\$213.7	\$225.4	\$243.1	\$254.2	\$11.3	5%
<i>(a) = Totals may not foot due to rounding</i>						

Comparison of Expenditures by Fund, 2014-2016 (in millions)						
Fund	2014 Actual	2015 Adopted Budget	2015 Revised Budget	2016 Adopted Budget	2016 Rev 2015 \$	2016 Rev 2015 %
GENERAL FUND	\$97.5	\$106.4	\$113.4	\$110.8	-\$2.6	-2%
Contingent	\$1.8	\$0.0	\$0.0	\$0.0	\$0.0	0%
Natural Disaster	\$10.0	\$5.0	\$5.6	\$6.4	\$0.7	13%
SPECIAL REVENUE FUNDS						
Criminal Justice Services	\$14.1	\$16.2	\$15.8	\$16.9	\$1.1	7%
Building Inspection	\$1.1	\$1.2	\$1.3	\$1.4	\$0.1	6%
Conservation Trust	\$0.8	\$1.4	\$1.7	\$1.5	-\$0.2	-12%
Workforce Center	\$7.8	\$6.4	\$7.4	\$7.5	\$0.1	1%
The Ranch	\$7.4	\$8.7	\$9.9	\$8.3	-\$1.7	-17%
Developmental Disabilities	\$3.0	\$3.1	\$3.1	\$3.5	\$0.5	15%
Health & Environment	\$8.3	\$8.8	\$9.7	\$10.0	\$0.3	3%
Open Space(a)	\$4.7	\$4.0	\$6.0	\$6.6	\$0.6	10%
Sales Tax Fund(a)	\$29.7	\$31.6	\$31.3	\$30.8	-\$0.6	-2%
Parks Fund(a)	\$4.6	\$4.9	\$5.9	\$6.9	\$1.0	17%
Pest Control	\$0.8	\$0.8	\$0.9	\$0.8	-\$0.2	-18%
Public Trustee	\$0.0	\$0.5	\$0.5	\$0.5	\$0.0	0%
Road & Bridge(a)	\$44.7	\$52.1	\$47.8	\$65.4	\$17.6	37%
Human Services	\$35.9	\$40.9	\$42.9	\$44.3	\$1.4	3%
Drainage Funds(a)	\$0.9	\$0.4	\$0.4	\$0.1	-\$0.3	-75%
DEBT SERVICE FUNDS						
Assessment Debt(a)	\$2.2	\$1.1	\$1.7	\$1.3	-\$0.4	-24%
The Ranch	\$4.3	\$4.3	\$4.3	\$4.3	\$0.0	0%
Open Space(a)	\$1.2	\$1.2	\$1.2	\$1.2	\$0.0	0%
Larimer Co. Humane Society	\$0.0	\$3.0	\$1.3	\$2.9	\$1.6	123%
CAPITAL PROJECT FUNDS						
Larimer Co. Humane Society	\$0.0	\$13.0	\$1.3	\$11.9	\$10.6	811%
Capital Projects	\$1.7	\$0.4	\$0.6	\$0.4	-\$0.2	-32%
Replacement Fund	\$1.2	\$14.5	\$15.2	\$2.2	-\$13.1	-86%
Public & Gen'l Impr Dist(a)	\$1.3	\$0.1	\$1.4	\$0.2	-\$1.2	-86%
ENTERPRISE FUND						
Solid Waste	\$4.9	\$5.5	\$5.8	\$6.0	\$0.2	3%
INTERNAL SERVICE FUNDS						
Facilities & Info Mgmt	\$16.7	\$21.9	\$25.2	\$23.1	-\$2.1	-8%
Fleet Services	\$10.4	\$10.0	\$12.5	\$10.2	-\$2.3	-18%
Employee Benefits	\$19.0	\$19.9	\$21.6	\$21.5	-\$0.2	-1%
Unemployment	\$0.1	\$0.3	\$0.3	\$0.3	\$0.0	0%
Risk Management	\$2.4	\$2.7	\$2.7	\$2.6	-\$0.1	-4%
TOTAL GROSS EXPENDITURES(a)(b)	\$338.8	\$390.3	\$398.9	\$409.6	\$10.7	3%
(a) = Includes sub-funds						
(b) = Totals may not foot due to rounding						

2016 Revenue Analysis

Overview

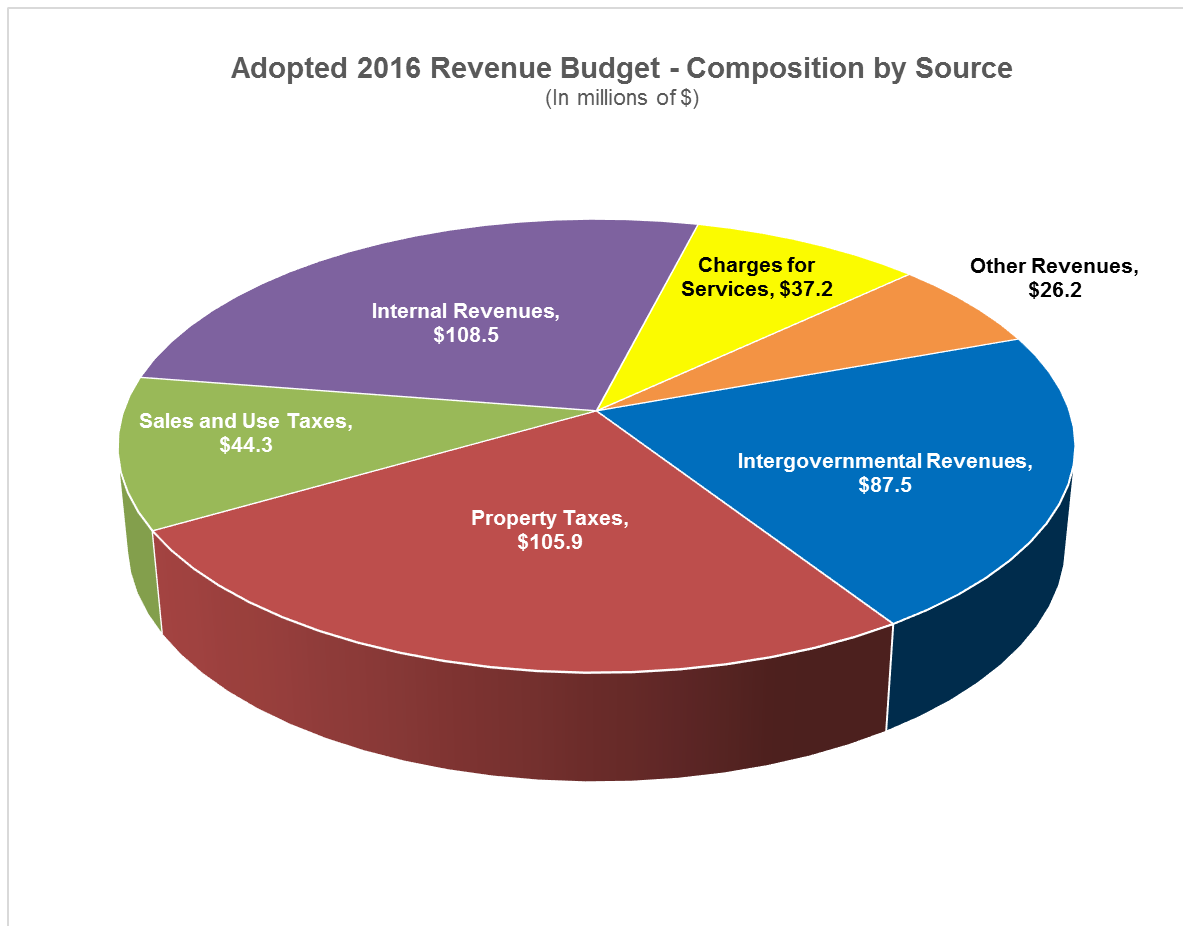
The 2016 Adopted Budget includes \$301.1 million in external revenues, an increase of \$22.2 million or eight percent over the 2015 revised level of \$278.9 million. External revenues primarily include property tax levy, sales and use taxes, intergovernmental revenues, debt proceeds, charges for services, 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 \$11.5 million or 10 percent from the 2015 revised budget level to \$108.5 million.

In total, County revenues to support operations increase by \$10.7 million in 2016, or three percent over the 2015 Revised Budget, to \$409.6 million.

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 2016, property tax revenues of \$105.9 million will represent 35 percent of the County's external operating revenues and 26 of all total revenues. Aids from the State of Colorado to support mandated programs and other general support represent 20 percent of total operating revenues.



Revenue Analysis by Category

Property Taxes

Property tax revenues increase by \$11.7 million or 12 percent over the 2015 Revised Budget, mainly due to an increase in assessed taxable value of 15.2 percent based on the 2015 reappraisal.

- Property taxes budgeted for General County operating purposes total \$99.9 million, an increase of \$10.8 million or 12 percent over 2015. This amount is \$2.5 million less than the amount that could have been generated by the increased taxable value due to a temporary property tax credit for 2016.
- An additional \$3.5 million is collected and distributed to the Foothills Gateway facility, an increase of 15.2 percent over 2015.
- Another \$2.5 million is collected on behalf of General and Public Improvement Districts and the Pest Control District, an increase of \$400,000 or 19 percent over 2015.

Intergovernmental Revenues

Intergovernmental revenues are essentially unchanged from the 2015 Revised Budget at \$87.5 million. Significant changes include:

- Reimbursements for flood-related expenditures are anticipated to increase by \$8.3 million in the Road and Bridge department; this increase is partially offset by a decrease in such revenues in the Disaster Fund of \$3.9 million based on billing activity. Non-Disaster State grant funding for Road and Bridge capital projects decreases by \$1.9 million.
- Revenue of \$1 million for an anticipated grant related to construction of a County facility in Loveland is eliminated based on the one-time nature of the grant.

Sales and Use Tax

Sales and Use tax revenues are essentially unchanged from the 2015 Revised Budget level at \$44.3 million, based on the County's policy to budget sales and use tax by adjusting the current year budget based on collection trends and then use the same amount for the following year. Sales taxes.

The 2016 budget amount is \$3.5 million, or 8.6 percent above the 2015 Adopted 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 (budgeted revenue of \$8.3 million)
- 0.25 percent (2 ½ cents on \$10) for Open Space (budgeted revenue of \$13.9 million)
- 0.15 percent (1 ½ cents on \$10) for construction and operation of the County Fairgrounds (budgeted revenue of \$8.3 million)
- 0.10 percent (1 cent on \$10) for construction of the Larimer County Humane Society shelter.

External Charges for Service

External charges for services are unchanged from the 2015 Revised Budget Amount at \$37.2 million. The 2016 amount represents an increase of \$2.7 million or eight percent over the 2015 Adopted Budget. The most significant increases over the 2015 Adopted Budget include:

- Revenues increase by \$858,000 at the Solid Waste Facility based on recent actual trends.
- Revenues at the County Fairgrounds (the ranch) increase by approximately \$491,000 over the 2015 Adopted Budget based on recent event activity.

- Charges for Services increase by \$491,000 in the Criminal Justice Services Division due primarily to increases in daily rate reimbursements for inmates approved by the State.

Other External Revenue Sources

Most other external revenue sources, other than debt proceeds, are largely unchanged from the 2015 Revised and Adopted Budgets at approximately \$12.2 million. There is no revenue from debt proceeds anticipated in 2016; in 2015 revenue of \$13 million was budgeted 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 \$11.5 million from the 2015 Revised Budget to \$108.5 million in 2016. This is primarily due to:

- Internal charges for services increase by \$2.7 million or eight percent due to increased fleet maintenance charges to reconcile Fleet Services Fund expenses and revenues in the final stages of implementation of the utility model.
- Transfers between County funds decrease by \$24.4 million or 31 percent due to the completion of several one-time transfers in the 2015 budget, including:
 - A transfer of \$6 million from the General Fund to the Capital Expenditures fund for construction of a new County building in Loveland.
 - A transfer of \$11.1 million from the Replacement Fund to the Fleet Services Fund to account for vehicle replacement purchases.
 - Transfers from the Replacement Fund to the Facilities and Information Technology Fund are reduced by \$2.3 million due to the completion of one-time projects in 2015.
 - A transfer of \$1.8 million from the Road and Bridge Fund to the Contingency Fund for repayment of disaster-related expenditures was completed in 2015.
- Use of Fund Balance Reserves is \$12.5 million in the 2016 budget, an increase of \$10.2 million over the 2015 Revised Budget. Use of Fund Balance Reserves in 2016 is mainly due to two factors:
 - Additional disaster-related expenditures and carryover in the Road and Bridge Department (\$8.5 million use of fund balance) and the Countywide Natural Disaster Fund (\$5.0 million)
 - Absorbing the eight percent increase in employee health care costs in the Employee Benefits Fund (\$2.8 million)

2016 Expenditure Analysis

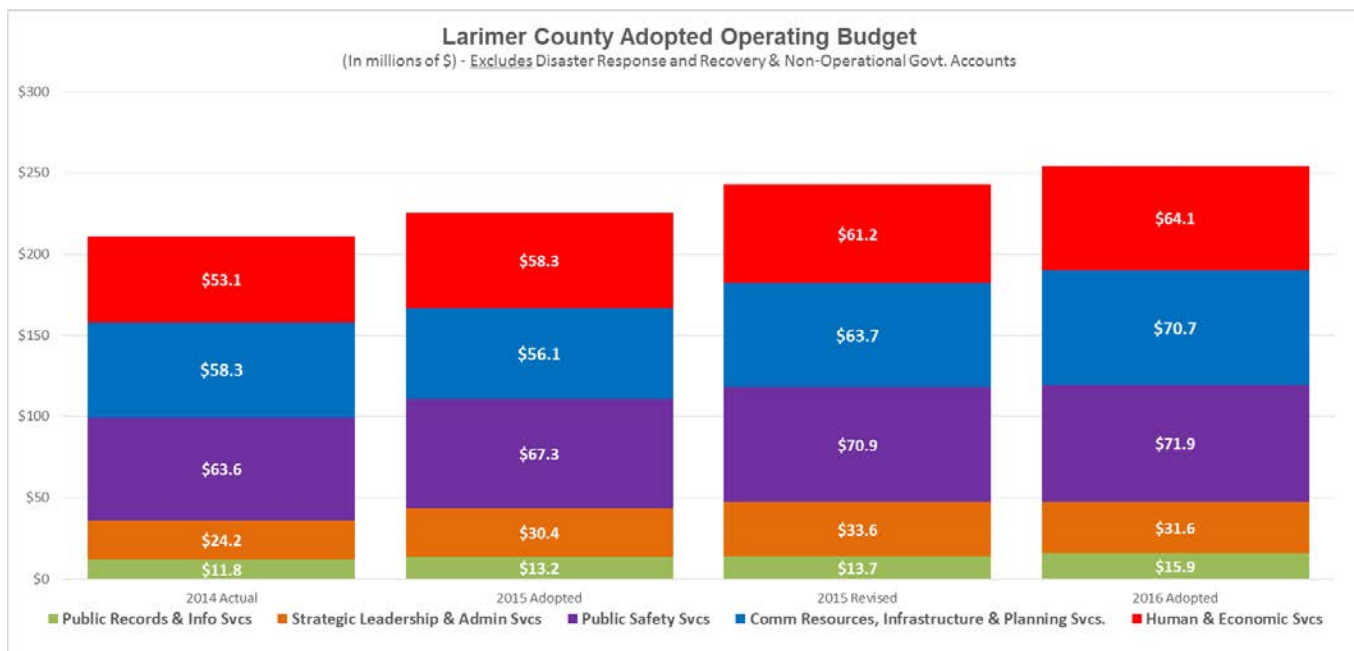
Overview

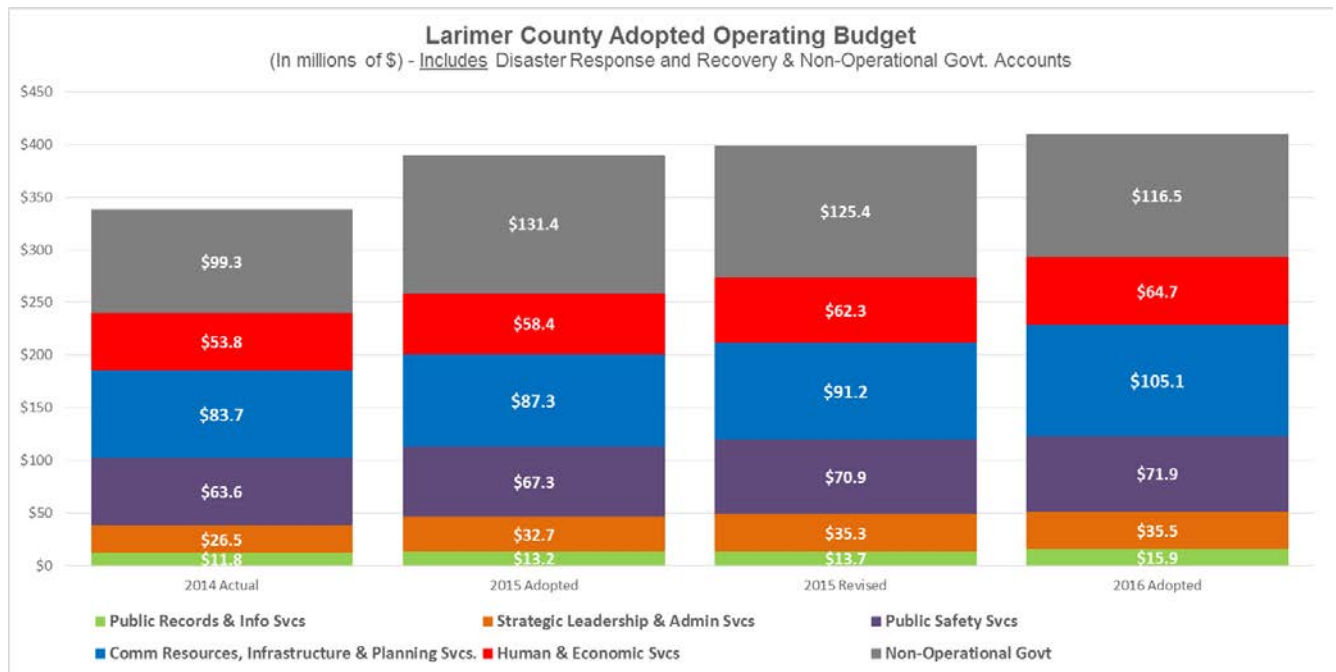
The 2016 gross expenditure budget for Larimer County Government is \$409.6 million, an increase over the 2015 Revised Budget of \$10.7 million or three percent. However,

- Non-Operational Governmental Accounts total \$116.5 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 flood total \$38.9 million in 2016.

Not including these two categories, the 2016 Budget includes net expenditures of \$254.2 million, an increase of \$10 million or four percent over the 2015 Revised Budget.

A comparison of 2014 actual, 2015 adopted and revised, and 2016 adopted 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 \$13 million, or eight percent, over the 2015 Revised Budget. Significant changes include:

- Expenditures in the Road and Bridge Fund increase by \$22.7 million, mainly due to ongoing disaster-related repairs and reconstruction (approximately \$12.6 million), additional capital project funding of \$5.6 million, additional funding of \$1 million annually for enhanced road maintenance operations, and \$900,000 in additional share-back of the Road and Bridge mill levy to municipalities.
- Expenditures in the Engineering Department decrease by \$3.4 million mainly due to completion of disaster-related and other one-time projects.
- Expenditures in the Facilities and Information Technology Division decrease by \$3.5 million, mainly due to the completion of several large one-time projects completed in 2015.
- Expenditures in the general non-departmental accounts increase by \$1.9 million due to the reclassification of fleet rental charges.
- Expenditures are reduced in the Disaster Fund by \$2.2 million due to the completion of several disaster-related projects in 2015.
- Expenditures are reduced in the Human Services Fund by \$1.5 million based on conservative revenue estimates.

Personnel Costs

Personnel costs increase by \$12.9 million or 10 percent over the 2015 Revised Budget. Significant changes include:

- Salary, social security and retirement cost-to-continue for existing staff of approximately \$3.5 million based on approved market and merit-based increases anticipated during the year.
- Increased health insurance costs of approximately \$2 million based on cost-to-continue medical care cost inflation.

- Increased health insurance costs of approximately \$2 million based on cost-to-continue medical care cost inflation.
- Costs for new positions added in approved Service Proposals (see chart below) total approximately \$2.2 million.
- Payroll accrual expense and reassigned personnel costs, which are technical adjustments, increase by approximately \$1.1 million over 2015.
- Costs in the Clerk and Recorder increase by \$943,000 mainly due to the 2016 election.

Capital Outlay

Capital Outlay costs increase by \$6.1 million over the 2015 revised budget, mainly related to one-time expenditures related to the Larimer County Humane Society capital project carried over from 2015 into 2016 (\$10.4 million) offset by reduced costs for vehicle and equipment replacement (\$2.3 million).

Debt Service

Debt Service payments increase mainly due to first-time payments for the Larimer County Humane Society shelter project (\$2.9 million).

Other Expenses

Other miscellaneous expenditures are largely unchanged from 2015 at approximately \$300,000.

Inter-fund Transfers

Transfers between funds are reduced by \$24.5 million from 2015, or 30 percent from the 2015 Revised Budget. This reduction is mainly due to several one-time transfers between funds in 2015:

- \$8.4 million was transferred from the Replacement Fund to the Fleet Services Fund to complete the new fleet replacement model.
- \$4.3 million was transferred from the Road and Bridge Fund to the General Fund (\$2.5 million) and Contingency Fund (\$1.8 million) for repayment of disaster-related expenditures that were financed with balances from those funds.
- \$6 million was transferred from the General Fund to the Capital Expenditures Fund to set aside funds for a new Downtown Loveland Office Building.

The 2016 Budget includes approximately \$421,000 in inter-fund transfers classified as one-time, which are related to approved service proposals as listed below.

2016 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:

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

Elected Offices and Divisions requested more than 50 Service Proposals in 2016. These requests were evaluated based on the above three criteria, plus any documented performance improvement goals or return on investment. The following Service Proposals are included in the 2016 Budget, based on the categories above.

Strategic Plan Goals

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Master Plan & Land Use Code Update	\$150,000	Property Tax Levy	2-Years (2016 & 2017)

Notes: The current Larimer County Master Plan, last reviewed and updated in 1997, is approximately seven years out of date, and there are aspects of the Land Use Code that need to be revised with respect to the rural areas. It is approaching the time when significant public review of the plan should be completed, which has already been initiated with the Division's rural citizen outreach program. It is estimated that the total cost of the plan revision will be \$350,000 and would take place in 2017. This proposal would set aside \$150,000 in 2016, with another \$200,000 anticipated in 2017

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Manager	Creation of Economic Development Office	\$363,592	Property Tax Levy	On-Going

Notes: This proposal would provide for 2.0 FTE new positions and transfer three-quarters of a third position from the Workforce Center to create an Economic Development Office to achieve Goal 2 of the [Adopted Strategic Plan](#). The County's role will be integrated into a comprehensive economic development program for the Larimer County Community.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Criminal Justice Services	Larimer County Justice Portal	\$181,120	Property Tax Levy	One-Time

Notes: The Criminal Justice Data-Sharing Committee has identified the need for data integration as the top priority to meet the needs of Goal 1 Objective 1 of the [Adopted Strategic Plan](#).

The focus of efforts in 2016, will be to provide law enforcement officers with access to an offender's "profile" allowing them to rapidly query and retrieve information on an individual's jail and court history as well as justice program participation (pretrial, community corrections, post-sentence mental health & substance abuse program). In 2016, this process will begin with justice systems housed within the Larimer County environment including: Tiburon (Larimer County Sheriff's Office), Action (District Attorney), and the Larimer Offender Information System (Criminal Justice Services Division). The full process will include 1) expanding the governance structure to establish oversight and data-sharing agreements, 2) refinement of requirements regarding essential data elements that will improve officers' ability to enhance public safety, 3) development of the web environment, and 4) integration of data across the previously mentioned systems. Beyond 2016, goals include the 1) potential addition of data sources within our community (i.e., Loveland Police Department, Probation, etc.) but outside of the Larimer County environment, as well as other sources outside our community, 2) adoption by law enforcement agencies throughout Larimer County, 3) access for other justice system agencies as determined through the governance process, 4) potential public view (again as determined through the governance process), 5) storage of the integrated data to allow for reporting and system insight.

Officers will benefit from this information, by receiving the right information at the right time in their decision-making process while increasing the accessibility, efficiency and accuracy of the information

available. Knowing an offender's status will primarily allow officers to: 1) determine if and how an offender may be a threat to public and officer safety and 2) communicate with other services outside of law enforcement to ensure the offender receives needed services/support (e.g., contact a case manager to support mental health/substance abuse program participants, prevent repeating offenses).

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Criminal Justice Services	Multi-Services Center for Larimer County	\$100,000	Property Tax Levy	One-Time

Notes: This proposal is designed to achieve Goal 1, Objective 2 of the [Adopted Strategic Plan](#). Larimer County has a population of 326,000 people and no social detox center, limited acute treatment ability besides hospitalization, and no public funded residential substance abuse treatment. This proposal would assist in developing a public message and to fund polling around this objective in preparation of a possible ballot issue to develop a 24/7/365 multi-services center to include, detox, acute treatment unit for mental health and residential substance abuse treatment.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Public Works	Create 1.0 FTE Civil Engineer III - Bridges	\$0	Disaster Reimbursements	On-Going

Notes: Larimer County has 200 major bridge structures (> 20 foot span length) and more than 400 minor structures (< 20 foot span). This proposal is designed to achieve Goal 4 of the [Adopted Strategic Plan](#) of not having any structurally deficient bridges on mainline County collector or arterial roads by 2020. This position would manage and coordinate the various bridge capital projects; with a significant focus on flood-related projects in 2016. It is anticipated that this position can be funded through flood recovery grants and reimbursements in the near term.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Public Works	Senior Transportation Needs Assessment	\$100,000	Property Tax Levy	One-Time

Notes: The [Adopted Strategic Plan](#) has four transportation goals, including to complete an evaluation of the transportation needs and challenges for seniors living in unincorporated Larimer County by the end of 2016. This proposal will provide resources to hire a consultant to perform a survey to determine existing needs and challenges. Additionally, consultant services will be needed to develop a plan and implementation recommendations for addressing the needs. The plan will include research into existing services, identifying specific needs of the senior population, what options would the County support for implementation, and public outreach.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Public Works	Increased Road and Bridge Funding	\$2,000,000	Property Tax Levy	Ongoing

Notes: This proposal would increase the Road & Bridge mill levy to generate an additional \$2,000,000 in revenue for the Road & Bridge Fund in each of the next five years. These funds will be expended for capital improvements to the road and bridge system such as increasing roadway capacity, which would

address the Transportation Strategic Goal. Additionally, a portion of these funds may also be made available for jointly-funded regional projects.

Capacity Expansion

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Clerk & Recorder	Vehicle Licensing Processing Center	\$309,136	Property Tax Levy	On-Going

Notes: This proposal would provide for 4.0 FTE new positions to provide more efficient back-office functions and promote more online and telephone vehicle registration functions. The goal of this proposal is to respond to increasing demand for vehicle registrations due to population growth and reduce the average walk-in lobby wait time from 34.3 minutes experienced in 2014 to 20 minutes. The Clerk and Recorder requested \$359,136 so as to fund any necessary reconfiguration or remodeling work associated with these new staff members.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Cooperative Extension	Additional 4-H Agent	\$80,779	Property Tax Levy	On-Going

Notes: This proposal would fund one additional 4-H agent position through the Colorado State University Cooperative Extension program. The Larimer County 4-H program is the largest in the State of Colorado with 1,100 members. At present there are two 4-H staff members which equates to 550 per staff member. Similar front-range counties have an average of 231 members per agent. This proposal would reduce that figure to 367 members per agent, which should result in improved service and better outcomes for 4-H members.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Coroner	Create .75 FTE Staff & Fund Rising Operating Costs	\$245,753	Property Tax Levy	On-Going

Notes: The figures above represent two individual Service Proposals. The Office of the Coroner has seen increased growth in death investigations and autopsies due mainly to population growth. The number of death investigations per FTE in the Office was 453 in 2014; this proposal will keep the workload at approximately 525 per FTE, which represents a 16 percent increase. The number of autopsies is projected to increase by 18 percent from 264 to 311. Increased operating costs of \$183,398 are mainly for increased activity and higher rates for forensic pathologists utilized for autopsies.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Criminal Justice Services	Additional Pre-Trial Services Staffing	\$77,762	Marijuana Sales Tax Revenue	On-Going

Notes: The Criminal Justice Services Division indicates that the pre-trial supervision population has increased by 18 percent in the first quarter of 2015 versus 2014, and the average daily population (ADP) of the Larimer County Jail has increased by 9 percent. This proposal would create 1.0 FTE new Pre-Trial

Court Services Specialist I and reclassify an existing position to a Senior Court Services Specialist Lead position. By responding to the increase pre-trial services population, jail bed days saved will increase from 56,210 in the 2015 budget to 60,000 in 2016.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Criminal Justice Services	Additional Court Notification Staffing	\$57,856	Property Tax Levy	On-Going

Notes: This proposal would transfer an existing part-time Pre-Trial Services Department Specialist I from the Sheriff's Office to the Criminal Justice Services Division and reclassify the position to full-time. This position would provide an additional 10-15 hours per week to notify pre-trial individuals of upcoming court dates in order to reduce failures to appear (FTA). FTA incidents greatly reduce the efficiency of the court system and result in additional law enforcement actions, which could result in additional jail bed days.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
District Attorney	Create/Reclassify 2.0 FTE Deputy District Attorneys	\$181,858	Property Tax Levy	On-Going

Notes: The figures above represent two individual Service Proposals. The Office of the District Attorney has requested these two positions due to rapidly increasing caseloads. One of the position actions is a reclassification of an existing limited-term FTE to regular status. The Office of the District Attorney indicates that law enforcement agencies in Larimer County have recently hired 60 more officers/deputies. Consequently more cases are initiated for filing and prosecution. Felony case filings and resulting motion filings by defense attorneys in all criminal cases have seen a significant increase from previous years.

The District Court Division has 11 Deputy District Attorneys who are assigned to six different courtrooms handling a general felony docket. These 11 attorneys are supervised by one Chief Deputy. Because of the size of that Division, at any given time, someone is in a weeks' long trial, tied up in lengthy court hearings, or not working due to vacation, sick leave, or FMLA. Coverage is a constant issue in that Division. This has required the Chief of that Division to not only fulfill the supervisory requirements of the position, but also serve as a full-time attorney assigned to a courtroom. The addition of another Deputy District Attorney would allow the Chief Deputy in that Division to meet the administrative and managerial requirements of the position, and also provide back-up coverage to the courtroom attorneys when needed.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities & Information Technology	Business Software Replacement	\$919,599	Property Tax Levy & Existing Fund Balances	Ongoing

Notes: This proposal continues a 2015 Service Proposal to develop a consistent funding mechanism for replacing enterprise-wide business software. This software supports all business units in the County including elected officials offices and internal services. This needs to be addressed so that the timely replacement happens when the software becomes obsolete. Examples of such software include the County's financial and budgeting systems, utilities management programs, facilities management software, GIS software, and others.

