

Proposed

Budget

FOR CALENDAR YEAR 2018
WITH COMPARATIVE FIGURES FOR 2016 & 2017



Board of County Commissioners

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October 13, 2017

Board of County Commissioners
Citizens of Larimer County

SUBJECT: Proposed 2017 Revised and 2018 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 2017 Revised and 2018 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.

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. The County's net operating budget is organized into five service categories that describe the type of services delivered. Some service categories include contributions from multiple elected offices. The service categories are:

- Public Safety
- Human and Economic Health
- Community Resources, Infrastructure, and Planning
- Public Records and Information
- Support Services

In addition, the County budgets annually for capital improvement projects that provide enduring value to the citizens of Larimer County. Generally, these projects exceed \$50,000 in cost and are expected to last for five years or more. Some examples of capital expenditures include construction projects for buildings or roads, major maintenance or rehabilitation of existing assets, real property acquisition, vehicle and equipment purchases for the County's fleet, or replacements of software operating systems. The capital improvement projects reflected in the annual budget are derived from a comprehensive five-year plan.

Again this year, the County has called separated recovery costs from the 2013 flood separate from operational budgets. This aids comparison of the cost of government over time. 2018 is expected to be the last annual budget with substantial flood recovery costs.





In addition, the budget includes a group of Non-Operational Governmental Accounts that are necessary to track various financial activities of County government such as transfers between funds, reserve funds for self-insurance needs, and taxes collected and distributed to other entities.

2018 Budget Process and Guidelines

The County's budgeting process begins in the summer each year. The Commissioners receive information about the internal strengths and weaknesses and the external opportunities and threats (SWOT) related to each of the service categories listed on the previous page. Themes emerge from this analysis that the Commissioners use to inform their budgeting decisions and strategies for the coming year.

Future revenue and expense projections for the operating budget were generated using different sets of assumptions. These studies included modest increases in expenses to keep up with cost-of-living growth and various scenarios for changes in revenues through 2021. The models were used by the Commissioners to establish budget guidelines for 2018. The guidelines included no increases in non-labor operational expenses, holding them flat at 2017 levels. Because the County still is slightly behind in its goal to pay the market average for wages, raises were budgeted to increase by up to 5.0%. The Commissioners try to keep staff salaries at or near levels benchmarked against market conditions to manage turn-over and attract and retain high quality staff members.

All elected offices and departments submitted budget proposals according to the guidelines provided by the Commissioners. Identified needs beyond the established guidelines are addressed through service proposals. This mechanism allows the Commissioners to direct additional revenue into specific programs and projects in response to community needs and priorities. The service proposals are divided into three categories: Capacity Expansions, Strategic Plan Goals, and Service Expansions. The budgeted amounts shown in the proposed 2018 budget and described in this letter are a combination of basic services funded within the guidelines set by the Commissioners, and selected service proposals to be funded in 2018.

The County developed a comprehensive 5-year Capital Improvement Plan for consideration by the Commissioners in time for inclusion in the 2018 budget. Capital improvements are items that will benefit the County for five years or more and generally exceed a cost of \$50,000. The process to prepare this plan included submittals of needs from all departments and offices, vetting by teams for each of the service categories, a review by the County's Strategic Leadership Committee, and finally consideration by the County Commissioners.

Highlights of the 2018 Proposed Budget – Revenues

Projected Property Tax Growth: The primary source of revenue for the County's General Fund is property tax. Most of the property tax collected by the County is distributed to other entities, most notably school districts. Portions of property tax also go to municipalities and various special districts. The County's share is approximately 25% of the total property tax collected. Colorado property tax law requires County Assessors to conduct countywide reappraisals of property every two years in odd-numbered years. Property taxes based on these updated assessed values are collected in the following year. Because of this reoccurring two-year cycle, the total assessed value of property changes more significantly year over year in even-numbered years, such as 2018.



Generally speaking, the reappraisal found the actual value of properties in Larimer County to be significantly increased over levels determined in 2015. The same finding was true across the state. As a result of the Gallagher amendment, this increase in actual value, which was concentrated in residential properties, prompted a reduction in the residential assessment rate from 7.96% to 7.2%. Taking into account this adjustment, the total assessed value of all property in Larimer County increased by approximately 12% in 2017 compared to 2016.

The County's operating mill levy has been 21.571 mills since 1992. It is divided between General Fund, Road and Bridge, Human Services and Health and Environment. An additional 0.75 mills are collected and transmitted by the County to Foothills Gateway which provides services to the developmentally disabled. To ease the impact on taxpayers of the increased assessed value of property determined in the 2017 reappraisal, the proposed 2018 budget includes a temporary property tax credit totaling \$2.5 million which will be accomplished by a temporary reduction in the mill levy contributing to the County's General Fund.

Projected Sales Tax Growth: There is not a sales tax in Larimer County that contributes directly to the County General Fund. Instead, the County collects three small dedicated sales taxes that fund specific services. A 0.15% (1½¢ on \$10) sales tax was extended by the voters in 2014 to support operations at the County jail. This tax currently generates enough revenue annually to cover approximately 34% 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 either identifying an alternate source of revenue to support the service and facility, or changes in the operation of the facilities. The Commissioners have placed a question to the voters on the November 2017 ballot seeking to extend this tax to continue operations and help fund the improvements and facility enhancements envisioned in the recently updated Ranch Master Plan.

Sales tax collections exceeded the amounts predicted in the adopted budget during 2017 and are projected to grow in 2018 above the level predicted in the revised 2017 budget by an additional 1.0% (not including the sales tax dedicated to the construction of the Larimer Humane Society, which is set to expire in 2017). The additional revenue generated will be invested in each of the departments/offices receiving the funds for the purposes specified in the voter approval.

Grants from State and Federal Programs: Funding from State and Federal sources that support Human Services, Workforce Center, Health and Environment, and Criminal Justice services have fluctuated, but have not increased at the same pace as demand for services and costs. For example, the allocation the County receives to provide funding for child care for low income workers has been reduced, forcing a change in the County's eligibility criteria for the assistance in 2016, and increases in the number of families waiting to receive services in 2017. These restrictions will continue in 2018.

The County receives reimbursements for the offenders active in the state judicial system who are supervised through our Community Corrections program. This revenue is the primary funding source for Community Corrections. Larimer County has one of the few Community Corrections programs in the State that is managed directly by the County rather than through a contracted vendor. Our program

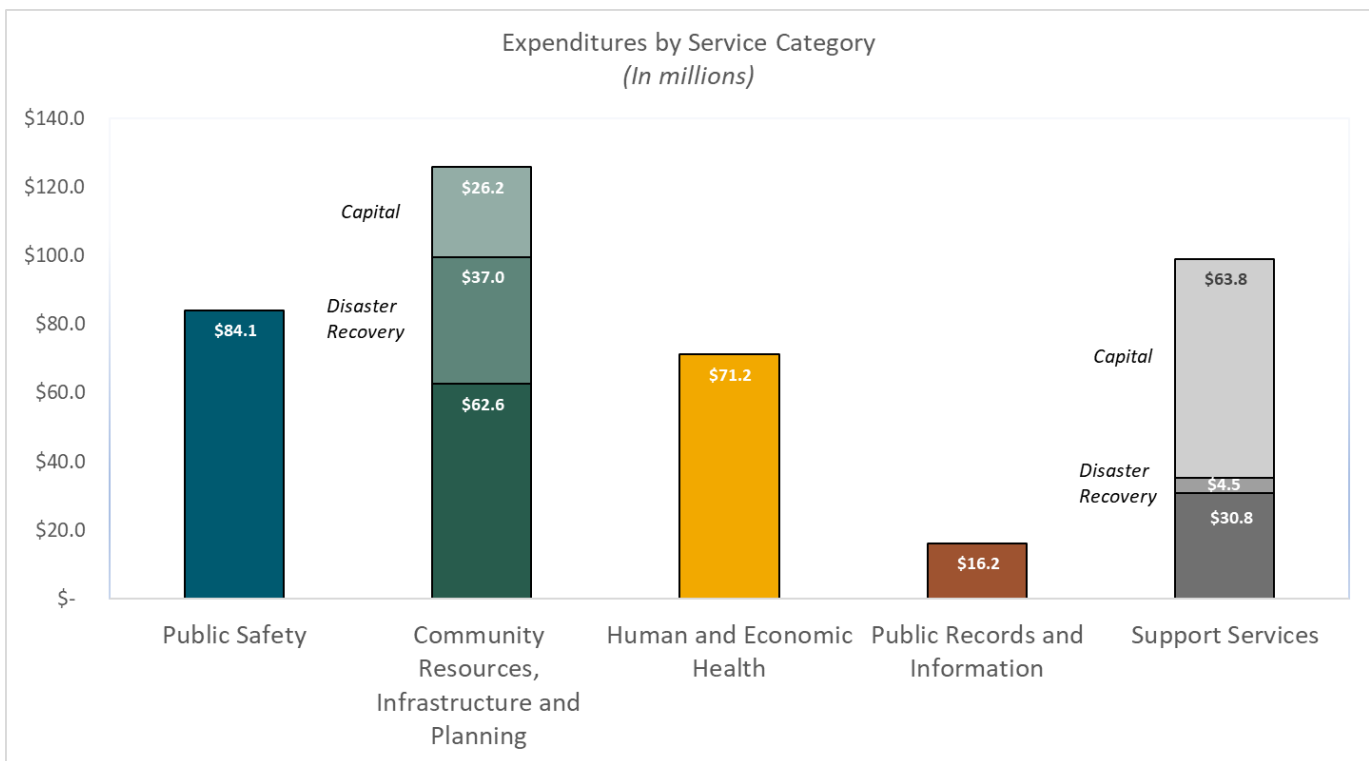


produces a success rate of 69.23% for offenders compared to a statewide average of 47.36%. However, the state is not increasing per diem reimbursement rates sufficiently to cover rising operational costs. The allocation increase passed by the state legislature in the last session was only 1.4%.

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 some 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. Fees at the County’s landfill are set by the Commissioners. Fees collected are used exclusively for Solid Waste purposes which include household hazardous waste disposal, the operation of transfer stations in communities distant from the landfill, and recycling services. In addition, these fees will be the source of funding for future solid waste needs in the community as the current landfill reaches the end of its capacity in approximately 8-10 years.

Highlights of the Proposed 2018 Budget – Expenses

Expenses in the Proposed 2018 budget are divided into operating expenses, capital improvement plan items and disaster recovery costs. This summary combines those expense types into a single description of proposed expenditures in each of the service categories.



Public Safety: The County shoulders significant responsibility for public safety services in our community because of the role delegated to us by the State Constitution and statutes. The Sheriff’s Office provides patrol services in unincorporated rural areas. The County also provides the following services to all residents of Larimer County whether they live in rural areas or within a city or town: operation of the community’s jail; funding for the Coroner’s office; an extensive array of alternative sentencing and community corrections programs; pre-trial services; emergency management functions; and primary funding for the District Attorney’s office for Judicial District 8. Unfortunately, a prominent concern that



was identified in the County's strengths, weaknesses, opportunities and threats analysis was the fact that violent crime is rising in our community and it may be related to the growth of substance abuse and mental health problems faced by our citizens. These factors are having a profound impact on the County's costs related to public safety services.

Specific expenses reflected in the Proposed 2018 budget include additional funding for jail operations caused by the increased average daily population at the facility. The Sheriff's office is also experiencing work load increases in patrol, investigations, and jail bookings. The proposed 2018 budget addresses these needs through additional patrol deputies anticipated in the 2017 budget to be added at the beginning of 2018, and additional civilian positions in bookings (3) and forensic science technicians (2). Community Corrections programs are also growing and the associated costs are outpacing the modest increase in state support set statutorily. This situation requires General Fund support to maintain service levels in 2018 and beyond.

The District Attorney's staffing needs are increasing with the rising rate of serious crimes. The proposed 2018 budget includes two new deputy district attorney positions to address the need.

Community Resources, Infrastructure and Planning: In this service category, significant work is still ongoing related to recovery from the 2013 flood. There are multiple funding sources from the federal level, most of which are administered through the State. These multiple layers of regulatory control and the complex nature of the criteria for funding are being addressed on the remaining projects to enable construction in 2018 on several large projects. Six local bridges that connect State Highway 34 to local access roads, a bridge on County Road 15 near Berthoud, County Road 47 and County Road 44H will be built or rebuilt in 2018. These projects total \$34.6 million, of which the County expects to be reimbursed approximately 87.5% from a combination of Federal Emergency Management Agency (FEMA) and state sources. The reimbursements may not be timely enough to satisfy cash flow needs in the Road and Bridge fund. The County will be watching this situation closely throughout 2018 and making appropriate revenue transfers. In addition, staffing needs in Road and Bridge and engineering are elevated because of the increase in historic workload attributed to flood recovery and implementation of the projects approved in the comprehensive Capital Improvement Plan.

The Solid Waste Department proposed 2018 budget includes expenses related to the continuation of the planning process underway with partner agencies and the community regarding future strategies for solid waste. Since the existing landfill will reach capacity in 8-10 years, the feasibility of various options is being studied now in preparation for timely decisions to be made.

Community Development will be completing work on a Resiliency Plan and Comprehensive Plan for the mountainous portion of the County in 2017. A similar process will occur in 2018 for the Front Range portion of unincorporated Larimer County. In 2018 the full cost of the building department will be funded through building permit fees in order to make allocated General Fund revenues available for needed staffing to support the growing workload in planning and code compliance. Community Development will be sharing a staff member with Engineering to improve enforcement of floodplain management regulations beginning in 2018.

Human and Economic Health: Human and Economic Health Services are very dependent on programs and funding established by the federal and state governments. The County's work in this category addresses the needs of our community related to human services, public health, workforce development, economic development and behavioral health. The expenditures reflected in the budget include both the cost of administering these programs and some of the direct benefits to clients covered



by the federal and state grant programs. It is particularly challenging to budget expenditures in this service category because most of the work is dependent on allocations made to the programs on fiscal calendars for the federal and state government that do not align with the County's calendar year. The proposed 2018 budget was built on the best information currently available but changes may occur during the year.

The County continues to provide high quality services in food assistance, adult protection, child protection, child care assistance, and Medicaid administration, often ranking near the top of all counties in Colorado for our performance. Similarly, our Workforce Center is a national leader in the successful implementation of programs providing training, internships, and job search assistance. The newly formed Economic Development department at the County is a valued member of the multi-agency team addressing economic development needs throughout the county in a collaborative, coordinated fashion. In 2018 the County will continue to work on understanding and addressing the community's needs regarding mental health and substance abuse. Expenses in this service category also include the County's continuing efforts related to broadband needs and potential service delivery in rural areas.

Public Records and Information: The 2018 proposed budget in this service category is not significantly changed from 2017. 2018 will be a gubernatorial election and the costs associated with that work is budgeted. Some of this increase is offset because 2017 was a reappraisal year, which will not reoccur in 2018 saving some expense. The County is continuing our efforts to effectively engage community members which is reflected in slightly increased expenses in our Public Affairs budget.

Support Services: One of the County's most pressing needs is timely expansion and replacement of facilities that serve our community. As the population grows, so does the demand for services and the need for facilities to accommodate expanded programs. The 2018 budget includes expenses related to facility needs including completion of the administrative building in Loveland, replacement of the Buckhorn communications tower and potentially work on fleet facilities in remote parts of the County, a new Coroner's office and morgue, an expansion of the Loveland Police and Courts building, and initial work to address severe overcrowding at the jail. The 2018 budget also includes expenses associated with increasing security for county employees and customers.

In 2018 the County will complete an updated Facilities Master Plan. This document will allow the Commissioners to set forth a financing plan to address the significant needs the plan will quantify.

The 2018 proposed budget includes increased funding for information technology to keep up with the rising cost of licensing and service agreements for software systems critical to many County services. In addition, to gain efficiency many service delivery processes are being redesigned and converted from paper-based systems to electronic content management systems. Expenses associated with this evolution are budgeted in 2018.

During 2017, the County conducted a comprehensive review of our facilities, programs and practices to ensure compliance with the American Disabilities Act (ADA). In 2018, the County will add an ADA Coordinator position in our Risk Department to oversee the implementation of the recommendations from the study over the coming years.

Issues Impacting Future County Budgets

According to the analysis the County completed regarding internal strengths and weaknesses and external opportunities and threats, there are some key issues that will be critical in upcoming County budgets. These are summarized below.

Population Growth and Changing Demographic in the Community: The largest driver of the need for County services is simply growth of the community. The state demographer's office is projecting growth rates in Larimer County of between 1.5% and 1.9% annually between now and 2030, which yields a projected population of nearly 430,000 by 2030. Some of the impacts of growth that the County will need to address in future budgets are obvious: transportation needs, facilities obsolescence, and growing crime. These are compounded by the challenges of an aging demographic and rising housing and health care costs. Since the County administers the bulk of government programs serving vulnerable populations and criminal justice offenders, the demand for our services and the associated staffing and facilities required is expected to rise sharply in the coming decade.

County facility shortcomings already been identified as an acute need are compounded by population growth. Our fleet shop facilities range in age from 28 to 64 years; parts of the jail are over 30 years old with the newest wing constructed in 1999. Our buildings that house Cooperative Extension, Health and Environment and a portion of Human Services were built in 1978 and 1985. The Justice Center housing Judicial District 8 must soon be expanded. The facilities master plan being completed in 2018 will give the Commissioners the information they need to plan for the future.

Revenue Source Stability: The primary source of discretionary revenue for the County is property tax. This year the state was forced to reduce the residential assessment rate because of the disproportionate increase in residential property actual values compared to all other types of property. The Colorado Department of Local Affairs Division of Property Taxation is already cautioning that another similar adjustment may be necessary under the Gallagher amendment in the next reappraisal cycle in 2019. Because Larimer County's property values are concentrated in residential properties, these adjustments limit property tax growth.

Critical programs in Human and Economic Health are funded primarily through state and federal grants. At this time it is not known if funding for these programs will drop, continue at the current level, or keep pace with the growing demand for services we anticipate.

The County does not rely on sales tax as a primary funding source. However, it is critical to the services that are funded in this manner. These services are Natural Resources, fairgrounds and events center which is commonly known as The Ranch, and jail operations. Many national models show that the growth rate of sales tax is slowing due to consumer shifts to on-line purchases and demographic changes. The current fairgrounds and events center sales tax is set to expire at the end 2019. If the extension question on the November 2017 ballot does not pass, current operations at The Ranch would need to be significantly modified or other sources of funding identified. The sales tax devoted to jail operations covers a decreasing percentage of operational costs as sales tax growth fails to keep pace with escalating jail expenses.

County Strategic Plan: The Commissioners adopted a Strategic Plan with seven goals in 2013 for a five-year cycle, culminating in 2018. With help from many partners throughout the community, almost all the objectives under the plan have become operational. The seven goal areas are: Safety and Well-Being, Economic Development, All-Hazards Emergency Management, Collaborate, Operations, and



Customer Service. In 2018, the County has the opportunity to again engage with the community to identify new goals, develop new objectives and further strengthen the Larimer County community and organization.

Conclusion

The 2017 Revised and 2018 Proposed budgets comply with County policy and Colorado statutory requirements.

Sincerely,

A handwritten signature in black ink that reads "Linda Hoffmann".

Linda Hoffmann
County Manager



Larimer County Organizational Chart

Citizens

Coroner

Clerk & Recorder

Assessor

Treasurer

Board of Commissioners

District Attorney

Sheriff

Surveyor

County Attorney

External Auditor

Assistant County Manager

- Human Resources
- Fleet

County Manager

- Budget Office
- Emergency Management
- Public Information
- Commissioners' Staff

Assistant County Manager

- Legislative Affairs
- Economic Development

Financial Services

- Accounting
- Purchasing
- Risk Management

Facilities

- Planning and Real Estate
- Operations
- Maintenance

Information Technology

- Business Operations
- Technology Support
- GIS and Software Applications
- Project Portfolio Services
- Continuous Improvement

Community Development

- Planning
- Building Inspection
- Rural Land Use Center
- Code Compliance

Public Works

- Engineering
- Solid Waste
- Natural Resources
- The Ranch
- Road and Bridge

Criminal Justice Services

- Community Corrections
- Pre-trial Services
- Juvenile Transport
- Alternative Sentencing

- Workforce Center
- Human Services
- Cooperative Extension
(director is an employee of Colorado State University)
- Health and Environment
(director reports to the Board of Health)

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County Organizational Chart

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Section A - Budget Summary

2018 Budget – Short Term Factors

Certain broad assumptions are determined in January through July each year to establish a basic foundation for building the County's budget, as the first year in the five-year budget projections. These general assumptions provide a framework for setting priorities, determining service levels, and allocating limited financial resources. Some adjustments are made from updated information available during the later months as available. The following general assumptions are used in guiding the County's 2018 Budget development:

Personnel Costs

Personnel costs of \$167.8 million represent 34 percent of 2018 Gross Expenditures, and 66 percent of 2018 expenditures net of capital projects, disaster costs, inter-fund transfers and interdepartmental charges. The 2018 amount is a seven percent increase over the 2017 Revised Budget. This increase primarily includes base wage growth of 3.5 percent (reflecting a two percent range adjustment and a three percent merit increase to be granted upon eligible employees' anniversary dates), an increase in health insurance costs charged to departments of 15 percent, dental insurance increase of four percent, and flat costs for long-term disability insurance, unemployment compensation, worker's compensation, life insurance, short-term disability insurance, and employee assistance programs.

State Aids & Federal Revenues

For forecasting purposes, intergovernmental revenues were assumed to be flat in 2018. In the 2018 budget, state aids and federal revenue total approximately \$107.8 million, or 24 percent of gross County revenue in the 2018 Budget. This represents a two percent or \$1.8 million increase over the 2017 Revised Budget.

Property Tax Revenues

Based on the final 2017 certification of values provided by the Office of the County Assessor, net taxable value in 2017 for use in the 2018 budget grows by 12 percent due to the bi-annual reappraisal and new construction. The Assessor's certification indicates that actual values of existing construction increased 26 percent over the prior year; however the rate at which residential properties were assessed declined from 7.96% to 7.2% for the 2017 assessment, which results in taxable value rising at a slower rate. The 2018 County mill levy rate of 21.342 (including the annual abatement levy and a one-time mill levy credit for 2018, but not including the separate levies for the Foothills Gateway or improvement districts) results in \$114.7 million in revenue, an increase of 10 percent over 2017.