This proposal will develop a software "life-cycle" projection for enterprise and departmental software to better manage the projected software replacement and upgrade costs. The plan will help document the future financial unmet needs to maintain our current business software applications.

Total expenditures for this proposal in 2016 are \$1.32 million which are funded through property tax revenues in the amount of \$919,599, a transfer of \$250,000 from the Replacement Fund, and existing fund balances in the Facilities & Information Technology Fund of \$150,000.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities & Information Technology	Data Archive System	\$240,000	Inter-Fund Transfer (Start-Up)	Ongoing

Notes: This proposal would transfer \$240,000 from the Replacement Fund for start-up costs. Ongoing costs for licensing and service agreements are estimated to be \$30,000 annually. The Facilities & Information Technology Division has provided documentation that this proposal would reduce data storage costs by approximately \$47,514 per year and would significantly reduce future data storage purchases.

This proposal is especially pressing due to the significant amount of multi-media data that is required to be stored by the District Attorney's Office and the Sheriff's Office poses an ever increasing requirement for expanded data storage and exponential growth. Additionally, the County's network storage server recently failed, and a more technologically sound and modern solution is required to replace it.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Health & Environment	Food Establishment Inspection Staff	\$82,092	Property Tax Levy	On-Going

Notes: This proposal retains 1.0 FTE position that was approved on a temporary basis in 2015. This position will help relieve wait times of 4-6 weeks before plan review for a new/remodeled food service establishment could begin, and to improve the number of inspections. With this position the number of required food safety inspections is projected to be 58 percent of those required, versus 50 percent actually achieved in 2014 and early 2015.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Services	Individual and Family Assistance	\$0	State and Federal Revenues & HHS Mill Levy	On-Going

Notes: This proposal creates 2.0 FTE Department Specialist positions in response to drastic increases in Medicaid caseloads, basic cash assistance, as well as assisting clients who enter our lobby at 1501 Blue Spruce. More clients are accessing services through the Division such as:

- The economic downturn, increased poverty levels, and continued high unemployment contribute to demand for all programs in this area.
- Since 2009, the number of households applying for Food Assistance (aka food stamps or SNAP) have increased 73%. In the same time period, the number of households receiving Temporary

Assistance for Needy Families (TANF) payments has remained flat. The TANF allocation funding has decreased 20% over the last 5 years.

- Since 2009, the average number of monthly Medicaid eligibility cases increased 192%. Most of this increase occurred in 2013-2014 as a result of the Affordable Care Act (ACA-health care reform) and the expansion in Colorado of Medicaid edibility to adults without children. Not only did the Medicaid caseload increase substantially with ACA, but we incurred increased workload from the fact that people seeking the tax subsidy in the exchange need to be determined ineligible for Medicaid to qualify.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Services	Office on Aging Staff	\$0	State and Federal Revenues & HHS Mill Levy	On-Going

Notes: This proposal would reclassify 2.0 FTE from limited term to regular status. The Office on Aging has experienced increased capacity demands as the aging population grows. Some of the reasons for the increased demand include:

- The Office on Aging has received a grant to facilitate community initiatives to position Larimer County to be an "Age Friendly Community." The Office on Aging is an active partner with many community groups, including the Foundation on Aging, in planning and advocating for community improvements to service the growing population of seniors in the future.
- The economic downturn, increased poverty levels, aging of our population, and continued focus on aging in place for seniors.
- Demand for senior services continues to increase as the number of citizens over age 60 increases. By 2030, 25% of Larimer County's population will be 60 and over, with a growing need for services.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Services	Children, Youth and Families	\$0	State and Federal Revenues & HHS Mill Levy	On-Going

Notes: This proposal reclassifies 5.0 FTE created during 2015 from limited term to regular status. Three Social Caseworker Managers and two Social Caseworkers were been added to maintain existing service levels with increased demands. The reasons for the increased staffing include:

- A workload study of child welfare caseworkers and supervisors was released by the state auditor in 2014. The audit showed that over 700 new FTE were needed statewide to safely manage the current caseloads. Only 100 FTE were approved by the legislature for 2015-2016. Larimer received only 4 new FTE so far. This continues the excessive workload burden on caseworkers and supervisors.
- The economic downturn, increased poverty levels, high levels of homelessness and housing issues, substance abuse, domestic violence, and continued high unemployment contribute to demand for all programs in child protection and juvenile delinquency.
- In 2015, the state rolled out its new toll free hotline for reporting child abuse and neglect. Calls to the hotline are routed to the county of residence. As expected, the promotion of the new hotline has drastically increased the number of child abuse and neglect reports received.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Services	Child Support Services	\$0	State and Federal Revenues & HHS Mill Levy	On-Going

Notes: This proposal creates 1.0 FTE Child Support Services Manager position to continue responding to growing caseloads. The Child Support Services program provides approximately \$18 million in collections remitted to custodial parents and their children in Larimer County annually. This position will also assist in implementing process improvements identified by the County's Process Improvement Team.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Services	Child Care Assistance Program	\$0	State and Federal Revenues & HHS Mill Levy	On-Going

Notes: This proposal creates 1.0 FTE CCAP Case Manager to assist in managing the increased service demands anticipated with the implementation of new legislation in January, including:

- In 2014, legislation passed (HB 14-1317) which increased eligibility, benefits, and provider payments in this program.
- The demand for the CCAP program is directly impacted by increased poverty levels, under-employment and unemployment, and the growing population of Larimer County. As we move out of the recession, more people will be getting entry level and service sector jobs and will need the child care assistance to allow for safe, quality, and affordable care for their children while they work.
- Some clients are reporting difficulty finding child care providers with available CCAP eligible slots for their children. We are working with the local Early Childhood Council to analyze the issue, work collaboratively on solutions and engage additional providers.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Public Works	Reclassify 1.0 FTE Equipment Operator	\$0	Operating Revenues	Ongoing

Notes: This proposal reclassifies an existing temporary equipment operator position to a regular position at the County Landfill due to increasing activity. Landfill volume deposited at the site has increased from just over 600,000 cubic yards in 2010 to over 1 million in 2014 and 2015.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Public Works	Reclassify 1.0 FTE Civil Engineer II – Floodplain	\$0	Disaster Reimbursements & Grants	On-Going

Notes: This proposal would convert a Limited Term position to regular status. The position is currently funded by a Colorado Department of Local Affairs grant and is anticipated to be funded by Federal Emergency Management Agency reimbursement funding. This position continues to handle increased workload that has resulted from flood recovery. Furthermore, there are increased development review activities and the new stormwater permitting requirements being implemented by the state in early 2016 that will necessitate this level of support continuing into the future. The Emergency Watershed Protection funding (\$57 million statewide) is being allocated towards river restoration activities that would begin later

in 2016 or 2017. This funding will create significant added coordination and permitting responsibilities for Larimer County staff in dealing with proposed projects in regulatory floodplains.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Office of the Sheriff	Additional Patrol Division Overtime Funding	\$92,481	Property Tax Levy	On-Going

Notes: This proposal provides resources for overtime funding that is mainly the result of significant training requirements in the Patrol Division. Training typically includes: sending officers to outside training, monthly in-service training for Patrol Officers, and specialized unit training such as SWAT, K9, and negotiators. The positive result of cutting training is that overtime costs are reduced and the Patrol Division can usually operate with limited increases in the overtime budget; however this proposal ensures that the Office of the Sheriff continues to provide highly trained and skilled law enforcement professionals.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Office of the Sheriff	Creation of 2.0 FTE in Dispatch	\$147,430	Property Tax Levy	On-Going

Notes: This proposal creates 1.0 FTE Dispatcher and 1.0 FTE Dispatch Supervisor in order to handle increased workloads. The Sheriff's Office Communications Center has been working with 17 full time employees since 2006. From 2006 to present the call load, incidents handled, assigned duties and amount of technology involved in these positions have increased. Responsibilities have also increased:

- Handling the Warrants Department on holidays, after hours and weekends.
- Answering incoming Larimer County Humane Society phones and dispatching their on-call staff after hours.
- Taken over complete dispatching of deputies that are working in the Estes Park area.
- Increase of call load due to the Sheriff's Office taking over police services for the Towns of Berthoud and Wellington.

Because of the increased workload and demands, the dispatch center is often understaffed and dispatchers have not been able to attend ongoing training which would allow them to stay current with industry standards.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Office of the Sheriff	Creation of 1.0 FTE Crime Scene Investigator	\$96,491	Property Tax Levy	On-Going

Notes: This proposal creates 1.0 FTE Crime Scene Investigator. The primary responsibility of this employee would be to respond to crime scenes, document and process the scene, and collect evidence to be processed. The civilian crime scene technician would also assist the current Crime Scene Investigator by working with him on evidence processing at the Larimer County Sheriff's Office (LCSO) Lab for LCSO cases not sent to the Northern Colorado Regional Forensics Lab.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Office of the Sheriff	Creation of 6.0 FTE Deputy Sheriff Positions	\$307,081	Property Tax Levy	On-Going

Notes: This proposal creates 6.0 FTE Deputy Sheriff positions, with staggered assumed starting dates, as part of an ongoing overtime reduction strategy. On March 2, 2015, at the Board of County Commissioners work session, the Larimer County Sheriff's Office and Larimer County Human Resources discussed a staffing concern at the Jail. Trending increases in overtime costs to provide basic, required levels of service prompted an in-depth analysis of the situation. That analysis identified that the currently allocated Corrections Deputy FTEs were nearly 14% below the number needed to operate the jail responsibly. This figure represents the need for 12.0 FTE additional Corrections Deputy positions, which would be created over a period of four years (2015-2018). This initiative will result in reduced overtime costs of approximately \$500,000 annually.

Service Expansion

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Restore Humane Society Services	\$18,478	Property Tax Levy	On-Going

Notes: This proposal would restore services that were reduced during the economic downturn. By returning to full service, LHS would again take care of barking dogs and dead animal pickups in the County. LHS continues to feel there needs to be a resource for the public who have concerns about barking dogs and dead animal pickups. There would be one officer responding to calls seven days a week, 8 hours per day. This would also create consistent and equal service throughout the cities and the county.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Manager	Reclassify Existing Position	\$0	Absorbed within Existing Budget	On-Going

Notes: This proposal reclassifies a part-time position to a three-quarters time position in the Public Information Office. This is primarily in response to the [2015 Citizen Survey](#) which showed that Larimer County Citizens desire increased information about County programs and performance. The minor cost of this reclassification is absorbed within the existing expenditure budget.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Manager	E-Learning Content Pilot Project	\$30,000	Property Tax Levy	Ongoing

Notes: This proposal provides resources to purchase an online training content library including videos and eLearning courses. This will be a collaborative tool, working with a County Wide training committee to utilize eLearning appropriate for all County employees, specific department or office needs, as well as, individual development. The eLearning content library strives to eliminate the have and have not concept of funding allocated to employee development, supporting access to all employees, including temporary employees. The Department originally requested \$60,800.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities & Information Technology	Create 1.0 FTE Facilities Director	\$157,067	Property Tax Levy	On-Going

Notes: This proposal creates 1.0 FTE Facilities Services Director that will act as the strategic leader on all objectives in building and sustaining a comprehensive Facilities Department. Plans, organizes, directs, administers, and coordinates all activities related to the acquisition, disposition, and utilization of the County's physical facilities and real estate portfolio including Strategic Capital Planning, Design, Construction, Operation, Maintenance, and optimization. Provides highly responsible and technical staff assistance to the Board of County Commissioners, elected officials, and other division/department heads. Coordinates activities with other County departments and outside agencies and to ensure compliance with all related regulatory requirements.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities & Information Technology	Jail Facility Component Replacement Fund	\$381,206	Property Tax Levy	Ongoing

Notes: This proposal would create a Jail Facility Component Replacement Plan would be used to replace building assets such as air conditioners, boilers, electrical distribution, roofs, parking lots, and floor coverings based on a proactive analysis. Over the life of a building, major components have life cycles that require replacement at varying intervals. Currently equipment failures and replacements must be funded "as needed". It is planned to start saving for the replacement of end of life building components at the Larimer County Jail so replacement costs are annualized. The Department originally requested \$650,000.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities & Information Technology	Create 1.0 FTE Business Intelligence Report Developer	\$0	Absorbed within Existing Budgets	Ongoing

Notes: This proposal creates 1.0 FTE Business Intelligence Report Developer position to respond to increasing requests for business intelligence capabilities. The requests from departments to provide expert assistance in report development has steadily increased over the last couple of years. The requests for report writing has been to support departments and operations for various departments and the staff resource can be shared between departments by providing a billing structure for this shared resource. Information Technology has been using outside contractors and staffing companies to provide targeted report development work, but has reached the point where the demand can justify a full time position. Funding for this position will be provided by other Divisions or Elected Offices that request services.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities & Information Technology	Create 1.0 FTE Cyber-Security Officer	\$147,884	Property Tax Levy	Ongoing

Notes: This proposal would create 1.0 FTE Cyber-Security Officer in order to reduce the County's risk of data theft and other security issues. Security threats to Larimer County data are increasing daily with increasing sophistication. Malware such as crypto-locker disrupt our business and threaten the delivery of services to the citizens. Increasingly, organizations are turning to Security Officers as a one stop shop for all security needs. Currently, this positions does not exist in Larimer County and this role is performed ad hoc by a multitude of employees across departments. This proposal would centralize this responsibility to an individual responsible for developing a team from various business units to assess risk and make business focused decisions regarding security requirements and requests. The County has a significant amount of highly-sensitive data including that related to criminal cases, health care (HIPAA-protected), financial and other personal data that must be protected.

This position will be a valuable role in an organizations overall risk management architecture. Organizations need to cautiously and continually assess their Security Officer role to make sure that the overall security efforts are matching business needs and outcomes.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Financial Services	Create 1.0 FTE Risk Management Technician	\$0	Absorbed within Existing Budget	On-Going

Notes: This proposal would create 1.0 FTE Risk Management Technician position, effective the 3rd quarter of 2016. Funding for an existing 0.25 FTE administrative support position would be eliminated. As the result of going through a Finance Division Organizational Assessment, it has been determined that the Risk Management Department's customer service would greatly improve with a minor restructuring of the department. The risk management technician will be a 'generalist' type position that will not only provide enhanced customer service but also will enable the department to implement new programs and provide backup for the other department staff. It is anticipated that increased risk management services to departments will result in reduced claims costs that will offset the cost of the position.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Financial Services	Create 1.0 FTE Contract Specialist	\$93,923	Property Tax Levy	Ongoing

Notes: This proposal creates 1.0 FTE Contract Specialist. At present the County's contracting process is decentralized. This places the County at significant financial risk because many departments are not well-equipped or trained to carry out these responsibilities. Contract amendments written by departments are frequently incorrect, missing critical grant-required clauses, are inconsistent with the original terms of the contract, and are not routed for County Attorney approval. Additionally, one of the responsibilities of the Contract Administrator is to ensure vendor's insurance is up-to-date at all times; this too is often overlooked, increasing the liability to Larimer County.

Under this proposal, Purchasing would oversee the contracting process. Purchasing would train departmental Contract Administrators, write and/or review contract amendments, and ensure vendor insurance is up-to-date.

Elected Office/ Division	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Public Works	Expand Hours at Household Hazardous Waste	\$190,627	Operating Revenues	Ongoing

Notes: A recent survey of landfill customers indicates a strong community desire to provide the same operational hours for our Household Hazardous Waste (HHW) program as for regular landfill hours. This proposal would implement these expanded hours and would create 1.0 FTE HHW technician and 2.0 FTE HHW technician assistants. Wednesdays would remain reserved for small businesses. This will be an improvement to our customers and make operating the facility easier for the staff involved.

Division/Department		Authorized Full Time Equivalents				
		2015 Original Budget	2015 Revised Budget	2015 Change	2016 Adopted Budget	2016 Change
Assessor		43.00	43.00	-	43.00	-
BOCC & County Manager	Note 1	14.00	15.00	1.00	17.00	2.00
Clerk & Recorder	Note 2	80.00	81.00	1.00	85.00	4.00
Community Development	Note 3	31.23	33.23	2.00	32.73	(0.50)
Coroner	Note 4	5.60	5.60	-	6.35	0.75
County Attorney		13.43	15.43	2.00	15.43	-
Criminal Justice	Note 5	171.80	169.80	(2.00)	171.80	2.00
District Attorney	Note 6	77.00	79.00	2.00	80.00	1.00
Engineering	Note 7	28.55	29.55	1.00	31.35	1.80
Extension		4.00	4.00	-	4.00	-
Facilities & Information Technology	Note 8	98.28	100.25	1.97	104.25	4.00
Finance	Note 9	24.50	24.50	-	26.25	1.75
Fleet		20.00	20.00	-	20.00	-
Health & Environment		89.30	94.95	5.65	94.95	-
Human Resources	Note 10	17.00	18.50	1.50	18.00	(0.50)
Human Services	Note 11	369.43	382.93	13.50	386.93	4.00
Natural Resources		44.00	45.50	1.50	45.50	-
Public Works Admin		2.50	2.50	-	2.50	-
Road & Bridge		60.00	61.00	1.00	61.00	-
Sheriff	Note 12	374.00	379.00	5.00	387.50	8.50
Solid Waste	Note 13	21.50	21.50	-	25.50	4.00
The Ranch		17.50	17.50	-	17.50	-
Treasurer		14.00	14.00	-	14.00	-
Workforce Center & Veterans		72.56	74.56	2.00	74.56	-
TOTAL AUTHORIZED FTE S		1,693.18	1,732.30	39.12	1,765.10	32.80

Notes to 2016 Staffing Changes:		
<i>BOCC & County Manager</i>	<i>Note 1</i>	<i>Increase 2.0 fte. Economic Development</i>
<i>Clerk & Recorder</i>	<i>Note 2</i>	<i>Increase 4.0 fte. Vehicle Licensing Processing Center Technicians</i>
<i>Community Development</i>	<i>Note 3</i>	<i>Reduce 0.5 fte. Building & Code Compliance Tech</i>
<i>Coroner</i>	<i>Note 4</i>	<i>Increase .75 fte. Medicolegal Death Investigator</i>
<i>Criminal Justice Services</i>	<i>Note 5</i>	<i>Increase 2.0 fte. Pretrial-Court Services Specialist I [1], Senior Court Services Specialist -transfer and reclassify [1]</i>
<i>District Attorney</i>	<i>Note 6</i>	<i>Increase 1.0 fte. Limited Term - Deputy District Attorney I [-1], Deputy District Attorney [2]</i>
<i>Engineering</i>	<i>Note 7</i>	<i>Increase 0.8 fte. Land Agent [-0.2] (shared with Natural Resources), Civil Engineer-Bridges [1]</i>
<i>Facilities & Information Technology</i>	<i>Note 8</i>	<i>Increase 4.0 fte. Facilities Director [1], Cyber Security Officer [1], Business Intelligence Report Writer [1], Accounting Tech I [1]</i>
<i>Finance</i>	<i>Note 9</i>	<i>Increase 1.75 fte. Risk Management Technician [.75], Contract Specialist [1.0]</i>
<i>Human Resources</i>	<i>Note 10</i>	<i>Reduce 0.5 fte. Department Specialist II</i>
<i>Human Services</i>	<i>Note 11</i>	<i>Increase 4.0 fte. Income Maintenance Technician [1], Child Support Manager [1], Department Specialist [2]</i>
<i>Sheriff</i>	<i>Note 12</i>	<i>Increase 9.0 fte. Dispatcher [1], Dispatch Supervisor [1], Crime Scene Investigator [1], Sheriff Deputy [6], Senior Court Services Specialist -transfer [-0.5]</i>
<i>Solid Waste</i>	<i>Note 13</i>	<i>Increase 4.0 fte. Equipment Operator [1], Household Hazardous Waste Technician [1], Household Hazardous Waste Assistant [2].</i>

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:

- | | |
|--|--|
| <ul style="list-style-type: none"> • Building Inspection • Criminal Justice Services • Conservation Trust • Workforce Center • The Ranch • Road and Bridge • Sales Tax • Parks | <ul style="list-style-type: none"> • Developmental Disabilities • Human Services • Health & Environment • Open Lands • Public Trustee • Weed District (Pest Control) • West Vine Stormwater Basin • 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.

Department-Fund Matrix

Department-Fund Matrix (2016 Adopted Budget)														
FUND	DIVISION													
	Assessor	Clerk & Recorder	Coroner	County Manager & BOCC	Criminal Justice	District Attorney	Facilities & IT	Financial Services	Health & Human Svcs	Planning	Public Trustee	Public Works	Sheriff	Surveyor
GENERAL FUND	✓	✓	✓	✓		✓		✓	✓	✓		✓	✓	✓
Contingent				✓										
Natural Disaster				✓			✓	✓	✓			✓		✓
DEBT SERVICE FUNDS														
Assessment Debt(a)							✓					✓		
The Ranch							✓							
Open Space(a)							✓							
Larimer Co. Humane Society							✓							
CAPITAL PROJECTS FUNDS														
Capital Expenditures							✓							
Replacement Fund	✓	✓	✓	✓		✓	✓	✓	✓			✓	✓	
Larimer Co. Humane Society							✓							
Improv. Dist. Const.(a)												✓		
SPECIAL REVENUE FUNDS														
Building Inspection									✓					
Criminal Justice Svcs.					✓									
Conservation Trust												✓		
Workforce Center								✓						
The Ranch												✓		
Road & Bridge(a)												✓		
Sales Tax(a)							✓							
Parks Operations(a)												✓		
Pest Control												✓		
Developmental Disabilities				✓										
Human Services								✓						
Health & Environment								✓						
Open Space(a)														
Public Trustee										✓				
West Vine Stormwater Basin											✓			
Drainage Districts(a)										✓				
ENTERPRISE FUND														
Solid Waste										✓				
INTERNAL SERVICE FUNDS														
Facilities & IT						✓								
Employee Benefits				✓										
Fleet Services				✓										
Risk Management				✓										
Unemployment Comp.				✓										

(a) = Includes sub-funds

Larimer County Budget Preparation & Financial Policies

Larimer County's Budget Preparation and Management Policies are included in the County's Administrative Policy and Procedure. The official policy is 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.

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 (reference G). 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. 180.1E pg. 6

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.

Revenue Projection Methodology & Budgeting Policy

Realistic, conservative and accurate revenue estimates are one of the key building blocks in the development of a fiscally sound budget. The County combines four primary projection methods, mentioned below, and based on the unique characteristics of forecasted revenue:

1. Informed and Expert Judgment (e.g., the advice of a department head).
2. Deterministic Technique (e.g., formula based).
3. Time Series Technique (e.g., trend analysis, rolling averages).
4. Estimates from external sources or appropriated in adopted legislation (e.g., State and Federal governments).

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

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.

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 Adopted Budget for 2016 were held on:

HEARINGS TO REVIEW ADOPTED BUDGET—Comments were welcomed on:

November 16, 2015 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 17, 2015 at 6:30 P.M. (Note - Televised)

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

Note - Televised on Estes Park Cable Channel 12

ADOPTION HEARING - The 2016 Adopted Budget occurred on:

December 22, 2015 at 3:00 P.M. Larimer
County Courthouse Office Building 1st
Floor—Commissioners Hearing Room 200
West Oak Street
Fort Collins, CO 80521

Copies of the 2016 Adopted Budget are available at the Larimer County Budget Office, 200 West Oak Street, Fort Collins, Colorado (phone 970-498-7017). Copies are sent to local public libraries, local radio & television stations and local newspapers or online at <http://www.larimer.org>

Comments on the County Budget may be:

- **Emailed to the County Commissioners at BOCC@larimer.org**
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 Adopted Budget for 2016. 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 Adopted 2016 Budget Summary of Revenues by Category

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Change</u>
<u>Taxes</u>						
Property Taxes	\$92,225,921	\$94,284,433	\$94,256,728	(\$27,705)	\$105,909,096	\$11,652,368
Sales and Use Tax	\$39,078,207	\$40,789,596	\$44,614,894	\$3,825,298	\$44,309,914	(\$304,980)
	\$131,304,128	\$135,074,029	\$138,871,622	\$3,797,593	\$150,219,010	\$11,347,388
<u>Other Revenue</u>						
Other Revenue	\$0	\$30,593	\$58,402	\$27,809	\$45,224	(\$13,178)
	\$0	\$30,593	\$58,402	\$27,809	\$45,224	(\$13,178)
<u>Other Financing Sources (TABOR Excl)</u>						
Debt Proceeds	\$1,284,846	\$13,000,000	\$0	\$13,000,000)	\$13,395,134	\$13,395,134
Sale of Inventoried Assets	\$612,015	\$370,000	\$1,028,525	\$658,525	\$570,000	(\$458,525)
Transfer from County Funds	\$55,346,676	\$73,380,525	\$79,934,835	\$6,554,310	\$55,550,996	(\$24,383,839)
	\$57,243,537	\$86,750,525	\$80,963,360	(\$5,787,165)	\$69,516,130	(\$11,447,230)
<u>Miscellaneous Revenue</u>						
Donations (TABOR Excl)	\$818,747	\$548,078	\$752,928	\$204,850	\$680,080	(\$72,848)
Other Miscellaneous Revenue	\$3,308,539	\$3,516,459	\$4,605,242	\$1,088,783	\$3,828,176	(\$777,066)
Private Grants (TABOR Excl)	\$336,589	\$169,772	\$340,015	\$170,243	\$133,740	(\$206,275)
Refunds of Expenditures (TABOR Excl)	\$719,699	\$583,290	\$583,549	\$259	\$583,284	(\$265)
	\$5,183,574	\$4,817,599	\$6,281,734	\$1,464,135	\$5,225,280	(\$1,056,454)
<u>Licenses and Permits</u>						
Licenses and Permits	\$6,701,853	\$5,506,209	\$6,424,585	\$918,376	\$6,153,789	(\$270,796)
	\$6,701,853	\$5,506,209	\$6,424,585	\$918,376	\$6,153,789	(\$270,796)
<u>Intergovernmental Revenue</u>						
Direct State	\$18,097,369	\$16,580,869	\$19,152,386	\$2,571,517	\$20,415,016	\$1,262,630
Federal Shared (TABOR Excl)	\$3,227,459	\$1,882,000	\$2,830,026	\$948,026	\$1,737,990	(\$1,092,036)
Local Government	\$3,564,671	\$8,000,676	\$10,807,317	\$2,806,641	\$2,457,738	(\$8,349,579)
Pass Through State Grants (TABOR Excl)	\$36,589,335	\$42,951,160	\$45,031,335	\$2,080,175	\$53,556,147	\$8,524,812
State Shared	\$8,702,581	\$8,430,500	\$8,645,924	\$215,424	\$8,613,523	(\$32,401)
State Shared (TABOR Excl)	\$627,628	\$663,622	\$1,227,573	\$563,951	\$725,950	(\$501,623)
	\$70,809,042	\$78,508,827	\$87,694,561	\$9,185,734	\$87,506,364	(\$188,197)

Larimer County Adopted 2016 Budget Summary of Revenues by Category

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Change</u>
<u>Interest Earnings</u>						
Interest Earnings	\$1,162,027	\$584,330	\$689,218	\$104,888	\$643,260	(\$45,958)
	<u>\$1,162,027</u>	<u>\$584,330</u>	<u>\$689,218</u>	<u>\$104,888</u>	<u>\$643,260</u>	<u>(\$45,958)</u>
<u>Charges for Services</u>						
External Charges for Services	\$37,561,675	\$34,532,011	\$37,564,787	\$3,032,776	\$37,181,618	(\$383,169)
Internal Charges for Services	\$36,892,382	\$36,536,375	\$37,787,716	\$1,251,341	\$40,439,632	\$2,651,916
	<u>\$74,454,057</u>	<u>\$71,068,386</u>	<u>\$75,352,503</u>	<u>\$4,284,117</u>	<u>\$77,621,250</u>	<u>\$2,268,747</u>
<u>Assessments</u>						
Assessments	\$309,929	\$165,079	\$326,901	\$161,822	\$168,831	(\$158,070)
	<u>\$309,929</u>	<u>\$165,079</u>	<u>\$326,901</u>	<u>\$161,822</u>	<u>\$168,831</u>	<u>(\$158,070)</u>
Grand Total:	<u>\$347,168,148</u>	<u>\$382,505,577</u>	<u>\$396,662,886</u>	<u>\$14,157,309</u>	<u>\$397,099,138</u>	<u>\$436,252</u>



Larimer County Budget System Report

Larimer County Adopted 2016 Budget

Departmental Budgets by Division

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Assessor						
Assessor	\$3,655,649	\$4,102,291	\$4,102,291	\$0	\$4,171,848	\$69,557
	\$3,655,649	\$4,102,291	\$4,102,291	\$0	\$4,171,848	\$69,557
Clerk and Recorder						
Clerk and Recorder	\$6,657,753	\$7,430,482	\$7,784,468	\$353,986	\$9,963,166	\$2,178,698
	\$6,657,753	\$7,430,482	\$7,784,468	\$353,986	\$9,963,166	\$2,178,698
Coroner						
Coroner	\$960,850	\$1,032,562	\$1,088,671	\$56,109	\$1,315,187	\$226,516
	\$960,850	\$1,032,562	\$1,088,671	\$56,109	\$1,315,187	\$226,516
County Manager						
Budget	\$29,479,355	\$44,405,558	\$47,748,068	\$3,342,510	\$29,978,913	(\$17,769,155)
Commissioners and County Manager	\$3,807,677	\$3,926,089	\$3,939,840	\$13,751	\$6,191,654	\$2,251,814
County Attorney	\$1,683,832	\$1,848,658	\$1,826,751	(\$21,907)	\$1,970,588	\$143,837
Fleet Services	\$10,435,095	\$9,971,083	\$12,534,595	\$2,563,512	\$10,223,603	(\$2,310,992)
Human Resources	\$21,072,992	\$22,138,474	\$24,203,520	\$2,065,046	\$23,739,530	(\$463,990)
	\$66,478,951	\$82,289,862	\$90,252,774	\$7,962,912	\$72,104,288	(\$18,148,486)
Criminal Justice						
Alternative Sentencing Department	\$5,019,396	\$5,340,882	\$5,297,146	(\$43,736)	\$5,686,955	\$389,809
Community Corrections	\$8,476,445	\$10,186,016	\$9,811,149	(\$374,867)	\$10,201,978	\$390,829
Criminal Justice Coordination	\$611,178	\$718,671	\$718,671	\$0	\$1,022,788	\$304,117
	\$14,107,019	\$16,245,569	\$15,826,966	(\$418,603)	\$16,911,721	\$1,084,755
District Attorney						
District Attorney	\$6,566,313	\$7,455,025	\$7,525,839	\$70,814	\$7,918,531	\$392,692
	\$6,566,313	\$7,455,025	\$7,525,839	\$70,814	\$7,918,531	\$392,692
Facilities and Information Technology Management						
Facilities	\$6,794,277	\$18,814,784	\$8,806,010	(\$10,008,774)	\$18,479,330	\$9,673,320
Planning-Mgmt-Operations and Debt Svc						
Information Technology	\$11,454,013	\$16,065,554	\$17,912,144	\$1,846,590	\$16,526,210	(\$1,385,934)
Print Shop and Mail	\$388,984	\$394,549	\$394,549	\$0	\$400,437	\$5,888
	\$18,637,275	\$35,274,887	\$27,112,703	(\$8,162,184)	\$35,405,977	\$8,293,274
Financial Services						
Accounting and Reporting	\$8,059,731	\$11,369,131	\$8,949,007	(\$2,420,124)	\$10,991,403	\$2,042,396
Purchasing	\$306,477	\$300,500	\$313,245	\$12,745	\$420,343	\$107,098
Risk Management	\$2,431,979	\$2,734,122	\$2,685,695	(\$48,427)	\$2,566,508	(\$119,187)
Sales Tax Collection and Distribution	\$29,774,391	\$31,645,665	\$31,341,074	(\$304,591)	\$30,780,640	(\$560,434)