Sales, Use, and Specific Ownership Taxes

Sales and Use Tax collections are anticipated to decrease by \$5.2 million or 13 percent from the 2017 Revised Budget, including 14 percent for sales tax and 11 percent for use taxes. The large decline is due to the expiration of sales and use taxes allocated to the Larimer Humane Society project, which totaled \$6 million in the 2017 Revised Budget. 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 \$8.8 million in Jail Sales tax revenue is assumed to offset costs to the General Fund of operating the County Jail.

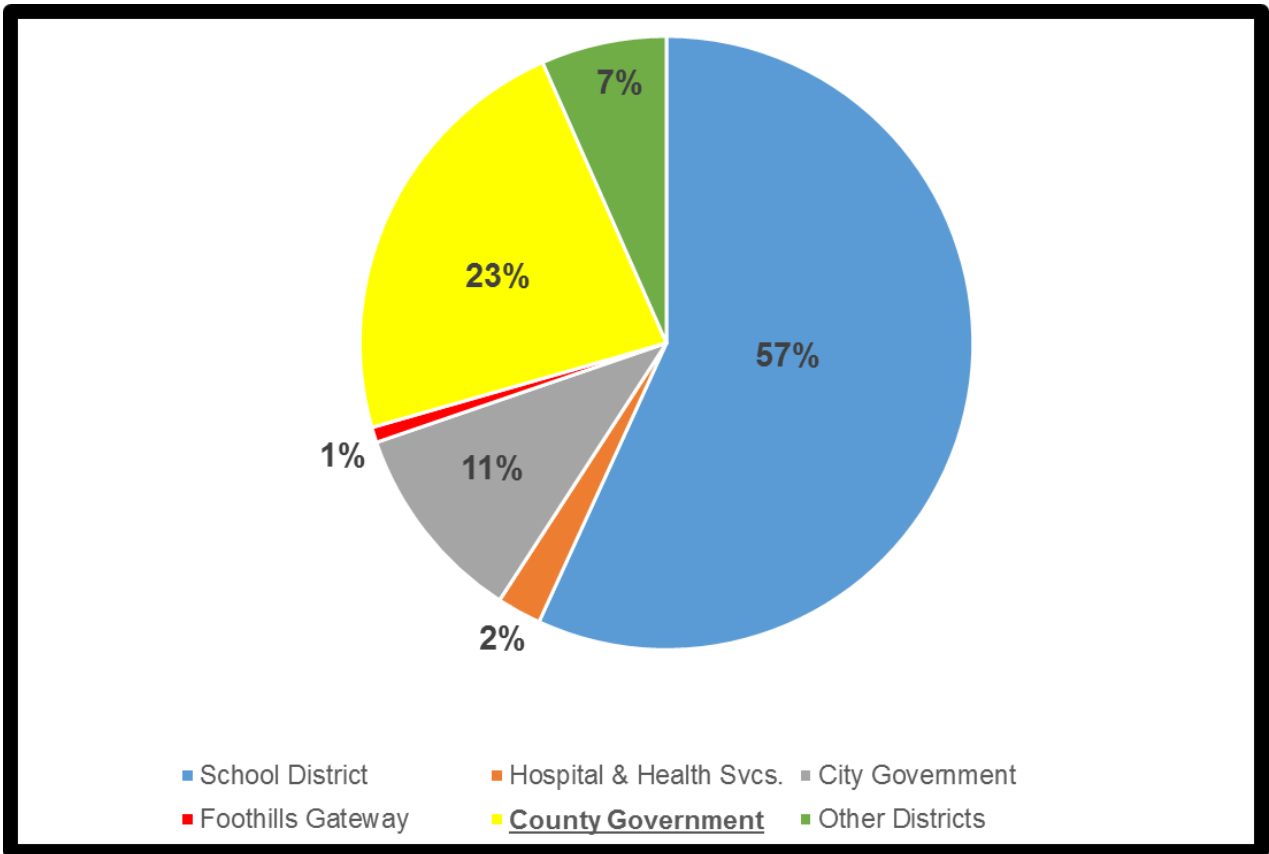
Operating Costs

Gross operating costs of \$205 million represent 42 percent of the 2018 Budget gross expenditure amount of \$492 million. Net of disasters, capital projects and non-operational governmental accounts they represent 38 percent of expenditures.

2018 Tax Levy Summary

County Share of Property Tax Levy

Because property tax assessments come from the Larimer County Assessor, and tax bills come from the Larimer County Treasurer, many people might assume that Larimer County receives all property tax revenues. In reality, Larimer County government receives **only about one-quarter** of your property tax payments. Based on an example property tax bill and levies adopted by taxing districts, an estimated share of property tax revenues for 2017 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 2018 Budget is based on the following property values supplied by the Office of the County Assessor (values in millions of \$):

Assessed Values				
Category	2016 Budget	2017 Budget	2018 Budget	'17-'16 % Chg.
Total Assessed Value	\$4,949	\$5,058	\$5,699	13%
TIF Value	\$223	\$242	\$289	19%
NET ASSESSED VALUE	\$4,726	\$4,815	\$5,410	12%
Actual Values				
Existing Construction	\$40,539	\$41,450	\$52,090	26%
New Construction	\$907	\$949	\$993	5%
TOTAL ACTUAL VALUE	\$41,446	\$42,399	\$53,083	25%

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

The 2018 Budget includes the following property tax revenues for County services:

- **Property Tax revenue will increase by nine percent to support County Services.** Local property taxes continue to provide a significant part of the County Government Budget to support basic County services.
- **Larimer County will continue the current operating mill levy of 21.571 mills.** This amount (which has been the same since 1992) excludes any abatement mill levy authorized under Colorado law to regain lost revenue due to abatements and refunds.
- **Larimer County will provide a one-time credit of .462 mills, for a net 2018 mill levy of 21.109 mills on a one-time basis in 2018 only.** This action, allowed by Colorado law, will reduce the amount of property tax levy collected in 2018 by approximately \$2.5 million from what would have been collected at the normal mill levy rate. The credit is being provided so as to buffer the significant impact on home and business owners from the increased Actual Property Values assessment indicated by the table above.
- **Larimer County will also levy 0.233 mills (authorized by State Law)** to recover \$1,264,155 in revenue lost from abatements and refunds of property taxes in 2017. This is an increase from the .200 mills levied in 2017 to recover tax revenue lost in 2016.
- **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 \$4,057,501 in 2018 towards the operation of Foothills Gateway. This is an 11 percent increase from the previous year.
- **2017 Adopted Larimer County Government Mill Levy:**

○ County Services Operating Mill Levy	21.571
○ Less one-time 2018 Mill Levy Credit	-.462
○ Plus State Abatement Mill Levy	.233
○ <u>TOTAL County Operations Mill Levy:</u>	<u>21.342</u>
○ Foothills Gateway Levy	0.750
○ GRAND TOTAL Mill Levy:	22.092 mills
▪ Change from 2017:	-.429 mills
- **Tax Impact:** - The tax impact on the owner of a \$411,119 home (representing a 26 percent increase from the prior-year value based on the countywide increase in values for existing construction) with a taxable value of \$29,601 is expected to be a \$74, or 13 percent increase in the County's share of property tax in 2018 (not including the mill levy for Foothills Gateway). The 2017 taxable value paid in 2018 includes the adjustment in the Residential Assessment Rate from 7.96% to 7.2% for the 2017 assessment as required by the Colorado Constitution.

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	2016 Actual	2017 Adopted	2017 Revised	2018 Proposed	'16-'15 % Chg
101 – General	\$83.2	\$87.6	\$87.6	\$97.3	11%
182 – Health & Environment	\$3.1	\$3.2	\$3.2	\$3.4	5%
252 – Road & Bridge	\$4.7	\$4.8	\$4.8	\$5.0	4%
262 – Human Services	\$8.2	\$8.6	\$8.6	\$9.0	4%
TOTAL County Services	\$99.2	\$104.3	\$104.3	\$114.7	10%
168 – Foothills Gateway	\$3.5	\$3.6	\$3.6	\$4.1	11%
GRAND TOTAL(a)	\$102.7	\$108.0	\$108.0	\$118.8	10%
<i>(a) = Totals may not add up due to rounding and do not include Public or General Improvement Districts or the Pest District Levies.</i>					

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

Fund	2016 Actual	2017 Adopted	2017 Revised	2018 Proposed	'16-'15 % Chg
101 – General	18.165	18.109	18.109	18.357	1%
182 – Health & Environment	.659	.673	.673	.632	-6%
252 – Road & Bridge	.996	1.000	1.000	.927	-7%
262 – Human Services	1.751	1.789	1.789	1.655	-8%
Base Mill Levy (Limited by Law)	21.571	21.571	21.571	21.571	0%
Less: Temporary (One-Time) Tax Credit	-.529	0.000	0.000	-.462	N/A
Plus: Abatements & Refunds Levy	.090	.200	.200	.233	17%
TOTAL For County Services	21.132	21.771	21.771	21.342	-2%
168 – Foothills Gateway	.750	.750	.750	.750	0%
COUNTY GRAND TOTAL	21.882	22.521	22.521	22.092	-2%

2018 Revenue Analysis

Overview

The 2018 Proposed Budget includes \$331.4 million in external revenues, which is an increase of less than one percent over the 2017 revised level of \$330 million. External revenues primarily include the 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 including transfers between funds, inter-departmental charges for services, and use of fund balances, increases by \$40 million or 33 percent from the 2017 revised budget level to \$161.2 million.

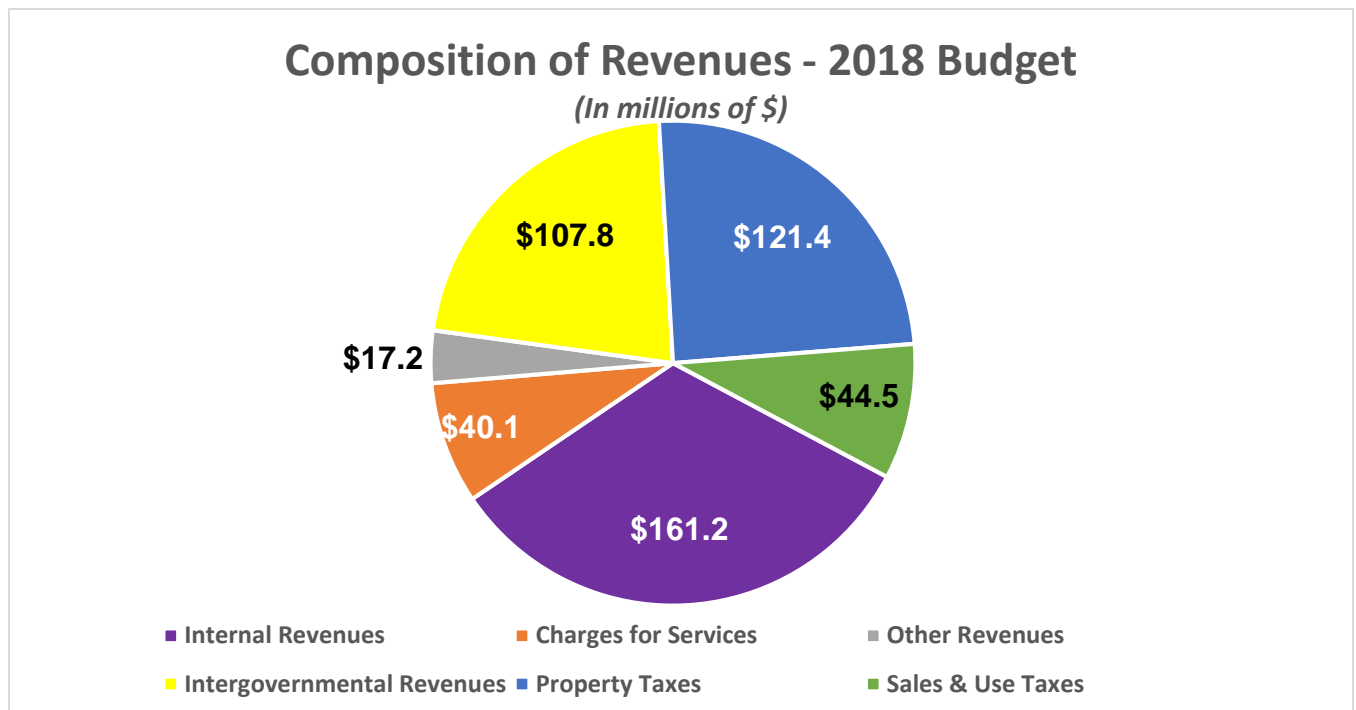
In total, County revenues to support operations increase by \$41.6 million in 2018, or nine percent over the 2017 Revised Budget, to \$492.6 million. This amount matches expenditures and represents a balanced budget.

Revenue Estimate Methodology

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

Composition of Revenues

Larimer County, like most counties in Colorado, is highly dependent upon property tax levy and on State aids for mandated programs. In 2018, property tax revenues of \$121.4 million will represent 37 percent of the County's external operating revenues and 25 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 \$10.7 million or 10 percent over the 2017 Revised Budget, mainly due to rising property values after the 2017 real property reassessment.

- Property taxes budgeted for General County operating purposes total \$114.7 million, an increase of \$10.4 million or 10 percent over 2017.
- An additional \$4.1 million is collected and distributed to the Foothills Gateway facility, an increase of 11 percent over 2017.
- Another \$2.6 million is collected on behalf of General and Public Improvement Districts and the Pest Control District, a decrease of approximately \$200,000 or seven percent from 2017.

Intergovernmental Revenues

Intergovernmental revenues in 2018 increase by \$1.8 million, or two percent, over the 2017 Revised Budget to \$107.9 million. Significant changes include:

- Grant funding from the State Department of Local Government Affairs in the amount of \$1 million is budgeted in the Loveland Office Campus capital project.
- Funding for various programs in the Human Services Department increases by a total of \$1.2 million in 2018.

Sales and Use Tax

Sales and Use tax revenues are budgeted at \$44.6 million, a decrease of \$4.7 million or 9.5 percent from the 2017 Revised Budget. Larimer County's sales tax revenues are for specific, voter-approved purposes and include:

- 0.15 percent (1 ½ cents on \$10) for Jail Operations (2018 budget of \$7.4 million in revenues).
- 0.25 percent (2 ½ cents on \$10) for Open Space (2018 budget of \$12.2 million).
- 0.15 percent (1 ½ cents on \$10) for construction and operation of the County Fairgrounds ((2018 budget of \$6.9 million).

Sales taxes are budgeted to decline by \$4.5 million, or 14 percent from the 2017 Revised Budget to \$27.8 million. The reduction is mainly because a .10 percent sales tax for construction of the Larimer County Humane Society shelter is anticipated to expire in 2017 and is not budgeted in 2018. Other sales taxes are generally set at the amount of the 2017 Revised Budget based on existing county policy.

Use taxes, which are allocated to the same programs at the same proportions to sales tax, are anticipated to fall by 11.8 percent to approximately \$6.0 million. Specific Ownership tax increases by five percent to \$10.7 million in 2018. Most of this revenue source (\$10.4 million) is allocated to the Road and Bridge Department, while the remainder is allocated to improvement districts and the Pest Control District.

External Charges for Service

External charges for services decrease by \$642,000 or two percent from 2017 to \$40.1 million. The most significant changes to the 2017 Revised Budget include:

- Revenues in Solid Waste are reduced from the 2017 Revised Budget by \$401,000 based on conservative estimates of waste deposits.

- Revenues for sale of water rights in the amount of \$832,000 were added during 2017, however the anticipated amount for 2018 is unknown at the time of budget preparation and so is not budgeted in 2018.
- These reductions are partially offset by increases in the General Fund, mainly for anticipated reimbursements from the 2018 election cycle (\$226,000) and increasing recording and motor vehicle fee revenues (\$246,000) in the Office of the Clerk and Recorder, and increasing booking fees and other revenues in the Office of the Sheriff.

Other External Revenue Sources

Most other external revenue sources, other than debt proceeds, are largely unchanged from the 2017 Revised and Adopted Budgets. There is no revenue from debt proceeds anticipated in 2018; in 2017 revenue of \$2.6 million was included in the Revised Budget due to issuance on behalf of an improvement district.

Internal Revenues

Internal revenues increase by \$40 million or 33 percent from the 2017 Revised Budget to \$161.2 million in 2018. This is primarily due to:

- Transfers between funds increase by \$12.1 million or 21 percent, due mainly to transferring \$12 million in excess reserves in the Facilities Fund to the Capital Projects fund to provide resources for capital projects including the expansion of the Loveland Police and Courts facility (\$5 million), a new morgue facility for the Office of the Coroner (\$4 million), and to replace three existing fleet satellite facilities (\$3 million).
- 2018 represents the first year that Larimer County will utilize a capital planning and budgeting process. For the first time, divisions and departments were asked to develop a five-year capital plan and to identify capital projects for the 2018 budget. In many cases divisions and departments have chosen to fund these important projects with existing fund balance. In past years many of these projects were not budgeted and then added as part of the budget revision process. Please see the capital budget section for additional detail. Significant use of fund balance for capital projects includes:
 - \$11.8 million for the Loveland Office Campus that is anticipated to be unspent in 2017.
 - \$9.3 million in fund balance will be used for capital projects in the Road and Bridge Department.
 - \$2.7 million will be used for projects at The Ranch/Fairgrounds complex.
 - \$2.9 million will be used to fund various component and software replacement projects in Facilities and Information Technology.

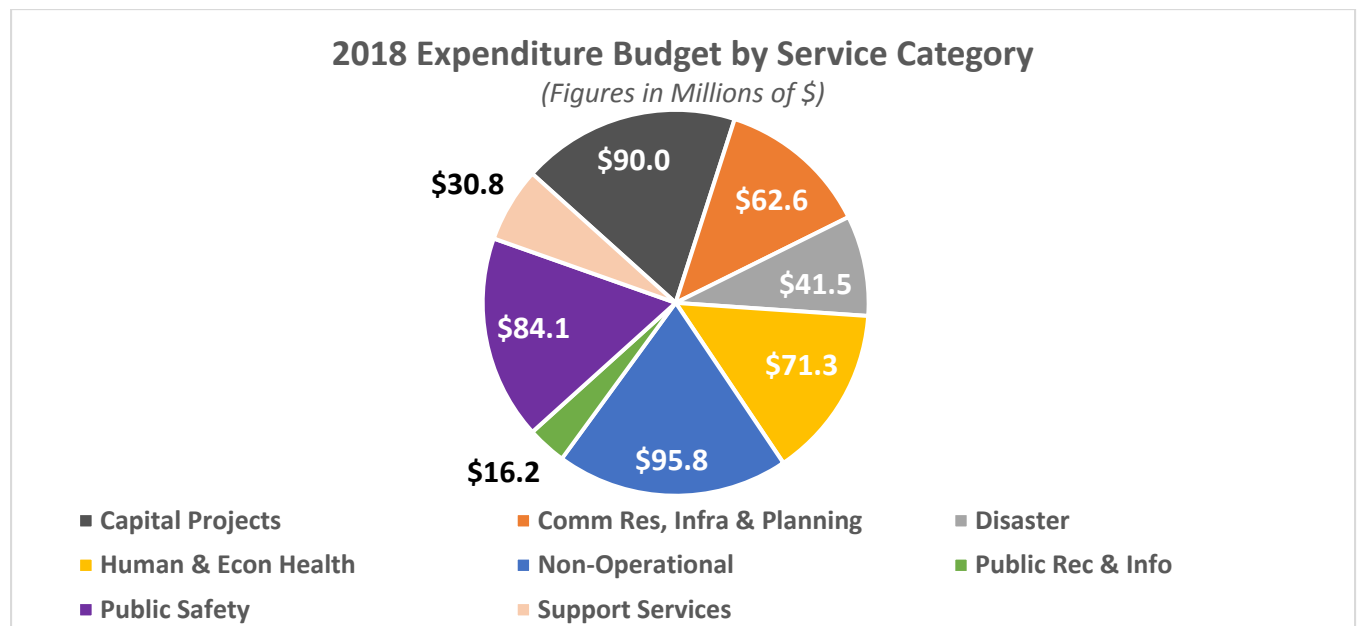
2018 Expenditure Analysis

Overview

The 2018 gross expenditure budget for Larimer County Government is \$492.2 million, an increase over the 2017 Revised Budget of \$41.6 million or nine percent. The gross expenditure budget includes:

- Non-Operational Governmental Accounts total \$95.8 million and include items such as internal sales tax transfers to other jurisdictions, internal service funds such as fleet management and employee benefits, and non-departmental inter-fund transfers.
- Expenditures related to the 2012 High Park Fire and 2013 Big Thompson Flood total \$41.5 million in 2018 (see the Capital Projects section for additional information on disaster-related capital projects).
- Capital Project funding of \$90 million. Please see section C – Capital Budget for further detail.

Not including these three categories, the 2018 Budget includes net expenditures of \$265 million, a decrease of \$6.4 million or two percent from the 2017 Revised Budget and an increase of \$24 million or 11 percent over the 2017 Adopted Budget. Please note that because most capital project spending was included in the net operating budget prior to 2018, comparisons may be difficult.



Expenditure Highlights by Category

New in 2018, the descriptions below highlight important information related to the Operating Budget. For detailed information on the Capital Projects Budget, please see the Capital Improvements Budget section.

Operating Costs

Operating costs increase by \$2 million, or one percent, over the 2017 Revised Budget. Significant changes include:

- An increase of \$7.3 million or 16 percent in the Non-Operational Accounts due to increased transfers between funds for capital projects and increased sales tax allocations to other jurisdictions.
- A decrease of \$8.8 million or 22 percent in the Community Resources, Infrastructure and Planning due mainly to a reallocation of these costs from the operating budget to the capital budget.
- Costs to maintain prisoners in the Larimer County Jail increases by \$843,000 due to rising average daily population for inmates.
- The 2018 election cycle, which will have more and larger elections and ballot issues than 2017, results in a cost increase of approximately \$508,000.
- Rising costs for enterprise software in the Information Technology result in a cost increase of approximately \$126,000.

Personnel Costs

Personnel costs increase by \$11.2 million or seven percent over the 2017 Revised Budget. Significant changes from the 2017 Revised Budget include:

- Health insurance costs are anticipated to rise by 15% over 2017, resulting in cost increases of \$4.1 million.
- Range adjustments and merit increases result in salary, social security and retirement cost increases of a combined \$4.3 million.
- Additional staff for the 2018 election cycle in the Office of the Clerk and Recorder results in a cost increase of approximately \$200,000.