Larimer County Adopted 2016 Budget

Departmental Budgets by Division

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
	\$40,572,578	\$46,049,418	\$43,289,021	(\$2,760,397)	\$44,758,894	\$1,469,873
Health and Human Services						
Cooperative Extension	\$554,006	\$719,531	\$719,531	\$0	\$835,104	\$115,573
Health and Environment	\$8,328,187	\$8,800,344	\$9,716,006	\$915,662	\$9,952,861	\$236,855
HHS Director	\$0	\$0	\$0	\$0	\$0	\$0
Human Services	\$35,855,167	\$40,911,596	\$42,876,977	\$1,965,381	\$44,278,963	\$1,401,986
Workforce Center	\$7,989,587	\$6,646,578	\$7,652,490	\$1,005,912	\$7,782,529	\$130,039
	\$52,726,946	\$57,078,049	\$60,965,004	\$3,886,955	\$62,849,457	\$1,884,453
Planning						
Citizen Resources	\$736,467	\$862,334	\$948,816	\$86,482	\$651,673	(\$297,143)
Code Compliance and Building	\$2,150,929	\$2,082,330	\$2,657,183	\$574,853	\$3,127,359	\$470,176
Development Planning	\$617,270	\$596,989	\$600,238	\$3,249	\$780,868	\$180,630
Rural Land	\$312,210	\$365,668	\$376,212	\$10,544	\$374,696	(\$1,516)
	\$3,816,876	\$3,907,321	\$4,582,449	\$675,128	\$4,934,596	\$352,147
Public Trustee						
Public Trustee	\$0	\$456,000	\$456,000	\$0	\$456,000	\$0
	\$0	\$456,000	\$456,000	\$0	\$456,000	\$0
Public Works						
Engineering	\$11,785,672	\$7,428,573	\$10,108,886	\$2,680,313	\$5,789,245	(\$4,319,641)
Natural Resources	\$11,277,259	\$12,560,003	\$15,400,519	\$2,840,516	\$16,223,176	\$822,657
Public Works Admin	\$366,486	\$385,180	\$416,978	\$31,798	\$387,351	(\$29,627)
Road and Bridge	\$44,811,601	\$50,466,356	\$46,847,326	(\$3,619,030)	\$65,402,460	\$18,555,134
Solid Waste Management	\$5,844,200	\$5,660,994	\$5,860,618	\$199,624	\$6,043,768	\$183,150
The Ranch	\$7,425,092	\$8,721,467	\$9,946,464	\$1,224,997	\$8,291,859	(\$1,654,605)
	\$81,510,309	\$85,222,573	\$88,580,791	\$3,358,218	\$102,137,859	\$13,557,068
Sheriff						
Sheriff	\$41,759,471	\$42,325,350	\$45,952,548	\$3,627,198	\$45,233,351	(\$719,197)
	\$41,759,471	\$42,325,350	\$45,952,548	\$3,627,198	\$45,233,351	(\$719,197)
Surveyor						
Surveyor	\$5,930	\$6,132	\$6,132	\$0	\$19,935	\$13,803
	\$5,930	\$6,132	\$6,132	\$0	\$19,935	\$13,803
Treasurer						
Treasurer	\$1,300,514	\$1,423,910	\$1,423,910	\$0	\$1,452,452	\$28,542
	\$1,300,514	\$1,423,910	\$1,423,910	\$0	\$1,452,452	\$28,542
Grand Total County Budget	\$338,756,435	\$390,299,431	\$398,949,567	\$8,650,136	\$409,633,262	\$10,683,695



Larimer County Budget System Report

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Revenue						
Other Financing Sources (TABOR Exc	\$13,595	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$1,113	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$59,411	\$56,000	\$56,000	\$0	\$56,000	\$0
	\$74,119	\$56,000	\$56,000	\$0	\$56,000	\$0
Expense						
Personnel	\$3,148,908	\$3,315,901	\$3,315,901	\$0	\$3,456,277	\$140,376
Other Financing Uses	\$13,595	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$479,551	\$786,390	\$786,390	\$0	\$715,571	(\$70,819)
Capital Outlay	\$13,595	\$0	\$0	\$0	\$0	\$0
	\$3,655,649	\$4,102,291	\$4,102,291	\$0	\$4,171,848	\$69,557

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Exc	\$0	\$0	\$240,000	\$240,000	\$0	(\$240,000)
Miscellaneous Revenue	(\$860)	\$1,800	\$2,000	\$200	\$0	(\$2,000)
Licenses and Permits	\$44,484	\$41,000	\$41,000	\$0	\$42,648	\$1,648
Charges for Services	\$6,754,747	\$6,246,079	\$6,605,754	\$359,675	\$6,703,982	\$98,228
	\$6,798,370	\$6,288,879	\$6,888,754	\$599,875	\$6,746,630	(\$142,124)
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$4,984,636	\$5,566,029	\$5,499,592	(\$66,437)	\$6,905,519	\$1,405,927
Other Financing Uses	\$19,315	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$1,647,002	\$1,854,453	\$1,986,218	\$131,765	\$3,047,647	\$1,061,429
Capital Outlay	\$6,800	\$10,000	\$298,658	\$288,658	\$10,000	(\$288,658)
	\$6,657,753	\$7,430,482	\$7,784,468	\$353,986	\$9,963,166	\$2,178,698

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$1,955	\$1,000	\$1,000	\$0	\$500	(\$500)
	\$1,955	\$1,000	\$1,000	\$0	\$500	(\$500)
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$550,981	\$576,944	\$586,944	\$10,000	\$690,292	\$103,348
Operating Expenditures	\$409,868	\$455,618	\$501,727	\$46,109	\$624,895	\$123,168
	\$960,850	\$1,032,562	\$1,088,671	\$56,109	\$1,315,187	\$226,516

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$78,186,180	\$79,933,959	\$79,933,959	\$0	\$87,317,086	\$7,383,127
Other Financing Sources (TABOR Exc	\$1,607,677	\$3,377,156	\$6,436,379	\$3,059,223	\$1,691,928	(\$4,744,451)
Miscellaneous Revenue	\$2,526,488	\$1,550,000	\$1,550,000	\$0	\$1,550,000	\$0
Intergovernmental Revenue	\$673,177	\$511,500	\$511,500	\$0	\$500,263	(\$11,237)
Interest Earnings	(\$439,215)	(\$500,000)	(\$500,000)	\$0	(\$525,000)	(\$25,000)
Charges for Services	\$747,344	\$700,000	\$700,000	\$0	\$0	(\$700,000)
	<u>\$83,301,650</u>	<u>\$85,572,615</u>	<u>\$88,631,838</u>	<u>\$3,059,223</u>	<u>\$90,534,277</u>	<u>\$1,902,439</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$230,965	\$234,902	\$287,902	\$53,000	\$260,159	(\$27,743)
Other Financing Uses	\$26,153,005	\$40,941,058	\$44,215,484	\$3,274,426	\$24,129,496	(\$20,085,988)
Operating Expenditures	\$3,095,385	\$3,229,598	\$3,244,682	\$15,084	\$5,589,258	\$2,344,576
	<u>\$29,479,355</u>	<u>\$44,405,558</u>	<u>\$47,748,068</u>	<u>\$3,342,510</u>	<u>\$29,978,913</u>	<u>(\$17,769,155)</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Exc	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$11,745	\$0	\$0	\$0	\$0	\$0
Licenses and Permits	\$4,900	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$160,883	\$0	\$13,592	\$13,592	\$0	(\$13,592)
Charges for Services	\$283,929	\$239,700	\$239,700	\$0	\$0	(\$239,700)
	\$461,457	\$239,700	\$253,292	\$13,592	\$0	(\$253,292)

<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,276,133	\$1,366,667	\$1,446,619	\$79,952	\$1,714,896	\$268,277
Other Financing Uses	\$1,906,129	\$1,789,150	\$1,290,875	(\$498,275)	\$3,734,433	\$2,443,558
Operating Expenditures	\$625,416	\$770,272	\$1,110,628	\$340,356	\$742,325	(\$368,303)
Capital Outlay	\$0	\$0	\$91,718	\$91,718	\$0	(\$91,718)
	\$3,807,677	\$3,926,089	\$3,939,840	\$13,751	\$6,191,654	\$2,251,814

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$911	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$1,623	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,144,129	\$1,081,314	\$1,059,407	(\$21,907)	\$1,087,807	\$28,400
	<u>\$1,146,663</u>	<u>\$1,081,314</u>	<u>\$1,059,407</u>	<u>(\$21,907)</u>	<u>\$1,087,807</u>	<u>\$28,400</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,404,253	\$1,535,935	\$1,504,887	(\$31,048)	\$1,647,318	\$142,431
Operating Expenditures	\$279,579	\$312,723	\$321,864	\$9,141	\$323,270	\$1,406
	<u>\$1,683,832</u>	<u>\$1,848,658</u>	<u>\$1,826,751</u>	<u>(\$21,907)</u>	<u>\$1,970,588</u>	<u>\$143,837</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Exc	\$2,211,483	\$10,560,307	\$12,111,873	\$1,551,566	\$566,882	(\$11,544,991)
Miscellaneous Revenue	(\$1,912,972)	\$20,300	\$49,774	\$29,474	\$0	(\$49,774)
Intergovernmental Revenue	\$29,679	\$0	\$856	\$856	\$0	(\$856)
Charges for Services	\$7,664,792	\$6,852,584	\$6,968,569	\$115,985	\$9,224,851	\$2,256,282
	<u>\$7,992,982</u>	<u>\$17,433,191</u>	<u>\$19,131,072</u>	<u>\$1,697,881</u>	<u>\$9,791,733</u>	<u>(\$9,339,339)</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,515,927	\$1,710,968	\$1,715,395	\$4,427	\$1,722,910	\$7,515
Other Financing Uses	\$18,849	\$5,000	\$60,635	\$55,635	\$0	(\$60,635)
Operating Expenditures	\$4,093,966	\$3,513,130	\$3,974,253	\$461,123	\$4,015,186	\$40,933
Capital Outlay	\$4,806,353	\$4,741,985	\$6,784,312	\$2,042,327	\$4,485,507	(\$2,298,805)
	<u>\$10,435,095</u>	<u>\$9,971,083</u>	<u>\$12,534,595</u>	<u>\$2,563,512</u>	<u>\$10,223,603</u>	<u>(\$2,310,992)</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Exc	\$13,386	\$0	\$60,327	\$60,327	\$28,500	(\$31,827)
Miscellaneous Revenue	\$215,985	\$145,000	\$415,350	\$270,350	\$124,000	(\$291,350)
Intergovernmental Revenue	\$7,230	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$99,248	\$98,000	\$106,872	\$8,872	\$101,000	(\$5,872)
Charges for Services	\$17,732,345	\$17,947,000	\$18,177,788	\$230,788	\$18,529,000	\$351,212
	<u>\$18,068,194</u>	<u>\$18,190,000</u>	<u>\$18,760,337</u>	<u>\$570,337</u>	<u>\$18,782,500</u>	<u>\$22,163</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,257,569	\$1,325,803	\$1,400,080	\$74,277	\$1,483,925	\$83,845
Operating Expenditures	\$19,815,424	\$20,812,671	\$22,803,440	\$1,990,769	\$22,255,605	(\$547,835)
	<u>\$21,072,992</u>	<u>\$22,138,474</u>	<u>\$24,203,520</u>	<u>\$2,065,046</u>	<u>\$23,739,530</u>	<u>(\$463,990)</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Exc	\$3,948,108	\$4,027,070	\$4,027,070	\$0	\$4,291,554	\$264,484
Miscellaneous Revenue	\$21,439	\$19,000	\$16,826	(\$2,174)	\$19,000	\$2,174
Intergovernmental Revenue	\$43,610	\$38,092	\$38,597	\$505	\$39,727	\$1,130
Charges for Services	\$1,152,694	\$1,256,720	\$1,215,159	(\$41,561)	\$1,336,674	\$121,515
	<u>\$5,165,852</u>	<u>\$5,340,882</u>	<u>\$5,297,652</u>	<u>(\$43,230)</u>	<u>\$5,686,955</u>	<u>\$389,303</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$4,191,764	\$4,455,039	\$4,347,328	(\$107,711)	\$4,733,605	\$386,277
Operating Expenditures	\$827,632	\$885,843	\$949,818	\$63,975	\$953,350	\$3,532
	<u>\$5,019,396</u>	<u>\$5,340,882</u>	<u>\$5,297,146</u>	<u>(\$43,736)</u>	<u>\$5,686,955</u>	<u>\$389,809</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Exc	\$645,928	\$848,185	\$848,185	\$0	\$875,327	\$27,142
Miscellaneous Revenue	\$42,279	\$36,000	\$40,123	\$4,123	\$39,500	(\$623)
Licenses and Permits	\$78,979	\$318,536	\$360,570	\$42,034	\$291,708	(\$68,862)
Intergovernmental Revenue	\$171,817	\$354,848	\$111,273	(\$243,575)	\$80,000	(\$31,273)
Interest Earnings	\$29,947	\$15,000	\$17,024	\$2,024	\$15,000	(\$2,024)
Charges for Services	\$7,909,370	\$8,003,377	\$7,937,076	(\$66,301)	\$8,414,529	\$477,453
	<u>\$8,878,320</u>	<u>\$9,575,946</u>	<u>\$9,314,251</u>	<u>(\$261,695)</u>	<u>\$9,716,064</u>	<u>\$401,813</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$6,112,220	\$7,106,789	\$6,631,031	(\$475,758)	\$7,276,615	\$645,584
Other Financing Uses	\$10,000	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$2,354,225	\$3,079,227	\$3,180,118	\$100,891	\$2,925,363	(\$254,755)
	<u>\$8,476,445</u>	<u>\$10,186,016</u>	<u>\$9,811,149</u>	<u>(\$374,867)</u>	<u>\$10,201,978</u>	<u>\$390,829</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Exc	\$622,233	\$718,671	\$718,671	\$0	\$1,022,788	\$304,117
Intergovernmental Revenue	\$11,159	\$0	\$0	\$0	\$0	\$0
	<u>\$633,392</u>	<u>\$718,671</u>	<u>\$718,671</u>	<u>\$0</u>	<u>\$1,022,788</u>	<u>\$304,117</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$254,719	\$346,561	\$330,805	(\$15,756)	\$345,888	\$15,083
Operating Expenditures	\$356,459	\$372,110	\$387,866	\$15,756	\$676,900	\$289,034
	<u>\$611,178</u>	<u>\$718,671</u>	<u>\$718,671</u>	<u>\$0</u>	<u>\$1,022,788</u>	<u>\$304,117</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Exc	\$17,101	\$26,435	\$26,435	\$0	\$17,750	(\$8,685)
Miscellaneous Revenue	\$5,826	\$3,500	\$5,000	\$1,500	\$10,500	\$5,500
Intergovernmental Revenue	\$310,784	\$317,246	\$309,712	(\$7,534)	\$337,764	\$28,052
Charges for Services	\$418,721	\$359,320	\$436,211	\$76,891	\$391,885	(\$44,326)
	\$752,431	\$706,501	\$777,358	\$70,857	\$757,899	(\$19,459)
						<u>Chg from Revised</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$5,867,930	\$6,365,277	\$6,347,251	(\$18,026)	\$6,979,538	\$632,287
Other Financing Uses	\$17,101	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$664,182	\$1,053,313	\$1,152,153	\$98,840	\$921,993	(\$230,160)
Capital Outlay	\$17,101	\$36,435	\$26,435	(\$10,000)	\$17,000	(\$9,435)
	\$6,566,313	\$7,455,025	\$7,525,839	\$70,814	\$7,918,531	\$392,692

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$138	\$0	\$0	\$0	\$0	\$0
Other Financing Sources (TABOR Exc	\$6,417,454	\$24,924,619	\$13,447,562	(\$11,477,057)	\$17,636,354	\$4,188,792
Miscellaneous Revenue	\$4,980	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$93	\$1,000,000	\$1,000,007	\$7	\$0	(\$1,000,007)
Interest Earnings	\$16,735	\$15,000	\$15,000	\$0	\$60,000	\$45,000
Charges for Services	\$1,615,817	\$1,822,123	\$1,642,123	(\$180,000)	\$1,875,768	\$233,645
	\$8,055,216	\$27,761,742	\$16,104,692	(\$11,657,050)	\$19,572,122	\$3,467,430

<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,763,350	\$1,780,764	\$1,709,588	(\$71,176)	\$2,044,918	\$335,330
Other Financing Uses	\$80,748	\$75,000	\$75,000	\$0	\$75,000	\$0
Operating Expenditures	\$3,679,496	\$3,759,020	\$5,314,672	\$1,555,652	\$3,857,165	(\$1,457,507)
Debt Service	\$0	\$0	\$0	\$0	\$230,548	\$230,548
Capital Outlay	\$1,270,684	\$13,200,000	\$1,706,750	(\$11,493,250)	\$12,271,699	\$10,564,949
	\$6,794,277	\$18,814,784	\$8,806,010	(\$10,008,774)	\$18,479,330	\$9,673,320

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Exc	\$8,001,505	\$10,589,226	\$12,407,686	\$1,818,460	\$10,496,492	(\$1,911,194)
Miscellaneous Revenue	\$26,607	\$1,000	\$35,856	\$34,856	\$16,000	(\$19,856)
Intergovernmental Revenue	\$30,979	\$0	\$2,277	\$2,277	\$0	(\$2,277)
Charges for Services	\$3,752,450	\$4,362,849	\$4,496,764	\$133,915	\$4,713,219	\$216,455
	<u>\$11,811,540</u>	<u>\$14,953,075</u>	<u>\$16,942,583</u>	<u>\$1,989,508</u>	<u>\$15,225,711</u>	<u>(\$1,716,872)</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$6,394,482	\$7,325,670	\$7,063,740	(\$261,930)	\$8,055,563	\$991,823
Other Financing Uses	\$268,603	\$0	\$40,000	\$40,000	\$0	(\$40,000)
Operating Expenditures	\$3,636,367	\$5,504,838	\$7,651,998	\$2,147,160	\$5,814,142	(\$1,837,856)
Capital Outlay	\$1,154,561	\$3,235,046	\$3,156,406	(\$78,640)	\$2,656,505	(\$499,901)
	<u>\$11,454,013</u>	<u>\$16,065,554</u>	<u>\$17,912,144</u>	<u>\$1,846,590</u>	<u>\$16,526,210</u>	<u>(\$1,385,934)</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Exc	\$144,748	\$140,049	\$140,049	\$0	\$140,049	\$0
Charges for Services	\$266,571	\$254,500	\$254,500	\$0	\$254,500	\$0
	\$411,319	\$394,549	\$394,549	\$0	\$394,549	\$0
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$116,079	\$119,237	\$118,837	(\$400)	\$125,125	\$6,288
Operating Expenditures	\$272,906	\$275,312	\$275,712	\$400	\$275,312	(\$400)
	\$388,984	\$394,549	\$394,549	\$0	\$400,437	\$5,888

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$264	\$0	\$5,515,289	\$5,515,289	\$5,517,306	\$2,017
Other Revenue	\$0	\$30,593	\$30,593	\$0	\$45,224	\$14,631
Other Financing Sources (TABOR Exc	\$5,548,373	\$8,546,136	\$5,546,136	(\$3,000,000)	\$7,013,507	\$1,467,371
Miscellaneous Revenue	\$86,421	\$82,000	\$84,938	\$2,938	\$110,419	\$25,481
Intergovernmental Revenue	\$95,835	\$156,798	\$158,554	\$1,756	\$102,860	(\$55,694)
Interest Earnings	\$83,124	\$78,922	\$80,922	\$2,000	\$85,098	\$4,176
Charges for Services	\$33	\$16,580	\$16,580	\$0	\$0	(\$16,580)
Assessments	\$128,500	\$165,079	\$165,079	\$0	\$168,831	\$3,752
	<u>\$5,942,549</u>	<u>\$9,076,108</u>	<u>\$11,598,091</u>	<u>\$2,521,983</u>	<u>\$13,043,245</u>	<u>\$1,445,154</u>

<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,173,852	\$1,361,055	\$1,335,380	(\$25,675)	\$1,294,779	(\$40,601)
Other Financing Uses	\$362,174	\$0	\$1,309,507	\$1,309,507	\$716,478	(\$593,029)
Other Expenses	\$0	\$0	\$27,809	\$27,809	\$0	(\$27,809)
Operating Expenditures	\$207,149	\$1,296,082	\$540,968	(\$755,114)	\$271,335	(\$269,633)
Debt Service	\$6,316,556	\$8,711,994	\$5,735,343	(\$2,976,651)	\$8,708,811	\$2,973,468
	<u>\$8,059,731</u>	<u>\$11,369,131</u>	<u>\$8,949,007</u>	<u>(\$2,420,124)</u>	<u>\$10,991,403</u>	<u>\$2,042,396</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$7,198	\$6,000	\$6,000	\$0	\$6,000	\$0
Intergovernmental Revenue	\$42,145	\$0	\$718	\$718	\$0	(\$718)
	\$49,343	\$6,000	\$6,718	\$718	\$6,000	(\$718)
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$271,261	\$280,259	\$253,728	(\$26,531)	\$360,030	\$106,302
Operating Expenditures	\$35,216	\$20,241	\$59,517	\$39,276	\$60,313	\$796
	\$306,477	\$300,500	\$313,245	\$12,745	\$420,343	\$107,098

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$111,624	\$50,000	\$57,000	\$7,000	\$50,000	(\$7,000)
Interest Earnings	\$77,371	\$50,000	\$75,000	\$25,000	\$50,000	(\$25,000)
Charges for Services	\$2,747,328	\$2,634,122	\$2,553,695	(\$80,427)	\$2,466,508	(\$87,187)
	<u>\$2,936,323</u>	<u>\$2,734,122</u>	<u>\$2,685,695</u>	<u>(\$48,427)</u>	<u>\$2,566,508</u>	<u>(\$119,187)</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$240,496	\$257,098	\$266,884	\$9,786	\$303,255	\$36,371
Operating Expenditures	\$2,191,483	\$2,477,024	\$2,418,811	(\$58,213)	\$2,263,253	(\$155,558)
	<u>\$2,431,979</u>	<u>\$2,734,122</u>	<u>\$2,685,695</u>	<u>(\$48,427)</u>	<u>\$2,566,508</u>	<u>(\$119,187)</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$31,080,469	\$33,378,741	\$30,626,852	(\$2,751,889)	\$30,623,835	(\$3,017)
Other Financing Sources (TABOR Exc	\$54,116	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$19,666	\$29,000	\$26,000	(\$3,000)	\$31,000	\$5,000
	<u>\$31,154,251</u>	<u>\$33,407,741</u>	<u>\$30,652,852</u>	<u>(\$2,754,889)</u>	<u>\$30,654,835</u>	<u>\$1,983</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$140,950	\$145,998	\$160,742	\$14,744	\$148,672	(\$12,070)
Other Financing Uses	\$22,091,020	\$23,744,131	\$22,849,820	(\$894,311)	\$22,139,192	(\$710,628)
Operating Expenditures	\$7,537,471	\$7,726,536	\$8,326,512	\$599,976	\$8,488,776	\$162,264
Debt Service	\$4,950	\$29,000	\$4,000	(\$25,000)	\$4,000	\$0
	<u>\$29,774,391</u>	<u>\$31,645,665</u>	<u>\$31,341,074</u>	<u>(\$304,591)</u>	<u>\$30,780,640</u>	<u>(\$560,434)</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Exc	\$45,662	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,420	\$42,500	\$530,826	\$488,326	\$61,900	(\$468,926)
Intergovernmental Revenue	\$871	\$0	\$67	\$67	\$0	(\$67)
Interest Earnings	\$260	\$150	\$150	\$0	\$250	\$100
Charges for Services	\$194,304	\$225,467	\$225,467	\$0	\$222,467	(\$3,000)
	\$242,517	\$268,117	\$756,510	\$488,393	\$284,617	(\$471,893)
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$215,178	\$260,229	\$235,644	(\$24,585)	\$256,292	\$20,648
Operating Expenditures	\$338,827	\$459,302	\$483,887	\$24,585	\$578,812	\$94,925
	\$554,006	\$719,531	\$719,531	\$0	\$835,104	\$115,573

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$2,629,429	\$2,699,896	\$2,699,896	\$0	\$3,112,980	\$413,084
Other Financing Sources (TABOR Exc	\$74,688	\$65,868	\$163,272	\$97,404	\$127,255	(\$36,017)
Miscellaneous Revenue	\$272,100	\$180,928	\$191,627	\$10,699	\$146,750	(\$44,877)
Licenses and Permits	\$530,038	\$539,545	\$530,665	(\$8,880)	\$540,465	\$9,800
Intergovernmental Revenue	\$3,878,595	\$3,838,104	\$4,980,314	\$1,142,210	\$4,681,316	(\$298,998)
Charges for Services	\$869,786	\$904,016	\$932,232	\$28,216	\$992,747	\$60,515
	<u>\$8,254,636</u>	<u>\$8,228,357</u>	<u>\$9,498,006</u>	<u>\$1,269,649</u>	<u>\$9,601,513</u>	<u>\$103,507</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$6,800,719	\$7,254,431	\$7,102,765	(\$151,666)	\$7,751,681	\$648,916
Other Financing Uses	\$2,708	\$0	\$8,736	\$8,736	\$0	(\$8,736)
Operating Expenditures	\$1,524,759	\$1,545,913	\$2,604,505	\$1,058,592	\$2,201,180	(\$403,325)
	<u>\$8,328,187</u>	<u>\$8,800,344</u>	<u>\$9,716,006</u>	<u>\$915,662</u>	<u>\$9,952,861</u>	<u>\$236,855</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$6,987,927	\$7,175,719	\$7,175,719	\$0	\$8,273,604	\$1,097,885
Miscellaneous Revenue	\$1,769,537	\$1,735,492	\$1,660,846	(\$74,646)	\$1,882,897	\$222,051
Intergovernmental Revenue	\$27,462,126	\$29,463,765	\$32,931,960	\$3,468,195	\$33,157,249	\$225,289
	<u>\$36,219,590</u>	<u>\$38,374,976</u>	<u>\$41,768,525</u>	<u>\$3,393,549</u>	<u>\$43,313,750</u>	<u>\$1,545,225</u>

<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$20,977,848	\$23,579,553	\$23,659,673	\$80,120	\$26,543,056	\$2,883,383
Other Financing Uses	\$170,662	\$15,000	\$0	(\$15,000)	\$0	\$0
Operating Expenditures	\$14,706,656	\$17,304,043	\$19,204,304	\$1,900,261	\$17,722,907	(\$1,481,397)
Capital Outlay	\$0	\$13,000	\$13,000	\$0	\$13,000	\$0
	<u>\$35,855,167</u>	<u>\$40,911,596</u>	<u>\$42,876,977</u>	<u>\$1,965,381</u>	<u>\$44,278,963</u>	<u>\$1,401,986</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Exc	\$427,175	\$661,219	\$736,219	\$75,000	\$332,315	(\$403,904)
Miscellaneous Revenue	\$115,283	\$53,162	\$73,962	\$20,800	\$50,000	(\$23,962)
Intergovernmental Revenue	\$4,850,405	\$3,394,872	\$3,909,556	\$514,684	\$4,160,292	\$250,736
Charges for Services	\$2,489,643	\$2,135,786	\$2,718,202	\$582,416	\$2,574,847	(\$143,355)
	<u>\$7,882,506</u>	<u>\$6,245,039</u>	<u>\$7,437,939</u>	<u>\$1,192,900</u>	<u>\$7,117,454</u>	<u>(\$320,485)</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$4,672,287	\$4,639,765	\$4,751,306	\$111,541	\$5,192,790	\$441,484
Operating Expenditures	\$3,310,145	\$2,006,813	\$2,889,789	\$882,976	\$2,589,739	(\$300,050)
Capital Outlay	\$7,155	\$0	\$11,395	\$11,395	\$0	(\$11,395)
	<u>\$7,989,587</u>	<u>\$6,646,578</u>	<u>\$7,652,490</u>	<u>\$1,005,912</u>	<u>\$7,782,529</u>	<u>\$130,039</u>

Larimer County Adopted 2016 Budget
Detail of Departmental Budgets by Division/Department

Division: Planning

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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$1,227	\$500	\$500	\$0	\$510	\$10
Intergovernmental Revenue	\$0	\$65,000	\$0	(\$65,000)	\$0	\$0
	<u>\$1,227</u>	<u>\$65,500</u>	<u>\$500</u>	<u>(\$65,000)</u>	<u>\$510</u>	<u>\$10</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$401,175	\$478,414	\$412,632	(\$65,782)	\$401,919	(\$10,713)
Operating Expenditures	\$335,292	\$383,920	\$536,184	\$152,264	\$249,754	(\$286,430)
	<u>\$736,467</u>	<u>\$862,334</u>	<u>\$948,816</u>	<u>\$86,482</u>	<u>\$651,673</u>	<u>(\$297,143)</u>

Larimer County Adopted 2016 Budget
Detail of Departmental Budgets by Division/Department

Division: Planning

Department: Code Compliance and Building

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

Budget:

<u>Revenue</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Exc	\$9,490	\$2,150	\$2,150	\$0	\$0	(\$2,150)
Miscellaneous Revenue	\$37,613	\$0	\$10,000	\$10,000	\$0	(\$10,000)
Licenses and Permits	\$1,570,587	\$1,197,775	\$1,381,394	\$183,619	\$1,371,400	(\$9,994)
Intergovernmental Revenue	\$48,987	\$0	\$997,523	\$997,523	\$0	(\$997,523)
Charges for Services	\$67,172	\$21,500	\$35,106	\$13,606	\$28,600	(\$6,506)
	<u>\$1,733,850</u>	<u>\$1,221,425</u>	<u>\$2,426,173</u>	<u>\$1,204,748</u>	<u>\$1,400,000</u>	<u>(\$1,026,173)</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,404,181	\$1,467,652	\$1,567,399	\$99,747	\$1,678,586	\$111,187
Other Financing Uses	\$9,490	\$2,150	\$28,226	\$26,076	\$0	(\$28,226)
Operating Expenditures	\$727,768	\$610,378	\$874,874	\$264,496	\$812,593	(\$62,281)
Capital Outlay	\$9,490	\$2,150	\$186,684	\$184,534	\$636,180	\$449,496
	<u>\$2,150,929</u>	<u>\$2,082,330</u>	<u>\$2,657,183</u>	<u>\$574,853</u>	<u>\$3,127,359</u>	<u>\$470,176</u>

Larimer County Adopted 2016 Budget
Detail of Departmental Budgets by Division/Department

Division: Planning

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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Licenses and Permits	\$58,431	\$45,800	\$45,825	\$25	\$50,000	\$4,175
Intergovernmental Revenue	\$34,267	\$15,500	\$24,600	\$9,100	\$14,200	(\$10,400)
Charges for Services	\$110,356	\$59,700	\$98,800	\$39,100	\$65,600	(\$33,200)
	\$203,054	\$121,000	\$169,225	\$48,225	\$129,800	(\$39,425)
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$519,700	\$494,748	\$497,481	\$2,733	\$522,053	\$24,572
Operating Expenditures	\$97,570	\$102,241	\$102,757	\$516	\$258,815	\$156,058
	\$617,270	\$596,989	\$600,238	\$3,249	\$780,868	\$180,630

Larimer County Adopted 2016 Budget
Detail of Departmental Budgets by Division/Department

Division: Planning

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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Exc	\$0	\$0	\$6,435	\$6,435	\$0	(\$6,435)
Charges for Services	\$27,000	\$3,600	\$12,550	\$8,950	\$4,100	(\$8,450)
	\$27,000	\$3,600	\$18,985	\$15,385	\$4,100	(\$14,885)
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$289,533	\$320,263	\$324,372	\$4,109	\$331,437	\$7,065
Other Financing Uses	\$0	\$0	\$12,870	\$12,870	\$0	(\$12,870)
Operating Expenditures	\$22,677	\$45,405	\$38,970	(\$6,435)	\$43,259	\$4,289
	\$312,210	\$365,668	\$376,212	\$10,544	\$374,696	(\$1,516)

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$0	\$2,000	\$2,000	\$0	\$2,000	\$0
Interest Earnings	\$0	\$2,000	\$2,000	\$0	\$2,000	\$0
Charges for Services	\$0	\$452,000	\$452,000	\$0	\$452,000	\$0
	\$0	\$456,000	\$456,000	\$0	\$456,000	\$0

<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$0	\$370,000	\$370,000	\$0	\$370,000	\$0
Operating Expenditures	\$0	\$86,000	\$86,000	\$0	\$86,000	\$0
	\$0	\$456,000	\$456,000	\$0	\$456,000	\$0

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$1,748,558	\$1,785,079	\$1,755,413	(\$29,666)	\$2,089,242	\$333,829
Other Revenue	\$0	\$0	\$27,809	\$27,809	\$0	(\$27,809)
Other Financing Sources (TABOR Exc	\$1,690,084	\$161,601	\$189,635	\$28,034	\$166,601	(\$23,034)
Miscellaneous Revenue	\$51,640	\$1,000	\$42,400	\$41,400	\$0	(\$42,400)
Licenses and Permits	\$1,059,784	\$626,000	\$861,000	\$235,000	\$671,000	(\$190,000)
Intergovernmental Revenue	\$3,638,652	\$732,400	\$1,147,918	\$415,518	\$878,938	(\$268,980)
Interest Earnings	\$76,689	\$67,530	\$68,013	\$483	\$68,555	\$542
Charges for Services	\$541,761	\$536,730	\$565,695	\$28,965	\$257,400	(\$308,295)
Assessments	\$181,429	\$0	\$161,822	\$161,822	\$0	(\$161,822)
	<u>\$8,988,597</u>	<u>\$3,910,340</u>	<u>\$4,819,705</u>	<u>\$909,365</u>	<u>\$4,131,736</u>	<u>(\$687,969)</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$2,521,963	\$3,255,207	\$3,063,181	(\$192,026)	\$3,690,626	\$627,445
Other Financing Uses	\$1,562,389	\$1,570,000	\$1,577,927	\$7,927	\$68,027	(\$1,509,900)
Other Expenses	\$0	\$30,592	\$30,592	\$0	\$45,225	\$14,633
Operating Expenditures	\$7,600,320	\$2,470,524	\$5,285,886	\$2,815,362	\$1,882,117	(\$3,403,769)
Debt Service	\$101,000	\$102,250	\$104,916	\$2,666	\$103,250	(\$1,666)
Capital Outlay	\$0	\$0	\$46,384	\$46,384	\$0	(\$46,384)
	<u>\$11,785,672</u>	<u>\$7,428,573</u>	<u>\$10,108,886</u>	<u>\$2,680,313</u>	<u>\$5,789,245</u>	<u>(\$4,319,641)</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$490,661	\$491,293	\$499,897	\$8,604	\$579,383	\$79,486
Other Financing Sources (TABOR Exc	\$7,056,598	\$7,308,442	\$8,080,663	\$772,221	\$8,887,053	\$806,390
Miscellaneous Revenue	\$44,304	\$600	\$309,283	\$308,683	\$700	(\$308,583)
Licenses and Permits	\$3,155,860	\$2,556,553	\$3,005,131	\$448,578	\$3,005,568	\$437
Intergovernmental Revenue	\$1,587,416	\$2,132,684	\$3,293,211	\$1,160,527	\$2,282,118	(\$1,011,093)
Interest Earnings	\$63,373	\$58,728	\$75,357	\$16,629	\$75,357	\$0
Charges for Services	\$774,829	\$721,542	\$713,883	(\$7,659)	\$697,961	(\$15,922)
	<u>\$13,173,041</u>	<u>\$13,269,842</u>	<u>\$15,977,425</u>	<u>\$2,707,583</u>	<u>\$15,528,140</u>	<u>(\$449,285)</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$4,897,170	\$4,640,408	\$5,351,178	\$710,770	\$5,503,602	\$152,424
Other Financing Uses	\$2,424,319	\$2,874,635	\$3,698,985	\$824,350	\$4,462,090	\$763,105
Operating Expenditures	\$2,042,164	\$3,314,760	\$3,322,723	\$7,963	\$2,558,842	(\$763,881)
Capital Outlay	\$1,913,605	\$1,730,200	\$3,027,633	\$1,297,433	\$3,698,642	\$671,009
	<u>\$11,277,259</u>	<u>\$12,560,003</u>	<u>\$15,400,519</u>	<u>\$2,840,516</u>	<u>\$16,223,176</u>	<u>\$822,657</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Exc	\$112,455	\$117,528	\$128,361	\$10,833	\$126,695	(\$1,666)
Intergovernmental Revenue	\$14,584	\$0	\$0	\$0	\$0	\$0
	<u>\$127,039</u>	<u>\$117,528</u>	<u>\$128,361</u>	<u>\$10,833</u>	<u>\$126,695</u>	<u>(\$1,666)</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$349,555	\$361,326	\$392,124	\$30,798	\$363,778	(\$28,346)
Operating Expenditures	\$16,931	\$23,854	\$24,854	\$1,000	\$23,573	(\$1,281)
	<u>\$366,486</u>	<u>\$385,180</u>	<u>\$416,978</u>	<u>\$31,798</u>	<u>\$387,351</u>	<u>(\$29,627)</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$10,180,502	\$9,609,342	\$10,664,597	\$1,055,255	\$12,705,574	\$2,040,977
Other Financing Sources (TABOR Exc	\$7,437,187	\$3,289,150	\$2,955,652	(\$333,498)	\$3,747,033	\$791,381
Miscellaneous Revenue	\$319,846	\$0	\$78,079	\$78,079	\$42,750	(\$35,329)
Intergovernmental Revenue	\$24,634,466	\$34,576,265	\$36,044,675	\$1,468,410	\$39,443,266	\$3,398,591
Charges for Services	\$6,648	\$5,000	\$128,473	\$123,473	\$944,700	\$816,227
	<u>\$42,578,650</u>	<u>\$47,479,757</u>	<u>\$49,871,476</u>	<u>\$2,391,719</u>	<u>\$56,883,323</u>	<u>\$7,011,847</u>

<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$4,236,285	\$5,257,722	\$4,895,972	(\$361,750)	\$5,574,868	\$678,896
Other Financing Uses	\$113,467	\$4,418,409	\$4,434,314	\$15,905	\$111,174	(\$4,323,140)
Operating Expenditures	\$40,109,216	\$40,506,682	\$37,256,618	(\$3,250,064)	\$59,519,418	\$22,262,800
Inventory Reporting	(\$30,813)	\$65,000	\$53,879	(\$11,121)	\$65,000	\$11,121
Capital Outlay	\$383,446	\$218,543	\$206,543	(\$12,000)	\$132,000	(\$74,543)
	<u>\$44,811,601</u>	<u>\$50,466,356</u>	<u>\$46,847,326</u>	<u>(\$3,619,030)</u>	<u>\$65,402,460</u>	<u>\$18,555,134</u>

Larimer County Adopted 2016 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>Revenue</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$13,190	\$12,600	\$12,600	\$0	\$12,600	\$0
Licenses and Permits	\$1,350	\$1,000	\$1,000	\$0	\$1,000	\$0
Intergovernmental Revenue	\$887,358	\$364,157	\$260,582	(\$103,575)	\$0	(\$260,582)
Interest Earnings	\$151,984	\$145,000	\$190,000	\$45,000	\$155,000	(\$35,000)
Charges for Services	\$7,336,431	\$5,551,440	\$6,900,050	\$1,348,610	\$6,409,128	(\$490,922)
	<u>\$8,390,313</u>	<u>\$6,074,197</u>	<u>\$7,364,232</u>	<u>\$1,290,035</u>	<u>\$6,577,728</u>	<u>(\$786,504)</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,820,536	\$2,082,323	\$1,973,829	(\$108,494)	\$2,295,925	\$322,096
Other Financing Uses	\$26,025	\$36,000	\$256,705	\$220,705	\$36,000	(\$220,705)
Operating Expenditures	\$3,415,947	\$3,498,509	\$3,370,934	(\$127,575)	\$3,585,522	\$214,588
Capital Outlay	\$581,693	\$44,162	\$259,150	\$214,988	\$126,321	(\$132,829)
	<u>\$5,844,200</u>	<u>\$5,660,994</u>	<u>\$5,860,618</u>	<u>\$199,624</u>	<u>\$6,043,768</u>	<u>\$183,150</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
<u>Revenue</u>						
Other Financing Sources (TABOR Exc	\$3,344,299	\$3,386,713	\$4,065,937	\$679,224	\$3,948,047	(\$117,890)
Miscellaneous Revenue	\$639,597	\$419,333	\$546,433	\$127,100	\$596,433	\$50,000
Intergovernmental Revenue	\$1,478	\$0	\$102	\$102	\$0	(\$102)
Interest Earnings	\$32,381	\$25,000	\$25,000	\$0	\$25,000	\$0
Charges for Services	\$5,320,671	\$4,906,077	\$5,197,587	\$291,510	\$5,392,117	\$194,530
	\$9,338,427	\$8,737,123	\$9,835,059	\$1,097,936	\$9,961,597	\$126,538
<u>Expense</u>						
Personnel	\$1,587,709	\$1,712,140	\$1,766,165	\$54,025	\$1,907,862	\$141,697
Other Financing Uses	\$58,129	\$38,139	\$52,048	\$13,909	\$38,139	(\$13,909)
Other Expenses	\$0	\$200,000	\$200,000	\$0	\$200,000	\$0
Operating Expenditures	\$5,742,917	\$5,100,412	\$5,828,753	\$728,341	\$5,795,858	(\$32,895)
Capital Outlay	\$36,337	\$1,670,776	\$2,099,498	\$428,722	\$350,000	(\$1,749,498)
	\$7,425,092	\$8,721,467	\$9,946,464	\$1,224,997	\$8,291,859	(\$1,654,605)

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Exc	\$7,800,192	\$8,000,000	\$8,624,663	\$624,663	\$8,400,000	(\$224,663)
Miscellaneous Revenue	\$767,851	\$453,684	\$558,991	\$105,307	\$502,521	(\$56,470)
Licenses and Permits	\$197,440	\$180,000	\$198,000	\$18,000	\$180,000	(\$18,000)
Intergovernmental Revenue	\$2,189,194	\$1,547,596	\$1,956,967	\$409,371	\$1,828,371	(\$128,596)
Charges for Services	\$1,896,078	\$1,118,260	\$2,426,132	\$1,307,872	\$1,817,860	(\$608,272)
	<u>\$12,850,755</u>	<u>\$11,299,540</u>	<u>\$13,764,753</u>	<u>\$2,465,213</u>	<u>\$12,728,752</u>	<u>(\$1,036,001)</u>

<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$32,803,592	\$32,963,342	\$33,651,994	\$688,652	\$35,241,257	\$1,589,263
Other Financing Uses	\$38,950	\$0	\$198,904	\$198,904	\$40,968	(\$157,936)
Operating Expenditures	\$8,801,472	\$8,983,846	\$11,544,093	\$2,560,247	\$9,733,252	(\$1,810,841)
Capital Outlay	\$115,457	\$378,162	\$557,557	\$179,395	\$217,874	(\$339,683)
	<u>\$41,759,471</u>	<u>\$42,325,350</u>	<u>\$45,952,548</u>	<u>\$3,627,198</u>	<u>\$45,233,351</u>	<u>(\$719,197)</u>

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$5,930	\$6,132	\$6,132	\$0	\$19,935	\$13,803
	\$5,930	\$6,132	\$6,132	\$0	\$19,935	\$13,803

Larimer County Adopted 2016 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$340	\$200	\$320	\$120	\$300	(\$20)
Intergovernmental Revenue	\$516	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$950,465	\$500,000	\$507,880	\$7,880	\$500,000	(\$7,880)
Charges for Services	\$2,569,698	\$2,595,000	\$2,587,000	(\$8,000)	\$2,707,000	\$120,000
	<u>\$3,521,020</u>	<u>\$3,095,200</u>	<u>\$3,095,200</u>	<u>\$0</u>	<u>\$3,207,300</u>	<u>\$112,100</u>
<u>Expense</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,123,534	\$989,572	\$1,052,273	\$62,701	\$1,070,923	\$18,650
Operating Expenditures	\$176,981	\$434,338	\$371,637	(\$62,701)	\$381,529	\$9,892
	<u>\$1,300,514</u>	<u>\$1,423,910</u>	<u>\$1,423,910</u>	<u>\$0</u>	<u>\$1,452,452</u>	<u>\$28,542</u>



Larimer County Budget System Report

Adopted 2016 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>Agency</u>						
882 Drainage-fox Meadows	\$1,437	\$0	\$10	\$0	\$1,447	\$0
883 Drainage-mccelland/mail Creek	\$6,159	\$0	\$40	\$0	\$6,199	\$0
884 Drainage-evergreen/greenbriar	\$1,748	\$0	\$15	\$0	\$1,763	\$0
885 Drainage-west Vine	\$27,397	\$0	\$400	\$0	\$27,797	\$0
886 Drainage-canal/spring Creek	\$4,408	\$0	\$30	\$0	\$4,438	\$0
887 Drainage-fossil Creek	\$323,144	\$0	\$2,500	\$0	\$325,644	\$0
888 Drainage-dry Creek	\$2,821	\$0	\$20	\$0	\$2,841	\$0
889 Drainage-cooper Slough	\$3,624	\$0	\$40	\$0	\$3,664	\$0
890 Drainage-boxelder Creek	\$34,368	\$0	\$42,700	\$40,750	\$36,318	\$0
892 Drainage-loveland	\$53,696	\$0	\$600	\$0	\$54,296	\$0
893 Drainage-laporte	\$4,152	\$0	\$30	\$0	\$4,182	\$0
898 Development Review	\$45,115	\$0	\$5,000	\$10,000	\$40,115	\$0
899 Glacier View Meadows	\$1,502	\$0	\$0	\$1,502	\$0	\$0
	\$509,571	\$0	\$51,385	\$52,252	\$508,704	\$0
<u>Capital Projects</u>						
510 Larimer Humane Society Capital Project	\$0	\$0	\$11,925,074	\$11,925,074	\$0	\$0
512 Capital Expenditures	\$10,346,325	\$0	\$385,000	\$410,905	\$10,320,420	\$0
522 Replacement	\$9,323,657	\$0	\$1,711,478	\$2,160,700	\$8,874,435	\$0
532 Improvement District Construction-admin	\$352,522	\$0	\$80,000	\$45,427	\$387,095	\$0
535 Id Const-western Mini Ranches 2014-1	\$161,822	\$0	\$0	\$161,822	\$0	\$0
	\$20,184,326	\$0	\$14,101,552	\$14,703,928	\$19,581,950	\$0
<u>Debt Service</u>						
310 Pid52-soldier Canyon Estates	\$7,349	\$0	\$8,293	\$4,565	\$11,077	\$0
311 Pid53-horseshoe View Estates North	\$147,745	\$0	\$61,783	\$5,030	\$204,498	\$0
312 Pid54-terry Shores	\$116,192	\$0	\$55,147	\$4,641	\$166,698	\$0
313 Pid56-boyd's West	\$29,433	\$0	\$19,326	\$2,770	\$45,989	\$0
314 Pid45-willows	\$48,028	\$0	\$36,035	\$3,876	\$80,187	\$0
315 Pid55-storm Mountain	\$57,557	\$0	\$167,005	\$160,614	\$63,948	\$0
316 Pid57-cobblestone Farms	\$6,681	\$0	\$12,971	\$2,341	\$17,311	\$0
317 Pid58-misty Creek	\$6,683	\$0	\$10,082	\$2,159	\$14,606	\$0
318 Pid59-grasslands	\$13,039	\$0	\$78,368	\$6,616	\$84,791	\$0
321 Pid60-smithfield Maintenance	\$0	\$0	\$51,938	\$20,529	\$31,409	\$0
350 Gid1-imperial Estates	\$40,428	\$0	\$250	\$0	\$40,678	\$0
351 Gid2-pinewood Springs	\$2,506	\$0	\$94,825	\$74,282	\$23,049	\$0
352 Gid4-carriage Hills	\$67,604	\$0	\$153,128	\$99,645	\$121,087	\$0
353 Gid8-namaqua Hills	\$490,741	\$0	\$38,184	\$9,028	\$519,897	\$0
354 Gid10-homestead Estates	\$14,542	\$20	\$553	\$9	\$15,066	\$0
355 Gid11-meadowdale	\$3,785	\$0	\$26,639	\$23,726	\$6,698	\$0

Adopted 2016 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>
356 Gid13a-red Feather	\$19,675	\$0	\$16,753	\$16,361	\$20,067	\$0
357 Gid14-little Valley Road	\$5,986	\$0	\$98,558	\$78,275	\$26,269	\$0
358 Gid12-club Estates	\$124,708	\$0	\$15,811	\$2,285	\$138,234	\$0
360 Gid16-kitchell Subdivision	\$97,463	\$0	\$6,988	\$1,444	\$103,007	\$0
361 Gid17-country Meadows	\$215,421	\$0	\$29,979	\$2,932	\$242,468	\$0
362 Gid18-venner Ranch	\$73,368	\$0	\$22,034	\$28,952	\$66,450	\$0
363 Pid19-highland Hills	\$679,044	\$0	\$84,066	\$20,223	\$742,887	\$0
364 Pid20-ptarmigan	\$941,191	\$0	\$147,339	\$59,497	\$1,029,033	\$0
365 Pid21-solar Ridge	\$253,885	\$0	\$33,900	\$5,635	\$282,150	\$0
366 Pid22-saddleback	\$38,811	\$0	\$11,750	\$2,758	\$47,803	\$0
367 Pid24-westridge	\$193,131	\$0	\$28,898	\$9,444	\$212,585	\$0
368 Gid1991-1-arapahoe Pines	\$48,397	\$0	\$14,796	\$1,955	\$61,238	\$0
369 Pid28-trotwood	\$5,542	\$0	\$21,440	\$19,236	\$7,746	\$0
370 Pid29-vine Drive	\$12,496	\$0	\$13,050	\$12,190	\$13,356	\$0
371 Pid30-poudre Overlook	\$134,677	\$0	\$29,791	\$7,940	\$156,528	\$0
372 Pid23-eagle Rock Ranches	\$6,462	\$0	\$10,230	\$9,662	\$7,030	\$0
373 Pid25-estes Park Estates	\$1,315	\$0	\$12,860	\$13,365	\$810	\$0
374 Pid26-eagle Ranch Estates	\$441,507	\$0	\$94,362	\$31,609	\$504,260	\$0
375 Pid31-foothills Shadow	\$47,417	\$0	\$10,900	\$3,200	\$55,117	\$0
376 Pid27-crown Point	\$24,134	\$0	\$3,500	\$1,244	\$26,390	\$0
377 Pid32-charles Heights	\$1,556	\$0	\$15,231	\$14,590	\$2,197	\$0
378 Pid35-bruns	\$72,930	\$0	\$5,850	\$3,350	\$75,430	\$0
379 Pid36-bonnell West	\$253,854	\$0	\$68,833	\$9,948	\$312,739	\$0
380 Pid33-prairie Trails	\$79,825	\$0	\$35,450	\$13,303	\$101,972	\$0
381 Pid34-mountain Range Shadows	\$91,135	\$0	\$47,721	\$43,090	\$95,766	\$0
382 Pid40-paragon Estates	\$14,819	\$0	\$41,400	\$8,877	\$47,342	\$0
384 Pid38-centro Business Park Maint	\$136,363	\$0	\$29,688	\$8,903	\$157,148	\$0
385 Pid38-centro Business Park Debt	\$96,588	\$94,000	\$109,540	\$110,540	\$1,588	\$0
386 Pid38-centro Business Park Const	\$163,760	\$0	\$1,000	\$0	\$164,760	\$0
387 Pid37-terry Cove	\$41,162	\$0	\$8,575	\$3,547	\$46,190	\$0
388 Pid42-cottonwood Shores	\$157,082	\$0	\$38,065	\$8,451	\$186,696	\$0
389 Pid41-the Bluffs	\$98,524	\$0	\$26,423	\$4,706	\$120,241	\$0
390 Pid39-rainbow Lakes Estates	\$175,867	\$0	\$34,609	\$8,215	\$202,261	\$0
391 Pid43-grayhawk Knolls	\$34,641	\$0	\$10,951	\$4,200	\$41,392	\$0
392 Pid46-koral Heights	\$47	\$0	\$12,906	\$10,846	\$2,107	\$0
393 Pid47-park Hill	\$464	\$0	\$4,609	\$4,550	\$523	\$0
394 Pid49-wagon Wheel	\$19,411	\$0	\$4,361	\$1,276	\$22,496	\$0
395 Pid48-puebla Vista Estates	\$25,182	\$0	\$23,700	\$19,026	\$29,856	\$0
398 Pid44-horseshoe View Estates South	\$267,422	\$0	\$107,169	\$7,970	\$366,621	\$0
400 Lcid-surplus And Deficiency	\$805,086	\$0	\$51,892	\$0	\$856,978	\$0
433 Lcid-berthoud Estates	\$49,625	\$0	\$59,545	\$61,070	\$48,100	\$0
434 Lcid-fish Creek	\$16,082	\$0	\$19,420	\$19,922	\$15,580	\$0
443 Lcid-ferndale	\$2,778	\$0	\$14,814	\$16,315	\$1,277	\$0
444 Lcid-glacier View Meadows	\$25,299	\$0	\$27,801	\$25,447	\$27,653	\$0
446 Lcid-hidden View Estates	\$8,573	\$0	\$16,167	\$16,081	\$8,659	\$0
448 Lcid-linmar	\$6,530	\$0	\$22,259	\$26,608	\$2,181	\$0
453 Lcid-riverglen	\$624	\$0	\$75,358	\$75,084	\$898	\$0
482 The Ranch Debt Service	\$1,083,765	\$1,084,044	\$4,315,984	\$4,315,705	\$0	\$0
483 Open Space Debt Service	\$102,320	\$102,267	\$1,229,360	\$1,229,413	\$0	\$0
484 Larimer Humane Society Debt Service	\$4,207,782	\$8,281,982	\$6,997,366	\$2,923,166	\$0	\$0
	\$12,456,039	\$9,562,313	\$14,977,579	\$9,742,237	\$8,129,068	\$0
<u>Enterprise</u>						
552 Solid Waste	\$28,445,701	\$0	\$6,577,728	\$6,043,768	\$28,979,661	\$0

Adopted 2016 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>
	\$28,445,701	\$0	\$6,577,728	\$6,043,768	\$28,979,661	\$0
<u>General Fund</u>						
101 General	\$39,451,688	\$2,500,000	\$110,813,800	\$110,813,800	\$36,951,688	\$0
102 Contingent	\$1,760,441	\$1,760,441	\$0	\$0	\$0	\$0
105 Natural Disaster	\$10,533,744	\$0	\$1,353,295	\$6,385,480	\$2,487,229	\$3,014,330
	\$51,745,873	\$4,260,441	\$112,167,095	\$117,199,280	\$39,438,917	\$3,014,330
<u>Internal Service</u>						
608 Facilities And Information Technology Division	\$24,147,703	\$0	\$22,882,308	\$23,069,998	\$23,960,013	\$0
612 Fleet Services	\$12,431,589	\$0	\$9,791,733	\$10,223,603	\$11,999,719	\$0
645 Employee Benefits	\$8,040,948	\$0	\$18,645,500	\$21,460,898	\$5,225,550	\$0
672 Unemployment	\$1,734,622	\$0	\$117,000	\$300,000	\$1,551,622	\$0
682 Risk Management	\$9,713,099	\$0	\$2,566,508	\$2,566,508	\$9,713,099	\$0
	\$56,067,961	\$0	\$54,003,049	\$57,621,007	\$52,450,003	\$0
<u>Special Revenue</u>						
112 Criminal Justice Services	\$4,096,936	\$0	\$16,425,807	\$16,911,721	\$3,611,022	\$0
118 Building Inspection	\$1,945,888	\$0	\$1,390,000	\$1,389,634	\$1,946,254	\$0
122 Conservation Trust	\$1,429,125	\$0	\$646,000	\$1,465,173	\$609,952	\$0
142 Workforce Center	\$554,777	\$0	\$7,100,894	\$7,484,608	\$171,063	\$0
162 The Ranch	\$5,145,574	\$0	\$9,961,597	\$8,291,859	\$6,815,312	\$0
168 Developmental Disabilities	\$0	\$0	\$3,544,448	\$3,544,448	\$0	\$0
182 Health And Environment	\$1,292,548	\$163,605	\$9,599,713	\$9,951,061	\$777,595	\$0
212 Open Lands-acquisitions And Improvements	\$6,321,273	\$0	\$3,590,144	\$3,571,459	\$6,339,958	\$0
214 Open Lands-long-term Management	\$3,539,417	\$332,427	\$3,144,493	\$3,057,601	\$3,293,882	\$0
216 Open Lands-community Park Fees	\$0	\$0	\$4,807	\$4,807	\$0	\$0
217 Open Lands-regional Park Fees	\$94,449	\$0	\$50,350	\$0	\$144,799	\$0
221 Sales Tax-fairgrounds And Events Center	\$1,683,177	\$0	\$8,343,814	\$8,239,863	\$1,787,128	\$0
222 Sales Tax-open Space	\$976,982	\$0	\$13,904,544	\$13,957,341	\$924,185	\$0
223 Sales Tax-courthouse Project 97	\$8,620,072	\$0	\$20,000	\$50,000	\$8,590,072	\$0
224 Sales Tax-jail Expansion 97	\$3,421,975	\$0	\$8,344,817	\$8,491,776	\$3,275,016	\$0
225 Sales Tax-larimer Humane Society	\$0	\$0	\$41,660	\$41,660	\$0	\$0
226 Parks Operations	\$2,135,152	\$0	\$3,395,754	\$3,872,271	\$1,658,635	\$0
228 Parks Projects And Grants	\$23,645	\$415,173	\$3,451,469	\$3,036,296	\$23,645	\$0
242 Pest Control	\$553,281	\$26,671	\$889,002	\$774,995	\$640,617	\$0
246 Public Trustee	\$474,844	\$0	\$456,000	\$456,000	\$474,844	\$0
252 Road And Bridge	\$17,095,498	\$0	\$56,842,387	\$65,359,214	\$8,578,671	\$0
255 Transportation Expansion	\$5,246,443	\$0	\$668,900	\$32,040	\$5,883,303	\$0
262 Human Services	\$9,473,977	\$700,000	\$43,313,750	\$44,278,963	\$7,808,764	\$0
301 West Vine Stormwater Basin	\$174,548	\$0	\$90,400	\$8,000	\$256,948	\$0
	\$74,299,581	\$1,637,876	\$195,220,750	\$204,270,790	\$63,611,665	\$0
Report Total:	\$243,709,052	\$15,460,630	\$397,099,138	\$409,633,262	\$212,699,968	\$3,014,330



Larimer County Budget System Report

Larimer County Adopted 2016 Budget Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$37,441,333	\$37,079,691	\$44,512,219	(7,432,528)	\$39,548,404	(4,963,815)
	\$37,441,333	\$37,079,691	\$44,512,219	(7,432,528)	\$39,548,404	(4,963,815)
Revenue						
Taxes	\$75,170,695	\$76,856,454	\$76,856,454	0	\$83,772,638	6,916,184
Intergovernmental Revenue	\$2,839,345	\$2,474,242	\$2,787,300	(313,058)	\$2,722,718	(64,582)
Licenses and Permits	\$370,851	\$301,800	\$314,825	(13,025)	\$302,648	(12,177)
Charges for Services	\$14,279,157	\$12,765,020	\$14,546,139	(1,781,119)	\$13,126,201	(1,419,938)
Interest Earnings	\$511,514	\$150	\$8,030	(7,880)	(\$24,750)	(32,780)
Miscellaneous Revenue	\$3,367,707	\$2,142,184	\$2,740,575	(598,391)	\$2,242,650	(497,925)
Other Financing Sources (TABOR Excl)	\$8,039,674	\$8,257,528	\$11,188,361	(2,930,833)	\$8,671,695	(2,516,666)
	\$104,578,944	\$102,797,378	\$108,441,684	(5,644,306)	\$110,813,800	2,372,116
Expense						
Personnel	\$58,019,939	\$60,381,062	\$61,183,639	(802,577)	\$66,067,994	4,884,355
Operating Expenditures	\$15,025,908	\$16,996,619	\$20,292,760	(3,296,141)	\$21,065,342	772,582
Other Financing Uses	\$24,462,210	\$28,989,058	\$31,916,100	(2,927,042)	\$23,680,464	(8,235,636)
	\$97,508,057	\$106,376,739	\$113,405,499	(7,028,760)	\$110,813,800	(2,591,699)
Designated Funds						
Unrealized Gain	\$365,311	\$0	\$0	0	\$0	0
Working Capital	\$10,000,000	\$10,100,000	\$10,100,000	0	\$11,100,000	1,000,000
Capital Outlay and Projects	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$33,345,478	\$20,900,330	\$26,948,404	6,048,074	\$25,948,404	(1,000,000)
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$43,710,789	\$31,000,330	\$37,048,404	(6,048,074)	\$37,048,404	0
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
Reserved for Emergencies	\$801,430	\$2,500,000	\$2,500,000	0	\$2,500,000	0
Reserved for Loan Advances	\$0	\$0	\$0	0	\$0	0
	\$801,430	\$2,500,000	\$2,500,000	0	\$2,500,000	0