Capital Outlay

Capital outlay costs in the Operating Budget total approximately \$7.8 million, representing essentially no change from the 2017 Revised Budget. The majority of this funding is for operations in the Road and Bridge Department (\$4.2 million) and for disaster response (\$1.3 million) for items that did not meet the \$50,000 total project threshold.

Debt Service

Debt Service payments decrease by \$6.8 million from the 2017 Revised Budget to \$6.2 million in 2018. The reduction is mainly related to the completion of debt service related to the Larimer Humane Society project, which was \$6.6 million in the 2017 Revised Budget.

Inter-fund Transfers

Transfers between funds are increase by \$8.5 million, or 15 percent, over the 2017 Revised Budget. This reduction is mainly due to:

- A large one-time transfer of \$12 million will reallocate excess reserves in the Facilities Component Replacement program to the Capital Projects Fund (512) for capital projects.
- Transfers between debt service funds are reduced by \$2.1 million, or nearly 100%, due the completion of the Larimer Humane Society project.

- Transfers from the Disaster Fund to mainly the Road and Bridge fund for reimbursement of the County's local match on project increases by \$2.7 million.

2018 Service Proposals

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

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

Elected Offices and Divisions submitted 57 Service Proposals for 2018. These requests were evaluated based on the above three criteria, applicability to the County's Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis from spring 2017, plus any documented performance improvement goals or return on investment. The following Service Proposals are included in the 2018 Budget, based on the categories above.

Capacity Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Corrections	Sustainable Funding	\$737,487	Property Tax Levy	Ongoing

Notes: General fund support of \$737,487 is provided on an ongoing basis to the Community Corrections Department to ensure the continued stability of the program. State reimbursements for this service are not keeping pace with increasing personnel costs. State reimbursement rates are anticipated to increase by only 1.4 percent in 2018. This investment is critical as the Larimer County Community Corrections Department achieves some of the highest success rates for program completion and lowest recidivism rates in the State of Colorado.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Shared Compliance Inspector w/Engineering	\$0	\$103,067 Absorbed in Existing Budget	Ongoing

Notes: One regular Code Compliance Inspector position is created in the Community Development Division, which will be shared on a 50/50 basis with the Engineering Department. This position is being created due to increasing floodplain development issues, storm sewer mandates, and right-of-way obstructions. Funding for this position will be offset by increased revenues and decreased General Fund support in other areas.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Senior Planner Position	\$0	\$73,488 Absorbed in Existing Budget	Ongoing

Notes: One regular Senior Planner is created due to increasing population and development activity in unincorporated Larimer County. This addition partially restores a significant reduction in staff that took place during the economic downturn from 2008-2010, which resulted in the elimination of four such positions. Funding for this position will be offset by increased revenues and decreased General Fund support in other areas.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Zoning Technician Position	\$0	\$57,085 Absorbed in Existing Budget	Ongoing

Notes: One regular Zoning Technician position is created due to increasing needs for building permit zoning review and research. This position will enable professional planning staff to focus on more specialized duties such as plan amendments, code revisions, and process improvements, thereby improving efficiency, quality control and customer service. Funding for this position will be offset by increased revenues and decreased General Fund support in other areas.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
District Attorney	Additional Deputy District Attorney Positions	\$193,348	Property Tax Levy	Ongoing

Notes: Two regular Assistant District Attorney positions are created due to increasing felony case filings. One position will be located at the Loveland Police and Courts facility, where the number of case filings per attorney has reached nearly double the amount of that in Fort Collins (2,279 vs. 1,249). The second position, to be located at the Fort Collins Criminal Justice Center, is created due to the increasing workload related to screening felony cases with local law enforcement agencies. At present one position fulfills this duty with help, when available, from other staff; a situation that is not adequate due to the critical nature of reviewing cases and making determinations on charges.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Emergency Management	Community Outreach & Education	\$0	\$89,304 Absorbed in Existing Budget	Ongoing

Notes: One regular Emergency Management Coordinator position is created in order to continue the work of a limited term position that will expire at the end of 2017 due to the loss of grant funding. This position will provide community outreach, education and engagement to improve the County's ability to respond to a future disaster. This gap has been identified in multiple planning documents (Hazard Mitigation Plan, Resiliency Framework, Unmet Needs and Community Fragility Study, and the Larimer County Strategic Plan. Funding for this position will be offset by decreased General Fund support in another department.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Construction Manager II	\$94,184	Property Tax Levy	Ongoing

Notes: Funding for this position, which had been provided through disaster reimbursements related to the 2013 flood, will be provided by the General Fund in 2018 on an ongoing basis. The need for this position is ongoing for the foreseeable future due to continued flood recovery work totaling in excess of \$35 million likely through 2020. Furthermore, an increased volume of non-flood related capital Road & Bridge projects is contained in the five year (2017 - 2021) Capital Improvements Plan (CIP) (See separate CIP section).

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Accounting Technician II LTE	\$0	\$58,526 Absorbed in Existing Budget	One-Time

Notes: Funding is provided in 2018 on a one-time basis for the creation of a limited-term employee to assist with finance and accounting functions in the Engineering department, mainly related to local improvement districts due to anticipated staff turnover in 2018. Funding for this position will be offset by decreased General Fund support in another department.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Boxelder Stormwater Authority Billing	\$21,000	Property Tax Levy	Ongoing

Notes: This funding is being provided based on an agreement between the partner entities - Wellington, Fort Collins and Larimer County - to address fairness issues with billing services since Fort Collins and Wellington currently conduct and pay the costs of the billings for properties located within their respective jurisdictions. This change also facilitates eventual transfer of operations & maintenance responsibilities from the Boxelder Authority to the three entities.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Environmental Coordinator	\$14,999	Property Tax Levy	Ongoing

Notes: Funding is provided to increase one existing position from 0.8 FTE to a 1.0 FTE, mainly because Larimer County is entering the next permit phase of the Municipal Separate Storm Sewer System (MS4) permit with the Colorado Department of Public Health & Environment (CDPHE). The updated permit has new requirements that include increased documentation and inspection for both engineering capital projects as well as for our oversight of land development activities, extending to verification of stormwater quality/erosion control measures associated with the issuance of individual building permits. Additionally, this position is converted from limited-term to regular.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Construction Inspector/ Engineering Tech II	\$0	No Cost Impact	Ongoing

Notes: This existing limited term position is converted to a regular position at no net cost. This position is critical due to continued flood recovery work and an increased volume of capital road & bridge projects contained in the five year (2017 - 2021) capital improvements plan (CIP) (See separate CIP section).

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Traffic/Asset Technician	\$0	Absorbed in Existing Budget	Ongoing

Notes: One regular Traffic/Asset Technician position is created to conduct traffic counts, maintain and update the County's crash database, and maintain the asset management database (roads, bridges, culverts, pavement conditions, etc.) which is critical since it forms the basis for capital improvements planning, grant funding requests, and annual planning for our overlay program. Funding that had previously been dedicated to interns in addition to savings from other position turnover is sufficient to fund this position.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	Increased Software Maintenance Costs	\$125,977	Property Tax Levy	Ongoing

Notes: General Fund support to the Technology Fund increases due to rising support contract costs for enterprise software programs such as ESRI GIS Enterprise Software, SAP Business Intelligence for Atlas, Microsoft Service and SQL Licenses and Oracle databases for production business systems.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Road & Bridge	Administrative Assistant – Flood Projects	\$45,881	Disaster Reimbursements	Limited-Term

Notes: This item continues funding for an existing limited term position that is critical to processing reimbursement requests for projects related to the 2013 flood.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Increased Contractual Costs	\$842,970	Property Tax Levy	Ongoing

Notes: Additional funding of 323,155 is provided in 2017, and \$842,970 is provided for 2018 to the jail for increasing costs related to rising average daily population (ADP). The jail ADP has risen from 535 in 2017 to 580. The increased costs include \$787,047 to board inmates at other facilities, \$30,901 for medical services, and \$25,022 for inmate food.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Forensic Science Technicians	\$201,714	Property Tax Levy	Ongoing

Notes: Two regular Forensic Science Technician positions are created in 2018. These civilian positions will be assigned to the Northern Colorado Regional Forensics Laboratory (lab), taking over the duties of two existing sworn investigative staff who have been working 70+ hour weeks fulfilling duties for both the lab and the Sheriff's Office. The existing investigative staff will transfer back to the Sheriff's Office, enabling them to provide more investigative capacity.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Jail Booking Specialists & Coordinator	\$232,394	Property Tax Levy	Ongoing

Notes: Two regular Booking Specialists and one regular Booking Coordinator are created to increase capacity to book inmates at the jail. The number of inmate bookings has increased by five percent annually since 2014 to a projected total of 12,500 in 2017. This level of activity has led to unsafe conditions in the booking area of the jail due to wait times to be classified, booked, and transferred to appropriate areas of the jail. Creation of these positions will allow for more rapid booking and transfer of inmates and improve security as sworn staff, who currently provide administrative oversight, are able to concentrate on ensuring security.

Strategic Plan Goals

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Senior Transportation Study	\$50,000	Property Tax Levy	One-Time

Notes: Funding was provided in 2017 to conduct a senior transportation needs assessment that identified issues for senior in the unincorporated county, as envisioned by the County Strategic Plan. This assessment included 10 recommendations to address the needs identified for this population. Funding of \$50,000 is provided in 2018 to finalize development and analysis of the top recommendations, including possible budgets, implementation requirements, etc. The County intends to leverage these funds in partnership with other entities to complete this Strategic Plan Objective.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Manager – Behavioral Health	Larimer County Co- Responder Program	\$120,000	Property Tax Levy	Ongoing

Notes: This funding is provided to hire one Behavioral Health Specialist position that will team with local law enforcement agencies to provide behavioral health services in response to calls. The County is partnering with municipalities in offering similar resources which may be augmented through State grant funding. The goal is to provide trained behavioral health providers to de-escalate situations that might otherwise result in arrests and jail time. This will produce improved outcomes for individuals in need, and significant cost savings from avoiding unnecessary arrests, jail stays, and prosecutions.

Service Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Econ Devel./ Coop. Extension	Cottage Food Producer Food Safety Education	\$0	Absorbed in Existing Budget	Pilot Project

Notes: The Economic Development department will supply funding to Cooperative Extension to provide food safety training and certification to cottage food producers. State bill SB12-048 required these small businesses to obtain this training, which does not currently exist in Larimer County. Larimer County Cooperative Extension receives dozens of requests for this training per month and must refer interested parties to training in other areas such as the Denver metro area.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Economic Development	Broadband Program	\$107,728	Property Tax Levy	Combination

Notes: Funding is provided to continue the County's effort to explore the possibility of partnering with municipalities and/or the private sector on broadband initiatives.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities	Security Management	\$96,000	Property Tax Levy	Ongoing

Notes: Funding is provided to enhance security management of County facilities based on a recent risk assessment. This funding may be utilized to create and hire a position or provide these services on a contract basis.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities	Security Management	\$45,000	Property Tax Levy	Ongoing

Notes: Funding is provided to purchase contracted security services for County Facilities based on a recent risk assessment.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Internship Program	\$12,500	Property Tax Levy	Ongoing

Notes: The Human Resources department is creating an internship program with the Colorado State University college of Political Science that will enable 12 students to participate per semester. This partnership has been repeatedly identified during the annual Strengths, Weakness, Opportunities and Threats (SWOT) process as an opportunity to develop a pipeline for college graduates who may be interested in working for the County. The funding will cover implementation costs such as transportation, handouts, meetings, etc.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	Enterprise Content Management	\$245,561	Property Tax Levy	Ongoing

Notes: One regular Senior Applications Programmer Analyst position is created, and funding is provided for software licenses to implement automated solutions to long standing paper workflow problems. This proposal elevates the content service to an enterprise support model and makes efficiency tools available to all departments that may not have resources to fund these projects.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
The Ranch	Business Reorganization	\$58,999	Program Revenues	Ongoing

Notes: This initiative reorganizes operations at The Ranch including landscaping, marketing and social media. One full time position, four part time positions and equipment rental/replacement costs are eliminated. These services will be outsourced. One dedicated marketing resource to manage the marketing, social media and advertising for The Ranch will be provided on a contract basis. Currently, this work is divided among the Event Department staff who are not experts in these services.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Risk Management	ADA Coordinator	\$90,348	Property Tax Levy	Ongoing

Notes: One regular Americans with Disabilities Act (ADA) Coordinator position is created based on the recommendation of a comprehensive study for the County. A consultant is presently reviewing accessibility of County buildings, accessibility to programs & services provided by the County, and evaluating administrative and operational policies and procedures. Due to the size and complexity of Larimer County operations and programs offered, it is appropriate to have a full time ADA Coordinator on staff. It has been determined that the Risk Management Department would be the most appropriate location for the ADA coordinator position to reside.

The ADA Coordinator will be generally responsible for overseeing implementation of the County ADA Transition Plan, ensuring compliance with title II of the Americans with Disabilities Act, coordinating the efforts of the department level ADA representatives (see attached structure diagram in the documents section), and being the County’s subject matter expert regarding ADA compliance.

Larimer County Budget Preparation & Management Policies

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

Budget Development

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

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

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

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

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

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

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

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

Revenue Projection Methodology & Budgeting Policy

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

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

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

Policies for Budgeting for Staffing Levels & Compensation Costs

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

Policies for Budgeting Fund Balance and Reserves

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

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

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

Capital Projects

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

Budget Adoption Process

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

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

A budget must meet the following statutory requirements:

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

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

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

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

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

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

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

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

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

Amending the Adopted Budget

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

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

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

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

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

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

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

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

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

Larimer County Budget Preparation Calendar

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

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

PUBLIC HEARINGS – Hearings on the 2018 Proposed Budget will be held on:

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

November 6, 2017 at 5 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 7, 2017 at 6:30 P.M. (Note - Televised)

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

Note - Televised on Estes Park Cable Channel 12

ADOPTION HEARING – Adoption of the 2018 Budget is schedule to occur on:

December 20, 2017 at 1:30 P.M.

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

Copies of the 2018 Proposed Budget are available at the Larimer County Budget Office, 200 West Oak Street, Fort Collins, Colorado (phone 970-498-7017). The budget is available online at <http://www.larimer.org>

Comments on the County Budget may be:

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

Additional Sections - The following sections show additional details of the Larimer County Proposed Budget for 2017. Details of programs within any department or fund are available upon request by calling the Larimer County Budget Office at 970-498-7017.

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

Section B – Summary of Budget by Division and Department

2018 Expenditures by Division

Overview

The 2018 gross expenditure budget for Larimer County Government is \$492.2 million, broken out by Elected Office/Division as shown in the tables below:

Elected Office/Division	FY2016 ACTUAL	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 PROPOSED	2018-2017 REVISED \$
Assessor	\$3,892,163	\$4,159,604	\$100,000	\$4,259,604	\$4,322,366	\$62,762
Clerk and Recorder	\$7,578,429	\$11,037,993	\$152,593	\$11,190,586	\$9,926,680	(\$1,263,906)
Code Compliance and Building	\$2,366,380	\$2,623,586	\$434,469	\$3,058,055	\$2,780,803	(\$277,252)
Citizen Resources	\$688,629	\$643,200	(\$250)	\$642,950	\$0	(\$642,950)
Development Planning	\$733,897	\$1,121,903	\$278,122	\$1,400,025	\$1,945,591	\$545,566
Rural Land	\$288,049	\$294,065	\$0	\$294,065	\$0	(\$294,065)
Community Development - TOTAL	\$4,076,955	\$4,682,754	\$712,341	\$5,395,095	\$4,726,394	(\$668,701)
Alternative Sentencing Department	\$5,346,969	\$6,638,871	\$45,154	\$6,684,025	\$6,949,958	\$265,933
Community Corrections	\$10,330,310	\$10,706,004	\$688,430	\$11,394,434	\$11,777,175	\$382,741
Criminal Justice Coordination	\$966,512	\$774,773	\$95,516	\$870,289	\$834,202	(\$36,087)
Criminal Justice - TOTAL	\$16,643,791	\$18,119,648	\$829,100	\$18,948,748	\$19,561,334	\$612,586
Budget	\$33,009,221	\$35,177,915	\$4,761,844	\$39,939,759	\$40,753,475	\$813,716
Commissioners and County Manager	\$3,340,629	\$9,591,199	(\$4,578,735)	\$5,012,464	\$7,692,297	\$2,679,833
County Attorney	\$1,969,128	\$2,103,139	\$0	\$2,103,139	\$2,208,597	\$105,458
Facilities Management	\$21,558,403	\$19,869,823	\$2,259,212	\$22,129,035	\$61,933,341	\$39,609,306
Fleet Services	\$9,162,531	\$9,108,182	\$3,496,484	\$12,604,666	\$8,536,466	(\$4,068,200)
Human Resources	\$25,107,003	\$26,801,624	\$658,987	\$27,460,611	\$31,999,071	\$4,538,460
Print Shop and Mail	\$412,425	\$406,420	\$0	\$406,420	\$0	(\$406,420)
County Manager - TOTAL	\$94,559,339	\$103,058,302	\$6,597,792	\$109,656,094	\$153,123,247	\$43,272,153
Coroner	\$1,183,092	\$1,387,921	\$0	\$1,387,921	\$1,423,686	\$35,765
District Attorney	\$7,460,178	\$8,463,433	\$37,327	\$8,500,760	\$9,065,655	\$564,895
Accounting and Reporting	\$15,902,962	\$11,770,451	\$4,473,182	\$16,243,633	\$7,691,215	(\$8,552,418)
Purchasing	\$309,660	\$517,997	\$62,400	\$580,397	\$483,707	(\$96,690)
Risk Management	\$2,215,842	\$2,591,620	\$466,100	\$3,057,720	\$2,807,454	(\$250,266)
Sales Tax Collection and Distribution	\$19,108,112	\$9,154,937	\$1,863,011	\$11,017,948	\$11,692,626	\$674,678
Financial Services - TOTAL	\$37,536,576	\$24,035,005	\$6,864,693	\$30,899,698	\$22,675,003	(\$8,224,695)

Elected Office/Division	FY2016 ACTUAL	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 PROPOSED	2018-2017 REVISED \$
Information Technology Management	\$16,232,045	\$16,005,035	\$2,112,878	\$18,117,913	\$18,818,499	\$700,586
Cooperative Extension	\$727,965	\$842,705	\$0	\$842,705	\$876,487	\$33,782
Health and Environment	\$9,859,669	\$10,223,183	(\$201,649)	\$10,021,534	\$11,554,089	\$1,532,555
Human Services	\$43,505,757	\$46,553,510	\$64,733	\$46,618,243	\$48,746,498	\$2,128,255
Workforce Center	\$8,295,866	\$7,421,401	\$989,323	\$8,410,724	\$7,643,989	(\$766,735)
TOTAL - Health and Human Services	\$62,389,257	\$65,040,799	\$852,407	\$65,893,206	\$68,821,062	\$2,927,856
Public Trustee	\$0	\$420,000	\$28,000	\$448,000	\$432,928	(\$15,072)
Engineering	\$7,689,623	\$6,901,294	\$14,123,816	\$21,025,110	\$8,291,074	(\$12,734,036)
Natural Resources	\$27,722,359	\$10,496,341	\$16,381,745	\$26,878,086	\$17,622,999	(\$9,255,087)
Public Works Admin	\$301,599	\$333,092	\$0	\$333,092	\$351,553	\$18,461
Road and Bridge	\$34,119,933	\$87,090,494	(\$29,505,975)	\$57,584,519	\$77,175,104	\$19,590,585
The Ranch/Fairgrounds	\$7,908,510	\$8,692,545	\$157,417	\$8,849,962	\$11,677,208	\$2,827,246
Solid Waste Management	\$4,822,272	\$6,284,799	\$830,006	\$7,114,805	\$8,103,437	\$988,632
TOTAL - Public Works	\$82,564,296	\$119,798,565	\$1,987,009	\$121,785,574	\$123,221,375	\$1,435,801
Sheriff	\$46,524,880	\$48,682,586	\$3,949,286	\$52,631,872	\$54,506,989	\$1,875,117
Surveyor	\$6,691	\$24,381	\$0	\$24,381	\$20,880	(\$3,501)
Treasurer	\$1,324,213	\$1,520,259	\$0	\$1,520,259	\$1,559,940	\$39,681
TOTAL - All Departments	\$381,971,906	\$426,436,285	\$24,223,426	\$450,659,711	\$492,206,040	\$41,351,329

Section C – Summary of Budget by Service Category

Budget Summary by Service Category

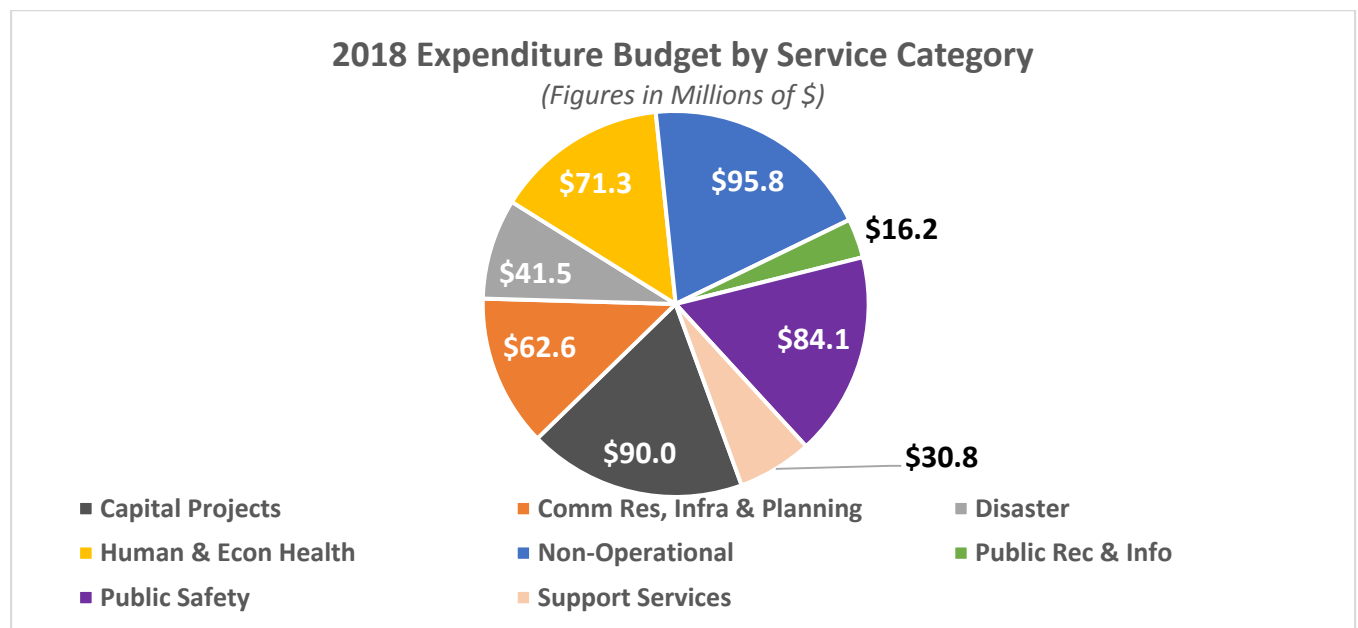
Overview

The 2018 Larimer County Budget is allocated largely by Service Category. A Service Category is a group of elected offices, divisions, departments, or programs that contribute to a broad functional area. Departments and programs are combined into Service Categories to emphasize collaboration between offices and departments in order to focus on goals and outcomes that serve citizens. The 2018 budget creates a new service category related to capital projects, which previously were included in operating budgets.