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 102 - Contingent Fund

Colorado counties are required by state law to maintain a Contingent Fund. 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.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,760,441	\$0	\$0	0	\$1,760,441	1,760,441
	\$1,760,441	\$0	\$0	0	\$1,760,441	1,760,441
Revenue						
Other Financing Sources (TABOR Excl)	\$0	\$1,760,441	\$1,760,441	0	\$0	(1,760,441)
	\$0	\$1,760,441	\$1,760,441	0	\$0	(1,760,441)
Expense						
	\$1,760,441	\$0	\$0	0	\$0	0
	\$1,760,441	\$0	\$0	0	\$0	0
Designated Funds						
Future Programs/Services	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0
Reserved Funds						
Reserved for Emergencies	\$0	\$1,760,441	\$1,760,441	0	\$1,760,441	0
	\$0	\$1,760,441	\$1,760,441	0	\$1,760,441	0

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$15,290,112	\$9,639,701	\$10,886,010	(1,246,309)	\$10,533,744	(352,266)
	\$15,290,112	\$9,639,701	\$10,886,010	(1,246,309)	\$10,533,744	(352,266)
Revenue						
Intergovernmental Revenue	\$5,597,073	\$2,166,362	\$5,286,718	(3,120,356)	\$1,353,295	(3,933,423)
Miscellaneous Revenue	\$46,419	\$0	\$10,000	(10,000)	\$0	(10,000)
	\$5,643,492	\$2,166,362	\$5,296,718	(3,130,356)	\$1,353,295	(3,943,423)
Expense						
Personnel	\$948,427	\$1,132,338	\$944,091	188,247	\$1,295,900	351,809
Operating Expenditures	\$6,533,873	\$2,102,478	\$2,894,484	(792,006)	\$718,967	(2,175,517)
Capital Outlay	\$367,394	\$0	\$519,534	(519,534)	\$636,180	116,646
Other Financing Uses	\$2,197,900	\$1,789,150	\$1,290,875	498,275	\$3,734,433	2,443,558
	\$10,047,594	\$5,023,966	\$5,648,984	(625,018)	\$6,385,480	736,496
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$10,886,010	\$1,108,585	\$7,563,027	6,454,442	\$2,487,229	(5,075,798)
Changes In Acct Principles	\$0	\$0	\$0	0	\$0	0
	\$10,886,010	\$1,108,585	\$7,563,027	(6,454,442)	\$2,487,229	(5,075,798)
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
Reserved for Emergencies	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$4,031,760	\$3,751,915	\$4,593,833	(841,918)	\$4,096,936	(496,897)
	\$4,031,760	\$3,751,915	\$4,593,833	(841,918)	\$4,096,936	(496,897)
Revenue						
Intergovernmental Revenue	\$208,860	\$392,940	\$149,365	243,575	\$119,727	(29,638)
Licenses and Permits	\$78,979	\$318,536	\$360,570	(42,034)	\$291,708	(68,862)
Charges for Services	\$9,062,064	\$9,260,097	\$9,152,235	107,862	\$9,751,203	598,968
Interest Earnings	\$29,947	\$15,000	\$17,024	(2,024)	\$15,000	(2,024)
Miscellaneous Revenue	\$63,718	\$55,000	\$56,949	(1,949)	\$58,500	1,551
Other Financing Sources (TABOR Excl)	\$5,216,269	\$5,593,926	\$5,593,926	0	\$6,189,669	595,743
	\$14,659,837	\$15,635,499	\$15,330,069	305,430	\$16,425,807	1,095,738
Expense						
Personnel	\$10,549,570	\$11,908,389	\$11,309,164	599,225	\$12,356,108	1,046,944
Operating Expenditures	\$3,538,195	\$4,337,180	\$4,517,802	(180,622)	\$4,555,613	37,811
	\$14,097,765	\$16,245,569	\$15,826,966	418,603	\$16,911,721	1,084,755
Designated Funds						
Working Capital	\$1,048,115	\$1,048,115	\$457,000	(591,115)	\$457,000	0
Capital Outlay and Projects	\$50,000	\$50,000	\$50,000	0	\$50,000	0
Future Programs/Services	\$3,495,718	\$2,043,730	\$3,589,936	1,546,206	\$3,104,022	(485,914)
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$4,593,833	\$3,141,845	\$4,096,936	(955,091)	\$3,611,022	(485,914)
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 118 - Building Inspection Fund

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

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,376,779	\$1,377,988	\$1,858,965	(480,977)	\$1,945,888	86,923
	\$1,376,779	\$1,377,988	\$1,858,965	(480,977)	\$1,945,888	86,923
Revenue						
Licenses and Permits	\$1,570,587	\$1,197,775	\$1,381,394	(183,619)	\$1,371,400	(9,994)
Charges for Services	\$29,386	\$13,500	\$18,606	(5,106)	\$18,600	(6)
	\$1,599,975	\$1,211,275	\$1,400,000	(188,725)	\$1,390,000	(10,000)
Expense						
Personnel	\$891,503	\$953,177	\$1,014,380	(61,203)	\$1,095,162	80,782
Operating Expenditures	\$216,795	\$255,525	\$270,471	(14,946)	\$294,472	24,001
Other Financing Uses	\$9,490	\$2,150	\$28,226	(26,076)	\$0	(28,226)
	\$1,117,788	\$1,210,852	\$1,313,077	(102,225)	\$1,389,634	76,557
Designated Funds						
Working Capital	\$1,210,066	\$1,210,852	\$1,313,077	102,225	\$1,389,634	76,557
Capital Outlay and Projects	\$59,744	\$44,247	\$90,000	45,753	\$65,000	(25,000)
Future Programs/Services	\$589,155	\$123,312	\$542,811	419,499	\$491,620	(51,191)
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$1,858,965	\$1,378,411	\$1,945,888	(567,477)	\$1,946,254	366
Reserved Funds						
Reserved for Capital Projects	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$2,614,749	\$2,295,368	\$2,451,888	(156,520)	\$1,437,159	(1,014,729)
	\$2,614,749	\$2,295,368	\$2,451,888	(156,520)	\$1,437,159	(1,014,729)
Revenue						
Intergovernmental Revenue	\$627,588	\$663,622	\$630,000	33,622	\$630,000	0
Interest Earnings	\$15,577	\$14,797	\$16,000	(1,203)	\$16,000	0
	\$643,165	\$678,419	\$646,000	32,419	\$646,000	0
Expense						
Other Financing Uses	\$806,026	\$1,391,718	\$1,660,729	(269,011)	\$1,465,173	(195,556)
	\$806,026	\$1,391,718	\$1,660,729	(269,011)	\$1,465,173	(195,556)
Designated Funds						
Capital Outlay and Projects	\$300,000	\$150,000	\$0	(150,000)	\$0	0
Future Programs/Services	\$2,151,888	\$1,432,069	\$1,437,159	5,090	\$617,986	(819,173)
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
	\$2,451,888	\$1,582,069	\$1,437,159	144,910	\$617,986	(819,173)

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$415,213	\$260,015	\$498,991	(238,976)	\$554,777	55,786
	\$415,213	\$260,015	\$498,991	(238,976)	\$554,777	55,786
Revenue						<u>Chg from Revised</u>
Intergovernmental Revenue	\$4,810,205	\$3,392,472	\$3,908,356	(515,884)	\$4,143,732	235,376
Charges for Services	\$2,489,643	\$2,135,786	\$2,718,202	(582,416)	\$2,574,847	(143,355)
Miscellaneous Revenue	\$115,283	\$53,162	\$73,962	(20,800)	\$50,000	(23,962)
Other Financing Sources (TABOR Excl)	\$427,175	\$661,219	\$736,219	(75,000)	\$332,315	(403,904)
	\$7,842,306	\$6,242,639	\$7,436,739	(1,194,100)	\$7,100,894	(335,845)
Expense						<u>Chg from Revised</u>
Personnel	\$4,466,460	\$4,413,538	\$4,503,811	(90,273)	\$4,934,930	431,119
Operating Expenditures	\$3,284,914	\$1,958,123	\$2,865,747	(907,624)	\$2,549,678	(316,069)
Capital Outlay	\$7,155	\$0	\$11,395	(11,395)	\$0	(11,395)
	\$7,758,528	\$6,371,661	\$7,380,953	(1,009,292)	\$7,484,608	103,655
Designated Funds						<u>Chg from Revised</u>
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$498,991	\$130,993	\$554,777	423,784	\$171,063	(383,714)
	\$498,991	\$130,993	\$554,777	(423,784)	\$171,063	(383,714)
Reserved Funds						<u>Chg from Revised</u>
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$3,464,859	\$4,889,696	\$5,377,081	(487,385)	\$5,265,574	(111,507)
	\$3,464,859	\$4,889,696	\$5,377,081	(487,385)	\$5,265,574	(111,507)
Revenue						
Charges for Services	\$5,320,671	\$4,906,077	\$5,197,587	(291,510)	\$5,392,117	194,530
Interest Earnings	\$32,381	\$25,000	\$25,000	0	\$25,000	0
Miscellaneous Revenue	\$639,597	\$419,333	\$546,433	(127,100)	\$596,433	50,000
Other Financing Sources (TABOR Excl)	\$3,344,299	\$3,386,713	\$4,065,937	(679,224)	\$3,948,047	(117,890)
	\$9,336,948	\$8,737,123	\$9,834,957	(1,097,834)	\$9,961,597	126,640
Expense						
Personnel	\$1,587,709	\$1,712,140	\$1,766,165	(54,025)	\$1,907,862	141,697
Operating Expenditures	\$5,742,552	\$5,100,412	\$5,828,753	(728,341)	\$5,795,858	(32,895)
Capital Outlay	\$36,337	\$1,670,776	\$2,099,498	(428,722)	\$350,000	(1,749,498)
Other Financing Uses	\$58,129	\$38,139	\$52,048	(13,909)	\$38,139	(13,909)
Other Expenses	\$0	\$200,000	\$200,000	0	\$200,000	0
	\$7,424,727	\$8,721,467	\$9,946,464	(1,224,997)	\$8,291,859	(1,654,605)
Designated Funds						
Working Capital	\$716,299	\$840,069	\$994,646	154,577	\$829,145	(165,501)
Capital Outlay and Projects	\$4,119,200	\$3,997,931	\$4,212,135	214,204	\$6,063,578	1,851,443
Future Programs/Services	\$541,582	\$67,352	\$58,793	(8,559)	\$42,589	(16,204)
	\$5,377,081	\$4,905,352	\$5,265,574	(360,222)	\$6,935,312	1,669,738
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
Reserved for Emergencies	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
	\$0	\$0	\$0	0	\$0	0
Revenue	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$3,015,486	\$3,077,505	\$3,077,505	0	\$3,544,448	466,943
	\$3,015,486	\$3,077,505	\$3,077,505	0	\$3,544,448	466,943
Expense	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	\$3,015,486	\$3,077,505	\$3,077,505	0	\$3,544,448	466,943
	\$3,015,486	\$3,077,505	\$3,077,505	0	\$3,544,448	466,943

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,573,136	\$1,414,348	\$1,505,348	(91,000)	\$1,292,548	(212,800)
	\$1,573,136	\$1,414,348	\$1,505,348	(91,000)	\$1,292,548	(212,800)
Revenue						
Taxes	\$2,629,429	\$2,699,896	\$2,699,896	0	\$3,112,980	413,084
Intergovernmental Revenue	\$3,873,156	\$3,838,104	\$4,979,938	(1,141,834)	\$4,681,316	(298,622)
Licenses and Permits	\$530,038	\$539,545	\$530,665	8,880	\$540,465	9,800
Charges for Services	\$869,786	\$904,016	\$932,232	(28,216)	\$992,747	60,515
Miscellaneous Revenue	\$272,100	\$180,928	\$191,627	(10,699)	\$146,750	(44,877)
Other Financing Sources (TABOR Excl)	\$71,980	\$57,018	\$149,411	(92,393)	\$125,455	(23,956)
	\$8,246,489	\$8,219,507	\$9,483,769	(1,264,262)	\$9,599,713	115,944
Expense						
Personnel	\$6,800,719	\$7,254,431	\$7,102,765	151,666	\$7,751,681	648,916
Operating Expenditures	\$1,510,850	\$1,537,063	\$2,585,068	(1,048,005)	\$2,199,380	(385,688)
Other Financing Uses	\$2,708	\$0	\$8,736	(8,736)	\$0	(8,736)
	\$8,314,277	\$8,791,494	\$9,696,569	(905,075)	\$9,951,061	254,492
Designated Funds						
Working Capital	\$844,600	\$842,361	\$967,000	124,639	\$777,595	(189,405)
Future Programs/Services	\$660,748	\$0	\$161,939	161,939	\$0	(161,939)
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
	\$1,505,348	\$842,361	\$1,128,939	(286,578)	\$777,595	(351,344)
Reserved Funds						
Reserved for Emergencies	\$0	\$0	\$163,609	163,609	\$163,605	(4)
Reserved for Inventory	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$163,609	(163,609)	\$163,605	(4)

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 186 - Health And Human Services (hhs) Fund

The Health & Human Service Director Fund accounts for the division director administration costs and the Youth HUB operations.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance	\$0	\$0	\$0	0	\$0	0
Revenue	\$0	\$0	\$0	0	\$0	0
Expense	\$0	\$0	\$0	0	\$0	0
Designated Funds						<u>Chg from Revised</u>
Working Capital	\$0	\$0	\$0	0	\$0	0
Capital Outlay and Projects	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$0	\$0	\$0	0	\$0	0
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0
Reserved Funds						<u>Chg from Revised</u>
Reserved for Emergencies	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2016 Budget
Summary of Adopted 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 will as a portion retained by Larimer County.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$4,895,960	\$5,319,691	\$5,635,626	(315,935)	\$6,321,273	685,647
	\$4,895,960	\$5,319,691	\$5,635,626	(315,935)	\$6,321,273	685,647
Revenue						<u>Chg from Revised</u>
Intergovernmental Revenue	\$4,792	\$0	\$835,660	(835,660)	\$894,930	59,270
Charges for Services	\$43,299	\$35,000	\$35,000	0	\$5,000	(30,000)
Interest Earnings	\$32,791	\$30,000	\$38,000	(8,000)	\$38,000	0
Miscellaneous Revenue	\$2,750	\$0	\$5,328	(5,328)	\$0	(5,328)
Other Financing Sources (TABOR Excl)	\$2,686,200	\$2,157,411	\$2,662,480	(505,069)	\$2,652,214	(10,266)
	\$2,769,833	\$2,222,411	\$3,576,468	(1,354,057)	\$3,590,144	13,676
Expense						<u>Chg from Revised</u>
Personnel	\$320,481	\$337,379	\$343,167	(5,788)	\$432,046	88,879
Operating Expenditures	\$547,388	\$311,320	\$700,329	(389,009)	\$387,971	(312,358)
Capital Outlay	\$429,256	\$0	\$967,325	(967,325)	\$1,095,442	128,117
Other Financing Uses	\$733,041	\$760,000	\$880,000	(120,000)	\$1,656,000	776,000
	\$2,030,166	\$1,408,699	\$2,890,821	(1,482,122)	\$3,571,459	680,638
Designated Funds						<u>Chg from Revised</u>
Working Capital	\$0	\$12,159	\$18,555	6,396	\$18,355	(200)
Capital Outlay and Projects	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$5,622,715	\$5,468,466	\$5,864,569	396,103	\$6,321,603	457,034
	\$5,622,715	\$5,480,625	\$5,883,124	(402,499)	\$6,339,958	456,834
Reserved Funds						<u>Chg from Revised</u>
Reserved for Debt	\$0	\$652,778	\$438,149	(214,629)	\$0	(438,149)
	\$0	\$652,778	\$438,149	214,629	\$0	(438,149)

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 213 - Open Lands-debt Service And Other Reserve 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance	\$250,737	\$0	\$0	0	\$0	0
Revenue	\$996	\$0	\$0	0	\$0	0
Expense	\$251,733	\$0	\$0	0	\$0	0
Designated Funds						
Future Programs/Services	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$2,500,347	\$2,622,891	\$3,126,879	(503,988)	\$3,539,417	412,538
	\$2,500,347	\$2,622,891	\$3,126,879	(503,988)	\$3,539,417	412,538
Revenue						
Intergovernmental Revenue	\$57,373	\$0	\$104,500	(104,500)	\$0	(104,500)
Licenses and Permits	\$447,927	\$471,700	\$601,868	(130,168)	\$601,868	0
Charges for Services	\$93,201	\$91,396	\$111,393	(19,997)	\$111,393	0
Interest Earnings	\$14,464	\$13,000	\$21,000	(8,000)	\$21,000	0
Miscellaneous Revenue	\$19,796	\$600	\$249,454	(248,854)	\$700	(248,754)
Other Financing Sources (TABOR Excl)	\$2,317,247	\$2,211,117	\$2,434,971	(223,854)	\$2,409,532	(25,439)
	\$2,950,007	\$2,787,813	\$3,523,186	(735,373)	\$3,144,493	(378,693)
Expense						
Personnel	\$1,349,522	\$1,489,939	\$1,895,982	(406,043)	\$1,858,298	(37,684)
Operating Expenditures	\$658,129	\$854,371	\$999,170	(144,799)	\$980,509	(18,661)
Other Financing Uses	\$161,786	\$186,925	\$188,496	(1,571)	\$218,794	30,298
	\$2,323,475	\$2,558,235	\$3,110,648	(552,413)	\$3,057,601	(53,047)
Designated Funds						
Capital Outlay and Projects	\$347,349	\$0	\$29,876	29,876	\$0	(29,876)
Future Programs/Services	\$2,779,530	\$2,573,372	\$3,242,039	668,667	\$3,293,882	51,843
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
	\$3,126,879	\$2,573,372	\$3,271,915	(698,543)	\$3,293,882	21,967
Reserved Funds						
Reserved for Emergencies	\$0	\$279,097	\$267,502	(11,595)	\$332,427	64,925
	\$0	\$279,097	\$267,502	11,595	\$332,427	64,925

**Larimer County Adopted 2016 Budget
Summary of Adopted 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.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance	\$0	\$0	\$0	0	\$0	0
Revenue	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Charges for Services	\$403	\$36,000	\$4,800	31,200	\$4,800	0
Interest Earnings	\$1	\$181	\$7	174	\$7	0
	\$404	\$36,181	\$4,807	31,374	\$4,807	0
Expense	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	\$404	\$36,181	\$4,807	31,374	\$4,807	0
	\$404	\$36,181	\$4,807	31,374	\$4,807	0

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$130,255	\$56,546	\$44,099	12,447	\$94,449	50,350
	\$130,255	\$56,546	\$44,099	12,447	\$94,449	50,350
Revenue						
Charges for Services	\$37,854	\$50,000	\$50,000	0	\$50,000	0
Interest Earnings	\$540	\$750	\$350	400	\$350	0
	\$38,394	\$50,750	\$50,350	400	\$50,350	0
Expense						
	\$124,550	\$0	\$0	0	\$0	0
Designated Funds						
Future Programs/Services	\$44,099	\$107,296	\$94,449	(12,847)	\$144,799	50,350
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
	\$44,099	\$107,296	\$94,449	12,847	\$144,799	50,350

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,486,812	\$1,486,811	\$1,622,326	(135,515)	\$1,562,177	(60,149)
	\$1,486,812	\$1,486,811	\$1,622,326	(135,515)	\$1,562,177	(60,149)
Revenue						
Taxes	\$7,769,429	\$7,778,833	\$8,340,814	(561,981)	\$8,340,814	0
Interest Earnings	\$2,146	\$3,000	\$3,000	0	\$3,000	0
	\$7,771,575	\$7,781,833	\$8,343,814	(561,981)	\$8,343,814	0
Expense						
Personnel	\$35,237	\$36,556	\$40,184	(3,628)	\$37,168	(3,016)
Operating Expenditures	\$2,750	\$4,493	\$42,113	(37,620)	\$4,608	(37,505)
Debt Service	\$550	\$4,000	\$4,000	0	\$4,000	0
Other Financing Uses	\$7,597,525	\$7,638,414	\$8,317,666	(679,252)	\$8,194,087	(123,579)
	\$7,636,061	\$7,683,463	\$8,403,963	(720,500)	\$8,239,863	(164,100)
Designated Funds						
Capital Outlay and Projects	\$1,622,326	\$1,585,181	\$1,562,177	(23,004)	\$1,666,128	103,951
	\$1,622,326	\$1,585,181	\$1,562,177	23,004	\$1,666,128	103,951
Reserved Funds						
Reserved for Capital Projects	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$808,523	\$850,941	\$904,778	(53,837)	\$980,597	75,819
	\$808,523	\$850,941	\$904,778	(53,837)	\$980,597	75,819
Revenue						
Taxes	\$12,950,247	\$12,800,712	\$13,900,544	(1,099,832)	\$13,900,544	0
Interest Earnings	\$2,956	\$4,000	\$4,000	0	\$4,000	0
	\$12,953,203	\$12,804,712	\$13,904,544	(1,099,832)	\$13,904,544	0
Expense						
Personnel	\$35,238	\$36,555	\$40,187	(3,632)	\$37,168	(3,019)
Operating Expenditures	\$7,529,222	\$7,663,057	\$8,175,293	(512,236)	\$8,375,068	199,775
Other Financing Uses	\$5,292,487	\$5,105,717	\$5,613,245	(507,528)	\$5,545,105	(68,140)
	\$12,856,947	\$12,805,329	\$13,828,725	(1,023,396)	\$13,957,341	128,616
Designated Funds						
Capital Outlay and Projects	\$904,778	\$850,324	\$980,597	130,273	\$927,800	(52,797)
	\$904,778	\$850,324	\$980,597	(130,273)	\$927,800	(52,797)
Reserved Funds						
Reserved for Capital Projects	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$8,631,102	\$8,371,426	\$8,655,072	(283,646)	\$8,620,072	(35,000)
	\$8,631,102	\$8,371,426	\$8,655,072	(283,646)	\$8,620,072	(35,000)
Revenue						
Interest Earnings	\$9,987	\$15,000	\$15,000	0	\$20,000	5,000
	\$66,358	\$15,000	\$15,000	0	\$20,000	5,000
Expense						
Operating Expenditures	\$2,749	\$0	\$50,000	(50,000)	\$50,000	0
	\$42,387	\$0	\$50,000	(50,000)	\$50,000	0
Designated Funds						
Capital Outlay and Projects	\$8,655,072	\$8,386,426	\$8,620,072	233,646	\$8,590,072	(30,000)
	\$8,655,072	\$8,386,426	\$8,620,072	(233,646)	\$8,590,072	(30,000)
Reserved Funds						
Reserved for Capital Projects	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$2,565,746	\$3,047,724	\$3,689,867	(642,143)	\$3,020,975	(668,892)
	\$2,565,746	\$3,047,724	\$3,689,867	(642,143)	\$3,020,975	(668,892)
Revenue						
Taxes	\$10,358,538	\$7,679,833	\$8,340,817	(660,984)	\$8,340,817	0
Interest Earnings	\$4,577	\$5,000	\$4,000	1,000	\$4,000	0
	\$10,363,115	\$7,684,833	\$8,344,817	(659,984)	\$8,344,817	0
Expense						
Personnel	\$35,238	\$36,553	\$40,187	(3,634)	\$37,168	(3,019)
Operating Expenditures	\$2,749	\$54,493	\$54,613	(120)	\$54,608	(5)
Other Financing Uses	\$9,201,008	\$8,000,000	\$8,918,909	(918,909)	\$8,400,000	(518,909)
	\$9,238,995	\$8,091,046	\$9,013,709	(922,663)	\$8,491,776	(521,933)
Designated Funds						
Capital Outlay and Projects	\$3,689,867	\$2,641,511	\$3,020,975	379,464	\$2,874,016	(146,959)
	\$3,689,867	\$2,641,511	\$3,020,975	(379,464)	\$2,874,016	(146,959)
Reserved Funds						
Reserved for Capital Projects	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2016 Budget
Summary of Adopted 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.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance	\$0	\$0	\$0	0	\$0	0
Revenue	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$0	\$5,119,363	\$44,677	5,074,686	\$41,660	(3,017)
	\$0	\$5,121,363	\$44,677	5,076,686	\$41,660	(3,017)
Expense	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$0	\$36,334	\$40,184	(3,850)	\$37,168	(3,016)
Operating Expenditures	\$0	\$4,493	\$4,493	0	\$4,492	(1)
	\$0	\$3,065,827	\$44,677	3,021,150	\$41,660	(3,017)
Designated Funds	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Capital Outlay and Projects	\$0	\$2,055,536	\$0	(2,055,536)	\$0	0
	\$0	\$2,055,536	\$0	2,055,536	\$0	0

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,259,959	\$1,035,767	\$2,051,161	(1,015,394)	\$2,135,152	83,991
	\$1,259,959	\$1,035,767	\$2,051,161	(1,015,394)	\$2,135,152	83,991
Revenue						
Intergovernmental Revenue	\$24,835	\$26,000	\$26,000	0	\$26,000	0
Licenses and Permits	\$2,707,933	\$2,084,853	\$2,403,263	(318,410)	\$2,403,700	437
Charges for Services	\$294,789	\$199,594	\$219,138	(19,544)	\$217,216	(1,922)
Miscellaneous Revenue	\$20,424	\$0	\$52,501	(52,501)	\$0	(52,501)
Other Financing Sources (TABOR Excl)	\$985,088	\$695,703	\$733,976	(38,273)	\$748,838	14,862
	\$4,033,070	\$3,006,150	\$3,434,878	(428,728)	\$3,395,754	(39,124)
Expense						
Personnel	\$2,071,371	\$1,836,171	\$1,900,927	(64,756)	\$2,100,477	199,550
Operating Expenditures	\$408,297	\$419,551	\$515,322	(95,771)	\$649,671	134,349
Other Financing Uses	\$598,915	\$535,992	\$934,638	(398,646)	\$1,122,123	187,485
	\$3,241,867	\$2,791,714	\$3,350,887	(559,173)	\$3,872,271	521,384
Designated Funds						
Working Capital	\$4,800	\$4,800	\$4,800	0	\$4,800	0
Capital Outlay and Projects	\$0	\$0	\$29,264	29,264	\$0	(29,264)
Future Programs/Services	\$2,046,361	\$1,245,403	\$2,101,088	855,685	\$1,653,835	(447,253)
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
	\$2,051,161	\$1,250,203	\$2,135,152	(884,949)	\$1,658,635	(476,517)

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 228 - Parks Projects And Grants 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	(\$957,335)	\$248	\$149,155	(148,907)	\$430,784	281,629
	(\$957,335)	\$248	\$149,155	(148,907)	\$430,784	(281,629)
Revenue						
Intergovernmental Revenue	\$540,381	\$325,000	\$583,110	(258,110)	\$375,000	(208,110)
Other Financing Sources (TABOR Excl)	\$1,053,124	\$2,244,211	\$2,249,236	(5,025)	\$3,076,469	827,233
	\$1,594,005	\$2,569,211	\$2,832,346	(263,135)	\$3,451,469	619,123
Expense						
Personnel	\$402,468	\$324,807	\$391,387	(66,580)	\$327,851	(63,536)
Operating Expenditures	\$147,549	\$127,901	\$461,022	(333,121)	\$108,445	(352,577)
Capital Outlay	\$767,843	\$1,700,000	\$1,698,308	1,692	\$2,600,000	901,692
	\$1,317,860	\$2,152,708	\$2,550,717	(398,009)	\$3,036,296	485,579
Designated Funds						
Capital Outlay and Projects	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	(\$681,191)	\$1,578	\$15,611	14,033	\$430,784	415,173
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
	(\$681,191)	\$1,578	\$15,611	(14,033)	\$430,784	415,173
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
Reserved for Loan Advances	\$0	\$415,173	\$415,173	0	\$415,173	0
	\$0	\$415,173	\$415,173	0	\$415,173	0

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$464,635	\$487,067	\$546,736	(59,669)	\$553,281	6,545
	\$464,635	\$487,067	\$546,736	(59,669)	\$553,281	6,545
Revenue						
Taxes	\$490,661	\$491,293	\$499,897	(8,604)	\$579,383	79,486
Intergovernmental Revenue	\$113,466	\$55	\$151,858	(151,803)	\$67	(151,791)
Charges for Services	\$305,284	\$309,552	\$293,552	16,000	\$309,552	16,000
Miscellaneous Revenue	\$834	\$0	\$2,000	(2,000)	\$0	(2,000)
Other Financing Sources (TABOR Excl)	\$14,940	\$0	\$0	0	\$0	0
	\$925,184	\$800,900	\$947,307	(146,407)	\$889,002	(58,305)
Expense						
Personnel	\$624,414	\$540,536	\$676,719	(136,183)	\$627,753	(48,966)
Operating Expenditures	\$186,879	\$279,862	\$228,921	50,941	\$144,042	(84,879)
Capital Outlay	\$31,790	\$3,200	\$0	3,200	\$3,200	3,200
Other Financing Uses	\$0	\$0	\$35,122	(35,122)	\$0	(35,122)
	\$843,083	\$823,598	\$940,762	(117,164)	\$774,995	(165,767)
Designated Funds						
Working Capital	\$88,597	\$82,360	\$90,577	8,217	\$77,500	(13,077)
Capital Outlay and Projects	\$0	\$0	\$39,559	39,559	\$0	(39,559)
Future Programs/Services	\$434,122	\$357,982	\$395,776	37,794	\$563,117	167,341
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$522,719	\$440,342	\$525,912	(85,570)	\$640,617	114,705
Reserved Funds						
Reserved for Emergencies	\$24,017	\$24,027	\$27,369	3,342	\$26,671	(698)
	\$24,017	\$24,027	\$27,369	(3,342)	\$26,671	(698)

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$474,844	\$474,844	0	\$474,844	0
	\$0	\$474,844	\$474,844	0	\$474,844	0
	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Revenue						
Charges for Services	\$0	\$452,000	\$452,000	0	\$452,000	0
Interest Earnings	\$0	\$2,000	\$2,000	0	\$2,000	0
Miscellaneous Revenue	\$0	\$2,000	\$2,000	0	\$2,000	0
	\$0	\$456,000	\$456,000	0	\$456,000	0
	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Expense						
Personnel	\$0	\$370,000	\$370,000	0	\$370,000	0
Operating Expenditures	\$0	\$86,000	\$86,000	0	\$86,000	0
	\$0	\$456,000	\$456,000	0	\$456,000	0
	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Designated Funds						
Working Capital	\$0	\$474,844	\$474,844	0	\$474,844	0
Future Programs/Services	\$0	\$0	\$0	0	\$0	0
	\$0	\$474,844	\$474,844	0	\$474,844	0