The County’s Service Categories are:

- Public Records and Information
- Community Resources, Infrastructure and Planning
- Human and Economic Health
- Public Safety
- Support Services
- Non-Operational Accounts
- Capital Projects
- Disaster-Related Projects

The chart below shows the share of expenditures allocated to each Service Category in 2018. More detailed information about each Service Category is shown on the following pages.



Public Records and Information

These departments serve County residents by collecting, maintaining, and making available the many sources of information that State law requires the County to manage. These services include vehicle registrations, recording of real estate records, voting records, elections, property assessments, tax bills, property boundaries, and informing the public of County-related issues and events. Departments in this service category include:

- Office of the Assessor
- Office of the Clerk and Recorder
- Office of the Surveyor
- Office of the Treasurer
- Public Communication

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 REVISED	FY2018 PROPOSED	\$ Change From REVISED
Budget Equity	0	91,406	337,985	91,406	-246,579
Licenses and Permits	48,101	36,112	36,112	44,371	8,259
Charges for Services	11,413,750	9,797,321	10,277,321	10,640,584	363,263
Interest Earnings	2,080,626	1,000,000	2,400,000	1,050,000	-1,350,000
Miscellaneous Revenue	257	300	400	306	-94
Other Financing Sources	0	0	100,000	0	-100,000
Total Revenue	13,542,734	10,833,733	12,813,833	11,735,261	-1,078,572
Personnel	10,030,091	11,155,791	11,250,564	12,275,349	1,024,785
Operating Expenditures	2,765,762	3,222,573	3,474,379	3,916,283	441,904
Other Financing Uses	6,300	0	0	0	0
Total Expense	12,802,154	14,378,364	14,724,943	16,191,632	1,466,689
Future Programs/Services	0	166,406	2,046,506	252,000	-1,794,506
Fund Equity*	0	166,406	2,046,506	252,000	-1,794,506

**The 2017 ending and 2018 beginning fund balances may not match due to a reallocation of program budgets among Service Categories.*

Community Resources, Infrastructure and Planning

These departments manage, maintain, develop, and inspect much of the County's built environment with the goal of providing quality transportation, outdoor recreation and conservation, environmental safety, and well-planned development in the County's unincorporated areas. Departments include:

- Code Compliance & Building
- Engineering
- Natural Resources
- Development Planning
- Public Works Administration
- Road & Bridge
- The Ranch & Fairgrounds
- Solid Waste

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 REVISED	FY2018 PROPOSED	\$ Change From REVISED
Budget Equity	0	85,953,446	73,176,380	67,912,631	-5,263,749
Taxes	21,786,749	20,656,083	25,059,021	23,912,290	-1,146,731
Intergovernmental Revenue	11,170,359	10,654,077	18,384,117	12,258,541	-6,125,576
Licenses and Permits	7,353,650	5,738,636	5,936,041	6,697,519	761,478
Charges for Services	14,526,213	13,604,285	15,784,688	14,511,185	-1,273,503
Interest Earnings	620,706	417,108	543,243	543,497	254
Miscellaneous Revenue	359,209	120,765	265,519	549,420	283,901
Other Financing Sources	2,089,990	1,632,060	7,666,025	1,551,808	-6,114,217
Total Revenue	57,906,876	52,823,014	73,638,654	60,024,261	-13,614,393
Personnel	19,317,264	21,506,611	21,605,110	23,698,735	2,093,625
Operating Expenditures	27,618,624	27,632,229	40,572,490	31,773,559	-8,798,931
Capital Outlay	8,574,232	754,935	5,439,291	4,205,346	-1,233,945
Debt Service	103,250	373,500	577,614	217,760	-359,854
Other Financing Uses	6,062,836	2,334,833	4,731,078	2,594,241	-2,136,837
Other Expenses	0	45,676	0	15,000	15,000
Inventory Reporting	-89,959	55,000	95,000	55,000	-40,000
Total Expense	61,586,246	52,702,784	73,020,583	62,559,641	-10,460,942
Reserved for Debt	94,000	94,000	0	0	0
Reserved for Emergencies	25,800	374,041	377,693	425,639	47,946
Reserved for Loan Advances	0	8,000,000	0	0	0
Working Capital	1,579,181	6,772,967	9,656,169	10,698,213	1,042,044
Capital Outlay and Projects	110,000	12,994,035	22,551,759	10,069,767	-12,481,992
Future Programs/Services	21,848,643	54,348,721	46,637,184	48,972,649	2,335,465
Fund Equity*	23,657,624	82,583,764	79,222,805	70,166,268	-9,056,537

*The 2017 ending and 2018 beginning fund balances may not match due to a reallocation of program budgets among Service Categories.

Human and Economic Health

These departments provide state or federally mandated services such as income maintenance, child support, aging services, workforce development, public health and environmental protection, and other discretionary services such as extension, 4H programs, and economic development. Departments include:

- Behavioral Health
- Economic Development
- Cooperative Extension
- Health & Environment
- Human Services
- Community Building at the Ranch
- Workforce Center

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 REVISED	FY2018 PROPOSED	\$ Change From REVISED
Budget Equity	0	11,947,371	13,826,532	12,740,838	-1,085,694
Taxes	11,303,482	11,853,434	11,853,434	13,047,301	1,193,867
Intergovernmental Revenue	43,271,257	44,187,123	44,598,925	45,760,949	1,162,024
Licenses and Permits	639,480	659,810	659,810	672,810	13,000
Charges for Services	4,579,726	4,131,970	4,857,099	4,266,421	-590,678
Interest Earnings	279	250	250	263	13
Miscellaneous Revenue	1,823,253	1,875,410	1,934,976	2,107,026	172,050
Other Financing Sources	863,361	1,007,608	1,113,988	1,368,276	254,288
Total Revenue	62,480,837	63,715,605	65,018,482	67,223,046	2,204,564
Personnel	37,856,514	42,549,148	42,947,583	45,992,319	3,044,736
Operating Expenditures	24,914,354	23,831,021	24,229,171	25,091,073	861,902
Capital Outlay	0	13,000	59,192	13,000	-46,192
Other Financing Uses	53,786	422,615	429,930	0	-429,930
Other Expenses	0	200,000	200,000	200,000	0
Total Expense	62,824,654	67,015,784	67,865,876	71,296,392	3,430,516
Reserved for Emergencies	0	863,605	863,605	863,605	0
Reserved for Loan Advances	295,254	295,254	295,254	295,254	0
Working Capital	8,186,609	7,190,575	8,686,756	7,117,055	-1,569,701
Capital Outlay & Projects	700,000	0	0	0	0
Future Programs/Services	4,199,803	2,055,734	2,895,223	1,883,374	-1,011,849
Undesignated/Unrestricted	422,615	0	0	0	0
Fund Equity*	13,804,280	10,405,168	12,740,838	10,159,288	-2,581,550

*The 2017 ending and 2018 beginning fund balances may not match due to a reallocation of program budgets among Service Categories.

Public Safety

These departments work to ensure the safety of Larimer County residents and property, especially in the areas criminal justice and disaster-response. They provide many state-mandated services such as criminal prosecution, law enforcement, housing inmates in the County jail, process serving, death investigations, and emergency management. Departments include:

- Office of the Sheriff
- Office of the District Attorney
- Office of the Coroner
- Animal Management
- Alternative Sentencing
- Criminal Justice Coordination
- Community Corrections
- Emergency Management

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 REVISED	FY2018 PROPOSED	\$ Change From REVISED
Budget Equity	0	4,027,588	6,805,906	2,928,230	-3,877,676
Taxes	8,400,000	8,601,390	8,601,390	8,816,425	215,035
Intergovernmental Revenue	3,351,624	2,611,471	3,636,543	3,164,134	-472,409
Licenses and Permits	441,442	330,000	326,200	310,000	-16,200
Charges for Services	12,759,623	11,839,671	12,135,991	12,363,136	227,145
Interest Earnings	45,498	28,610	28,610	53,825	25,215
Miscellaneous Revenue	790,686	587,800	594,853	673,762	78,909
Other Financing Sources	6,361,374	7,151,733	7,151,733	8,139,014	987,281
Total Revenue	32,150,247	31,150,675	32,475,320	33,520,296	1,044,976
Personnel	54,894,894	59,221,349	59,449,169	64,468,537	5,019,368
Operating Expenditures	16,806,921	17,361,748	21,234,033	19,410,787	-1,823,246
Capital Outlay	6,710	0	0	0	0
Other Financing Uses	406,357	323,294	893,722	268,282	-625,440
Total Expense	72,114,882	76,906,391	81,576,924	84,147,606	2,570,682
Working Capital	0	506,500	506,500	535,000	28,500
Capital Outlay & Projects	0	50,000	50,000	50,000	0
Future Programs/Services	0	2,616,144	2,048,574	1,409,423	-639,151
Fund Equity*	0	3,172,644	2,605,074	1,994,423	-610,651

*The 2017 ending and 2018 beginning fund balances may not match due to a reallocation of program budgets among Service Categories.

Support Services

These programs provide overall policy and management direction to departments that report to the Board of County Commissioners, and provide many internal services critical to the day-to-day operation of the County such as human resources, legal services, information technology, facilities maintenance, finance, and budgeting. Departments include:

- The Board of County Commissioners
- County Manager
- Accounting & Reporting
- Budget Office
- County Attorney
- Facilities Planning & Operations
- Human Resources
- Information Technology Operations
- Purchasing

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 REVISED	FY2018 PROPOSED	\$ Change From REVISED
Budget Equity	0	9,466,597	15,068,278	12,715,356	-2,352,922
Intergovernmental Revenue	517,796	1,475,560	425,560	25,560	-400,000
Licenses and Permits	4,300	0	0	0	0
Charges for Services	9,166,661	9,851,329	9,929,329	9,959,846	30,517
Miscellaneous Revenue	179,719	199,178	156,178	150,564	-5,614
Other Financing Sources	13,971,255	14,829,458	15,517,157	12,197,598	-3,319,559
Total Revenue	23,839,731	26,355,525	26,028,224	22,333,568	-\$3,694,656
Personnel	14,990,042	17,338,849	17,682,155	18,307,657	625,502
Operating Expenditures	10,995,084	11,916,804	13,970,466	11,589,757	-2,380,709
Capital Outlay	2,974,502	1,864,378	2,231,429	0	-2,231,429
Other Financing Uses	91,375	0	360,246	897,000	536,754
Total Expense	29,051,003	31,120,031	34,244,296	30,794,414	-3,449,882
Working Capital	0	-77,030	616,303	155,006	-461,297
Capital Outlay & Projects	0	0	0	0	0
Future Programs/Services	0	12,204,218	13,751,000	4,099,504	-9,651,496
Fund Equity*	0	12,127,188	14,367,303	4,254,510	-9,651,496

*The 2017 ending and 2018 beginning fund balances may not match due to a reallocation of program budgets among Service Categories.

Non-Operational Accounts

This Service Category includes many services or items that do not fit within one of the Service Categories above, either because they represent collection and transfers of resources to non-County functions, are internal transfers of resources between funds, or represent employee benefits, insurance, or services that are also charged to the departmental budgets included in the Service Categories above. Programs in this Service Category include:

- Fringe Benefits
- Debt Service
- Sales Tax Collection and Distribution
- Fleet
- Budget Office Internal Transfers
- Foothills Gateway
- Public Trustee
- Risk Management

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 REVISED	FY2018 PROPOSED	\$ Change From REVISED
Budget Equity	0	76,629,810	84,776,947	77,276,275	-7,500,672
Taxes	106,507,908	111,772,655	112,494,106	116,084,555	3,590,449
Assessments	284,099	246,124	246,124	259,610	13,486
Intergovernmental Revenue	789,483	740,500	740,500	1,755,800	1,015,300
Charges for Services	26,182,244	30,046,216	30,037,949	37,018,787	6,980,838
Interest Earnings	-826,091	-619,020	-564,802	-664,509	-99,707
Miscellaneous Revenue	3,553,529	3,747,167	3,952,336	3,818,090	-134,246
Other Financing Sources	1,031,236	1,831,260	4,287,151	947,254	-3,339,897
Other Revenue	0	45,675	45,675	0	-45,675
Total Revenue	137,522,408	147,810,577	151,239,039	159,219,587	7,980,548
Personnel	2,019,062	2,452,393	2,411,353	2,318,841	-92,512
Operating Expenditures	42,006,200	44,624,976	45,596,033	52,920,727	7,324,694
Capital Outlay	33,155	185,000	172,000	623,188	451,188
Debt Service	8,812,057	10,176,235	12,398,267	5,989,930	-6,408,337
Other Financing Uses	41,589,392	27,317,514	35,820,062	33,966,884	-1,853,178
Total Expense	94,459,865	84,756,118	96,397,715	95,819,570	-578,145
Reserved for Debt	3,062,256	5,840,958	1,788,143	1,325,905	-462,238
Reserved for Emergencies	1,760,441	5,592,877	5,592,877	6,400,000	807,123
Working Capital	1,106,608	13,182,429	13,260,252	13,998,324	738,072
Capital Outlay & Projects	14,652,778	4,175,805	3,065,031	-10,724,447	-13,789,478
Future Programs/Services	24,353,368	47,831,610	51,870,378	49,768,109	-2,102,269
Fund Equity*	44,935,450	76,623,679	75,576,681	60,767,891	-14,808,790

*The 2017 ending and 2018 beginning fund balances may not match due to a reallocation of program budgets among Service Categories.

Capital Projects

This Service Category includes large one-time projects that help maintain, expand, or replace County assets; or purchase new real assets such as land or equipment; implement master plans; or repair infrastructure that was damaged in a natural disaster. See the separate Capital Improvements Budget for more detail on this Service Category.

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 REVISED	FY2018 PROPOSED	\$ Change From REVISED
Budget Equity	0	68,742,303	87,110,575	81,145,657	-5,964,918
Taxes	3,751,846	3,761,422	2,000,000	4,035,100	2,035,100
Assessments	54,098	0	320,000	0	-320,000
Intergovernmental Revenue	2,458,169	4,449,291	6,331,588	10,684,458	4,352,870
Charges for Services	4,950,039	4,749,551	4,749,551	4,580,481	-169,070
Interest Earnings	215,058	60,000	60,000	40,000	-20,000
Miscellaneous Revenue	1,941,515	36,000	168,900	36,000	-132,900
Other Financing Sources	39,415,277	6,109,316	13,658,489	28,812,510	15,154,021
Other Revenue	0	0	840,000	32,000	-808,000
Total Revenue	52,786,003	19,165,580	28,128,528	48,220,549	20,092,021
Personnel	661,613	690,950	677,574	356,385	-312,189
Operating Expenditures	8,406,580	7,433,009	17,363,845	24,330,400	6,966,555
Capital Outlay	23,278,064	20,477,380	26,778,865	52,667,731	25,888,886
Debt Service	47,642	0	0	0	0
Other Financing Uses	2,369,462	1,589,436	2,143,669	12,534,608	10,390,939
Other Expenses	0	0	840,000	0	-840,000
Total Expense	34,763,362	30,190,775	47,803,953	89,898,124	42,094,171
Working Capital	1,000,000	1,000,000	1,000,000	0	-1,000,000
Capital Outlay & Projects	29,799,587	41,646,530	51,287,409	47,230,466	-4,056,943
Future Programs/Services	486,153	14,995,578	15,963,777	4,480,185	-11,483,592
Fund Equity*	31,285,740	57,642,108	68,251,186	51,710,651	-16,540,535

*The 2017 ending and 2018 beginning fund balances may not match due to a reallocation of program budgets among Service Categories.

Disaster-Related Projects

These items represent costs to repair or replace infrastructure damaged in natural disasters, or projects whose main purpose is to mitigate future disasters. For 2018 this budget largely represents projects in the Road and Bridge department to repair assets damaged in the 2013 flood; please see the Capital Improvements Budget for further detail.

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 REVISED	FY2018 PROPOSED	\$ Change From REVISED
Budget Equity	0	3,829,558	-4,070,296	-5,320,544	-1,250,248
Intergovernmental Revenue	8,223,429	57,738,075	31,998,669	34,216,718	2,218,049
Miscellaneous Revenue	0	0	23,949	37,500	13,551
Other Financing Sources	1,348,391	6,206,203	1,752,555	4,701,900	2,949,345
Total Revenue	9,571,820	63,944,278	33,775,173	38,956,118	5,180,945
Personnel	973,407	326,651	602,309	383,827	-218,482
Operating Expenditures	11,403,543	62,606,046	32,493,114	35,651,672	3,158,558
Capital Outlay	704,409	161,319	379,008	1,261,262	882,254
Other Financing Uses	1,288,382	6,272,022	1,550,990	4,201,900	2,650,910
Total Expense	14,369,741	69,366,038	35,025,421	41,498,661	6,473,240
Future Programs/Services	0	-8,044,753	-6,476,960	-11,675,110	-5,198,150
Undesignated/Unrestricted	0	6,452,551	1,156,416	3,812,023	2,655,607
Fund Equity*	0	-1,592,202	-5,320,544	-7,863,087	-2,542,543

*The 2017 ending and 2018 beginning fund balances may not match due to a reallocation of program budgets among Service Categories.

Section D – Budget by Fund Types

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 84 separate funds reported in its Comprehensive Annual Financial Report (CAFR). Many of these 84 funds have other sub-fund units that provide for additional accounting and budgeting detail. The County prepares and adopts an annual budget for 125 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 84 funds (which includes a roll-up of the additional 33 sub-funds) follows these descriptions.

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

General Fund

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

The General Fund includes two sub funds:

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

Debt Service Funds

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

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

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

Capital Projects Funds

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

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

Special Revenue Funds

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

The County's special revenue funds include:

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

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

Enterprise Funds

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

Internal Service Funds

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

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

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

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

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

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

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

Revenue & Expenditure Summaries

Summary of Estimated Financial Sources & Uses – All Funds

Summary

The charts below provide a three-year comparison of:

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

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

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

Comparison of Revenues & Expenditures by Category, 2016-2018 (in millions of \$)						
Revenue Category	2016 Actual	2017 Budget	2017 Revised Budget	2018 Budget	2018 - Rev 2017 \$	2018 - Rev 2017 %
Intergovernmental	\$69.8	\$156.6	\$160.0	\$107.8	(\$52.2)	-48%
Property Taxes	\$105.2	\$110.7	\$110.7	\$121.4	\$10.7	9%
Sales & Use Taxes	\$46.6	\$46.0	\$48.3	\$44.5	(\$3.8)	-9%
External Charges for Services	\$40.6	\$37.8	\$40.7	\$40.1	(\$0.6)	-1%
Internal Charges for Services	\$42.9	\$46.2	\$47.0	\$53.3	\$6.3	12%
Licenses & Permits	\$8.5	\$6.8	\$7.0	\$7.7	\$0.7	9%
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0%
Interest Earnings	\$2.1	\$0.9	\$2.5	\$1.0	(\$1.5)	-150%
Miscellaneous & Other	\$8.6	\$6.6	\$8.5	\$8.5	\$0.0	0%
Other Financing Sources	\$65.1	\$38.8	\$50.6	\$58.0	\$7.4	13%
Use/(Add to) Fund Balance	(\$7.4)	\$10.6	\$25.1	\$50.2	\$25.10	50%
TOTAL GROSS REVENUES (a)	\$382.0	\$426.4	\$450.6	\$492.2	\$41.6	8%
Expenditure Category	2016 Actual	2017 Budget	2017 Revised Budget	2018 Budget	2018 - Rev 2017 \$	2018 - Rev 2017 %
Personnel	\$140.7	\$155.2	\$156.5	\$167.8	\$11.3	7%
Operating	\$144.9	\$198.6	\$198.9	\$204.7	\$5.8	3%
Capital Outlay	\$35.6	\$23.5	\$35.1	\$58.8	\$23.7	68%
Debt Service	\$9.0	\$10.6	\$13.0	\$6.2	(\$6.8)	-52%
Other Expenses	\$0.0	\$0.3	\$1.0	\$0.3	(\$0.7)	-70%
Inter-Fund Transfers	\$51.9	\$38.3	\$45.9	\$54.5	\$8.6	19%
TOTAL GROSS EXPENDITURES (a)	\$382.0	\$426.4	\$450.6	\$492.2	\$41.6	9%
Less Non-Operational Govt. Accts.	(\$94.5)	(\$84.8)	(\$96.4)	(\$95.8)	\$0.6	-1%
Less Capital Projects (b)	(\$34.8)	(\$30.2)	(\$47.8)	(\$90.0)	(\$37.5)	78%
Less Disaster-Related Expenses	(\$14.4)	(\$70.4)	(\$35.0)	(\$41.5)	(\$6.5)	19%
Total Net Expenditures	\$238.3	\$241.0	\$271.4	\$265.0	(\$6.4)	-2%
<i>(a) = Totals may not foot due to rounding</i>						
<i>(b) = Because Capital Projects is new Service Category in 2018, not all data may be accurate for 2016 & 2017</i>						