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$15,982,099	\$24,329,716	\$15,082,381	9,247,335	\$17,095,498	2,013,117
	\$15,982,099	\$24,329,716	\$15,082,381	9,247,335	\$17,095,498	2,013,117
Revenue						
Taxes	\$10,180,502	\$9,609,342	\$10,664,597	(1,055,255)	\$12,705,574	2,040,977
Intergovernmental Revenue	\$24,563,540	\$34,576,265	\$34,319,796	256,469	\$39,402,330	5,082,534
Charges for Services	\$6,648	\$5,000	\$128,473	(123,473)	\$944,700	816,227
Miscellaneous Revenue	\$319,846	\$0	\$78,079	(78,079)	\$42,750	(35,329)
Other Financing Sources (TABOR Excl)	\$7,437,187	\$3,289,150	\$3,000,927	288,223	\$3,747,033	746,106
	\$42,507,725	\$47,479,757	\$48,191,872	(712,115)	\$56,842,387	8,650,515
Expense						
Personnel	\$4,223,668	\$5,257,722	\$4,845,730	411,992	\$5,533,722	687,992
Operating Expenditures	\$38,717,675	\$40,457,407	\$36,789,832	3,667,575	\$59,517,318	22,727,486
Capital Outlay	\$383,446	\$67,000	\$55,000	12,000	\$132,000	77,000
Other Financing Uses	\$113,467	\$4,418,409	\$4,434,314	(15,905)	\$111,174	(4,323,140)
Inventory Reporting	(\$30,813)	\$65,000	\$53,879	11,121	\$65,000	11,121
	\$43,407,443	\$50,265,538	\$46,178,755	4,086,783	\$65,359,214	19,180,459
Designated Funds						
Working Capital	\$2,476,293	\$2,476,293	\$3,152,188	675,895	\$3,152,188	0
Capital Outlay and Projects	\$8,365,462	\$9,766,884	\$8,059,016	(1,707,868)	\$2,657,188	(5,401,828)
Future Programs/Services	\$4,240,626	\$9,300,758	\$5,884,294	(3,416,464)	\$2,769,295	(3,114,999)
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$15,082,381	\$21,543,935	\$17,095,498	4,448,437	\$8,578,671	(8,516,827)
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
Reserved for Emergencies	\$0	\$0	\$0	0	\$0	0
Reserved for Inventory	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$6,298,480	\$5,901,286	\$6,036,813	(135,527)	\$5,243,443	(793,370)
	\$6,298,480	\$5,901,286	\$6,036,813	(135,527)	\$5,243,443	(793,370)
Revenue						
Licenses and Permits	\$994,188	\$591,000	\$831,000	(240,000)	\$641,000	(190,000)
Interest Earnings	\$37,648	\$27,750	\$27,750	0	\$27,900	150
	\$1,031,836	\$618,750	\$858,750	(240,000)	\$668,900	(189,850)
Expense						
Operating Expenditures	\$22,885	\$335,640	\$131,120	204,520	\$19,440	(111,680)
Other Financing Uses	\$1,270,618	\$1,500,000	\$1,521,000	(21,000)	\$12,600	(1,508,400)
	\$1,293,503	\$1,835,640	\$1,652,120	183,520	\$32,040	(1,620,080)
Designated Funds						
Future Programs/Services	\$6,036,813	\$4,684,396	\$5,243,443	559,047	\$5,880,303	636,860
	\$6,036,813	\$4,684,396	\$5,243,443	(559,047)	\$5,880,303	636,860
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$10,218,006	\$8,531,388	\$10,582,429	(2,051,041)	\$9,473,977	(1,108,452)
	\$10,218,006	\$8,531,388	\$10,582,429	(2,051,041)	\$9,473,977	(1,108,452)
Revenue						
Taxes	\$6,987,927	\$7,175,719	\$7,175,719	0	\$8,273,604	1,097,885
Intergovernmental Revenue	\$27,462,126	\$29,463,765	\$32,931,960	(3,468,195)	\$33,157,249	225,289
Miscellaneous Revenue	\$1,769,537	\$1,735,492	\$1,660,846	74,646	\$1,882,897	222,051
	\$36,219,590	\$38,374,976	\$41,768,525	(3,393,549)	\$43,313,750	1,545,225
Expense						
Personnel	\$20,977,848	\$23,579,553	\$23,659,673	(80,120)	\$26,543,056	2,883,383
Operating Expenditures	\$14,706,656	\$17,304,043	\$19,204,304	(1,900,261)	\$17,722,907	(1,481,397)
Capital Outlay	\$0	\$13,000	\$13,000	0	\$13,000	0
Other Financing Uses	\$170,662	\$15,000	\$0	15,000	\$0	0
	\$35,855,167	\$40,911,596	\$42,876,977	(1,965,381)	\$44,278,963	1,401,986
Designated Funds						
Unrealized Gain	\$0	\$0	\$0	0	\$0	0
Working Capital	\$4,867,390	\$2,920,738	\$5,975,332	3,054,594	\$5,934,734	(40,598)
Capital Outlay and Projects	\$500,000	\$500,000	\$500,000	0	\$0	(500,000)
Future Programs/Services	\$4,715,071	\$1,874,030	\$1,874,030	0	\$1,874,030	0
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
	\$10,082,461	\$5,294,768	\$8,349,362	(3,054,594)	\$7,808,764	(540,598)
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
Reserved for Emergencies	\$0	\$700,000	\$700,000	0	\$700,000	0
Reserved for Loan Advances	\$0	\$0	\$0	0	\$0	0
	\$0	\$700,000	\$700,000	0	\$700,000	0

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$410,631	\$93,131	\$92,348	783	\$174,548	82,200
	\$410,631	\$93,131	\$92,348	783	\$174,548	82,200
Revenue						
Charges for Services	\$88,856	\$90,000	\$90,000	0	\$90,000	0
Interest Earnings	\$285	\$200	\$200	0	\$400	200
	\$89,141	\$90,200	\$90,200	0	\$90,400	200
Expense						
Operating Expenditures	\$407,424	\$8,000	\$8,000	0	\$8,000	0
	\$407,424	\$8,000	\$8,000	0	\$8,000	0
Designated Funds						
Future Programs/Services	\$92,348	\$175,331	\$174,548	(783)	\$256,948	82,400
	\$92,348	\$175,331	\$174,548	783	\$256,948	82,400
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 310 - Pid52-soldier Canyon Estates Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Soldier Canyon Estates Fund, Public Improvement District #52, accounts for costs in Soldier Canyon Estates.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$6,566	\$382	\$13,528	(13,146)	\$7,349	(6,179)
	\$6,566	\$382	\$13,528	(13,146)	\$7,349	(6,179)
Revenue						
Taxes	\$7,383	\$7,293	\$7,293	0	\$8,263	970
Interest Earnings	\$72	\$30	\$30	0	\$30	0
	\$7,454	\$7,323	\$7,323	0	\$8,293	970
Expense						
Operating Expenditures	\$493	\$3,502	\$13,502	(10,000)	\$4,565	(8,937)
	\$493	\$3,502	\$13,502	(10,000)	\$4,565	(8,937)
Designated Funds						
Future Programs/Services	\$13,528	\$4,203	\$7,349	3,146	\$11,077	3,728
	\$13,528	\$4,203	\$7,349	(3,146)	\$11,077	3,728

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 311 - Pid53-horseshoe View Estates North Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Horseshoe View Estates North Fund, Public Improvement District #53, accounts for costs in Horseshoe View Estates North.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$50,934	\$99,731	\$101,688	(1,957)	\$147,745	46,057
	\$50,934	\$99,731	\$101,688	(1,957)	\$147,745	46,057
Revenue						
Taxes	\$53,724	\$53,175	\$53,175	0	\$60,983	7,808
Interest Earnings	\$541	\$400	\$400	0	\$800	400
	\$54,265	\$53,575	\$53,575	0	\$61,783	8,208
Expense						
Operating Expenditures	\$3,512	\$4,518	\$7,518	(3,000)	\$5,030	(2,488)
	\$3,512	\$4,518	\$7,518	(3,000)	\$5,030	(2,488)
Designated Funds						
Future Programs/Services	\$101,688	\$148,788	\$147,745	(1,043)	\$204,498	56,753
	\$101,688	\$148,788	\$147,745	1,043	\$204,498	56,753

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 312 - Pid54-terry Shores Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Terry Shores Fund, Public Improvement District #54, accounts for costs in Terry Shores.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$27,848	\$71,223	\$72,965	(1,742)	\$116,192	43,227
	\$27,848	\$71,223	\$72,965	(1,742)	\$116,192	43,227
Revenue						
Taxes	\$47,885	\$47,107	\$47,107	0	\$54,897	7,790
Interest Earnings	\$374	\$250	\$250	0	\$250	0
	\$48,259	\$47,357	\$47,357	0	\$55,147	7,790
Expense						
Operating Expenditures	\$3,142	\$4,130	\$4,130	0	\$4,641	511
	\$3,142	\$4,130	\$4,130	0	\$4,641	511
Designated Funds						
Future Programs/Services	\$72,965	\$114,450	\$116,192	1,742	\$166,698	50,506
	\$72,965	\$114,450	\$116,192	(1,742)	\$166,698	50,506

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 313 - Pid56-boyd's West Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Boyd's West Fund, Public Improvement District #56, accounts for costs in Boyd's West.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$13,846	\$15,587	(1,741)	\$29,433	13,846
	\$0	\$13,846	\$15,587	(1,741)	\$29,433	13,846
Revenue						
Taxes	\$16,581	\$16,367	\$16,367	0	\$19,266	2,899
Interest Earnings	\$76	\$60	\$60	0	\$60	0
	\$16,658	\$16,427	\$16,427	0	\$19,326	2,899
Expense						
Operating Expenditures	\$1,071	\$2,581	\$2,581	0	\$2,770	189
	\$1,071	\$2,581	\$2,581	0	\$2,770	189
Designated Funds						
Future Programs/Services	\$0	\$27,692	\$29,433	1,741	\$45,989	16,556
	\$0	\$27,692	\$29,433	(1,741)	\$45,989	16,556

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 314 - Pid45-willows Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Willows Fund, Public Improvement District #45, accounts for costs in Willows.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$21,361	\$23,316	(1,955)	\$48,028	24,712
	\$0	\$21,361	\$23,316	(1,955)	\$48,028	24,712
Revenue						
Taxes	\$24,822	\$27,965	\$27,965	0	\$35,935	7,970
Interest Earnings	\$108	\$100	\$100	0	\$100	0
	\$24,930	\$28,065	\$28,065	0	\$36,035	7,970
Expense						
Operating Expenditures	\$1,615	\$3,353	\$3,353	0	\$3,876	523
	\$1,615	\$3,353	\$3,353	0	\$3,876	523
Designated Funds						
Future Programs/Services	\$23,316	\$46,073	\$48,028	1,955	\$80,187	32,159
	\$23,316	\$46,073	\$48,028	(1,955)	\$80,187	32,159

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 315 - Pid55-storm Mountain Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Storm Mountain Fund, Public Improvement District #55, accounts for costs in Storm Mountain.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$18,954	\$39,176	(20,222)	\$57,557	18,381
	\$0	\$18,954	\$39,176	(20,222)	\$57,557	18,381
Revenue						
Taxes	\$161,249	\$151,241	\$151,241	0	\$160,721	9,480
Interest Earnings	\$513	\$350	\$350	0	\$500	150
Miscellaneous Revenue	\$12,892	\$0	\$16,000	(16,000)	\$0	(16,000)
Other Financing Sources (TABOR Excl)	\$2,892	\$5,784	\$5,784	0	\$5,784	0
	\$177,546	\$157,375	\$173,375	(16,000)	\$167,005	(6,370)
Expense						
Operating Expenditures	\$138,370	\$129,994	\$154,994	(25,000)	\$160,614	5,620
	\$138,370	\$129,994	\$154,994	(25,000)	\$160,614	5,620
Designated Funds						
Future Programs/Services	\$39,176	\$46,335	\$57,557	11,222	\$63,948	6,391
	\$39,176	\$46,335	\$57,557	(11,222)	\$63,948	6,391

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 316 - Pid57-cobblestone Farms Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Cobblestone Farms Fund, Public Improvement District #57, accounts for costs in Cobblestone Farm.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$0	\$0	0	\$6,681	6,681
	\$0	\$0	\$0	0	\$6,681	6,681
Revenue						
Taxes	\$0	\$10,920	\$10,920	0	\$12,871	1,951
Interest Earnings	\$0	\$1,000	\$1,000	0	\$100	(900)
Miscellaneous Revenue	\$0	\$0	\$0	0	\$0	0
	\$0	\$11,920	\$11,920	0	\$12,971	1,051
Expense						
Operating Expenditures	\$0	\$2,239	\$5,239	(3,000)	\$2,341	(2,898)
	\$0	\$2,239	\$5,239	(3,000)	\$2,341	(2,898)
Designated Funds						
Future Programs/Services	\$0	\$9,681	\$6,681	(3,000)	\$17,311	10,630
	\$0	\$9,681	\$6,681	3,000	\$17,311	10,630

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 317 - Pid58-misty Creek Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Misty Creek Fund, Public Improvement District #58, accounts for costs in Misty Creek.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$0	\$0	0	\$6,683	6,683
	\$0	\$0	\$0	0	\$6,683	6,683
Revenue						
Taxes	\$0	\$8,675	\$8,675	0	\$10,082	1,407
Interest Earnings	\$0	\$100	\$100	0	\$0	(100)
	\$0	\$8,775	\$8,775	0	\$10,082	1,307
Expense						
Operating Expenditures	\$0	\$2,092	\$2,092	0	\$2,159	67
	\$0	\$2,092	\$2,092	0	\$2,159	67
Designated Funds						
Future Programs/Services	\$0	\$6,683	\$6,683	0	\$14,606	7,923
	\$0	\$6,683	\$6,683	0	\$14,606	7,923

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 318 - Pid59-grasslands Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Grasslands Fund, Public Improvement District #59, accounts for costs in Grasslands.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$0	\$0	0	\$13,039	13,039
	\$0	\$0	\$0	0	\$13,039	13,039
Revenue						
Taxes	\$0	\$71,063	\$71,063	0	\$78,193	7,130
Interest Earnings	\$0	\$150	\$175	(25)	\$175	0
Miscellaneous Revenue	\$0	\$0	\$22,000	(22,000)	\$0	(22,000)
	\$0	\$71,213	\$93,238	(22,025)	\$78,368	(14,870)
Expense						
Operating Expenditures	\$0	\$6,199	\$80,199	(74,000)	\$6,616	(73,583)
	\$0	\$6,199	\$80,199	(74,000)	\$6,616	(73,583)
Designated Funds						
Future Programs/Services	\$0	\$65,014	\$13,039	(51,975)	\$84,791	71,752
	\$0	\$65,014	\$13,039	51,975	\$84,791	71,752

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 321 - Pid60-smithfield Maintenance Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the

Beginning Balance	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
	\$0	\$0	\$0	0	\$0	0
Revenue	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$0	\$0	\$0	0	\$51,438	51,438
Interest Earnings	\$0	\$0	\$0	0	\$500	500
	\$0	\$0	\$0	0	\$51,938	51,938
Expense	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	\$0	\$0	\$0	0	\$20,529	20,529
	\$0	\$0	\$0	0	\$20,529	20,529
Designated Funds	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Future Programs/Services	\$0	\$0	\$0	0	\$31,409	31,409
	\$0	\$0	\$0	0	\$31,409	31,409

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 350 - Gid1-imperial Estates Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Imperial Estates Fund, General Improvement District #1, accounts for future road improvements and construction projects in the Imperial Estates district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$39,937	\$40,187	\$40,178	9	\$40,428	250
	\$39,937	\$40,187	\$40,178	9	\$40,428	250
Revenue						
Interest Earnings	\$241	\$250	\$250	0	\$250	0
	\$241	\$250	\$250	0	\$250	0
Expense						
	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Future Programs/Services	\$40,178	\$40,437	\$40,428	(9)	\$40,678	250
	\$40,178	\$40,437	\$40,428	9	\$40,678	250

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 351 - Gid2-pinewood Springs Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Pinewood Springs Fund, General Improvement District #2, accounts for snow removal and other street maintenance in the Pinewood Springs district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	(\$44,067)	\$4,063	\$14,474	(10,411)	\$2,506	(11,968)
	(\$44,067)	\$4,063	\$14,474	(10,411)	\$2,506	(11,968)
Revenue						
Taxes	\$40,690	\$76,859	\$76,859	0	\$87,718	10,859
Interest Earnings	\$76	\$80	\$80	0	\$80	0
Miscellaneous Revenue	\$3,297	\$0	\$1,600	(1,600)	\$0	(1,600)
Other Financing Sources (TABOR Excl)	\$80,694	\$7,027	\$25,552	(18,525)	\$7,027	(18,525)
	\$124,757	\$83,966	\$104,091	(20,125)	\$94,825	(9,266)
Expense						
Operating Expenditures	\$66,216	\$66,773	\$76,175	(9,402)	\$74,282	(1,893)
Capital Outlay	\$0	\$0	\$39,884	(39,884)	\$0	(39,884)
	\$66,216	\$66,773	\$116,059	(49,286)	\$74,282	(41,777)
Designated Funds						
Future Programs/Services	\$14,474	\$21,256	\$2,506	(18,750)	\$23,049	20,543
	\$14,474	\$21,256	\$2,506	18,750	\$23,049	20,543
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 352 - Gid4-carriage Hills Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Carriage Hills Fund, General Improvement District #4, accounts for snow removal and other street maintenance in the Carriage Hills district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$58,899	\$42,748	\$67,338	(24,590)	\$67,604	266
	\$58,899	\$42,748	\$67,338	(24,590)	\$67,604	266
Revenue						
Taxes	\$55,791	\$54,142	\$54,142	0	\$145,901	91,759
Interest Earnings	\$590	\$750	\$750	0	\$750	0
Other Financing Sources (TABOR Excl)	\$33,722	\$6,477	\$6,477	0	\$6,477	0
	\$90,103	\$61,369	\$61,369	0	\$153,128	91,759
Expense						
Operating Expenditures	\$81,665	\$61,103	\$61,103	0	\$99,645	38,542
	\$81,665	\$61,103	\$61,103	0	\$99,645	38,542
Designated Funds						
Future Programs/Services	\$67,338	\$43,014	\$67,604	24,590	\$121,087	53,483
	\$67,338	\$43,014	\$67,604	(24,590)	\$121,087	53,483

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 353 - Gid8-namaqua Hills Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Namaqua Hills Maintenance Fund, General Improvement District #8, accounts for snow removal and other street maintenance in the Namaqua Hills district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$439,286	\$466,538	\$467,853	(1,315)	\$490,241	22,388
	\$439,286	\$466,538	\$467,853	(1,315)	\$490,241	22,388
Revenue						
Taxes	\$34,555	\$34,227	\$34,227	0	\$34,684	457
Interest Earnings	\$2,781	\$3,500	\$3,500	0	\$3,500	0
	\$37,335	\$37,727	\$37,727	0	\$38,184	457
Expense						
Operating Expenditures	\$8,768	\$8,839	\$15,339	(6,500)	\$9,028	(6,311)
	\$8,768	\$8,839	\$15,339	(6,500)	\$9,028	(6,311)
Designated Funds						
Future Programs/Services	\$467,853	\$495,426	\$490,241	(5,185)	\$519,397	29,156
	\$467,853	\$495,426	\$490,241	5,185	\$519,397	29,156
Reserved Funds						
Reserved for Emergencies	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 354 - Gid10-homestead Estates Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Homestead Estates Fund, General Improvement District #10, accounts for snow removal and other street maintenance in the Homestead Estates district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$13,479	\$14,003	\$14,007	(4)	\$14,542	535
	\$13,479	\$14,003	\$14,007	(4)	\$14,542	535
Revenue						
Taxes	\$453	\$454	\$454	0	\$463	9
Interest Earnings	\$83	\$90	\$90	0	\$90	0
	\$536	\$544	\$544	0	\$553	9
Expense						
Operating Expenditures	\$8	\$9	\$9	0	\$9	0
	\$8	\$9	\$9	0	\$9	0
Designated Funds						
Future Programs/Services	\$13,991	\$14,518	\$14,526	8	\$15,066	540
	\$13,991	\$14,518	\$14,526	(8)	\$15,066	540
Reserved Funds						
Reserved for Emergencies	\$16	\$20	\$16	(4)	\$20	4
	\$16	\$20	\$16	4	\$20	4

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 355 - Gid11-meadowdale Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Meadowdale Hills Fund, General Improvement District #11, accounts for snow removal and other street maintenance in the Meadowdale Hills district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	(\$54,724)	\$2,286	\$2,509	(223)	\$3,785	1,276
	(\$54,724)	\$2,286	\$2,509	(223)	\$3,785	1,276
Revenue						
Taxes	\$24,809	\$24,637	\$24,637	0	\$26,389	1,752
Interest Earnings	\$57	\$250	\$250	0	\$250	0
	\$86,214	\$24,887	\$24,887	0	\$26,639	1,752
Expense						
Operating Expenditures	\$28,981	\$23,611	\$23,611	0	\$23,726	115
	\$28,981	\$23,611	\$23,611	0	\$23,726	115
Designated Funds						
Future Programs/Services	\$2,509	\$3,562	\$3,785	223	\$6,698	2,913
	\$2,509	\$3,562	\$3,785	(223)	\$6,698	2,913

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 356 - Gid13a-red Feather Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Red Feather Fund, General Improvement District #13A, accounts for costs in the Red Feather district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$23,688	\$22,888	\$27,336	(4,448)	\$19,675	(7,661)
	\$23,688	\$22,888	\$27,336	(4,448)	\$19,675	(7,661)
Revenue						
Taxes	\$15,536	\$15,274	\$15,274	0	\$16,553	1,279
Interest Earnings	\$191	\$200	\$200	0	\$200	0
	\$15,726	\$15,474	\$15,474	0	\$16,753	1,279
Expense						
Operating Expenditures	\$12,079	\$16,335	\$23,135	(6,800)	\$16,361	(6,774)
	\$12,079	\$16,335	\$23,135	(6,800)	\$16,361	(6,774)
Designated Funds						
Future Programs/Services	\$27,336	\$22,027	\$19,675	(2,352)	\$20,067	392
	\$27,336	\$22,027	\$19,675	2,352	\$20,067	392

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 357 - Gid14-little Valley Road Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Little Valley Fund, General Improvement District #14, accounts for costs in the Little Valley district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	(\$84,101)	\$1,923	\$17,947	(16,024)	\$5,986	(11,961)
	(\$84,101)	\$1,923	\$17,947	(16,024)	\$5,986	(11,961)
Revenue						
Taxes	\$61,282	\$89,266	\$59,509	29,757	\$95,845	36,336
Interest Earnings	\$150	\$400	\$400	0	\$400	0
Other Financing Sources (TABOR Excl)	\$114,850	\$2,313	\$2,313	0	\$2,313	0
Other Revenue	\$0	\$0	\$27,809	(27,809)	\$0	(27,809)
	\$176,282	\$91,979	\$90,031	1,948	\$98,558	8,527
Expense						
Operating Expenditures	\$74,235	\$63,940	\$101,992	(38,052)	\$64,370	(37,622)
Other Expenses	\$0	\$0	\$0	0	\$13,905	13,905
	\$74,235	\$63,940	\$101,992	(38,052)	\$78,275	(23,717)
Designated Funds						
Future Programs/Services	\$17,947	\$29,962	\$5,986	(23,976)	\$26,269	20,283
	\$17,947	\$29,962	\$5,986	23,976	\$26,269	20,283

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 358 - Gid12-club Estates Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Club Estates Fund, General Improvement District #12, accounts for costs in the Club Estates district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$103,727	\$115,109	\$117,294	(2,185)	\$124,708	7,414
	\$103,727	\$115,109	\$117,294	(2,185)	\$124,708	7,414
Revenue						
Taxes	\$13,161	\$12,906	\$12,906	0	\$15,111	2,205
Interest Earnings	\$680	\$700	\$700	0	\$700	0
	\$13,841	\$13,606	\$13,606	0	\$15,811	2,205
Expense						
Operating Expenditures	\$274	\$2,242	\$6,192	(3,950)	\$2,285	(3,907)
	\$274	\$2,242	\$6,192	(3,950)	\$2,285	(3,907)
Designated Funds						
Future Programs/Services	\$117,294	\$126,473	\$124,708	(1,765)	\$138,234	13,526
	\$117,294	\$126,473	\$124,708	1,765	\$138,234	13,526

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 360 - Gid16-kitchell Subdivision Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Kitchell Subdivision Fund, General Improvement District #16, accounts for costs in the Kitchell Subdivision district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$92,389	\$97,027	\$98,427	(1,400)	\$97,463	(964)
	\$92,389	\$97,027	\$98,427	(1,400)	\$97,463	(964)
Revenue						
Taxes	\$5,842	\$5,814	\$5,814	0	\$6,788	974
Interest Earnings	\$582	\$200	\$600	(400)	\$200	(400)
	\$6,425	\$6,014	\$6,414	(400)	\$6,988	574
Expense						
Operating Expenditures	\$387	\$1,378	\$7,378	(6,000)	\$1,444	(5,934)
	\$387	\$1,378	\$7,378	(6,000)	\$1,444	(5,934)
Designated Funds						
Future Programs/Services	\$98,427	\$101,663	\$97,463	(4,200)	\$103,007	5,544
	\$98,427	\$101,663	\$97,463	4,200	\$103,007	5,544

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 361 - Gid17-country Meadows Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Country Meadows Fund, General Improvement District #17, accounts for costs in the Country Meadows district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$189,965	\$213,487	\$214,895	(1,408)	\$215,421	526
	\$189,965	\$213,487	\$214,895	(1,408)	\$215,421	526
Revenue						
Taxes	\$25,375	\$25,015	\$25,015	0	\$28,779	3,764
Interest Earnings	\$1,253	\$1,200	\$1,200	0	\$1,200	0
	\$26,628	\$26,215	\$26,215	0	\$29,979	3,764
Expense						
Operating Expenditures	\$1,698	\$2,689	\$25,689	(23,000)	\$2,932	(22,757)
	\$1,698	\$2,689	\$25,689	(23,000)	\$2,932	(22,757)
Designated Funds						
Future Programs/Services	\$214,895	\$237,013	\$215,421	(21,592)	\$242,468	27,047
	\$214,895	\$237,013	\$215,421	21,592	\$242,468	27,047

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 362 - Gid18-venner Ranch Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Venner Ranch Fund, General Improvement District #18, accounts for costs in the Venner Ranch district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$92,624	\$85,158	\$85,666	(508)	\$73,368	(12,298)
	\$92,624	\$85,158	\$85,666	(508)	\$73,368	(12,298)
Revenue						
Taxes	\$22,969	\$22,632	\$22,632	0	\$21,434	(1,198)
Interest Earnings	\$613	\$600	\$600	0	\$600	0
	\$25,889	\$23,232	\$23,232	0	\$22,034	(1,198)
Expense						
Operating Expenditures	\$32,846	\$23,030	\$35,530	(12,500)	\$28,952	(6,578)
	\$32,846	\$23,030	\$35,530	(12,500)	\$28,952	(6,578)
Designated Funds						
Future Programs/Services	\$85,666	\$85,360	\$73,368	(11,992)	\$66,450	(6,918)
	\$85,666	\$85,360	\$73,368	11,992	\$66,450	(6,918)

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 363 - Pid19-highland Hills Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Highland Hills Fund, Public Improvement District #19, accounts for costs in the Highland Hills district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$560,373	\$616,130	\$623,493	(7,363)	\$679,044	55,551
	\$560,373	\$616,130	\$623,493	(7,363)	\$679,044	55,551
Revenue						
Taxes	\$70,907	\$70,162	\$70,162	0	\$79,066	8,904
Interest Earnings	\$3,676	\$5,000	\$5,000	0	\$5,000	0
	\$74,582	\$75,162	\$75,162	0	\$84,066	8,904
Expense						
Operating Expenditures	\$11,462	\$19,611	\$19,611	0	\$20,223	612
	\$11,462	\$19,611	\$19,611	0	\$20,223	612
Designated Funds						
Future Programs/Services	\$623,493	\$671,681	\$679,044	7,363	\$742,887	63,843
	\$623,493	\$671,681	\$679,044	(7,363)	\$742,887	63,843

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 364 - Pid20-ptarmigan Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Ptarmigan Fund, Public Improvement District #20, accounts for costs in the Ptarmigan district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$760,194	\$833,282	\$868,233	(34,951)	\$941,191	72,958
	\$760,194	\$833,282	\$868,233	(34,951)	\$941,191	72,958
Revenue						
Taxes	\$126,837	\$125,498	\$125,498	0	\$141,339	15,841
Interest Earnings	\$5,123	\$6,000	\$6,000	0	\$6,000	0
	\$131,960	\$131,498	\$131,498	0	\$147,339	15,841
Expense						
Operating Expenditures	\$23,921	\$58,540	\$58,540	0	\$59,497	957
	\$23,921	\$58,540	\$58,540	0	\$59,497	957
Designated Funds						
Future Programs/Services	\$868,233	\$906,240	\$941,191	34,951	\$1,029,033	87,842
	\$868,233	\$906,240	\$941,191	(34,951)	\$1,029,033	87,842

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 365 - Pid21-solar Ridge Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Solar Ridge Fund, Public Improvement District #21, accounts for costs in the Solar Ridge district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$206,079	\$234,342	\$238,121	(3,779)	\$253,885	15,764
	\$206,079	\$234,342	\$238,121	(3,779)	\$253,885	15,764
Revenue						
Taxes	\$32,823	\$32,599	\$32,599	0	\$32,600	1
Interest Earnings	\$1,386	\$1,300	\$1,300	0	\$1,300	0
	\$34,209	\$33,899	\$33,899	0	\$33,900	1
Expense						
Operating Expenditures	\$2,167	\$5,635	\$18,135	(12,500)	\$5,635	(12,500)
	\$2,167	\$5,635	\$18,135	(12,500)	\$5,635	(12,500)
Designated Funds						
Future Programs/Services	\$238,121	\$262,606	\$253,885	(8,721)	\$282,150	28,265
	\$238,121	\$262,606	\$253,885	8,721	\$282,150	28,265

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 366 - Pid22-saddleback Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Saddleback Fund, Public Improvement District #22, accounts for costs in the Saddleback district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$19,535	\$28,933	\$30,496	(1,563)	\$38,811	8,315
	\$19,535	\$28,933	\$30,496	(1,563)	\$38,811	8,315
Revenue						
Taxes	\$11,556	\$11,412	\$11,412	0	\$11,600	188
Interest Earnings	\$169	\$150	\$150	0	\$150	0
	\$11,726	\$11,562	\$11,562	0	\$11,750	188
Expense						
Operating Expenditures	\$765	\$2,247	\$3,247	(1,000)	\$2,758	(489)
	\$765	\$2,247	\$3,247	(1,000)	\$2,758	(489)
Designated Funds						
Future Programs/Services	\$30,496	\$38,248	\$38,811	563	\$47,803	8,992
	\$30,496	\$38,248	\$38,811	(563)	\$47,803	8,992