Table 2 - Expenditures by fund type & fund

Comparison of Expenditures by Fund, 2016-2018						
(in millions)						
Fund	2016 Actual	2017 Budget	2017 Revised Budget	2018 Budget	2018 - Rev 2017 \$	2018 - Rev 2017 %
GENERAL FUND	\$110.8	\$118.1	\$128.4	\$135.6	\$7.1	6%
Contingent	\$0.0	\$1.8	\$1.8	\$0	-\$1.8	100%
Natural Disaster	\$3.2	\$8.9	\$10.7	\$6.9	-\$3.7	-35%
SPECIAL REVENUE FUNDS						
Criminal Justice Services	\$16.6	\$18.1	\$18.9	\$19.6	\$0.6	3%
Building Inspection	\$1.4	\$1.4	\$1.5	\$2.0	\$0.3	18%
Conservation Trust	\$1.1	\$0.1	\$0.7	\$0.1	-\$0.6	-84%
Workforce Center	\$8.0	\$7.1	\$8.1	\$7.3	-\$0.8	-10%
The Ranch	\$7.9	\$8.7	\$8.8	\$11.7	\$2.8	32%
Developmental Disabilities	\$3.5	\$3.6	\$3.6	\$4.1	\$0.4	12%
Health & Environment	\$9.9	\$10.2	\$10.0	\$11.5	\$1.5	15%
Open Space(a)	\$14.9	\$5.0	\$18.4	\$9.7	-\$8.6	-46%
Sales Tax Fund(a)	\$19.1	\$9.2	\$11.0	\$11.7	\$0.7	6%
Parks Fund(a)	\$10.1	\$3.7	\$5.9	\$5.7	-\$0.3	-5%
Pest Control	\$0.8	\$1.0	\$1.1	\$0.9	-\$0.1	-14%
Public Trustee	\$0.0	\$0.4	\$0.4	\$0.4	\$0.0	0%
Road & Bridge(a)	\$34.7	\$87.6	\$58.0	\$78.5	\$20.5	26%
Human Services	\$43.5	\$46.6	\$46.6	\$48.7	\$2.1	5%
Drainage Funds(a)	\$0.1	\$0.0	\$0.0	\$0.1	\$0.1	75%
DEBT SERVICE FUNDS						
Assessment Debt(a)	\$1.2	\$0.1	\$4.5	\$0.1	-\$0.5	-98%
The Ranch	\$4.3	\$4.3	\$4.3	\$4.4	\$0.1	2%
Open Space	\$1.2	\$1.2	\$1.2	\$1.2	\$0.0	0%
Larimer Co. Humane Society	\$7.6	\$4.4	\$8.8	\$0.0	-\$8.8	-100%
CAPITAL PROJECT FUNDS						
Larimer Co. Humane Society	\$9.4	\$7.0	\$6.5	\$0.0	-\$6.5	-100%
Capital Projects	\$4.8	\$5.7	\$8.3	\$41.1	\$32.7	393%
Replacement Fund	\$2.4	\$4.7	\$5.1	\$0.8	-\$4.4	-85%
Public & Gen'l Impr Dist(a)	\$2.1	\$1.7	\$4.9	\$2.0	-\$2.9	-59%
ENTERPRISE FUND						
Solid Waste	\$4.8	\$6.3	\$7.1	\$8.1	\$1.0	14%
INTERNAL SERVICE FUNDS						
Info Technology	\$16.2	\$16.0	\$18.1	\$18.8	\$0.7	4%
Facilities	\$7.8	\$7.5	\$7.7	\$20.7	\$13.0	168%
Fleet Services	\$9.2	\$9.1	\$12.6	\$8.5	-\$4.1	-32%
Employee Benefits	\$22.8	\$23.8	\$23.8	\$29.0	\$5.2	22%
Unemployment	\$0.2	\$0.3	\$0.3	\$0.3	\$0.0	0%
Risk Management	\$2.2	\$2.6	\$3.1	\$2.7	-\$0.3	-11%
TOTAL GROSS EXPENDITURES(a)(b)	\$381.9	\$426.4	\$450.6	\$492.2	\$42.0	9%
(a) = Includes sub-funds						
(b) = Totals may not foot due to rounding						

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

Major Funds						
Sources of Funds	General Fund (a)			Human Services Fund		
	2016 Actual	2017 Revised	2018 Budget	2016 Actual	2017 Revised	2018 Budget
Intergovernmental	\$7.5	\$13.8	\$8.7	\$34.8	\$35.6	\$36.8
Taxes	\$91.5	\$96.2	\$106.1	\$8.2	\$8.6	\$9.0
Charges for Service	\$16.1	\$13.9	\$14.4	\$0.0	\$0.0	\$0.0
Licenses & Permits	\$0.6	\$0.5	\$0.5	\$0.0	\$0.0	\$0.0
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.8	\$1.5	\$0.1	\$0.0	\$0.0	\$0.0
Misc. & Other	\$4.1	\$4.4	\$4.4	\$1.0	\$1.1	\$1.4
Other Financing Uses	\$0.3	\$2.9	\$1.8	\$0.2	\$0.3	\$0.3
TOTAL FINANCIAL SOURCES	\$120.9	\$133.1	\$135.9	\$44.2	\$45.6	\$47.4
Use of Funds	2016 Actual	2017 Revised	2018 Budget	2016 Actual	2017 Revised	2018 Budget
Personnel	\$64.3	\$70.4	\$75.9	\$24.6	\$28.1	\$30.1
Operating	\$21.5	\$35.3	\$26.7	\$18.9	\$18.0	\$18.6
Capital Outlay	\$0.0	\$0.4	\$1.6	\$0.0	\$0.1	\$0.0
Debt Service	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Expenses	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$28.2	\$34.4	\$38.4	\$0.1	\$0.4	\$0.4
TOTAL FINANCIAL USES	\$114.0	\$140.9	\$142.5	\$43.5	\$46.6	\$48.8
Net Increase/(Decrease) in Fund Balance	\$6.9	(\$7.8)	(\$6.6)	\$0.7	(\$0.1)	(\$0.6)
Beginning Fund Balance	\$58.4	\$65.3	\$57.5	\$10.8	\$11.5	\$10.5
Ending Fund Balance	\$65.3	\$57.5	\$50.9	\$11.5	\$10.5	\$9.2

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

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

Major Funds						
	Road & Bridge Fund (b)			Open Space Fund (c)		
Sources of Funds	2016 Actual	2017 Revised	2018 Budget	2016 Actual	2017 Revised	2018 Budget
Intergovernmental	\$15.6	\$36.9	\$47.2	\$0.3	\$4.0	\$3.3
Taxes	\$13.4	\$14.9	\$15.6	\$4.8	\$2.2	\$5.0
Charges for Service	\$0.7	\$0.8	\$0.7	\$0.2	\$1.0	\$0.2
Licenses & Permits	\$1.6	\$0.9	\$1.0	\$0.8	\$0.7	\$0.8
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.1	\$0.0	\$0.5	\$0.1	\$0.1	\$0.1
Misc. & Other	\$0.1	\$0.1	\$0.1	\$0.2	\$0.1	\$0.0
Other Financing Uses	\$2.1	\$2.0	\$5.6	\$0.8	\$3.8	\$1.3
TOTAL FINANCIAL SOURCES	\$33.6	\$55.7	\$70.2	\$7.1	\$19.2	\$10.7
Use of Funds	2016 Actual	2017 Revised	2018 Budget	2016 Actual	2017 Revised	2018 Budget
Personnel	\$5.2	\$5.5	\$6.6	\$2.3	\$2.0	\$1.7
Operating	\$28.0	\$50.0	\$68.6	\$2.2	\$9.2	\$2.4
Capital Outlay	\$0.7	\$0.7	\$1.3	\$8.6	\$5.0	\$4.8
Debt Service	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Expenses	(\$0.1)	\$0.6	\$0.1	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$0.9	\$1.2	\$1.9	\$1.9	\$2.2	\$0.8
TOTAL FINANCIAL USES	\$34.7	\$58.0	\$78.5	\$14.9	\$18.4	\$9.7
Net Increase/(Decrease) in Fund Balance	(\$1.1)	(\$2.3)	(\$8.3)	(\$7.8)	\$0.8	\$1.0
Beginning Fund Balance	\$23.7	\$22.6	\$20.3	\$10.7	\$2.9	\$3.8
Ending Fund Balance	\$22.6	\$20.3	\$12.0	\$2.9	\$3.8	\$4.8

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

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

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

Minor Funds						
	Other Intergovernmental			Enterprise (d)		
Sources of Funds	2016 Actual	2017 Revised	2018 Budget	2016 Actual	2017 Revised	2018 Budget
Intergovernmental	\$10.4	\$11.5	\$11.8	\$0.0	\$0.0	\$0.0
Taxes	\$43.7	\$33.8	\$30.2	\$0.0	\$0.0	\$0.0
Charges for Service	\$54.1	\$58.0	\$40.1	\$8.0	\$8.2	\$7.8
Licenses & Permits	\$5.3	\$5.3	\$5.4	\$0.0	\$0.0	\$0.0
Debt Proceeds	\$0.0	\$12.1	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.6	\$0.6	\$0.0	\$0.3	\$0.3	\$0.4
Misc. & Other	\$0.4	\$3.1	\$2.6	\$0.0	\$0.1	\$0.0
Other Financing Uses	\$58.4	\$49.4	\$48.3	\$0.0	\$0.0	\$0.0
TOTAL FINANCIAL SOURCES	\$172.9	\$173.8	\$138.4	\$8.3	\$8.6	\$8.2
Use of Funds	2016 Actual	2017 Revised	2018 Budget	2016 Actual	2017 Revised	2018 Budget
Personnel	\$39.4	\$43.4	\$50.90	\$2.0	\$2.3	\$2.6
Operating	\$63.9	\$79.5	\$83.20	\$2.8	\$4.8	\$5.2
Capital Outlay	\$11.7	\$28.1	\$50.80	\$0.0	\$0.0	\$0.3
Debt Service	\$5.8	\$8.9	\$6.20	\$0.0	\$0.0	\$0.0
Other Expenses	\$0.0	\$0.2	\$0.20	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$37.6	\$21.3	\$13.00	\$0.0	\$0.0	\$0.0
TOTAL FINANCIAL USES	\$158.4	\$181.4	\$204.30	\$4.8	\$7.1	\$8.1
Net Increase/(Decrease) in Fund Balance	\$14.5	(\$7.6)	(\$65.9)	\$3.5	\$1.5	\$0.1
Beginning Fund Balance	\$120.9	\$136.2	\$128.6	\$30.1	\$33.5	\$35.0
Ending Fund Balance	\$135.4	\$128.6	\$62.7	\$33.5	\$35.0	\$35.1

(d) = Includes Solid Waste Fund (552)

Section E – Capital Improvements Budget

2018-2022 Capital Improvement Plan

Overview

The Larimer County Capital Improvement Plan (CIP) is a five-year plan showing the estimated resources that will be required to manage the County's capital assets. The plan includes the capital projects budget for the coming year (2018) and planned expenditures for the following four years (2019-2022). The definition of a capital project under this plan is any project that is one-time in nature and has a total project cost of greater than \$50,000, with the exception of any new fleet equipment that is added to the County's replacement plan, for which the threshold is \$15,000.

Larimer County has five categories of capital projects for its CIP and capital projects budget:

- **Capital Renewal:** This includes the replacement or repair of existing assets with like units, or the renovation of existing office space or other structures that does not add any significant space. In Larimer County this includes the fleet replacement plan, information technology hardware and software replacement plans, replacement of election equipment, building component plans, and office suite renovations.
- **Capital Expansion:** This includes the construction of new facilities, renovations of facilities that significantly add to usable space or new functions, re-construction of roads or bridges to add capacity, new fleet equipment acquisitions (additions to the replacement plan), improvements to rental properties, and lease purchase arrangements.
- **Land and Real Asset Acquisitions:** This category includes the acquisition of land that is not part of a capital expansion project, permanent easements, or water rights acquisitions.
- **Capital Planning:** This category includes major studies that are new or replacement master plans, or others that may have a significant impact on future capital spending.
- **Disaster Projects:** These are any projects that are required in response to a federally, state or locally-declared disaster that could not be anticipated. Examples include projects to repair damage from the 2013 floods.

Financial Summary

The five-year CIP is funded through a variety of sources. A breakdown of funding by major category is shown below:

	2018 Budget	2019 Plan	2020 Plan	2021 Plan	2022 Plan
TOTAL Expenditures	\$111.0	\$61.1	\$33.1	\$32.4	\$26.9
Disaster Reimbursements	\$27.6	\$7.6	\$0.0	\$0.0	\$0.0
Grant Revenues	\$11.8	\$2.9	\$0.5	\$0.7	\$0.2
Other Outside Revenues	\$9.2	\$11.8	\$11.1	\$12.1	\$7.9
Internal Service Charges	\$3.1	\$3.1	\$3.7	\$4.1	\$4.3
Mill Levy	\$1.2	\$1.2	\$0.0	\$0.0	\$0.0
Fund Balance	\$47.3	\$30.0	\$12.9	\$9.4	\$11.8
General Fund Support	\$10.9	\$4.6	\$4.9	\$6.1	\$2.8
TOTAL Revenues	\$111.0	\$61.1	\$33.1	\$32.4	\$26.9

Capital Project Plan by Category

The 2018-2022 CIP includes \$264.4 million in projects over the five-year period from 2018-2022. A breakdown of projects summarized by category is shown below (in millions):

		2018 Budget	2019 Plan	2020 Plan	2021 Plan	2022 Plan
Capital Renewal		\$20.7	\$26.3	\$24.1	\$21.0	\$15.8
	Info Technology	\$3.9	\$5.8	\$2.5	\$0.5	\$1.4
	Fleet	\$3.1	\$3.1	\$3.7	\$4.1	\$4.3
	Facilities	\$1.9	\$1.0	\$2.1	\$5.0	\$1.6
	Road & Bridge	\$8.4	\$10.8	\$11.4	\$7.4	\$7.6
	Other Public Works	\$2.7	\$2.5	\$2.9	\$2.4	\$0.5
	Other	\$0.7	\$3.1	\$1.5	\$1.5	\$0.4
Capital Expansion		\$49.8	\$21.8	\$7.3	\$9.1	\$2.6
	Loveland Building	\$12.7	\$0.0	\$0.0	\$0.0	\$0.0
	Loveland Police & Courts	\$5.0	\$0.0	\$0.0	\$0.0	\$0.0
	Jail Expansion	\$5.0	\$0.0	\$0.0	\$0.0	\$0.0
	Coroner Morgue Facility	\$4.0	\$0.0	\$0.0	\$0.0	\$0.0
	Fleet Site Expansions	\$4.0	\$0.0	\$0.0	\$0.0	\$0.0
	Road & Bridge	\$12.5	\$9.4	\$5.2	\$6.5	\$0.2
	Other Public Works	\$4.6	\$10.5	\$0.1	\$2.5	\$2.4
	I-25 Expansion	\$2.0	\$2.0	\$2.0	\$0.0	\$0.0
	Other	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
Land & Real Asset Acquisition		\$5.2	\$4.0	\$1.0	\$1.6	\$1.0
	Natural Resources	\$3.9	\$3.7	\$1.0	\$1.6	\$1.0
	Equipment & Other	\$1.3	\$0.3	\$0.0	\$0.0	\$0.0
Capital Studies		\$0.8	\$0.3	\$0.7	\$0.7	\$7.5
	Solid Waste – Wasteshed	\$0.3	\$0.3	\$0.7	\$0.7	\$7.5
	Complete Facilities Master Plan	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0
Disaster Projects		\$34.6	\$8.7	\$0.0	\$0.0	\$0.0
	Road & Bridge	\$34.6	\$8.7			
GRAND TOTAL		\$111.0	\$61.1	\$33.1	\$32.4	\$26.9

Note: Totals may not add due to rounding

2018 Capital Improvement Budget

Overview

The 2018 Budget includes projects that are identified as part of the 5-year Capital Improvements Plan (see previous pages). The goal of this plan is to identify emerging capital asset needs and allocate funding so that these needs can be addressed in a cost-effective manner.

2018 County Capital Budget Summary

The 2018 Budget includes approximately \$111 million in funding for capital projects in 2018. As shown in the CIP section previously, nearly one-half of this funding comes from existing fund balances carried over from prior years.

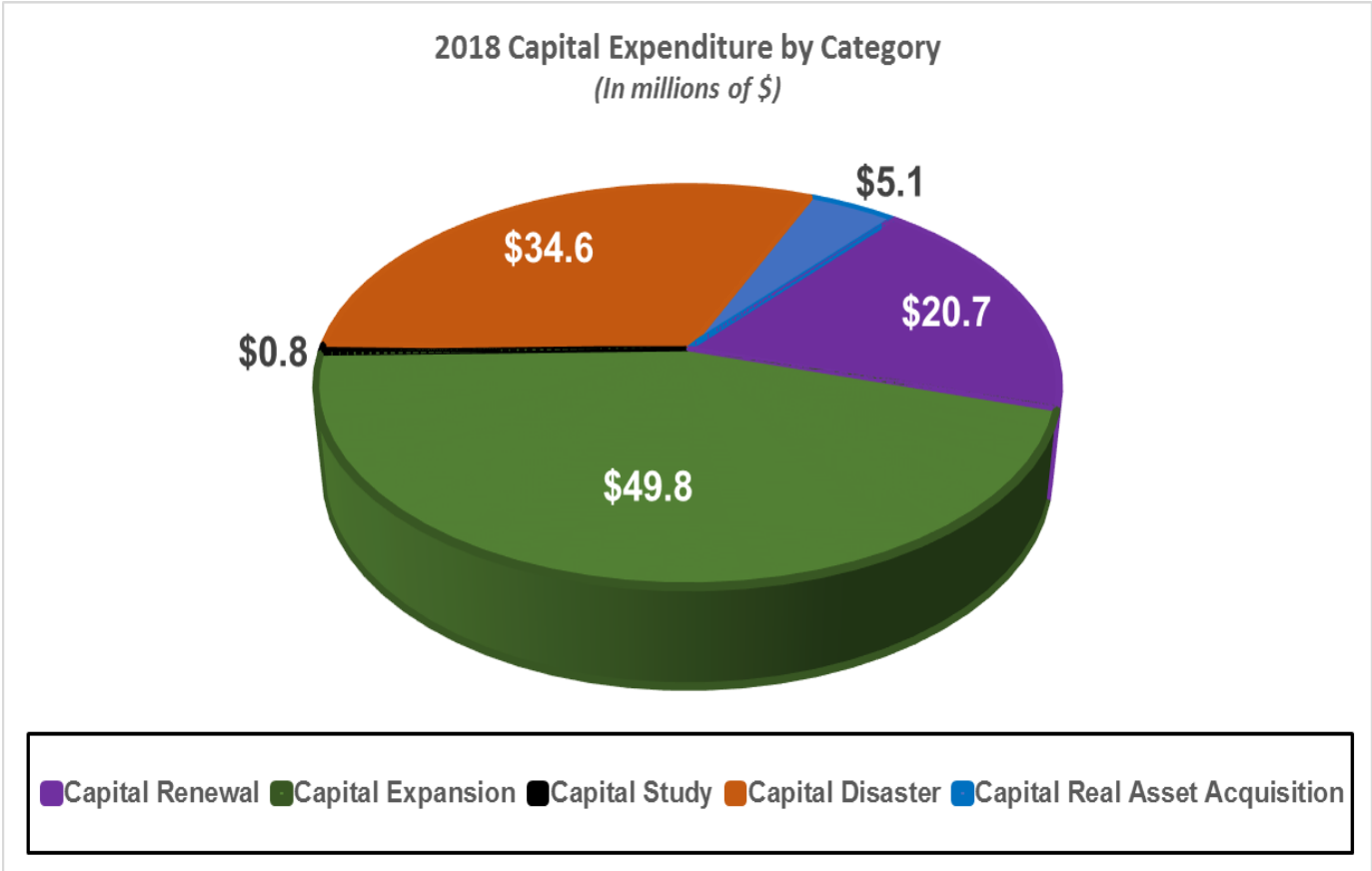
The following pages include narratives for each project with information regarding the project scope and timeframe, a brief explanation of the need for the project, costs by phase of the project, revenue sources, and any on-going operating costs or savings that will result from the implementation of the project. Projects are shown by Category (Capital Renewal, Capital Expansion, etc.).

2018 Expenditures by Service Category are shown below:

Service Category & Department	2018 Capital Expenditures
Community Resources, Infrastructure & Planning	
Road & Bridge	\$24,082,000
Natural Resources	\$7,520,370
The Ranch/Fairgrounds	\$3,177,550
Solid Waste	\$765,173
Subtotal - Community Resources, Infrastructure & Planning	\$35,545,093
Information Technology	\$3,974,945
Facilities	\$33,819,325
Fleet Services	\$3,126,336
Subtotal – Support Services	\$40,920,606
Subtotal – Disaster	\$34,550,000
TOTAL – ALL CAPITAL PROJECTS	\$111,015,699

Note: Totals include capital costs only and do not include inter-fund transfers

A breakdown of 2018 capital projects funding by category is shown below:



2018 Capital Land & Real Asset Acquisition Projects

LARIMER COUNTY
CIP - Land & Real Asset Acq

212-682110-00000000-000-212-NR-Open Lands-Regional Open Spaces

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Agricultural Lands Partnership	CIPA-212-682110-00000000-000-18-1171	CIP - Land & Real Asset Acq

PROJECT DESCRIPTION / NECESSITY

Funding of \$300,000 is provided from Open Lands fund balance for possible partnerships, through conservation easements, with agricultural land owners for land protection. This project was identified as part of the 2015 Open Lands Master Plan.

Capital Items

	2018	2019	2020	2021	2022	Total
Acquisition	300,000	0	0	0	0	300,000
Total	300,000	0	0	0	0	300,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	300,000	0	0	0	0	300,000
Fund Balance						
Total	300,000	0	0	0	0	300,000

LARIMER COUNTY
CIP - Land & Real Asset Acq

212-682110-00000000-000-212-NR-Open Lands-Regional Open Spaces

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Regional Trail Easements	CIPA-212-682110-00000000-000-18-1172	CIP - Land & Real Asset Acq

PROJECT DESCRIPTION / NECESSITY

Funding of \$50,000 is provided in 2018 from Open Lands fund balance to purchase easements for trail corridors, including possible completion of the final two miles of the Poudre River trail near Timnath and Windsor.

Capital Items

	2018	2019	2020	2021	2022	Total
Acquisition	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	50,000	0	0	0	0	50,000
Fund Balance						
Total	50,000	0	0	0	0	50,000

LARIMER COUNTY
CIP - Land & Real Asset Acq

212-682110-00000000-000-212-NR-Open Lands-Regional Open Spaces

REQUEST NAME	REQUEST CODE	REQUEST TYPE
River Priority Areas (Poudre, Big T, Little T)	CIPA-212-682110-00000000-000-18-1173	CIP - Land & Real Asset Acq

PROJECT DESCRIPTION / NECESSITY

Funding of \$5,500,000 is provided over the five-year period through 2022, including \$1,500,000 in 2018 to purchase parcels identified as priority areas near the Poudre and Big Thompson rivers. Funding would be provided through GoCo grants, Open Lands fund balance, and possible partnerships with other local governments.