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 367 - Pid24-westridge Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Westridge Fund, Public Improvement District #24, accounts for costs in the Westride district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$155,620	\$171,513	\$177,349	(5,836)	\$193,131	15,782
	\$155,620	\$171,513	\$177,349	(5,836)	\$193,131	15,782
Revenue						
Taxes	\$24,395	\$23,950	\$23,950	0	\$27,898	3,948
Interest Earnings	\$1,036	\$1,000	\$1,000	0	\$1,000	0
	\$25,432	\$24,950	\$24,950	0	\$28,898	3,948
Expense						
Operating Expenditures	\$3,703	\$9,168	\$9,168	0	\$9,444	276
	\$3,703	\$9,168	\$9,168	0	\$9,444	276
Designated Funds						
Future Programs/Services	\$177,349	\$187,295	\$193,131	5,836	\$212,585	19,454
	\$177,349	\$187,295	\$193,131	(5,836)	\$212,585	19,454

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 368 - Gid1991-1-arapahoe Pines Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Arapahoe Pines Fund, General Improvement District #1991-1, accounts for costs in the Arapahoe Pines district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$25,174	\$36,231	\$37,340	(1,109)	\$48,397	11,057
	\$25,174	\$36,231	\$37,340	(1,109)	\$48,397	11,057
Revenue						
Taxes	\$12,815	\$12,686	\$12,686	0	\$14,596	1,910
Interest Earnings	\$207	\$200	\$200	0	\$200	0
	\$13,022	\$12,886	\$12,886	0	\$14,796	1,910
Expense						
Operating Expenditures	\$856	\$1,829	\$1,829	0	\$1,955	126
	\$856	\$1,829	\$1,829	0	\$1,955	126
Designated Funds						
Future Programs/Services	\$37,340	\$47,288	\$48,397	1,109	\$61,238	12,841
	\$37,340	\$47,288	\$48,397	(1,109)	\$61,238	12,841

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 369 - Pid28-trotwood Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Trotwood PID #28 Fund, accounts for costs in the Trotwood district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$81,487	\$2,287	\$3,338	(1,051)	\$5,542	2,204
	\$81,487	\$2,287	\$3,338	(1,051)	\$5,542	2,204
Revenue						
Taxes	\$21,689	\$21,400	\$21,400	0	\$21,400	0
Interest Earnings	\$283	\$40	\$40	0	\$40	0
	\$21,972	\$21,440	\$21,440	0	\$21,440	0
Expense						
Operating Expenditures	\$148,121	\$3,643	\$3,643	0	\$3,239	(404)
Other Expenses	\$0	\$15,593	\$15,593	0	\$15,997	404
	\$148,121	\$19,236	\$19,236	0	\$19,236	0
Designated Funds						
Future Programs/Services	(\$44,662)	\$4,491	\$5,542	1,051	\$7,746	2,204
	(\$44,662)	\$4,491	\$5,542	(1,051)	\$7,746	2,204

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 370 - Pid29-vine Drive Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Vine Drive PID #28 Fund, accounts for costs in the Vine Drive district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$14,825	\$15,685	\$12,636	3,049	\$12,496	(140)
	\$14,825	\$15,685	\$12,636	3,049	\$12,496	(140)
Revenue						
Taxes	\$13,031	\$12,850	\$12,850	0	\$12,850	0
Interest Earnings	\$109	\$200	\$200	0	\$200	0
	\$13,140	\$13,050	\$13,050	0	\$13,050	0
Expense						
Operating Expenditures	\$15,329	\$12,190	\$13,190	(1,000)	\$12,190	(1,000)
	\$15,329	\$12,190	\$13,190	(1,000)	\$12,190	(1,000)
Designated Funds						
Future Programs/Services	\$12,636	\$16,545	\$12,496	(4,049)	\$13,356	860
	\$12,636	\$16,545	\$12,496	4,049	\$13,356	860

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 371 - Pid30-poudre Overlook Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Poudre Overlook PID #28 Fund, accounts for costs in the Poudre Overlook district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$101,664	\$116,216	\$122,627	(6,411)	\$134,677	12,050
	\$101,664	\$116,216	\$122,627	(6,411)	\$134,677	12,050
Revenue						
Taxes	\$21,657	\$21,200	\$21,200	0	\$28,891	7,691
Interest Earnings	\$706	\$800	\$800	0	\$900	100
	\$22,363	\$22,000	\$22,000	0	\$29,791	7,791
Expense						
Operating Expenditures	\$1,400	\$7,450	\$9,950	(2,500)	\$7,940	(2,010)
	\$1,400	\$7,450	\$9,950	(2,500)	\$7,940	(2,010)
Designated Funds						
Future Programs/Services	\$122,627	\$130,766	\$134,677	3,911	\$156,528	21,851
	\$122,627	\$130,766	\$134,677	(3,911)	\$156,528	21,851

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 372 - Pid23-eagle Rock Ranches Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Eagle Rock Ranches -pid#23 Fund, accounts for costs in the Eagle Rock Ranches district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$11,973	\$4,228	\$6,208	(1,980)	\$6,462	254
	\$11,973	\$4,228	\$6,208	(1,980)	\$6,462	254
Revenue						
Taxes	\$9,902	\$9,794	\$9,794	0	\$10,130	336
Interest Earnings	\$76	\$100	\$100	0	\$100	0
	\$9,978	\$9,894	\$9,894	0	\$10,230	336
Expense						
Operating Expenditures	\$15,743	\$9,640	\$9,640	0	\$9,662	22
	\$15,743	\$9,640	\$9,640	0	\$9,662	22
Designated Funds						
Future Programs/Services	\$6,208	\$4,482	\$6,462	1,980	\$7,030	568
	\$6,208	\$4,482	\$6,462	(1,980)	\$7,030	568

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 373 - Pid25-estes Park Estates Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Estes Park Estates -pid#25 Fund, accounts for costs in the Estes Park Estates district

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$6,480	\$1,711	\$3,820	(2,109)	\$1,315	(2,505)
	\$6,480	\$1,711	\$3,820	(2,109)	\$1,315	(2,505)
Revenue						
Taxes	\$13,024	\$17,120	\$17,120	0	\$12,840	(4,280)
Interest Earnings	\$63	\$20	\$20	0	\$20	0
	\$15,471	\$17,140	\$17,140	0	\$12,860	(4,280)
Expense						
Operating Expenditures	\$18,131	\$17,645	\$19,645	(2,000)	\$13,365	(6,280)
	\$18,131	\$17,645	\$19,645	(2,000)	\$13,365	(6,280)
Designated Funds						
Future Programs/Services	\$3,820	\$1,206	\$1,315	109	\$810	(505)
	\$3,820	\$1,206	\$1,315	(109)	\$810	(505)

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 374 - Pid26-eagle Ranch Estates Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Eagle Ranch Estates -pid#26 Fund, accounts for costs in the Eagle Ranch Estates district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$305,292	\$362,687	\$389,376	(26,689)	\$441,507	52,131
	\$305,292	\$362,687	\$389,376	(26,689)	\$441,507	52,131
Revenue						
Taxes	\$87,595	\$87,646	\$87,646	0	\$92,612	4,966
Interest Earnings	\$2,222	\$1,750	\$1,750	0	\$1,750	0
	\$89,817	\$89,396	\$89,396	0	\$94,362	4,966
Expense						
Operating Expenditures	\$5,734	\$31,265	\$37,265	(6,000)	\$31,609	(5,656)
	\$5,734	\$31,265	\$37,265	(6,000)	\$31,609	(5,656)
Designated Funds						
Future Programs/Services	\$389,376	\$420,818	\$441,507	20,689	\$504,260	62,753
	\$389,376	\$420,818	\$441,507	(20,689)	\$504,260	62,753

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 375 - Pid31-foothills Shadow Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Foothills Shadow -pid#31 Fund, accounts for costs in the Foothills Shadow district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$36,008	\$40,718	\$42,707	(1,989)	\$47,417	4,710
	\$36,008	\$40,718	\$42,707	(1,989)	\$47,417	4,710
Revenue						
Taxes	\$7,579	\$7,500	\$7,500	0	\$10,700	3,200
Interest Earnings	\$247	\$200	\$200	0	\$200	0
	\$7,827	\$7,700	\$7,700	0	\$10,900	3,200
Expense						
Operating Expenditures	\$1,128	\$2,990	\$2,990	0	\$3,200	210
	\$1,128	\$2,990	\$2,990	0	\$3,200	210
Designated Funds						
Future Programs/Services	\$42,707	\$45,428	\$47,417	1,989	\$55,117	7,700
	\$42,707	\$45,428	\$47,417	(1,989)	\$55,117	7,700

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 376 - Pid27-crown Point Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Crown Point -pid#27 Fund, accounts for costs in the Crown Point district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$18,517	\$20,773	\$21,878	(1,105)	\$24,134	2,256
	\$18,517	\$20,773	\$21,878	(1,105)	\$24,134	2,256
Revenue						
Taxes	\$3,472	\$3,400	\$3,400	0	\$3,400	0
Interest Earnings	\$126	\$100	\$100	0	\$100	0
	\$3,599	\$3,500	\$3,500	0	\$3,500	0
Expense						
Operating Expenditures	\$238	\$1,244	\$1,244	0	\$1,244	0
	\$238	\$1,244	\$1,244	0	\$1,244	0
Designated Funds						
Future Programs/Services	\$21,878	\$23,029	\$24,134	1,105	\$26,390	2,256
	\$21,878	\$23,029	\$24,134	(1,105)	\$26,390	2,256

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 377 - Pid32-charles Heights Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Charles Heights -pid#32 Fund, accounts for costs in the Charles Heights district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,610	\$4,343	\$4,559	(216)	\$1,556	(3,003)
	\$1,610	\$4,343	\$4,559	(216)	\$1,556	(3,003)
Revenue						
Taxes	\$14,554	\$14,438	\$14,438	0	\$15,131	693
Interest Earnings	\$79	\$100	\$100	0	\$100	0
	\$26,919	\$14,538	\$14,538	0	\$15,231	693
Expense						
Operating Expenditures	\$23,970	\$14,541	\$17,541	(3,000)	\$14,590	(2,951)
	\$23,970	\$14,541	\$17,541	(3,000)	\$14,590	(2,951)
Designated Funds						
Future Programs/Services	\$4,559	\$4,340	\$1,556	(2,784)	\$2,197	641
	\$4,559	\$4,340	\$1,556	2,784	\$2,197	641

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 378 - Pid35-bruns Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Bruns -pid#31 Fund, accounts for costs in the Bruns district

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$74,301	\$70,801	\$73,930	(3,129)	\$72,930	(1,000)
	\$74,301	\$70,801	\$73,930	(3,129)	\$72,930	(1,000)
Revenue						
Taxes	\$5,415	\$5,350	\$5,350	0	\$5,350	0
Interest Earnings	\$460	\$500	\$500	0	\$500	0
	\$5,874	\$5,850	\$5,850	0	\$5,850	0
Expense						
Operating Expenditures	\$6,245	\$3,350	\$6,850	(3,500)	\$3,350	(3,500)
	\$6,245	\$3,350	\$6,850	(3,500)	\$3,350	(3,500)
Designated Funds						
Future Programs/Services	\$73,930	\$73,301	\$72,930	(371)	\$75,430	2,500
	\$73,930	\$73,301	\$72,930	371	\$75,430	2,500

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 379 - Pid36-bonnell West Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Bonnell West -pid#36 Fund, accounts for costs in the Bonnell West district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$259,585	\$171,298	\$197,074	(25,776)	\$253,854	56,780
	\$259,585	\$171,298	\$197,074	(25,776)	\$253,854	56,780
Revenue						
Taxes	\$65,529	\$65,069	\$65,069	0	\$67,333	2,264
Interest Earnings	\$1,600	\$1,500	\$1,500	0	\$1,500	0
	\$67,128	\$66,569	\$66,569	0	\$68,833	2,264
Expense						
Operating Expenditures	\$129,640	\$9,789	\$9,789	0	\$9,948	159
	\$129,640	\$9,789	\$9,789	0	\$9,948	159
Designated Funds						
Future Programs/Services	\$197,074	\$228,078	\$253,854	25,776	\$312,739	58,885
	\$197,074	\$228,078	\$253,854	(25,776)	\$312,739	58,885

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 380 - Pid33-prairie Trails Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Prairie Trails Pid#33 Fund, accounts for costs in the Prairie Trails Pid.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$37,959	\$56,727	\$63,706	(6,979)	\$79,825	16,119
	\$37,959	\$56,727	\$63,706	(6,979)	\$79,825	16,119
Revenue						
Taxes	\$32,070	\$31,967	\$31,967	0	\$35,200	3,233
Interest Earnings	\$351	\$250	\$250	0	\$250	0
	\$32,421	\$32,217	\$32,217	0	\$35,450	3,233
Expense						
Operating Expenditures	\$6,674	\$13,098	\$16,098	(3,000)	\$13,303	(2,795)
	\$6,674	\$13,098	\$16,098	(3,000)	\$13,303	(2,795)
Designated Funds						
Future Programs/Services	\$63,706	\$75,846	\$79,825	3,979	\$101,972	22,147
	\$63,706	\$75,846	\$79,825	(3,979)	\$101,972	22,147

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 381 - Pid34-mountain Range Shadows Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Mountain Range Shadows Pid #34 Fund, accounts for costs in the Mountain Range Shadows Pid.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$96,766	\$12,356	\$85,505	(73,149)	\$91,135	5,630
	\$96,766	\$12,356	\$85,505	(73,149)	\$91,135	5,630
Revenue						
Taxes	\$48,831	\$48,286	\$48,286	0	\$47,221	(1,065)
Interest Earnings	\$763	\$500	\$500	0	\$500	0
	\$49,594	\$48,786	\$48,786	0	\$47,721	(1,065)
Expense						
Operating Expenditures	\$60,856	\$43,156	\$43,156	0	\$43,090	(66)
	\$60,856	\$43,156	\$43,156	0	\$43,090	(66)
Designated Funds						
Future Programs/Services	\$85,505	\$17,986	\$91,135	73,149	\$95,766	4,631
	\$85,505	\$17,986	\$91,135	(73,149)	\$95,766	4,631

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 382 - Pid40-paragon Estates Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Paragon Estates Pid#40 Fund, accounts for costs in the Paragon Estates Pid.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$153,208	\$150,276	\$191,751	(41,475)	\$14,819	(176,932)
	\$153,208	\$150,276	\$191,751	(41,475)	\$14,819	(176,932)
Revenue						
Taxes	\$40,517	\$39,885	\$39,885	0	\$41,100	1,215
Interest Earnings	\$1,095	\$800	\$800	0	\$300	(500)
	\$41,613	\$40,685	\$40,685	0	\$41,400	715
Expense						
Operating Expenditures	\$3,070	\$8,617	\$217,617	(209,000)	\$8,877	(208,740)
	\$3,070	\$8,617	\$217,617	(209,000)	\$8,877	(208,740)
Designated Funds						
Future Programs/Services	\$191,751	\$182,344	\$14,819	(167,525)	\$47,342	32,523
	\$191,751	\$182,344	\$14,819	167,525	\$47,342	32,523

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 384 - Pid38-centro Business Park Maint Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Maint Centro Business Park Pid#38 Fund, accounts for maintenance costs in the Maint Centro Business Park Pid.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$102,690	\$119,697	\$124,268	(4,571)	\$136,363	12,095
	\$102,690	\$119,697	\$124,268	(4,571)	\$136,363	12,095
Revenue						
Taxes	\$26,029	\$25,139	\$25,139	0	\$29,088	3,949
Interest Earnings	\$744	\$600	\$600	0	\$600	0
	\$26,773	\$25,739	\$25,739	0	\$29,688	3,949
Expense						
Operating Expenditures	\$5,195	\$8,644	\$13,644	(5,000)	\$8,903	(4,741)
	\$5,195	\$8,644	\$13,644	(5,000)	\$8,903	(4,741)
Designated Funds						
Future Programs/Services	\$124,268	\$136,792	\$136,363	(429)	\$157,148	20,785
	\$124,268	\$136,792	\$136,363	429	\$157,148	20,785

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 385 - Pid38-centro Business Park Debt Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Maint Centro Business Park Pid#38 Fund, accounts for debt costs in the Maint Centro Business Park Pid.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$96,176	\$96,740	\$98,152	(1,412)	\$96,588	(1,564)
	\$96,176	\$96,740	\$98,152	(1,412)	\$96,588	(1,564)
Revenue						
Taxes	\$109,838	\$107,506	\$107,506	0	\$109,140	1,634
Interest Earnings	\$432	\$400	\$400	0	\$400	0
	\$110,271	\$107,906	\$107,906	0	\$109,540	1,634
Expense						
Operating Expenditures	\$7,295	\$7,220	\$7,220	0	\$7,290	70
Debt Service	\$101,000	\$102,250	\$102,250	0	\$103,250	1,000
	\$108,295	\$109,470	\$109,470	0	\$110,540	1,070
Designated Funds						
Future Programs/Services	\$4,152	\$1,176	\$2,588	1,412	\$1,588	(1,000)
	\$4,152	\$1,176	\$2,588	(1,412)	\$1,588	(1,000)
Reserved Funds						
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 Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 386 - Pid38-centro Business Park Const Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Maint Centro Business Park Pid#38 Fund, accounts for construction costs in the Maint Centro Business Park Pid.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$161,786	\$162,732	\$162,760	(28)	\$163,760	1,000
	\$161,786	\$162,732	\$162,760	(28)	\$163,760	1,000
Revenue						
Interest Earnings	\$974	\$1,000	\$1,000	0	\$1,000	0
	\$974	\$1,000	\$1,000	0	\$1,000	0
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Future Programs/Services	\$162,760	\$163,732	\$163,760	28	\$164,760	1,000
	\$162,760	\$163,732	\$163,760	(28)	\$164,760	1,000

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 387 - Pid37-terry Cove Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Terry Cove Pid#37 Fund, accounts for costs in the Terry Cove Pid.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$28,435	\$33,523	\$36,558	(3,035)	\$41,162	4,604
	\$28,435	\$33,523	\$36,558	(3,035)	\$41,162	4,604
Revenue						
Taxes	\$8,460	\$8,018	\$8,018	0	\$8,350	332
Interest Earnings	\$209	\$225	\$225	0	\$225	0
	\$8,670	\$8,243	\$8,243	0	\$8,575	332
Expense						
Operating Expenditures	\$547	\$3,539	\$3,639	(100)	\$3,547	(92)
	\$547	\$3,539	\$3,639	(100)	\$3,547	(92)
Designated Funds						
Future Programs/Services	\$36,558	\$38,227	\$41,162	2,935	\$46,190	5,028
	\$36,558	\$38,227	\$41,162	(2,935)	\$46,190	5,028

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 388 - Pid42-cottonwood Shores Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Cottonwood Shores -pid#42 Fund, accounts for costs in the Cottonwood Shores district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$109,211	\$131,012	\$136,823	(5,811)	\$157,082	20,259
	\$109,211	\$131,012	\$136,823	(5,811)	\$157,082	20,259
Revenue						
Taxes	\$29,379	\$28,514	\$28,514	0	\$37,465	8,951
Interest Earnings	\$783	\$600	\$600	0	\$600	0
	\$30,162	\$29,114	\$29,114	0	\$38,065	8,951
Expense						
Operating Expenditures	\$2,550	\$7,855	\$8,855	(1,000)	\$8,451	(404)
	\$2,550	\$7,855	\$8,855	(1,000)	\$8,451	(404)
Designated Funds						
Future Programs/Services	\$136,823	\$152,271	\$157,082	4,811	\$186,696	29,614
	\$136,823	\$152,271	\$157,082	(4,811)	\$186,696	29,614

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 389 - Pid41-the Bluffs Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Bluffs -pid#41 Fund, accounts for costs in the The Bluffs district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$57,574	\$77,054	\$79,044	(1,990)	\$98,524	19,480
	\$57,574	\$77,054	\$79,044	(1,990)	\$98,524	19,480
Revenue						
Taxes	\$23,959	\$23,680	\$23,680	0	\$26,073	2,393
Interest Earnings	\$446	\$350	\$350	0	\$350	0
	\$24,404	\$24,030	\$24,030	0	\$26,423	2,393
Expense						
Operating Expenditures	\$2,935	\$4,550	\$4,550	0	\$4,706	156
	\$2,935	\$4,550	\$4,550	0	\$4,706	156
Designated Funds						
Future Programs/Services	\$79,044	\$96,534	\$98,524	1,990	\$120,241	21,717
	\$79,044	\$96,534	\$98,524	(1,990)	\$120,241	21,717

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 390 - Pid39-rainbow Lakes Estates Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Rainbow Lakes Estates -pid#39 Fund, accounts for costs in that district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$131,468	\$149,942	\$155,281	(5,339)	\$175,867	20,586
	\$131,468	\$149,942	\$155,281	(5,339)	\$175,867	20,586
Revenue						
Taxes	\$27,938	\$27,699	\$27,699	0	\$33,909	6,210
Interest Earnings	\$901	\$700	\$700	0	\$700	0
	\$28,839	\$28,399	\$28,399	0	\$34,609	6,210
Expense						
Operating Expenditures	\$5,027	\$7,813	\$7,813	0	\$8,215	402
	\$5,027	\$7,813	\$7,813	0	\$8,215	402
Designated Funds						
Future Programs/Services	\$155,281	\$170,528	\$175,867	5,339	\$202,261	26,394
	\$155,281	\$170,528	\$175,867	(5,339)	\$202,261	26,394

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 391 - Pid43-grayhawk Knolls Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Grayhawk Knolls -pid#43 Fund, accounts for costs in that district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$42,908	\$48,347	\$49,890	(1,543)	\$34,641	(15,249)
	\$42,908	\$48,347	\$49,890	(1,543)	\$34,641	(15,249)
Revenue						
Taxes	\$9,360	\$10,701	\$10,701	0	\$10,701	0
Interest Earnings	\$291	\$250	\$250	0	\$250	0
	\$9,650	\$10,951	\$10,951	0	\$10,951	0
Expense						
Operating Expenditures	\$2,669	\$4,200	\$26,200	(22,000)	\$4,200	(22,000)
	\$2,669	\$4,200	\$26,200	(22,000)	\$4,200	(22,000)
Designated Funds						
Future Programs/Services	\$49,890	\$55,098	\$34,641	(20,457)	\$41,392	6,751
	\$49,890	\$55,098	\$34,641	20,457	\$41,392	6,751

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 392 - Pid46-koral Heights Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Koral Heights -pid#46 Fund, accounts for costs in that district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$11,998	\$377	\$1,021	(644)	\$47	(974)
	\$11,998	\$377	\$1,021	(644)	\$47	(974)
Revenue						
Taxes	\$10,872	\$10,833	\$10,933	(100)	\$12,806	1,873
Interest Earnings	\$85	\$100	\$100	0	\$100	0
	\$10,957	\$10,933	\$11,033	(100)	\$12,906	1,873
Expense						
Operating Expenditures	\$21,934	\$10,707	\$12,007	(1,300)	\$10,846	(1,161)
	\$21,934	\$10,707	\$12,007	(1,300)	\$10,846	(1,161)
Designated Funds						
Future Programs/Services	\$1,021	\$603	\$47	(556)	\$2,107	2,060
	\$1,021	\$603	\$47	556	\$2,107	2,060

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 393 - Pid47-park Hill Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Park Hill -pid#47 Fund, accounts for costs in that district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$6,248	\$188	\$640	(452)	\$464	(176)
	\$6,248	\$188	\$640	(452)	\$464	(176)
Revenue						
Taxes	\$4,304	\$4,220	\$4,220	0	\$4,579	359
Interest Earnings	\$41	\$30	\$30	0	\$30	0
	\$4,345	\$4,250	\$4,250	0	\$4,609	359
Expense						
Operating Expenditures	\$9,953	\$4,426	\$4,426	0	\$4,550	124
	\$9,953	\$4,426	\$4,426	0	\$4,550	124
Designated Funds						
Future Programs/Services	\$640	\$12	\$464	452	\$523	59
	\$640	\$12	\$464	(452)	\$523	59

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 394 - Pid49-wagon Wheel Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Wagon Wheel Fund -pid#49 Fund, accounts for costs in that district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$12,257	\$15,503	\$16,589	(1,086)	\$19,411	2,822
	\$12,257	\$15,503	\$16,589	(1,086)	\$19,411	2,822
Revenue						
Taxes	\$4,536	\$4,034	\$4,034	0	\$4,241	207
Interest Earnings	\$93	\$50	\$50	0	\$120	70
	\$4,630	\$4,084	\$4,084	0	\$4,361	277
Expense						
Operating Expenditures	\$298	\$1,262	\$1,262	0	\$1,276	14
	\$298	\$1,262	\$1,262	0	\$1,276	14
Designated Funds						
Future Programs/Services	\$16,589	\$18,325	\$19,411	1,086	\$22,496	3,085
	\$16,589	\$18,325	\$19,411	(1,086)	\$22,496	3,085

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 395 - Pid48-puebla Vista Estates Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Puebla Vista Estates -pid#48 Fund, accounts for costs in that district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	(\$46,278)	\$18,711	\$20,508	(1,797)	\$25,182	4,674
	(\$46,278)	\$18,711	\$20,508	(1,797)	\$25,182	4,674
Revenue						
Taxes	\$23,819	\$23,550	\$23,550	0	\$23,550	0
Interest Earnings	\$139	\$150	\$150	0	\$150	0
	\$23,958	\$23,700	\$23,700	0	\$23,700	0
Expense						
Operating Expenditures	\$2,855	\$4,027	\$4,027	0	\$3,703	(324)
Other Expenses	\$0	\$14,999	\$14,999	0	\$15,323	324
	\$2,855	\$19,026	\$19,026	0	\$19,026	0
Designated Funds						
Future Programs/Services	(\$25,174)	\$23,385	\$25,182	1,797	\$29,856	4,674
	(\$25,174)	\$23,385	\$25,182	(1,797)	\$29,856	4,674

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 396 - Pid50-clydsedale Park Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Clydesdale Park -pid#50 Fund, accounts for costs in the Clydesdale Park district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance	\$0	\$0	\$0	0	\$0	0
Revenue						<u>Chg from Revised</u>
Taxes	\$93,391	\$0	\$0	0	\$0	0
Interest Earnings	\$714	\$0	\$0	0	\$0	0
	\$94,104	\$0	\$0	0	\$0	0
Expense						<u>Chg from Revised</u>
Operating Expenditures	\$236,468	\$0	\$0	0	\$0	0
	\$236,468	\$0	\$0	0	\$0	0
Designated Funds						<u>Chg from Revised</u>
Future Programs/Services	\$863	\$0	\$0	0	\$0	0
	\$863	\$0	\$0	0	\$0	0

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 397 - Pid51-clydsedale Estates Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Clydesdale Estates -pid#51 Fund, accounts for costs in the Clydesdale Estates district.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$6,426	\$8,536	\$9,717	(1,181)	\$0	(9,717)
	\$6,426	\$8,536	\$9,717	(1,181)	\$0	(9,717)
Revenue						
Taxes	\$5,039	\$0	(\$9)	9	\$0	9
Interest Earnings	\$56	\$0	\$33	(33)	\$0	(33)
	\$5,096	\$0	\$24	(24)	\$0	(24)
Expense						
Operating Expenditures	\$1,804	\$1,540	\$9,741	(8,201)	\$0	(9,741)
	\$1,804	\$1,540	\$9,741	(8,201)	\$0	(9,741)
Designated Funds						
Future Programs/Services	\$9,717	\$6,996	\$0	(6,996)	\$0	0
	\$9,717	\$6,996	\$0	6,996	\$0	0

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 398 - Pid44-horseshoe View Estates South Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Horseshoe View Estates South -pid#44 Fund, accounts for costs in the Horseshoe View Estates South.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$86,622	\$173,918	\$178,377	(4,459)	\$267,422	89,045
	\$86,622	\$173,918	\$178,377	(4,459)	\$267,422	89,045
Revenue						
Taxes	\$95,164	\$93,941	\$93,941	0	\$105,769	11,828
Interest Earnings	\$939	\$500	\$500	0	\$1,400	900
Miscellaneous Revenue	\$1,800	\$0	\$1,800	(1,800)	\$0	(1,800)
	\$97,904	\$94,441	\$96,241	(1,800)	\$107,169	10,928
Expense						
Operating Expenditures	\$6,149	\$7,196	\$7,196	0	\$7,970	774
	\$6,149	\$7,196	\$7,196	0	\$7,970	774
Designated Funds						
Future Programs/Services	\$178,377	\$261,163	\$267,422	6,259	\$366,621	99,199
	\$178,377	\$261,163	\$267,422	(6,259)	\$366,621	99,199

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$790,313	\$762,768	\$795,941	(33,173)	\$805,086	9,145
	\$790,313	\$762,768	\$795,941	(33,173)	\$805,086	9,145
Revenue						
Interest Earnings	\$5,628	\$6,361	\$6,361	0	\$6,668	307
Other Revenue	\$0	\$30,593	\$30,593	0	\$45,224	14,631
	\$5,628	\$36,954	\$36,954	0	\$51,892	14,938
Expense						
	\$0	\$0	\$27,809	(27,809)	\$0	(27,809)
Designated Funds						
Future Programs/Services	\$795,941	\$799,722	\$805,086	5,364	\$856,978	51,892
	\$795,941	\$799,722	\$805,086	(5,364)	\$856,978	51,892
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$0	\$0	0	\$43,801	43,801
	\$0	\$0	\$0	0	\$43,801	43,801
Revenue						
Taxes	\$0	\$0	\$0	0	\$0	0
Assessments	\$6,065	\$39,936	\$39,936	0	\$40,483	547
Interest Earnings	\$121	\$19,580	\$19,580	0	\$19,062	(518)
	\$6,186	\$59,516	\$59,516	0	\$59,545	29
Expense						
Debt Service	\$6,186	\$9,891	\$15,715	(5,824)	\$61,070	45,355
	\$6,186	\$9,891	\$15,715	(5,824)	\$61,070	45,355
Designated Funds						
Future Programs/Services	\$0	\$49,625	\$43,801	(5,824)	\$42,276	(1,525)
	\$0	\$49,625	\$43,801	5,824	\$42,276	(1,525)

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$0	\$0	0	\$16,082	16,082
	\$0	\$0	\$0	0	\$16,082	16,082
Revenue						
Taxes	\$0	\$0	\$0	0	\$0	0
Assessments	\$0	\$12,944	\$12,944	0	\$13,203	259
Interest Earnings	\$0	\$6,344	\$6,344	0	\$6,217	(127)
	\$0	\$19,288	\$19,288	0	\$19,420	132
Expense						
Debt Service	\$0	\$3,206	\$3,206	0	\$19,922	16,716
	\$0	\$3,206	\$3,206	0	\$19,922	16,716
Designated Funds						
Future Programs/Services	\$0	\$16,082	\$16,082	0	\$15,580	(502)
	\$0	\$16,082	\$16,082	0	\$15,580	(502)

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$2,477	\$4,813	\$4,858	(45)	\$2,778	(2,080)
	\$2,477	\$4,813	\$4,858	(45)	\$2,778	(2,080)
Revenue						
Taxes	\$17	\$0	\$0	0	\$0	0
Assessments	\$11,813	\$12,492	\$12,492	0	\$13,210	718
Interest Earnings	\$3,006	\$2,318	\$2,318	0	\$1,604	(714)
	\$14,836	\$14,810	\$14,810	0	\$14,814	4
Expense						
Debt Service	\$12,455	\$11,890	\$16,890	(5,000)	\$16,315	(575)
	\$12,455	\$11,890	\$16,890	(5,000)	\$16,315	(575)
Designated Funds						
Future Programs/Services	\$4,858	\$7,733	\$2,778	(4,955)	\$1,277	(1,501)
	\$4,858	\$7,733	\$2,778	4,955	\$1,277	(1,501)

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$23,616	\$22,728	\$25,675	(2,947)	\$25,299	(376)
	\$23,616	\$22,728	\$25,675	(2,947)	\$25,299	(376)
Revenue						
Taxes	\$39	\$0	\$0	0	\$0	0
Assessments	\$19,415	\$17,143	\$17,143	0	\$17,584	441
Interest Earnings	\$11,635	\$10,827	\$10,827	0	\$10,217	(610)
	\$31,090	\$27,970	\$27,970	0	\$27,801	(169)
Expense						
Debt Service	\$29,030	\$25,704	\$28,346	(2,642)	\$25,447	(2,899)
	\$29,030	\$25,704	\$28,346	(2,642)	\$25,447	(2,899)
Designated Funds						
Future Programs/Services	\$25,675	\$24,994	\$25,299	305	\$27,653	2,354
	\$25,675	\$24,994	\$25,299	(305)	\$27,653	2,354
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$7,135	\$7,127	\$18,605	(11,478)	\$8,765	(9,840)
	\$7,135	\$7,127	\$18,605	(11,478)	\$8,765	(9,840)
Revenue						
Taxes	\$46	\$0	\$0	0	\$0	0
Assessments	\$22,926	\$12,251	\$12,251	0	\$11,928	(323)
Interest Earnings	\$5,363	\$4,657	\$4,657	0	\$4,239	(418)
	\$28,335	\$16,908	\$16,908	0	\$16,167	(741)
Expense						
Debt Service	\$16,865	\$16,865	\$26,748	(9,883)	\$16,081	(10,667)
	\$16,865	\$16,865	\$26,748	(9,883)	\$16,081	(10,667)
Designated Funds						
Future Programs/Services	\$0	\$7,170	\$8,765	1,595	\$8,851	86
	\$0	\$7,170	\$8,765	(1,595)	\$8,851	86

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$3,316	\$6,947	\$7,044	(97)	\$6,530	(514)
	\$3,316	\$6,947	\$7,044	(97)	\$6,530	(514)
Revenue						
Taxes	\$61	\$0	\$0	0	\$0	0
Assessments	\$17,752	\$18,773	\$18,773	0	\$19,852	1,079
Interest Earnings	\$4,515	\$3,466	\$3,466	0	\$2,407	(1,059)
	\$22,328	\$22,239	\$22,239	0	\$22,259	20
Expense						
Debt Service	\$18,600	\$22,753	\$22,753	0	\$26,608	3,855
	\$18,600	\$22,753	\$22,753	0	\$26,608	3,855
Designated Funds						
Future Programs/Services	\$7,044	\$6,433	\$6,530	97	\$2,181	(4,349)
	\$7,044	\$6,433	\$6,530	(97)	\$2,181	(4,349)

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$0	\$402	(402)	\$624	222
	\$0	\$0	\$402	(402)	\$624	222
Revenue						
Taxes	\$101	\$0	\$0	0	\$0	0
Assessments	\$50,529	\$51,540	\$51,540	0	\$52,571	1,031
Interest Earnings	\$24,855	\$23,766	\$23,766	0	\$22,787	(979)
	\$75,486	\$75,306	\$75,306	0	\$75,358	52
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	\$402	\$222	\$624	402	\$898	274
	\$402	\$222	\$624	(402)	\$898	274

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 481 - Larimer County Building Authority Debt Service Fund

The Larimer County Building Authority Debt Fund accounts for payment of interest and principal on certificates of participation.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance	\$697,644	\$0	\$0	0	\$0	0
Revenue	\$24,283	\$0	\$0	0	\$0	0
Expense	\$721,926	\$0	\$0	0	\$0	0
Designated Funds						
Future Programs/Services	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,080,448	\$1,082,301	\$1,082,543	(242)	\$1,083,765	1,222
	\$1,080,448	\$1,082,301	\$1,082,543	(242)	\$1,083,765	1,222
Revenue						
Interest Earnings	\$2,137	\$1,603	\$1,603	0	\$1,897	294
Other Financing Sources (TABOR Excl)	\$4,318,196	\$4,317,607	\$4,317,607	0	\$4,314,087	(3,520)
	\$4,320,333	\$4,319,210	\$4,319,210	0	\$4,315,984	(3,226)
Expense						
Debt Service	\$4,318,238	\$4,317,988	\$4,317,988	0	\$4,315,705	(2,283)
	\$4,318,238	\$4,317,988	\$4,317,988	0	\$4,315,705	(2,283)
Designated Funds						
Future Programs/Services	\$1,082,543	\$1,083,523	\$0	(1,083,523)	\$0	0
	\$1,082,543	\$1,083,523	\$0	1,083,523	\$0	0
Reserved Funds						
Reserved for Debt	\$0	\$0	\$1,083,765	1,083,765	\$1,084,044	279
	\$0	\$0	\$1,083,765	(1,083,765)	\$1,084,044	279

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$102,762	\$102,403	\$102,404	(1)	\$102,320	(84)
	\$102,762	\$102,403	\$102,404	(1)	\$102,320	(84)
Revenue						
Interest Earnings	\$578	\$0	\$0	0	\$0	0
Other Financing Sources (TABOR Excl)	\$1,230,177	\$1,228,529	\$1,228,529	0	\$1,229,360	831
	\$1,230,755	\$1,228,529	\$1,228,529	0	\$1,229,360	831
Expense						
Debt Service	\$1,231,113	\$1,228,613	\$1,228,613	0	\$1,229,413	800
	\$1,231,113	\$1,228,613	\$1,228,613	0	\$1,229,413	800
Designated Funds						
Future Programs/Services	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0
Reserved Funds						
Reserved for Debt	\$102,404	\$102,319	\$102,320	1	\$102,267	(53)
	\$102,404	\$102,319	\$102,320	(1)	\$102,267	(53)

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$0	\$0	0	\$4,207,782	4,207,782
	\$0	\$0	\$0	0	\$4,207,782	4,207,782
Revenue						
Taxes	\$0	\$0	\$5,515,289	(5,515,289)	\$5,517,306	2,017
Interest Earnings	\$0	\$0	\$2,000	(2,000)	\$10,000	8,000
Other Financing Sources (TABOR Excl)	\$0	\$3,000,000	\$0	3,000,000	\$1,470,060	1,470,060
	\$0	\$3,000,000	\$5,517,289	(2,517,289)	\$6,997,366	1,480,077
Expense						
Debt Service	\$0	\$3,000,000	\$0	3,000,000	\$2,923,166	2,923,166
Other Financing Uses	\$0	\$0	\$1,309,507	(1,309,507)	\$0	(1,309,507)
	\$0	\$3,000,000	\$1,309,507	1,690,493	\$2,923,166	1,613,659
Reserved Funds						
Reserved for Debt	\$0	\$0	\$4,207,782	4,207,782	\$8,281,982	4,074,200
	\$0	\$0	\$4,207,782	(4,207,782)	\$8,281,982	4,074,200

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance	\$0	\$0	\$0	0	\$0	0
Revenue	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$0	\$13,000,000	\$1,309,507	11,690,493	\$11,925,074	10,615,567
	\$0	\$13,000,000	\$1,309,507	11,690,493	\$11,925,074	10,615,567
Expense	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$0	\$0	\$3,340	(3,340)	\$4,033	693
Capital Outlay	\$0	\$13,000,000	\$1,306,167	11,693,833	\$11,690,493	10,384,326
Debt Service	\$0	\$0	\$0	0	\$230,548	230,548
	\$0	\$13,000,000	\$1,309,507	11,690,493	\$11,925,074	10,615,567
Designated Funds	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Capital Outlay and Projects	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$3,287,119	\$3,128,381	\$3,414,341	(285,960)	\$10,346,325	6,931,984
	\$3,287,119	\$3,128,381	\$3,414,341	(285,960)	\$10,346,325	6,931,984
Revenue						
Taxes	\$138	\$0	\$0	0	\$0	0
Charges for Services	\$273,018	\$244,231	\$244,231	0	\$250,000	5,769
Interest Earnings	\$16,735	\$15,000	\$15,000	0	\$60,000	45,000
Other Financing Sources (TABOR Excl)	\$1,489,208	\$6,075,000	\$6,278,436	(203,436)	\$75,000	(6,203,436)
	\$1,782,076	\$7,334,231	\$7,537,667	(203,436)	\$385,000	(7,152,667)
Expense						
Personnel	\$81,998	\$94,854	\$95,637	(783)	\$103,512	7,875
Operating Expenditures	\$302,729	\$307,393	\$120,053	187,340	\$307,393	187,340
Capital Outlay	\$1,264,380	\$0	\$389,993	(389,993)	\$0	(389,993)
	\$1,654,854	\$402,247	\$605,683	(203,436)	\$410,905	(194,778)
Designated Funds						
Working Capital	\$0	\$1,000,000	\$1,000,000	0	\$1,000,000	0
Capital Outlay and Projects	\$3,414,341	\$9,060,365	\$9,346,325	285,960	\$9,320,420	(25,905)
Future Programs/Services	\$0	\$0	\$0	0	\$0	0
	\$3,414,341	\$10,060,365	\$10,346,325	(285,960)	\$10,320,420	(25,905)

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$21,311,163	\$19,819,871	\$21,903,842	(2,083,971)	\$9,323,657	(12,580,185)
	\$21,311,163	\$19,819,871	\$21,903,842	(2,083,971)	\$9,323,657	(12,580,185)
Revenue						
Charges for Services	\$25,447	\$0	\$0	0	\$0	0
Miscellaneous Revenue	\$67,356	\$0	\$0	0	\$0	0
Other Financing Sources (TABOR Excl)	\$1,663,963	\$1,654,150	\$2,653,716	(999,566)	\$1,711,478	(942,238)
	\$1,756,765	\$1,654,150	\$2,653,716	(999,566)	\$1,711,478	(942,238)
Expense						
Personnel	\$113,712	\$117,673	\$117,292	381	\$0	(117,292)
Operating Expenditures	\$600,013	\$1,840,248	\$1,477,390	362,858	\$709,348	(768,042)
Capital Outlay	\$162,443	\$568,290	\$1,121,561	(553,271)	\$244,874	(876,687)
Other Financing Uses	\$287,918	\$11,952,000	\$12,517,658	(565,658)	\$1,206,478	(11,311,180)
	\$1,164,086	\$14,478,211	\$15,233,901	(755,690)	\$2,160,700	(13,073,201)
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Capital Outlay and Projects	\$19,578,346	(\$2,131,190)	\$8,543,012	10,674,202	\$9,378,835	835,823
Future Programs/Services	\$2,325,496	\$9,127,000	\$780,645	(8,346,355)	(\$504,400)	(1,285,045)
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$21,903,842	\$6,995,810	\$9,323,657	(2,327,847)	\$8,874,435	(449,222)
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
Reserved for Emergencies	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$253,273	\$262,699	\$325,791	(63,092)	\$352,522	26,731
	\$253,273	\$262,699	\$325,791	(63,092)	\$352,522	26,731
Revenue						
Charges for Services	\$72,518	\$67,800	\$67,800	0	\$80,000	12,200
	\$72,518	\$67,800	\$67,800	0	\$80,000	12,200
Expense						
Operating Expenditures	\$0	\$0	\$642	(642)	\$0	(642)
Other Financing Uses	\$0	\$60,000	\$40,427	19,573	\$45,427	5,000
	\$0	\$60,000	\$41,069	18,931	\$45,427	4,358
Designated Funds						
Capital Outlay and Projects	\$325,791	\$270,499	\$352,522	82,023	\$387,095	34,573
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$325,791	\$270,499	\$352,522	(82,023)	\$387,095	34,573

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$0	\$1,015,736	(1,015,736)	\$0	(1,015,736)
	\$0	\$0	\$1,015,736	(1,015,736)	\$0	(1,015,736)
Revenue						
	<u>\$1,109,836</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>\$0</u>	<u>0</u>
Expense						
Operating Expenditures	\$94,100	\$0	\$1,015,736	(1,015,736)	\$0	(1,015,736)
	\$94,100	\$0	\$1,015,736	(1,015,736)	\$0	(1,015,736)

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Budget Equity	\$0	\$0	\$336,869	(336,869)	\$0	(336,869)
	\$0	\$0	\$336,869	(336,869)	\$0	(336,869)
Revenue	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
	\$356,439	\$0	\$0	0	\$0	0
Expense	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	\$19,570	\$0	\$336,869	(336,869)	\$0	(336,869)
	\$19,570	\$0	\$336,869	(336,869)	\$0	(336,869)

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$0	\$0	0	\$161,640	161,640
	\$0	\$0	\$0	0	\$161,640	161,640
Revenue						
Assessments	\$0	\$0	\$161,822	(161,822)	\$0	(161,822)
	\$0	\$0	\$161,822	(161,822)	\$0	(161,822)
Expense						
Operating Expenditures	\$0	\$0	\$182	(182)	\$161,640	161,458
	\$0	\$0	\$182	(182)	\$161,640	161,458
Designated Funds						
Future Programs/Services	\$0	\$0	\$161,640	161,640	\$0	(161,640)
	\$0	\$0	\$161,640	(161,640)	\$0	(161,640)

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 543 - Id Const-hidden View Estates 08-1 Fund

The Hidden View Estates 08-1 Local Improvement District construction fund provides for administration and construction of capital improvements which benefit properties in the Fort Collins Industrial Park district. Selling District Bonds raises funds. Property owners pay the costs of the improvements.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance	\$0	\$0	\$0	0	\$0	0
Revenue	\$0	\$0	\$0	0	\$0	0
Expense	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	Chg from Revised
Budget Equity	\$1,162,082	\$0	\$9,687	(9,687)	\$0	(9,687)
	\$1,162,082	\$0	\$9,687	(9,687)	\$0	(9,687)
Revenue	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	Chg from Revised
	\$33,000	\$0	\$0	0	\$0	0
Expense	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	Chg from Revised
Operating Expenditures	\$1,185,394	\$0	\$7,021	(7,021)	\$0	(7,021)
	\$1,185,394	\$0	\$9,687	(9,687)	\$0	(9,687)

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$24,546,189	\$25,318,418	\$27,191,809	(1,873,391)	\$28,445,701	1,253,892
	\$24,546,189	\$25,318,418	\$27,191,809	(1,873,391)	\$28,445,701	1,253,892
Revenue						
Licenses and Permits	\$1,350	\$1,000	\$1,000	0	\$1,000	0
Charges for Services	\$7,336,431	\$5,551,440	\$6,900,050	(1,348,610)	\$6,409,128	(490,922)
Interest Earnings	\$151,984	\$145,000	\$190,000	(45,000)	\$155,000	(35,000)
Miscellaneous Revenue	\$13,190	\$12,600	\$12,600	0	\$12,600	0
	\$7,570,718	\$5,900,040	\$7,103,650	(1,203,610)	\$6,577,728	(525,922)
Expense						
Personnel	\$1,732,969	\$2,008,287	\$1,973,829	34,458	\$2,295,925	322,096
Operating Expenditures	\$2,584,411	\$3,373,509	\$3,360,074	13,435	\$3,585,522	225,448
Capital Outlay	\$581,693	\$44,162	\$259,150	(214,988)	\$126,321	(132,829)
Other Financing Uses	\$26,025	\$36,000	\$256,705	(220,705)	\$36,000	(220,705)
	\$4,925,097	\$5,461,958	\$5,849,758	(387,800)	\$6,043,768	194,010
Designated Funds						
Working Capital	\$1,120,728	\$1,123,998	\$1,143,777	19,779	\$1,271,463	127,686
Capital Outlay and Projects	\$6,653,463	\$5,583,789	\$4,990,301	(593,488)	\$5,237,680	247,379
Future Programs/Services	\$19,417,618	\$19,048,713	\$22,311,623	3,262,910	\$22,470,518	158,895
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$27,191,809	\$25,756,500	\$28,445,701	(2,689,201)	\$28,979,661	533,960
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$23,001,740	\$24,102,904	\$24,752,850	(649,946)	\$24,147,703	(605,147)
	\$23,001,740	\$24,102,904	\$24,752,850	(649,946)	\$24,147,703	(605,147)
Revenue						
Charges for Services	\$5,361,820	\$6,195,241	\$6,149,156	46,085	\$6,593,487	444,331
Miscellaneous Revenue	\$28,609	\$1,000	\$35,856	(34,856)	\$16,000	(19,856)
Other Financing Sources (TABOR Excl)	\$13,074,499	\$16,578,894	\$18,407,354	(1,828,460)	\$16,272,821	(2,134,533)
	\$18,464,928	\$22,775,135	\$24,592,366	(1,817,231)	\$22,882,308	(1,710,058)
Expense						
Personnel	\$8,191,913	\$9,130,817	\$8,793,188	337,629	\$10,118,061	1,324,873
Operating Expenditures	\$7,286,040	\$9,231,777	\$13,122,329	(3,890,552)	\$9,639,226	(3,483,103)
Capital Outlay	\$1,160,865	\$3,435,046	\$3,166,996	268,050	\$3,237,711	70,715
Other Financing Uses	\$75,000	\$75,000	\$115,000	(40,000)	\$75,000	(40,000)
	\$16,713,818	\$21,872,640	\$25,197,513	(3,324,873)	\$23,069,998	(2,127,515)
Designated Funds						
Working Capital	\$556,503	\$753,641	\$953,766	200,125	\$572,213	(381,553)
Capital Outlay and Projects	\$0	\$930,856	\$994,281	63,425	\$38,062	(956,219)
Future Programs/Services	\$24,114,055	\$23,320,902	\$22,199,656	(1,121,246)	\$23,349,738	1,150,082
	\$24,670,558	\$25,005,399	\$24,147,703	857,696	\$23,960,013	(187,690)
Reserved Funds						
Reserved for Emergencies	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$7,579,703	\$4,910,612	\$5,126,449	(215,837)	\$11,722,070	6,595,621
	\$7,579,703	\$4,910,612	\$5,126,449	(215,837)	\$11,722,070	6,595,621
Revenue						
Charges for Services	\$7,664,792	\$6,852,584	\$6,968,569	(115,985)	\$9,224,851	2,256,282
Miscellaneous Revenue	(\$1,912,972)	\$20,300	\$49,774	(29,474)	\$0	(49,774)
Other Financing Sources (TABOR Excl)	\$2,211,483	\$10,560,307	\$12,111,873	(1,551,566)	\$566,882	(11,544,991)
	\$7,981,841	\$17,433,191	\$19,130,216	(1,697,025)	\$9,791,733	(9,338,483)
Expense						
Personnel	\$1,515,927	\$1,710,968	\$1,715,395	(4,427)	\$1,722,910	7,515
Operating Expenditures	\$4,093,966	\$3,513,130	\$3,974,253	(461,123)	\$4,015,186	40,933
Capital Outlay	\$4,806,353	\$4,741,985	\$6,784,312	(2,042,327)	\$4,485,507	(2,298,805)
Other Financing Uses	\$18,849	\$5,000	\$60,635	(55,635)	\$0	(60,635)
	\$10,435,095	\$9,971,083	\$12,534,595	(2,563,512)	\$10,223,603	(2,310,992)
Designated Funds						
Working Capital	\$434,776	\$645,419	\$442,980	(202,439)	\$587,960	144,980
Capital Outlay and Projects	\$3,851,423	\$11,222,888	\$10,222,291	(1,000,597)	\$10,117,547	(104,744)
Future Programs/Services	\$840,250	\$504,413	\$1,056,799	552,386	\$584,693	(472,106)
	\$5,126,449	\$12,372,720	\$11,722,070	650,650	\$11,290,200	(431,870)
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
Reserved for Inventory	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$13,174,700	\$9,556,697	\$11,423,863	(1,867,166)	\$8,040,948	(3,382,915)
	\$13,174,700	\$9,556,697	\$11,423,863	(1,867,166)	\$8,040,948	(3,382,915)
Revenue						
Charges for Services	\$16,957,751	\$17,177,000	\$17,682,750	(505,750)	\$18,403,000	720,250
Interest Earnings	\$90,051	\$90,000	\$93,372	(3,372)	\$90,000	(3,372)
Miscellaneous Revenue	\$183,289	\$145,000	\$415,350	(270,350)	\$124,000	(291,350)
Other Financing Sources (TABOR Excl)	\$13,386	\$0	\$40,327	(40,327)	\$28,500	(11,827)
	\$17,244,477	\$17,412,000	\$18,231,799	(819,799)	\$18,645,500	413,701
Expense						
Personnel	\$271,305	\$353,246	\$362,847	(9,601)	\$366,666	3,819
Operating Expenditures	\$18,724,009	\$19,589,082	\$21,251,867	(1,662,785)	\$21,094,232	(157,635)
	\$18,995,314	\$19,942,328	\$21,614,714	(1,672,386)	\$21,460,898	(153,816)
Designated Funds						
Future Programs/Services	\$11,423,863	\$7,026,369	\$8,040,948	1,014,579	\$5,225,550	(2,815,398)
	\$11,423,863	\$7,026,369	\$8,040,948	(1,014,579)	\$5,225,550	(2,815,398)

Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$893,207	\$1,346,182	\$1,551,147	(204,965)	\$1,734,622	183,475
	\$893,207	\$1,346,182	\$1,551,147	(204,965)	\$1,734,622	183,475
Revenue						
Charges for Services	\$750,900	\$750,000	\$470,000	280,000	\$106,000	(364,000)
Interest Earnings	\$9,197	\$8,000	\$13,500	(5,500)	\$11,000	(2,500)
	\$760,096	\$758,000	\$483,500	274,500	\$117,000	(366,500)
Expense						
Operating Expenditures	\$102,157	\$300,025	\$300,025	0	\$300,000	(25)
	\$102,157	\$300,025	\$300,025	0	\$300,000	(25)
Designated Funds						
Future Programs/Services	\$1,551,147	\$1,804,157	\$1,734,622	(69,535)	\$1,551,622	(183,000)
	\$1,551,147	\$1,804,157	\$1,734,622	69,535	\$1,551,622	(183,000)

**Larimer County Adopted 2016 Budget
Summary of Adopted 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$9,208,755	\$9,208,755	\$9,713,099	(504,344)	\$9,713,099	0
	\$9,208,755	\$9,208,755	\$9,713,099	(504,344)	\$9,713,099	0
Revenue						
Charges for Services	\$2,747,328	\$2,634,122	\$2,553,695	80,427	\$2,466,508	(87,187)
Interest Earnings	\$77,371	\$50,000	\$75,000	(25,000)	\$50,000	(25,000)
Miscellaneous Revenue	\$111,624	\$50,000	\$57,000	(7,000)	\$50,000	(7,000)
	\$2,936,323	\$2,734,122	\$2,685,695	48,427	\$2,566,508	(119,187)
Expense						
Personnel	\$240,496	\$257,098	\$266,884	(9,786)	\$303,255	36,371
Operating Expenditures	\$2,191,483	\$2,477,024	\$2,418,811	58,213	\$2,263,253	(155,558)
	\$2,431,979	\$2,734,122	\$2,685,695	48,427	\$2,566,508	(119,187)
Designated Funds						
Working Capital	\$564,057	\$564,057	\$564,057	0	\$564,057	0
Capital Outlay and Projects	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$9,149,042	\$8,644,698	\$9,149,042	504,344	\$9,149,042	0
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$9,713,099	\$9,208,755	\$9,713,099	(504,344)	\$9,713,099	0
Reserved Funds						
Reserved for Emergencies	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 882 - Drainage-fox Meadows Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,418	\$1,438	\$1,427	11	\$1,437	10
	\$1,418	\$1,438	\$1,427	11	\$1,437	10
Revenue						
Interest Earnings	\$9	\$10	\$10	0	\$10	0
	\$9	\$10	\$10	0	\$10	0
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$1,427	\$1,448	\$1,437	(11)	\$1,447	10
	\$1,427	\$1,448	\$1,437	11	\$1,447	10

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 883 - Drainage-mccelland/mail Creek Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$6,083	\$6,123	\$6,119	4	\$6,159	40
	\$6,083	\$6,123	\$6,119	4	\$6,159	40
Revenue						
Interest Earnings	\$37	\$40	\$40	0	\$40	0
	\$37	\$40	\$40	0	\$40	0
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$6,119	\$6,163	\$6,159	(4)	\$6,199	40
	\$6,119	\$6,163	\$6,159	4	\$6,199	40

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 884 - Drainage-evergreen/greenbriar Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,723	\$1,738	\$1,733	5	\$1,748	15
	\$1,723	\$1,738	\$1,733	5	\$1,748	15
Revenue						
Interest Earnings	\$10	\$15	\$15	0	\$15	0
	\$10	\$15	\$15	0	\$15	0
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$1,733	\$1,753	\$1,748	(5)	\$1,763	15
	\$1,733	\$1,753	\$1,748	5	\$1,763	15

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 885 - Drainage-west Vine Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$239,323	\$27,223	\$26,997	226	\$27,397	400
	\$239,323	\$27,223	\$26,997	226	\$27,397	400
Revenue						
Charges for Services	\$0	\$200	\$200	0	\$200	0
Interest Earnings	\$174	\$200	\$200	0	\$200	0
	\$174	\$400	\$400	0	\$400	0
Expense						
	\$212,500	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$26,997	\$27,623	\$27,397	(226)	\$27,797	400
	\$26,997	\$27,623	\$27,397	226	\$27,797	400

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 886 - Drainage-canal/spring Creek Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$4,351	\$4,381	\$4,378	3	\$4,408	30
	\$4,351	\$4,381	\$4,378	3	\$4,408	30
Revenue						
Interest Earnings	\$26	\$30	\$30	0	\$30	0
	\$26	\$30	\$30	0	\$30	0
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$4,378	\$4,411	\$4,408	(3)	\$4,438	30
	\$4,378	\$4,411	\$4,408	3	\$4,438	30

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 887 - Drainage-fossil Creek Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$317,600	\$320,100	\$320,144	(44)	\$323,144	3,000
	\$317,600	\$320,100	\$320,144	(44)	\$323,144	3,000
Revenue						
Charges for Services	\$627	\$500	\$1,000	(500)	\$500	(500)
Interest Earnings	\$1,917	\$2,000	\$2,000	0	\$2,000	0
	\$2,544	\$2,500	\$3,000	(500)	\$2,500	(500)
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$320,144	\$322,600	\$323,144	544	\$325,644	2,500
	\$320,144	\$322,600	\$323,144	(544)	\$325,644	2,500

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 888 - Drainage-dry Creek Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$2,784	\$2,804	\$2,801	3	\$2,821	20
	\$2,784	\$2,804	\$2,801	3	\$2,821	20
Revenue						
Interest Earnings	\$17	\$20	\$20	0	\$20	0
	\$17	\$20	\$20	0	\$20	0
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$2,801	\$2,824	\$2,821	(3)	\$2,841	20
	\$2,801	\$2,824	\$2,821	3	\$2,841	20

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 889 - Drainage-cooper Slough Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$3,562	\$3,602	\$3,584	18	\$3,624	40
	\$3,562	\$3,602	\$3,584	18	\$3,624	40
Revenue						
Interest Earnings	\$21	\$40	\$40	0	\$40	0
	\$21	\$40	\$40	0	\$40	0
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$3,584	\$3,642	\$3,624	(18)	\$3,664	40
	\$3,584	\$3,642	\$3,624	18	\$3,664	40

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 890 - Drainage-boxelder Creek Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$29,907	\$38,082	\$35,418	2,664	\$34,368	(1,050)
	\$29,907	\$38,082	\$35,418	2,664	\$34,368	(1,050)
Revenue						
Taxes	\$163	\$0	\$0	0	\$0	0
Charges for Services	\$334,779	\$337,000	\$359,695	(22,695)	\$42,000	(317,695)
Interest Earnings	\$601	\$700	\$700	0	\$700	0
	\$335,544	\$337,700	\$360,395	(22,695)	\$42,700	(317,695)
Expense						
Operating Expenditures	\$330,033	\$338,750	\$361,445	(22,695)	\$40,750	(320,695)
	\$330,033	\$338,750	\$361,445	(22,695)	\$40,750	(320,695)
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$35,418	\$37,032	\$34,368	(2,664)	\$36,318	1,950
	\$35,418	\$37,032	\$34,368	2,664	\$36,318	1,950
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 892 - Drainage-loveland Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$52,175	\$52,875	\$53,096	(221)	\$53,696	600
	\$52,175	\$52,875	\$53,096	(221)	\$53,696	600
Revenue						
Charges for Services	\$606	\$200	\$200	0	\$200	0
Interest Earnings	\$315	\$400	\$400	0	\$400	0
	\$921	\$600	\$600	0	\$600	0
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$53,096	\$53,475	\$53,696	221	\$54,296	600
	\$53,096	\$53,475	\$53,696	(221)	\$54,296	600

Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund

Fund: 893 - Drainage-laporte Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$3,307	\$3,347	\$3,327	20	\$4,152	825
	\$3,307	\$3,347	\$3,327	20	\$4,152	825
Revenue						
Charges for Services	\$0	\$30	\$800	(770)	\$0	(800)
Interest Earnings	\$20	\$0	\$25	(25)	\$30	5
	\$20	\$30	\$825	(795)	\$30	(795)
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$3,327	\$3,377	\$4,152	775	\$4,182	30
	\$3,327	\$3,377	\$4,152	(775)	\$4,182	30

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 898 - Development Review Fund

The Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$43,115	\$37,115	\$50,115	(13,000)	\$45,115	(5,000)
	\$43,115	\$37,115	\$50,115	(13,000)	\$45,115	(5,000)
Revenue						
Charges for Services	\$7,000	\$5,000	\$5,000	0	\$5,000	0
	\$7,000	\$5,000	\$5,000	0	\$5,000	0
Expense						
Other Financing Uses	\$0	\$10,000	\$10,000	0	\$10,000	0
	\$0	\$10,000	\$10,000	0	\$10,000	0
Designated Funds						
Future Programs/Services	\$50,115	\$32,115	\$45,115	13,000	\$40,115	(5,000)
	\$50,115	\$32,115	\$45,115	(13,000)	\$40,115	(5,000)

**Larimer County Adopted 2016 Budget
Summary of Adopted Budget by Fund**

Fund: 899 - Glacier View Meadows Fund

A Street Improvement Fees Fund accounts for development fees collected on behalf of specific geographical areas to provide improvements to arterial streets.

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Revised</u>	<u>2015 Change</u>	<u>2016 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,502	\$1,502	\$1,502	0	\$1,502	0
	\$1,502	\$1,502	\$1,502	0	\$1,502	0
Revenue						
	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0
Expense						
Operating Expenditures	\$0	\$1,502	\$0	1,502	\$1,502	1,502
	\$0	\$1,502	\$0	1,502	\$1,502	1,502
Designated Funds						
Capital Outlay and Projects	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$1,502	\$0	\$1,502	1,502	\$0	(1,502)
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$1,502	\$0	\$1,502	(1,502)	\$0	(1,502)