Capital Items

	2018	2019	2020	2021	2022	Total
Acquisition	1,500,000	2,000,000	1,000,000	1,000,000	0	5,500,000
Total	1,500,000	2,000,000	1,000,000	1,000,000	0	5,500,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	500,000	1,000,000	500,000	500,000	0	2,500,000
CO Sh-GOCO Grants	1,000,000	1,000,000	0	500,000	0	2,500,000
LG-Other Local Governments	0	0	500,000	0	0	500,000
Total	1,500,000	2,000,000	1,000,000	1,000,000	0	5,500,000

LARIMER COUNTY
CIP - Land & Real Asset Acq

212-682110-00000000-000-212-NR-Open Lands-Regional Open Spaces

REQUEST NAME	REQUEST CODE	REQUEST TYPE
EVLT Fish Hatchery Partnership	CIPA-212-682110-00000000-000-18-1174	CIP - Land & Real Asset Acq

PROJECT DESCRIPTION / NECESSITY

Funding of \$2 million is provided, including \$150,000 in Open Lands fund balance, to protect fish hatchery lands adjacent to Rocky Mountain National Park. It is anticipated that the remainder of the funding would be provided through partnerships through the Estes Valley Land Trust (EVLTL), which would be responsible for ongoing maintenance costs.

Capital Items

	2018	2019	2020	2021	2022	Total
Acquisition	2,000,000	0	0	0	0	2,000,000
Total	2,000,000	0	0	0	0	2,000,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	150,000	0	0	0	0	150,000
Fund Balance						
LG-Other Local	1,850,000	0	0	0	0	1,850,000
Governments						
Total	2,000,000	0	0	0	0	2,000,000

LARIMER COUNTY
CIP - Land & Real Asset Acq

228-681300-NR0181-000-228-NR-Parks Projects - NR0181

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Mini Excavator (2) or Skid Steer Plus attachments	CIPA-228-681300-NR0181-000-18-1191	CIP - Land & Real Asset Acq

PROJECT DESCRIPTION / NECESSITY

Funding of \$160,000 is provided in 2018 to purchase Mini Excavators or Skid Steer Plus attachments. Half of the funding would be provided by the Open Lands fund, with the remainder from the Conservation Trust Fund. This equipment is critical for maintenance and construction projects in County parks and open spaces. This equipment was previously rented and it has been determined that ownership would be more cost-effective.

Capital Items

	2018	2019	2020	2021	2022	Total
Vehicles	160,000	0	0	0	0	160,000
Total	160,000	0	0	0	0	160,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Conservation Trust	80,000	0	0	0	0	80,000
Tfr from Open Lands	80,000	0	0	0	0	80,000
Total	160,000	0	0	0	0	160,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Internal Fleet E	500	500	500	500	500	2,500
Internal Fleet E	500	500	500	500	500	2,500
Equipment Rental	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Land & Real Asset Acq

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME

CAP - LONG TERM WATER FOR ROAD
 MAINTENANCE

REQUEST CODE

CIPA-252-645250-00000000-000-18-1244

REQUEST TYPE

CIP - Land & Real Asset Acq

PROJECT DESCRIPTION / NECESSITY

Funding of \$505,000, including \$225,000 in 2018, is provided from Road and Bridge Fund balance to purchase raw water rights or allocations. Larimer County is responsible for the maintenance of 417 miles of non-paved mainline roads. Each of these roads receives grading maintenance an average of two times per year. On average, our grading maintenance operations countywide require 22 million gallons of water or 53,000 gallons/mile/year. In many locations in the southern portion of the county Road and Bridge is purchasing treated domestic water for use in our grading operation at a cost of 5 times that of raw water. Since 2014 the County has purchased an average of 2.5 million gallons of treated domestic water annually.

Purchasing shares of raw water will save on a per gallon basis over buying treated water and will secure the County's rights to water in the long term.

Capital Items

	2018	2019	2020	2021	2022	Total
Acquisition	225,000	280,000	0	0	0	505,000
Total	225,000	280,000	0	0	0	505,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	225,000	280,000	0	0	0	505,000
Fund Balance						
Total	225,000	280,000	0	0	0	505,000

LARIMER COUNTY
CIP - Land & Real Asset Acq

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - AGGREGATE RESOURCES NW SERVICE AREA	CIPA-252-645250-00000000-000-18-1272	CIP - Land & Real Asset Acq

PROJECT DESCRIPTION / NECESSITY

Funding of \$900,000 is provided from Road and Bridge Fund balance to purchase aggregate resources in the northwest portion of the County Larimer County is responsible for the maintenance of 417 miles of non-paved mainline roads, 151 miles of which are native surface only. The maintenance of the gravel surfaced roads requires the addition of new gravel periodically and the native surfaced roads would benefit from the placement of a gravel surface. Assuming a width of 24' and a placement depth of 6" surfacing each of these roads one time would require 1.8 million tons of gravel. With most of the commercial gravel sources located along the front range including our own Strang Pit, the haul distances required to get gravel to roads in the Northwest part of the county are excessive. A large portion of the cost to produce and place gravel is in the transportation of the gravel to the project site. For a road that is 50 miles from the quarry, the transportation amounts to 50 percent of the total cost to produce and place a ton of gravel to the road.

Having a gravel resource located in the Northwest part of the county would place this resource closer to the placement location reducing the transportation component of our cost to place gravel.

There will be on-going costs related to permitting and managing the site. These costs will be dependent on the location of the site selected but are minimal and should be more than offset by the savings in transportation costs to roads in the northwest part of the County.

Additionally, there would be costs associated with production of the gravel (mining, crushing, reclamation) and those costs would vary depending on whether the county performs this work in house or subcontracts the aggregate production to a vendor. In either event, by owning the resource the County will be able to provide aggregate for use on county roads at a lower cost than purchasing material from a commercial source.

No future operating costs have been added to the operating budget since this project is not yet scheduled. Operating budgets are submitted annually and at such time as we acquire an aggregate resource property, we will identify operating costs in the current year's budget. It is anticipated that any operating costs would be offset by reduced travel costs to the existing gravel pit near Fort Collins.

Capital Items

	2018	2019	2020	2021	2022	Total
Acquisition	900,000	0	0	0	0	900,000
Total	900,000	0	0	0	0	900,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	900,000	0	0	0	0	900,000
Fund Balance						
Total	900,000	0	0	0	0	900,000

2018 Capital Disaster-Related Projects

**LARIMER COUNTY
CIP - Disaster Projects**

252-645100-LCFLRB-000-252-RB-Road Maintenance - LCFLRB

REQUEST NAME

CAP - PN9310 - CR15 BRIDGE REPLACEMENT

REQUEST CODE

CIPD-252-645100-LCFLRB-000-18-1211

REQUEST TYPE

CIP - Disaster Projects

PROJECT DESCRIPTION / NECESSITY

Funding of \$3 million is provided for replacement of this deteriorating concrete bridge on County Road 15 over the Little Thompson River south of Berthoud. Approximately 500 feet of roadway north and 800 south of the 146 foot long new bridge (1446 feet total) will be reconstructed with the project. It is anticipated that the County will be reimbursed for 87.5 percent of the cost of the project, with 83 percent to come from the Federal Highway Administration and 8.6 percent to come from the State of Colorado, resulting in an 8.6 percent local share of \$258,150.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	3,000,000	0	0	0	0	3,000,000
Total	3,000,000	0	0	0	0	3,000,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Psth-CO Dept Transportation	2,483,700	0	0	0	0	2,483,700
CO-Dept of Transportation	258,150	0	0	0	0	258,150
Tfr from Natural Disaster	258,150	0	0	0	0	258,150
Total	3,000,000	0	0	0	0	3,000,000

**LARIMER COUNTY
CIP - Disaster Projects**

252-645100-LCFLRB-000-252-RB-Road Maintenance - LCFLRB

REQUEST NAME

CAP - PN9330 - CR 44H RECONSTRUCTION

REQUEST CODE

CIPD-252-645100-LCFLRB-000-18-1212

REQUEST TYPE

CIP - Disaster Projects

PROJECT DESCRIPTION / NECESSITY

A total of \$26.7 million, including \$21.6 million in 2018, is provided for the reconstruction of approximately 10.2 miles from CR 27 to just west of Forest Road 129 (Ballard Road). A 24 foot wide gravel surfaced road generally following the emergency road alignment is proposed. Larger culverts will be placed at all stream crossings and extensive riprap placed along the streamside road embankment. The project will be reimbursed at 75 percent from the Federal Emergency Management Agency, 12.5 percent from the State of Colorado and a 12.5 percent local share from the County in the amount of \$2.7 million in 2018. The County's local share will be provided from the Natural Disaster Fund.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	21,600,000	5,100,000	0	0	0	26,700,000
Total	21,600,000	5,100,000	0	0	0	26,700,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Psth-CO Dept of Public Safety	16,200,000	3,825,000	0	0	0	20,025,000
CO-Dept of Public Safety	2,700,000	637,500	0	0	0	3,337,500
Tfr from Natural Disaster	2,700,000	637,500	0	0	0	3,337,500
Total	21,600,000	5,100,000	0	0	0	26,700,000

**LARIMER COUNTY
CIP - Disaster Projects**

252-645100-LCFLRB-000-252-RB-Road Maintenance - LCFLRB

REQUEST NAME

CAP - PN9332 - CR 47 RECONSTRUCTION

REQUEST CODE

CIPD-252-645100-LCFLRB-000-18-1213

REQUEST TYPE

CIP - Disaster Projects

PROJECT DESCRIPTION / NECESSITY

Funding of \$9.3 million, including \$5.75 million in 2018, is provided for completion of the rebuilding and paving CR 47 including three creek crossings due to damages caused during September 2013 Flooding. The goal is to make the repaired sections and crossings more resilient during future high flow events. The project will be reimbursed at 75 percent from the Federal Emergency Management Agency, 12.5 percent from the State of Colorado and a 12.5 percent local share from the County in the amount of \$718,750 in 2018. The County's local share will be provided from the Natural Disaster Fund.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	5,750,000	3,550,000	0	0	0	9,300,000
Total	5,750,000	3,550,000	0	0	0	9,300,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Psth-CO Dept of Public Safety	4,312,500	2,662,500	0	0	0	6,975,000
CO-Dept of Public Safety	718,750	443,750	0	0	0	1,162,500
Tfr from Natural Disaster	718,750	443,750	0	0	0	1,162,500
Total	5,750,000	3,550,000	0	0	0	9,300,000

LARIMER COUNTY
CIP - Disaster Projects

252-645100-LCFLRB-000-252-RB-Road Maintenance - LCFLRB

REQUEST NAME

CAP - PN9363 - BIG THOMPSON STRUCTURES US34

REQUEST CODE

CIPD-252-645100-LCFLRB-000-18-1214

REQUEST TYPE

CIP - Disaster Projects

PROJECT DESCRIPTION / NECESSITY

Funding of \$4.2 million is provided for replacement of Big Thompson Structures across US Highway 34 that were destroyed in the September 2013 floods. The project will be reimbursed at 75 percent from the Federal Emergency Management Agency, 12.5 percent from the State of Colorado and a 12.5 percent local share from the County in the amount of \$525,000 in 2018. The County's local share will be provided from the Natural Disaster Fund.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	4,200,000	0	0	0	0	4,200,000
Total	4,200,000	0	0	0	0	4,200,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Psth-CO Dept of Public Safety	3,150,000	0	0	0	0	3,150,000
CO-Dept of Public Safety	525,000	0	0	0	0	525,000
Tfr from Natural Disaster	525,000	0	0	0	0	525,000
Total	4,200,000	0	0	0	0	4,200,000

2018 Capital Expansion Projects

LARIMER COUNTY
CIP - Capital Expansion

105-682110-LCFLDRLP-000-NR-CDBG-DR Wtshd Res Lower Poudre

REQUEST NAME	REQUEST CODE	REQUEST TYPE
River Bluffs Open Space River Restoration Project	CIPE-105-682110-LCFLDRLP-000-18-1163	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

This project would provide \$1,296,370 in funding over a two-year period for restoration and flood resiliency projects along the Poudre River at River Bluffs Open Space. The 2013 floods resulted in significant erosion and degradation of river banks in the Open Space. Funding of \$296,370 would be provided from grants while the remaining cost would be covered with Open Lands fund balance.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	653,370	643,000	0	0	0	1,296,370
Total	653,370	643,000	0	0	0	1,296,370

Funding Sources

	2018	2019	2020	2021	2022	Total
Psth-CO Dept of Local Affairs	153,370	143,000	0	0	0	296,370
Tfr from Open Lands	500,000	500,000	0	0	0	1,000,000
Total	653,370	643,000	0	0	0	1,296,370

LARIMER COUNTY
CIP - Capital Expansion

162-692000-00000000-000-TR-Capital

REQUEST NAME

Security Enhancements

REQUEST CODE

CIPE-162-692000-00000000-000-18-1166

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$50,000 is provided from Ranch fund balance for security enhancement projects at the Ranch campus.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

LARIMER COUNTY
CIP - Capital Expansion

162-692000-00000000-575-Ranch Capital 575

REQUEST NAME

Event Center Building Enhancements

REQUEST CODE

CIPE-162-692000-00000000-575-18-1168

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Event center building enhancements, including the expansion of locker rooms, green rooms, work out facilities, and storage.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	2,600,000	4,293,150	0	0	0	6,893,150
Total	2,600,000	4,293,150	0	0	0	6,893,150

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	2,600,000	4,293,150	0	0	0	6,893,150
Total	2,600,000	4,293,150	0	0	0	6,893,150

LARIMER COUNTY
CIP - Capital Expansion

162-692000-00000000-575-Ranch Capital 575

REQUEST NAME

Digital Dasher Display Boards

REQUEST CODE

CIPE-162-692000-00000000-575-18-1169

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$160,000 is provided from sales tax revenues to replace digital dasher boards at the Budweiser Events Center. The new boards will enhance advertising capabilities and generate additional revenues.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	160,000	0	0	0	0	160,000
Total	160,000	0	0	0	0	160,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Sales Tax	160,000	0	0	0	0	160,000
Total	160,000	0	0	0	0	160,000

LARIMER COUNTY
CIP - Capital Expansion

212-682110-NR0743-000-OL-Hermit Cabin Trailhead

REQUEST NAME

Hermits Cabin Trailhead

REQUEST CODE

CIPE-212-682110-NR0743-000-18-1182

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$300,000 is provided for construction of a parking area and small outdoor seating area, to be used for educational programming, at Hermit Park Open Space. It is anticipated that GoCo grants will be awarded to cover one-half of the cost.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	300,000	0	0	0	0	300,000
Total	300,000	0	0	0	0	300,000

Funding Sources

	2018	2019	2020	2021	2022	Total
CO Sh-GOCO Grants	150,000	0	0	0	0	150,000
Tfr from Open Lands	150,000	0	0	0	0	150,000
Total	300,000	0	0	0	0	300,000

LARIMER COUNTY
CIP - Capital Expansion

212-682110-NR0744-000-OL-Hermit Park Evaporative Leach System

REQUEST NAME

Hermit Park Evaporative Leach System

REQUEST CODE

CIPE-212-682110-NR0744-000-18-1183

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$300,000 is provided from the Open Lands fund to replace the existing dump station, which is 40 years old, with an evaporative leach system at Hermit Park Open Space.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	300,000	0	0	0	0	300,000
Total	300,000	0	0	0	0	300,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Open Lands	300,000	0	0	0	0	300,000
Total	300,000	0	0	0	0	300,000

LARIMER COUNTY
CIP - Capital Expansion

212-682110-NR0748-000-OL-Kruger Rock Trailhead

REQUEST NAME

Kruger Rock Trailhead

REQUEST CODE

CIPE-212-682110-NR0748-000-18-1187

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$227,000 is provided, contingent on an award of \$113,500 from GoCo Grants, to construct a parking lot at the Kruger Rock Trailhead in Hermit Park Open Space.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	227,000	0	0	0	0	227,000
Total	227,000	0	0	0	0	227,000

Funding Sources

	2018	2019	2020	2021	2022	Total
CO Sh-GOCO Grants	113,500	0	0	0	0	113,500
Tfr from Open Lands	113,500	0	0	0	0	113,500
Total	227,000	0	0	0	0	227,000

LARIMER COUNTY
CIP - Capital Expansion

252-645100-RBI25IMP-000-252-RB-Road Maintenance - RBI25IMP

REQUEST NAME

I-25 Expansion Project

REQUEST CODE

CIPE-252-645100-RBI25IMP-000-18-1274

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

This project, created as part of the 2016 budget, provides \$2 million annually, for a five-year period through 2020, raised through a supplemental road and bridge mill levy that is used for a local match for federal grants to improve bridges on I-25. The County entered into 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 project.

Capital Items

	2018	2019	2020	2021	2022	Total
Other	2,000,000	2,000,000	2,000,000	0	0	6,000,000
Total	2,000,000	2,000,000	2,000,000	0	0	6,000,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Real Property Taxes	1,240,000	1,240,000	1,240,000	0	0	3,720,000
LG-Other Local Governments	760,000	760,000	760,000	0	0	2,280,000
Total	2,000,000	2,000,000	2,000,000	0	0	6,000,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - PN322 - CR 70 FROM CR 15 TO CR 19	CIPE-252-645250-00000000-000-18-1221	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$5,075,000 is provided to improve CR 70. The project includes 2 miles of roadway widening and reconstruction of CR 70 from the roundabout at CR 19 to the intersection of CR 15. The two lane roadway will accommodate 6 to 8 feet wide paved shoulders. Two road crossings of the North Poudre Irrigation Ditch are planned for replacement with new pre-cast concrete box culverts within this corridor. The first being located directly north of CR 70 on CR 17 and the second between CR 17 and CR 15. Funding for this project includes \$710,000 in capital expansion fees, with the remainder to come from Road and Bridge Fund balance.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	5,000,000	0	0	0	0	5,000,000
Road Design	75,000	0	0	0	0	75,000
Total	5,075,000	0	0	0	0	5,075,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	4,365,000	0	0	0	0	4,365,000
Tfr from Transportation Exp	710,000	0	0	0	0	710,000
Total	5,075,000	0	0	0	0	5,075,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - PN317 - CR 17 FROM 16 TO HWY 287	CIPE-252-645250-00000000-000-18-1222	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$4,785,000 is provided to improve CR 17, from CR 16 to US Highway 287 near the Town of Berthoud. Traffic Volumes on this segment of CR 17 have continued to increase over the years. There are multiple subdivision roads and driveways that access directly onto CR 17 and a continuous center turn lane will greatly improve both the capacity and safety of the road. Wider shoulders will also be constructed with the project improving the safety for vehicles needing to pull to the side of the road in an emergency as well as provide a safer area for bicycles and pedestrians. Funding sources include \$550,000 in Transportation Expansion Fees, \$600,000 from the Town of Berthoud, and the remainder from State Department of Transportation grants.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	4,785,000	0	0	0	0	4,785,000
Total	4,785,000	0	0	0	0	4,785,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	1,041,145	0	0	0	0	1,041,145
Tfr from Transportation Exp	550,000	0	0	0	0	550,000
Psth-CO Dept Transportation	2,593,855	0	0	0	0	2,593,855
LG-Town of Berthoud	600,000	0	0	0	0	600,000
Total	4,785,000	0	0	0	0	4,785,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - CR 70 WIDEN I25 TO CR 15	CIPE-252-645250-00000000-000-18-1223	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$7,250,000, including \$175,000 for design services in 2018, is provided to widen CR 70 (Owl Canyon Road) from CR 15 (Terry Lake Road) to I-25. The project will include wider shoulders and other design changes due to increasing traffic in recent years. For the total project \$2,310,000 would be provided from Capital Expansion Fees and the remainder would come from Road and Bridge Fund balance.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	0	7,075,000	0	0	0	7,075,000
Road Design	175,000	0	0	0	0	175,000
Total	175,000	7,075,000	0	0	0	7,250,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	165,000	4,775,000	0	0	0	4,940,000
Tfr from Transportation Exp	10,000	2,300,000	0	0	0	2,310,000
Total	175,000	7,075,000	0	0	0	7,250,000

**LARIMER COUNTY
CIP - Capital Expansion**

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME

CAP - PN314 - HW14 AND GREENSFIELD

REQUEST CODE

CIPE-252-645250-00000000-000-18-1225

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$500,000 is provided to realign the frontage roads on both the north and south side of SH 14 to allow safer movement between the frontage road and the mainline in keeping with adopted plans for the area. Additionally, this will construct a missing connection on the south frontage road. The State Department of Transportation (CDOT) has agreed to retain maintenance of the frontage road upon completion of the project. Funding of \$400,000 would be provided by a CDOT grant, with the remainder to come from Capital Expansion Fees.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	500,000	0	0	0	0	500,000
Total	500,000	0	0	0	0	500,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Psth-CO Dept Transportation	400,000	0	0	0	0	400,000
Tfr from Transportation Exp	100,000	0	0	0	0	100,000
Total	500,000	0	0	0	0	500,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - DRAINAGE IMPROVEMENTS ON CR 38E	CIPE-252-645250-00000000-000-18-1226	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$77,500 is provided from Road and Bridge Fund balance to implement drainage improvements on CR 38E.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	77,500	0	0	0	0	77,500
Total	77,500	0	0	0	0	77,500

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	77,500	0	0	0	0	77,500
Total	77,500	0	0	0	0	77,500

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
CAP - PN324 - CR 28 AND CR 11C INTERSECTION	CIPE-252-645250-00000000-000-18-1227	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$855,750 is provided from Road and Bridge Fund balance to construct a roundabout at the intersection of CR 28 and CR11C to improve safety and capacity.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	855,750	0	0	0	0	855,750
Total	855,750	0	0	0	0	855,750

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	855,750	0	0	0	0	855,750
Total	855,750	0	0	0	0	855,750

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - CR 13 ON CURVE N SIDE OF DONATH LAKE	CIPE-252-645250-00000000-000-18-1229	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$635,000, including \$65,000 for design in 2018, is provided to improve a curved section of CR 13 near Donath Lake north of Loveland. There has always been a safety issue at this tight, ninety degree curve and as traffic volumes on this segment of CR 13 have continued to increase over the years, the number of crashes has also increased.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	0	570,000	0	0	0	570,000
Road Design	65,000	0	0	0	0	65,000
Total	65,000	570,000	0	0	0	635,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	65,000	570,000	0	0	0	635,000
Total	65,000	570,000	0	0	0	635,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME

CAP - DEBRIS TRUCK

REQUEST CODE

CIPE-252-645250-00000000-000-18-1237

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$225,000 from Road and Bridge Fund balance to purchase a truck specifically designed for the pickup of debris and dead animals. The truck will utilize a mechanized grapple to pick up such debris in a more efficient and safe manner. Replacement costs of \$3,000 annually are also budgeted for annual fleet maintenance costs.

Capital Items

	2018	2019	2020	2021	2022	Total
Vehicles	225,000	0	0	0	0	225,000
Total	225,000	0	0	0	0	225,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	225,000	0	0	0	0	225,000
Fund Balance						
Total	225,000	0	0	0	0	225,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Internal Fleet E	0	3,000	3,000	3,000	3,000	12,000
Total	0	3,000	3,000	3,000	3,000	12,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - SELF PROPELLED SHOULDERING MACHINE	CIPE-252-645250-00000000-000-18-1241	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$200,000 is provided from Road and Bridge Fund balance to purchase a self-propelled shouldering machine. At present lane-shoulder drop-off is repaired by utilizing motor-graders to manipulate the shouldering material. When importing new shouldering material, this practice causes undue stress/damage to the adjacent asphalt surface, and, is time consuming. Utilization of a self-propelled shouldering machine will not cause any damage to the asphalt surface- a savings in the life of asphalt and will provide a higher rate of production while importing shouldering material with a self-propelled shouldering machine. Long term, the County should realize better asphalt conditions and lower rates of degradation to asphalt due to the less-invasive method of shouldering with a self-propelled shouldering machine. Funding of \$7,137 is provided annually for fleet maintenance costs.

Capital Items

	2018	2019	2020	2021	2022	Total
Vehicles	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	200,000	0	0	0	0	200,000
Fund Balance						
Total	200,000	0	0	0	0	200,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Internal Fleet E	0	7,137	7,137	7,137	7,137	28,548
Total	0	7,137	7,137	7,137	7,137	28,548

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - WEATHER MONITORING REMOTE STATIONS	CIPE-252-645250-00000000-000-18-1242	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$160,000 is provided from Road and Bridge Fund balance to purchase two remote weather monitoring stations. Currently in the Masonville and Pinewood Reservoir areas, the only way staff are able to know what the weather and/or road conditions are- is to have an employee visually inspect the conditions. After inspection, the employee then either makes decisions based on the conditions, or reports the conditions to a supervisor (these inspections and decisions typically happen during non-scheduled working hours, in order to allow for response during routine working hours). The addition of weather/road surface monitoring stations (which will include webcams) in these areas will drastically reduce the amount of labor to inspect and travel to these areas. Also, staff will be able to tailor our response to specific conditions- rather than responding per weather forecasts.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	160,000	0	0	0	0	160,000
Total	160,000	0	0	0	0	160,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	160,000	0	0	0	0	160,000
Total	160,000	0	0	0	0	160,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - MINOR STRUCTURE REPLACEMENTS	CIPE-252-645250-00000000-000-18-1243	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$205,000 is provided in 2018 for an annual minor structure replacement program utilizing Road and Bridge Fund balance. Structures will be identified and replaced through the inspection program.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	205,000	210,000	215,000	220,000	221,000	1,071,000
Total	205,000	210,000	215,000	220,000	221,000	1,071,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	205,000	210,000	215,000	220,000	221,000	1,071,000
Total	205,000	210,000	215,000	220,000	221,000	1,071,000

LARIMER COUNTY
CIP - Capital Expansion

512-620100-00000000-000-512-FS-Capital Expenditures

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Loveland Police & Courts Expansion	CIPE-512-620100-00000000-000-18-1144	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding is provided for the design and construction phases to expand the Southeast Corner of the Police & Courts Building by about 10,000 sq ft, allowing the expanded criminal justice services to locate there. The annual operating cost impact is estimated at \$65,000, beginning in 2019.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	4,000,000	0	0	0	0	4,000,000
Design	1,000,000	0	0	0	0	1,000,000
Total	5,000,000	0	0	0	0	5,000,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Transfer from Facilities	5,000,000	0	0	0	0	5,000,000
Total	5,000,000	0	0	0	0	5,000,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Operating Suppli	0	65,000	65,000	65,000	65,000	260,000
O & M One-Time						
Tfr to Capital E	5,000,000	0	0	0	0	5,000,000
Capital Outlay a	-5,000,000	0	0	0	0	-5,000,000
Total	0	65,000	65,000	65,000	65,000	260,000

LARIMER COUNTY
CIP - Capital Expansion

512-620100-00000000-000-512-FS-Capital Expenditures

REQUEST NAME	REQUEST CODE	REQUEST TYPE
New Coroner and Morgue Facility	CIPE-512-620100-00000000-000-18-1145	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding is provided for design and construction of a new morgue facility for the Office of the Coroner in 2018. Annual operating costs are estimated at \$46,000 beginning in 2019.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	3,500,000	0	0	0	0	3,500,000
Design	500,000	0	0	0	0	500,000
Total	4,000,000	0	0	0	0	4,000,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Transfer from Facilities	4,000,000	0	0	0	0	4,000,000
Total	4,000,000	0	0	0	0	4,000,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Operating Suppli	0	46,000	46,000	46,000	46,000	184,000
Tfr to Capital E	4,000,000	0	0	0	0	4,000,000
Future Programs/	-4,000,000	0	0	0	0	-4,000,000
Total	0	46,000	46,000	46,000	46,000	184,000

LARIMER COUNTY
CIP - Capital Expansion

512-620100-00000000-000-512-FS-Capital Expenditures

REQUEST NAME	REQUEST CODE	REQUEST TYPE
County Jail Expansion	CIPE-512-620100-00000000-000-18-1146	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$5,000,000 from a General Fund Transfer is provided in 2018 for future expansion of the Larimer County Jail. Specific projects to be implemented with this funding may include renovation and expansion of the booking and sally port areas. However, the Facilities Master Plan is anticipated to be issued during the second quarter of 2018 and, based on this report, this project may be altered and/or expanded. Annual operating costs of any expansion are estimated to be \$9.50 per square foot and will be provided depending on the final construction project.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	5,000,000	0	0	0	0	5,000,000
Total	5,000,000	0	0	0	0	5,000,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from General	5,000,000	0	0	0	0	5,000,000
Total	5,000,000	0	0	0	0	5,000,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M One-Time						
Tfr to Capital E	5,000,000	0	0	0	0	5,000,000
Future Programs/	-5,000,000	0	0	0	0	-5,000,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

512-620100-FS0763-000-512-FS-Capital Expenditures - FS0763

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Larimer County Loveland Campus	CIPE-512-620100-FS0763-000-18-1246	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

This project carries funding over from 2017 to complete construction of a new County service building in Loveland. A total of \$13,585,108 in funding for land acquisition, design and construction was provided in 2017. As of October 2, 2017, approximately \$851,000 had been spent on the project. The final 2018 budget will be reduced based on final 2017 expenditures.

In addition this project includes the creation of 1.0 FTE Facilities Service Worker position to provide routine maintenance services at the facility at a cost of \$38,735 for the final three quarters of 2018. Funding for this position is provided from General Fund support in 2018.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	12,703,574	0	0	0	0	12,703,574
Total	12,703,574	0	0	0	0	12,703,574

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning Fund Balance	11,768,464	0	0	0	0	11,768,464
CO-Dept of Local Affairs	935,110	0	0	0	0	935,110
Total	12,703,574	0	0	0	0	12,703,574

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
Salary & Benefits						
Facilities Servi	38,735	51,647	51,647	51,647	51,647	245,323
Total	38,735	51,647	51,647	51,647	51,647	245,323
Revenue	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Tfr from General	38,735	38,735	38,735	38,735	38,735	193,675
Total	38,735	38,735	38,735	38,735	38,735	193,675
Net	0	12,912	12,912	12,912	12,912	51,648

FTE

FTE	Position	2018	2019	2020	2021	2022
	Facilities Servi	1.00	1.00	1.00	1.00	1.00
Total		1.00	1.00	1.00	1.00	1.00

LARIMER COUNTY
CIP - Capital Expansion

512-620100-FS0791-000-512-620100-FS0791-000

REQUEST NAME

Fleet Satellite Replacements

REQUEST CODE

CIPE-512-620100-FS0791-000-18-1147

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Larimer County currently maintains six satellite maintenance facilities located throughout the County to service fleet vehicles and equipment. The County contracted with an architectural & engineering firm for the design services to replace three of these satellite facilities (Estes Park, Livermore and Stove Prairie). The design phase cost of \$600,000 was funded by a 2017 General Fund Transfer into the Capital Projects Fund. Site planning and construction costs to replace these three facilities is estimated at approximately \$4,000,000. Funding for these phases is provided through transfers of \$3,000,000 from the Facilities Maintenance Fund and \$1,000,000 from the General Fund in 2018. Operating costs are estimated at \$4.50 per square foot annually and will be finalized once the square footage of the facilities is determined.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	3,000,000	0	0	0	0	3,000,000
Design	1,000,000	0	0	0	0	1,000,000
Total	4,000,000	0	0	0	0	4,000,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Transfer from Facilities	3,000,000	0	0	0	0	3,000,000
Tfr from General	1,000,000	0	0	0	0	1,000,000
Total	4,000,000	0	0	0	0	4,000,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M One-Time						
Tfr to Capital E	3,000,000	0	0	0	0	3,000,000
Capital Outlay a	-3,000,000	0	0	0	0	-3,000,000
Tfr to Capital E	1,000,000	0	0	0	0	1,000,000
Future Programs/	-1,000,000	0	0	0	0	-1,000,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

522-115550-00000000-000-522-Capital Improvement

REQUEST NAME

CAP - EMERGENCY GENERATOR FOR LAR RIVER
 SITE

REQUEST CODE

CIPE-522-115550-00000000-000-18-123

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$195,000 is provided from Replacement Plan Fund balance to purchase a new emergency power generator at the Laramie River Fleet Shop. Annual replacement costs of \$2,700 are also provided to replace the item at the end of its useful life.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	195,000	0	0	0	0	195,000
Total	195,000	0	0	0	0	195,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	195,000	0	0	0	0	195,000
Total	195,000	0	0	0	0	195,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Equipment Repair	0	2,700	2,700	2,700	2,700	10,800
Total	0	2,700	2,700	2,700	2,700	10,800

LARIMER COUNTY
CIP - Capital Expansion

552-661000-00000000-000-552-SW-Landfill

REQUEST NAME

2018-2022 Landfill closure projects

REQUEST CODE

CIPE-552-661000-00000000-000-18-1251

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$2 million, including \$200,000 in 2018, is provided from Solid Waste Fund balance for projects related to the planned closure of the facility within the next seven years. In 2018 the project includes initial design of the closure project.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	200,000	800,000	0	1,000,000	0	2,000,000
Total	200,000	800,000	0	1,000,000	0	2,000,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	200,000	800,000	0	1,000,000	0	2,000,000
Total	200,000	800,000	0	1,000,000	0	2,000,000

LARIMER COUNTY
CIP - Capital Expansion

682-190700-00000000-000-682-FN-Property and Casualty

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Risk Management Office Expansion - ADA Coordinator	CIPE-682-190700-00000000-000-18-1154	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$97,748 is provided from the Risk Management Fund to expand the Risk Management office space to accommodate the inclusion of a full time ADA Coordinator position beginning in 2018. This position is being created because of a recommendation from Meeting the Challenge, Inc. (MTC) who is currently conducting a comprehensive ADA study for the County. MTC is reviewing accessibility of County buildings, programs & services provided by the County, and evaluating administrative and operational policies and procedures. In order to improve the County's ADA compliance, MTC recommends having a full time ADA Coordinator on staff. It has been determined that the Risk Management Department would be the most appropriate location for this position. The current space for Risk Management cannot support another person without being reconfigured, this project will not increase the overall space utilized by for the Finance Division.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	53,188	0	0	0	0	53,188
Design	10,000	0	0	0	0	10,000
Non-Capital Equipment	34,560	0	0	0	0	34,560
Total	97,748	0	0	0	0	97,748

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	97,748	0	0	0	0	97,748
Fund Balance						
Total	97,748	0	0	0	0	97,748

2018 Capital Renewal Projects

LARIMER COUNTY
CIP - Capital Renewal

101-512073-00000000-000-101-SH-Facilities Bldg Maintenance

REQUEST NAME

Jail - Door/Intercom Security System

REQUEST CODE

CIPR-101-512073-00000000-000-18-1133

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$400,000, including \$370,000 from the General Fund and \$30,000 from the Information Technology Fund, is provided in 2018 to replace the Jail's Door/Intercom Security System. The system operates all security doors and intercoms within the facility, with two master control stations and 10 individual mini controls stations that operate housing pods. The expenditure amount includes the first annual contribution of \$25,000 to the Replacement Fund for future replacement costs at the end of its 15 year life cycle.

The existing Jail Security System (JSS) was part of the 1997 expansion and later had software updates in 2009. The current JSS is running on Windows XP, a non-serviceable operating system, making the system non-serviceable because of licensing and hardware systems that can no longer operate on Windows XP. All the headend equipment (input-output cards, relays, power supplies, amplifiers) from the original install are 20 years old and are increasingly susceptible to failure. Current system operates large sections of the facility, including multiple housing areas on one PLC creating large facility failures when issues arise.

The current paging and intercom is an analog system running on amplifiers that are outdated and difficult to replace because of their age and the upgrades in technology. Because of concerns outlined above, the current system is running on technology that is no long serviceable.

Capital Items

	2018	2019	2020	2021	2022	Total
Non-Capital Equipment	275,000	0	0	0	0	275,000
Software-Non Cap	100,000	0	0	0	0	100,000
Total	375,000	0	0	0	0	375,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from General	345,000	0	0	0	0	345,000
Tfr from Fac and Info Tech	30,000	0	0	0	0	30,000
Total	375,000	0	0	0	0	375,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Tfr to Replaceme Future Programs/	25,000	25,000	25,000	25,000	25,000	125,000
	-25,000	-25,000	-25,000	-25,000	-25,000	-125,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

101-512073-00000000-000-101-SH-Facilities Bldg Maintenance

REQUEST NAME

Jail - Closed Circuit Television & Video Recorders

REQUEST CODE

CIPR-101-512073-00000000-000-18-1134

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$429,000 is provided from General Fund support to replace the existing analog closed circuit television system, including infrastructure, computer hardware and software, and cabling, in the Larimer County Jail. The current system was installed in 2000 and is beyond its useful life. The capital replacement costs is budgeted at \$390,000, and \$39,000 is provided for the annual contribution to the Replacement Fund for future replacement costs

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	300,000	0	0	0	0	300,000
Software-Non Cap	90,000	0	0	0	0	90,000
Total	390,000	0	0	0	0	390,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from General	390,000	0	0	0	0	390,000
Total	390,000	0	0	0	0	390,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Tfr to Replaceme	39,000	39,000	39,000	39,000	39,000	195,000
Future Programs/	-39,000	-39,000	-39,000	-39,000	-39,000	-195,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

162-692000-00000000-000-TR-Capital

REQUEST NAME

Ranch Campus Annual Component Replacement

REQUEST CODE

CIPR-162-692000-00000000-000-18-1164

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

This project represents the annual component replacement plan for the Ranch Campus. Approximately \$787,550 is required for the current five-year plan, including \$212,550 in 2018 for the following items:

- Event level drapery \$18,000
- Event center roof repair \$20,000
- Audio Video Enhancements \$25,000
- Hockey dasher system damp ramps \$4,550
- Security megnetometers \$45,000
- concrete repair \$10,000
- parking lot R&M \$10,000
- event center annual roof repair \$20,000
- Security CCTV infastructure procurement \$50,000
- Bleacher seating \$10,000

Capital Items

	2018	2019	2020	2021	2022	Total
Capital						
Equipment	212,550	225,000	110,000	240,000	0	787,550
Total	212,550	225,000	110,000	240,000	0	787,550

Funding Sources

	2018	2019	2020	2021	2022	Total
Sales Tax	212,550	225,000	110,000	240,000	0	787,550
Total	212,550	225,000	110,000	240,000	0	787,550

LARIMER COUNTY
CIP - Capital Renewal

162-692000-00000000-575-Ranch Capital 575

REQUEST NAME

Polar Floor Replacement

REQUEST CODE

CIPR-162-692000-00000000-575-18-
1167

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$155,000 from sales tax revenues is provided to replace polar floor, which covers the ice rink for events in the Budweiser Events Center.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	155,000	0	0	0	0	155,000
Total	155,000	0	0	0	0	155,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Sales Tax	155,000	0	0	0	0	155,000
Total	155,000	0	0	0	0	155,000

LARIMER COUNTY
CIP - Capital Renewal

182-260510-00000000-000-182-HE-Director's Office

REQUEST NAME

Portable Inspection System Replacement

REQUEST CODE

CIPR-182-260510-00000000-000-18-1143

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$93,750 in General Fund support is provided to replace an outdated Access database is currently the foundation of the back-end/administration section of our Portable Inspection Program (PIP) used for Food, and Child Day Care center inspections. This application was created three years ago as a temporary solution and needs to be re-written into a modern county-supported database management system.

This project includes the rewrite of the existing PIP administration program, plus enhancements that are needed for upcoming changes in the food code being proposed by the state.

Capital Items

	2018	2019	2020	2021	2022	Total
Software-Non Cap	93,750	0	0	0	0	93,750
Total	93,750	0	0	0	0	93,750

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from General	93,750	0	0	0	0	93,750
Total	93,750	0	0	0	0	93,750

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Future Programs/	-93,750	0	0	0	0	-93,750
O & M One-Time						
Tfr to Health an	93,750	0	0	0	0	93,750
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

212-682110-NR0741-000-OL-Forks Park Parking Area and Day Use Rebuild

REQUEST NAME

Forks Park Parking Area & Day Use Rebuild

REQUEST CODE

CIPR-212-682110-NR0741-000-18-1180

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$75,000 is provided from the Open Lands fund to rebuild the Forks Park Day Use Area, which was destroyed in the 2013 floods. Work includes repairing or replacing the parking lot and existing vault toilet facility. This project furthers resiliency goals in partnership with the Colorado Department of Transportation and the Big Thompson Watershed Coalition.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	75,000	0	0	0	0	75,000
Total	75,000	0	0	0	0	75,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Open Lands	75,000	0	0	0	0	75,000
Total	75,000	0	0	0	0	75,000

LARIMER COUNTY
CIP - Capital Renewal

212-682110-NR0742-000-OL-Hermit Cabin Remove and Replace Project

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Remove & Replace Madrona Point & Bear Claw Cabins	CIPR-212-682110-NR0742-000-18-1181	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$240,000, including \$40,000 for design work in 2018, to remove and replace the Madrona Point & Bear Claw Cabins at Hermit Park Open Space. The cabins will be demolished due to their proximity to a wetlands and replaced in the cabin loop area of the open space. Funding would be provided from the Open Lands Fund.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	0	100,000	100,000	0	0	200,000
Design	40,000	0	0	0	0	40,000
Total	40,000	100,000	100,000	0	0	240,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Open Lands	40,000	100,000	100,000	0	0	240,000
Total	40,000	100,000	100,000	0	0	240,000

LARIMER COUNTY
CIP - Capital Renewal

212-682110-NR0746-000-OL-Historic Structures Project

REQUEST NAME

Historic Structures - Stabilize Priority Buildings

REQUEST CODE

CIPR-212-682110-NR0746-000-18-1185

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$50,000 is provided annually over the five-year period through 2022 from the Open Lands Fund to stabilize 15 historic structures that have been identified on county-owned Open Spaces.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	50,000	50,000	50,000	50,000	50,000	250,000
Total	50,000	50,000	50,000	50,000	50,000	250,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Open Lands	50,000	50,000	50,000	50,000	50,000	250,000
Total	50,000	50,000	50,000	50,000	50,000	250,000

LARIMER COUNTY
CIP - Capital Renewal

212-682110-NR0747-000-OL-HTMOS Mgmt Plan Update and Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Horsetooth Mountain Open Space Management Plan	CIPR-212-682110-NR0747-000-18-1186	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$480,000 is provided, including \$40,000 in 2018 to update the Horsetooth Mountain Open Space Management Plan, and make identified improvements in future years. Funding would be provided from the Open Lands fund.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	0	0	0	400,000	0	400,000
Design	40,000	40,000	0	0	0	80,000
Total	40,000	40,000	0	400,000	0	480,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Open Lands	40,000	40,000	0	400,000	0	480,000
Total	40,000	40,000	0	400,000	0	480,000

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0749-000-PK-Admin Office Connectivity

REQUEST NAME

Admin Office Connectivity

REQUEST CODE

CIPR-228-681300-NR0749-000-18-1192

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$790,000 is provided, with one-half from the Parks Fund and one-half from the Open Lands Fund, to install T1 fiber connectivity to the Natural Resources Administrative Building near Carter Lake.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	790,000	0	0	0	0	790,000
Total	790,000	0	0	0	0	790,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Parks	395,000	0	0	0	0	395,000
Tfr from Open Lands	395,000	0	0	0	0	395,000
Total	790,000	0	0	0	0	790,000

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0750-000-PK-Carter Lake Biglandia Group Site

REQUEST NAME

Carter Lake Biglandia Group Site

REQUEST CODE

CIPR-228-681300-NR0750-000-18-1193

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$915,185, including \$90,000 for design services in 2018, is provided from the Conservation Trust Fund to construct a group camping site at Carter Lake.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	0	825,185	0	0	0	825,185
Design	90,000	0	0	0	0	90,000
Total	90,000	825,185	0	0	0	915,185

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Conservation Trust	90,000	825,185	0	0	0	915,185
Total	90,000	825,185	0	0	0	915,185

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0751-000-PK-Carter Lake Marina Parking Lot

REQUEST NAME

Carter Lake Marina Parking Lot

REQUEST CODE

CIPR-228-681300-NR0751-000-18-1194

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$150,000, including one-half from the Open Lands Fund and one-half from the Conservation Trust Fund, is provided to pave the 60-year old gravel parking lot at the Carter Lake Marina.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	150,000	0	0	0	0	150,000
Total	150,000	0	0	0	0	150,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Conservation Trust	75,000	0	0	0	0	75,000
Tfr from Open Lands	75,000	0	0	0	0	75,000
Total	150,000	0	0	0	0	150,000

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0755-000-PK-HT Reservoir Boat Dock Project

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Horsetooth Reservoir Docks - Replace Floatation	CIPR-228-681300-NR0755-000-18-1198	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$72,000, including one-half from the Conservation Trust Fund and one-half from the Open Lands Fund, is provided to replace eight floatation devices that protect the boat docks at Horsetooth Reservoir. The existing devices are seven years beyond their normal life cycle.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	72,000	0	0	0	0	72,000
Total	72,000	0	0	0	0	72,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Conservation Trust	36,000	0	0	0	0	36,000
Tfr from Open Lands	36,000	0	0	0	0	36,000
Total	72,000	0	0	0	0	72,000

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0758-000-PK-HT Reservoir Satanka Bay and Expanded Parking

REQUEST NAME

Horsetooth Reservoir Satanka Bay Parking Project

REQUEST CODE

CIPR-228-681300-NR0758-000-18-1202

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$536,550 is provided, including \$53,000 for design services in 2018, to expand the existing parking lot at the Satanka Bay area of Horsetooth Reservoir due to increasing demand. Construction would commence in 2019. Funding would be provided from existing Parks Fund balance.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	0	483,550	0	0	0	483,550
Design	53,000	0	0	0	0	53,000
Total	53,000	483,550	0	0	0	536,550

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	53,000	483,550	0	0	0	536,550
Fund Balance						
Total	53,000	483,550	0	0	0	536,550

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0759-000-PK-HT Reservoir South Bay Boat Ramp Project

REQUEST NAME

Horsetooth Reservoir South Bay-North Boat Ramp

REQUEST CODE

CIPR-228-681300-NR0759-000-18-1203

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$150,000 is provided from the Open Lands Fund (one-half) and Conservation Trust Fund (one-half) to reconstruct the upper one-third of the north boat ramp at the South Bay area of Horsetooth Reservoir. The existing portion of this boat ramp is in need of repair due to increasing use and is seven years beyond its intended useful life.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	150,000	0	0	0	0	150,000
Total	150,000	0	0	0	0	150,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Conservation Trust	75,000	0	0	0	0	75,000
Tfr from Open Lands	75,000	0	0	0	0	75,000
Total	150,000	0	0	0	0	150,000

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0759-000-PK-HT Reservoir South Bay Boat Ramp Project

REQUEST NAME

Horsetooth Reservoir South Bay-South Boat Ramp

REQUEST CODE

CIPR-228-681300-NR0759-000-18-1204

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$100,000 is provided from the Open Lands Fund (one-half) and Conservation Trust Fund (one-half) to reconstruct the upper one-third of the south boat ramp at the South Bay area of Horsetooth Reservoir. The existing portion of this boat ramp is in need of repair due to increasing use and is seven years beyond its intended useful life.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	100,000	0	0	0	0	100,000
Total	100,000	0	0	0	0	100,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Conservation Trust	50,000	0	0	0	0	50,000
Tfr from Open Lands	50,000	0	0	0	0	50,000
Total	100,000	0	0	0	0	100,000

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0760-000-PK-HT Reservoir South Bay Camper Cabins Project

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Horsetooth Reservoir South Bay - Camper Cabins	CIPR-228-681300-NR0760-000-18-1206	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$420,000 is provided from the Conservation Trust Fund to replace seven camper cabins at the Horsetooth Reservoir South Bay area. The existing cabins are now two years beyond their intended useful life. The cabins will be replaced with more sustainable materials and will have a useful life of 50 years.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	420,000	0	0	0	0	420,000
Total	420,000	0	0	0	0	420,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Conservation Trust	420,000	0	0	0	0	420,000
Total	420,000	0	0	0	0	420,000

LARIMER COUNTY
CIP - Capital Renewal

252-645100-00000000-000-252-RB-Road Maintenance

REQUEST NAME

CAP - ASPHALT OVERLAY

REQUEST CODE

CIPR-252-645100-00000000-000-18-1207

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$4 million is provided in 2018 for ongoing road overlay projects. Specific Ownership Tax revenue will fund this project. Asphalt overlay is a very cost effective method of maintaining the pavement of roads at a critical Pavement Condition Index before they deteriorate to a point where a total reconstruction is needed at greatly increased cost.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	4,000,000	4,100,000	4,200,000	4,325,000	4,450,000	21,075,000
Total	4,000,000	4,100,000	4,200,000	4,325,000	4,450,000	21,075,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Specific Ownership Taxes	4,000,000	4,100,000	4,200,000	4,325,000	4,450,000	21,075,000
Total	4,000,000	4,100,000	4,200,000	4,325,000	4,450,000	21,075,000

LARIMER COUNTY
CIP - Capital Renewal

252-645100-00000000-000-252-RB-Road Maintenance

REQUEST NAME

CAP - STRUCTURAL PATCHING

REQUEST CODE

CIPR-252-645100-00000000-000-18-1208

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$472,500 from Specific Ownership Tax revenue is provided in 2018 for structural patching projects, Structural patching is a maintenance technique used to repair isolated pavement failures. Those failures are removed and replaced with new asphalt. Structural patching is performed ahead of the chip seal project and on road segments that do not yet require global maintenance. Structural patching returns the road surface to an acceptable condition allowing for the maintainance of the service level of the roadway segment.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	472,500	500,000	520,000	545,000	561,000	2,598,500
Total	472,500	500,000	520,000	545,000	561,000	2,598,500

Funding Sources

	2018	2019	2020	2021	2022	Total
Specific Ownership Taxes	472,500	500,000	520,000	545,000	561,000	2,598,500
Total	472,500	500,000	520,000	545,000	561,000	2,598,500

LARIMER COUNTY
CIP - Capital Renewal

252-645100-00000000-000-252-RB-Road Maintenance

REQUEST NAME
 CAP - CHIPSEAL

REQUEST CODE
 CIPR-252-645100-00000000-000-18-
 1209

REQUEST TYPE
 CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$1,860,000 is provided, from Specific Ownership Taxes, for the annual chip seal program. The chip seal project is a very cost effective method of extending the life of an asphalt pavement. It provides a water proof seal to the pavement surface and a new wearing course of aggregate. This is a maintenance technique used for pavements that are approximately 7 years old and then on an approximately 7 year cycle until the pavement requires an asphalt overlay.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	1,680,000	1,990,000	2,000,000	2,150,000	2,215,000	10,035,000
Total	1,680,000	1,990,000	2,000,000	2,150,000	2,215,000	10,035,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Specific Ownership Taxes	1,680,000	1,990,000	2,000,000	2,150,000	2,215,000	10,035,000
Total	1,680,000	1,990,000	2,000,000	2,150,000	2,215,000	10,035,000

LARIMER COUNTY
CIP - Capital Renewal

252-645100-00000000-000-252-RB-Road Maintenance

REQUEST NAME

CAP - MISC ROAD REPAIR PROJECTS
 (UNSCHEDULED)

REQUEST CODE

CIPR-252-645100-00000000-000-18-
 1210

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$288,750 is provided in 2018 from Specific Ownership Tax revenues for road repair and hazard mitigation projects that are unanticipated and unplanned. These projects generally require immediate action and many times require the services of contractors to complete. Amounts are anticipated to rise in future years due to construction inflation costs.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	288,750	300,000	315,000	330,000	340,000	1,573,750
Total	288,750	300,000	315,000	330,000	340,000	1,573,750

Funding Sources

	2018	2019	2020	2021	2022	Total
Specific Ownership Taxes	288,750	300,000	315,000	330,000	340,000	1,573,750
Total	288,750	300,000	315,000	330,000	340,000	1,573,750

LARIMER COUNTY
CIP - Capital Renewal

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - PN294 - MINOR STRUCTURES ON CR 74E	CIPR-252-645250-00000000-000-18-1215	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$50,000 is provided for the design phase to replace four culverts in poor condition on CR 74E:

- 36" and 48" corrugated steel pipes at Parvin Lake
- 48" steel and concrete pipe at the east approach to McNey Hill
- 10' X 8' concrete box culvert just east of the Lonepine Trailhead (at the curves with guardrail)

Construction in the amount of \$1,410,750 is anticipated to be completed in 2019. The project is funded through Road and Bridge Fund balance.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	0	1,410,750	0	0	0	1,410,750
Road Design	50,000	0	0	0	0	50,000
Total	50,000	1,410,750	0	0	0	1,460,750

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	50,000	1,410,750	0	0	0	1,460,750
Total	50,000	1,410,750	0	0	0	1,460,750

LARIMER COUNTY
CIP - Capital Renewal

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME

CAP - PN308 - BR 66-0.-9 STRUCTURE

REQUEST CODE

CIPR-252-645250-00000000-000-18-1216

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$480,000, including \$30,000 for design services in 2018, is provided from Road and Bridge Fund balance to replace a minor bridge structure. Construction is anticipated to cost \$450,000 and would be completed in 2019.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	0	450,000	0	0	0	450,000
Road Design	30,000	0	0	0	0	30,000
Total	30,000	450,000	0	0	0	480,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	30,000	450,000	0	0	0	480,000
Total	30,000	450,000	0	0	0	480,000

LARIMER COUNTY
CIP - Capital Renewal

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - PN318 - BRIDGE 19E-0.5-20 REPLACEMENT	CIPR-252-645250-00000000-000-18-1217	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$2,565,000, including \$100,000 in design costs and \$1,232,500 in construction costs in 2018, for replacement of this deteriorating concrete bridge on County Road 19E (Namaqua Ave.) over the Big Thompson River on the west side of Loveland. Approximately 500 feet of roadway north and south of the bridge (1000 feet total) will be reconstructed with the project. Road and Bridge Fund balance will provide \$100,000 in funding, with the balance to be provided from State Department of Transportation grants.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	1,232,500	1,232,500	0	0	0	2,465,000
Road Design	100,000	0	0	0	0	100,000
Total	1,332,500	1,232,500	0	0	0	2,565,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	100,000	0	0	0	0	100,000
Psth-CO Dept of Public Safety	1,232,500	1,232,500	0	0	0	2,465,000
Total	1,332,500	1,232,500	0	0	0	2,565,000

LARIMER COUNTY
CIP - Capital Renewal

252-645250-00000000-000-252-RB-Capital Improvements

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
CAP - PN319 - BRIDGE 9-0-.56 REPLACEMENT	CIPR-252-645250-00000000-000-18-1218	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$585,000 is provided from Road and Bridge Fund balance for the replacement of this deteriorating concrete bridge on County Road 9 over the Larimer County Canal northeast of Fort Collins. Approximately 300 feet of roadway north and south of the bridge (600 feet total) will be reconstructed with the project.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	585,000	0	0	0	0	585,000
Total	585,000	0	0	0	0	585,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	585,000	0	0	0	0	585,000
Total	585,000	0	0	0	0	585,000

LARIMER COUNTY
CIP - Capital Renewal

552-661000-00000000-000-552-SW-Landfill

REQUEST NAME

2018-2022 CIP-Landfill

REQUEST CODE

CIPR-552-661000-00000000-000-18-1247

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$136,133 is provided from Solid Waste Fund balance for various equipment purchases over the five-year period 2018-2022. Projects include:

- 2018-printer gate house \$1,328, security camera \$1,345
- 2019- HW storage cabinet \$906, eye wash \$800, scanner \$200, air compressor \$825
- 2020- office jet \$80
- 2021- ranger \$16,000, gas analyzer \$11,214, water level meter \$500
- 2022- conductivity meter \$1,035, scanner \$200, truck scale \$101,000, PH meter \$700

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	2,673	2,731	80	27,714	102,935	136,133
Total	2,673	2,731	80	27,714	102,935	136,133

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	2,673	2,731	80	27,714	102,935	136,133
Total	2,673	2,731	80	27,714	102,935	136,133

LARIMER COUNTY
CIP - Capital Renewal

552-661000-00000000-000-552-SW-Landfill

REQUEST NAME

2018-2022 Asphalt maintenance Landfill

REQUEST CODE

CIPR-552-661000-00000000-000-18-1248

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$385,000 is provided from Solid Waste Fund balance over the five-year period, including \$100,000 in 2018, for asphalt upkeep projects at the Landfill.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	100,000	85,000	0	100,000	100,000	385,000
Total	100,000	85,000	0	100,000	100,000	385,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	100,000	85,000	0	100,000	100,000	385,000
Total	100,000	85,000	0	100,000	100,000	385,000

LARIMER COUNTY
CIP - Capital Renewal

552-661000-00000000-000-552-SW-Landfill

REQUEST NAME

2018-2022 Landfill Environmental projects

REQUEST CODE

CIPR-552-661000-00000000-000-18-1250

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$2,275,000 is provided, including \$75,000 in 2018, from Solid Waste Fund balance for various environmental safety projects related to groundwater protection and gas collection over the five-year period through 2018.

- 2018- Landfill environmental project groundwater \$75,000
- 2019- Landfill environmental project groundwater \$50,000
- 2020- Landfill gas collection system \$2,000,000, groundwater project \$75,000
- 2021- Landfill groundwater project \$75,000

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	75,000	50,000	2,075,000	75,000	0	2,275,000
Total	75,000	50,000	2,075,000	75,000	0	2,275,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	75,000	50,000	2,075,000	75,000	0	2,275,000
Fund Balance						
Total	75,000	50,000	2,075,000	75,000	0	2,275,000

LARIMER COUNTY
CIP - Capital Renewal

552-661500-00000000-303-552-SW-Transfer Stations - 303

REQUEST NAME	REQUEST CODE	REQUEST TYPE
2018-2022 Estes Park Transfer Station	CIPR-552-661500-00000000-303-18-1253	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$50,000 is provided from Solid Waste Fund balance to replace the existing Estes Park Transfer Station.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

LARIMER COUNTY
CIP - Capital Renewal

552-662000-00000000-000-552-SW-Recycling

REQUEST NAME

2018-2022 Asphalt Maintenance Recycle Center

REQUEST CODE

CIPR-552-662000-00000000-000-18-1256

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$132,500, including \$37,500 in 2018, is provided from Solid Waste Fund balance for asphalt maintenance at the recycling center.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	37,500	0	95,000	0	0	132,500
Total	37,500	0	95,000	0	0	132,500

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	37,500	0	95,000	0	0	132,500
Total	37,500	0	95,000	0	0	132,500

LARIMER COUNTY
CIP - Capital Renewal

608-460010-IT0388-000-608-IT-FITD Leadership and Administration - IT0388

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Business Software Replacement	CIPR-608-460010-IT0388-000-18-1148	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$1,850,000 is provided in 2018 for the replacement of business software critical to the operation of departments. The plan also provides maintenance cycles and refresh of applications as the age results in lower support costs and overall business efficiency in departments. As applications become end-of-life or fragile we see a dramatic increase in failures and business disruptions which directly effects services to citizens. The goal of this plan is to forecast the optimal time to refresh business applications to drive efficiency, implement improvements and lower support costs. The General Fund contributes \$1,350,000 annually to this replacement plan. The estimated needs over the five-year period from 2018-2022 total \$13.2 million.

The systems to be replaced in 2018 include:

- HANA Business Objects - \$150,000
- Enterprise Content Management in the Office of the District Attorney - \$100,000
- Document Generator Software in the Office of the District Attorney - \$150,000
- Case Management Software in Human Services - \$100,000
- Initial Phase of Enterprise Resource Planning (ERP - Financial System) Replacement: \$150,000
- Public Safety Software System - \$700,000
- Transportation Project Software - \$500,000

Capital Items

	2018	2019	2020	2021	2022	Total
Ending Fund Balance	0	0	950,000	1,150,000	1,300,000	3,400,000
Software-Non Cap	1,850,000	5,325,000	400,000	200,000	50,000	7,825,000
Total	1,850,000	5,325,000	1,350,000	1,350,000	1,350,000	11,225,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	550,000	3,975,000	0	0	0	4,525,000
Tfr from General	1,300,000	1,350,000	1,350,000	1,350,000	1,350,000	6,700,000
Total	1,850,000	5,325,000	1,350,000	1,350,000	1,350,000	11,225,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Software Mainten	0	500,000	500,000	500,000	500,000	2,000,000
Total	0	500,000	500,000	500,000	500,000	2,000,000

LARIMER COUNTY
CIP - Capital Renewal

608-460450-IT0510-000-608-IT-Infrastructure Services - IT0510

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Infrastructure Replacement Plan	CIPR-608-460450-IT0510-000-18-1149	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

This is the replacement plan for the entire server\storage infrastructure for the county. This plan funds all replacement of servers and storage in support of department applications and the enterprise infrastructure.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	422,248	101,942	1,763,999	53,000	1,114,532	3,455,721
Ending Fund Balance	97,752	438,058	0	507,000	0	1,042,810
Total	520,000	540,000	1,763,999	560,000	1,114,532	4,498,531

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	0	0	1,203,999	0	554,532	1,758,531
Tfr from General	520,000	540,000	560,000	560,000	560,000	2,740,000
Total	520,000	540,000	1,763,999	560,000	1,114,532	4,498,531

LARIMER COUNTY
CIP - Capital Renewal

608-460470-IT0135-000-608-IT-End User Computing - IT0135

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
Fiber Infrastructure Replacement	CIPR-608-460470-IT0135-000-18-1150	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

This funds the ongoing expense of the fiber network infrastructure for Larimer County Government.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	90,000	90,000	90,000	90,000	90,000	450,000
Ending Fund Balance	10,000	0	0	0	0	10,000
Total	100,000	90,000	90,000	90,000	90,000	460,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from General	100,000	90,000	90,000	90,000	90,000	460,000
Total	100,000	90,000	90,000	90,000	90,000	460,000

LARIMER COUNTY
CIP - Capital Renewal

608-460510-IT0464-000-608-IT-Technical Communications Services - IT0464

REQUEST NAME

Buckhorn Tower Replacement

REQUEST CODE

CIPR-608-460510-IT0464-000-18-1111

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$426,000 is provided from Information Technology Fund balance to replace an existing tower that is critical to regional public safety radio systems. The tower has reached the end of its useful life; its replacement will have a 30-year useful life. Annual contributions for replacement are estimated at \$27,000.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	426,000	0	0	0	0	426,000
Total	426,000	0	0	0	0	426,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund	426,000	0	0	0	0	426,000
Total	426,000	0	0	0	0	426,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Buildings Repair	27,000	27,000	27,000	27,000	27,000	135,000
Total	27,000	27,000	27,000	27,000	27,000	135,000

LARIMER COUNTY
CIP - Capital Renewal

608-460510-IT0465-000-608-IT-Technical Communications Services - IT0465

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Technical Communications Replacement	CIPR-608-460510-IT0465-000-18-1152	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

This is the replacement plan for the entire public safety radio system. This includes hardware on towers, 911 dispatch center, patrol cars, pagers. This is critical to the support of the public safety infrastructure.

Capital Items

	2018	2019	2020	2021	2022	Total
Ending Fund Balance	0	16,487	32,649	176,018	160,093	385,247
Non-Capital Equipment	1,092,947	300,513	284,351	140,982	156,907	1,975,700
Total	1,092,947	317,000	317,000	317,000	317,000	2,360,947

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	775,947	0	0	0	0	775,947
Tfr from General	317,000	317,000	317,000	317,000	317,000	1,585,000
Total	1,092,947	317,000	317,000	317,000	317,000	2,360,947

LARIMER COUNTY
CIP - Capital Renewal

610-460200-FS0752-000-FS-Building Component Replacement

REQUEST NAME	REQUEST CODE	REQUEST TYPE
General Building Component Replacement	CIPR-610-460200-FS0752-000-18-1257	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

This project includes funds designated for replacement of various building systems and components countywide (HVAC, generators, plumbing, access control systems, etc.). The plan is funded with General Fund support of approximately \$1.05 million annually. It provides for replacement of components on a scheduled plan to prevent failures. Funding for certain Public Works and Public Safety facilities is provided separately.

Capital Items

	2018	2019	2020	2021	2022	Total
Non-Capital Equipment	452,000	469,000	421,000	3,845,000	1,029,000	6,216,000
Total	452,000	469,000	421,000	3,845,000	1,029,000	6,216,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	452,000	469,000	421,000	3,845,000	1,029,000	6,216,000
Total	452,000	469,000	421,000	3,845,000	1,029,000	6,216,000

LARIMER COUNTY
CIP - Capital Renewal

610-460200-FS0752-502-LV-NR-1800 S County Rd 31 Admin Offices

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Public Works Component Replacement	CIPR-610-460200-FS0752-502-18-1258	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$1.86 million, including \$381,000 in 2018, is provided for replacement of components on a scheduled plan to prevent failures and mitigate risk of being unable to provide services upon failure. The General Fund contributes about \$350,000 annually into this plan.

Capital Items

	2018	2019	2020	2021	2022	Total
Non-Capital Equipment	381,000	171,000	365,000	793,000	150,000	1,860,000
Total	381,000	171,000	365,000	793,000	150,000	1,860,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	381,000	171,000	365,000	793,000	150,000	1,860,000
Total	381,000	171,000	365,000	793,000	150,000	1,860,000

LARIMER COUNTY
CIP - Capital Renewal

610-460200-FS0752-512-FC-SH-Detention Center-2405 Midpoint

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Jail Building Component Replacement	CIPR-610-460200-FS0752-512-18-1259	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$343,000 is provided in 2018 for replacement of various building systems and components (HVAC, generators, plumbing, access control systems, etc.) at the Larimer County Jail. The replacement plan over the five-year period from 2018-2022 would require \$2.783 million. Funding for this plan is provided by General Fund support in the amount of approximately \$935,000 annually.

Capital Items

	2018	2019	2020	2021	2022	Total
Non-Capital Equipment	343,000	353,000	1,273,000	408,000	406,000	2,783,000
Total	343,000	353,000	1,273,000	408,000	406,000	2,783,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	343,000	353,000	1,273,000	408,000	406,000	2,783,000
Total	343,000	353,000	1,273,000	408,000	406,000	2,783,000

LARIMER COUNTY
CIP - Capital Renewal

612-695400-00000000-000-612-FL-Equipment Purchases

REQUEST NAME

Fleet Replacement

REQUEST CODE

CIPR-612-695400-00000000-000-18-1260

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$2,846,336 is provided in 2018 for the annual fleet replacement plan. The plan is funded through replacement rates charged to owner departments. Estimated costs for the plan over the five-year period from 2018-2022 are \$18 million. For 2018 the plan includes the purchase of 81 pieces of equipment:

- 6 Buses/Vans
- 3 Components
- 3 Pieces of Heavy Equipment/Tandem or Semi
- 9 Heavy-Duty Pickups
- 25 Light-Duty Pickups/SUVs
- 2 Marine Equipment
- 11 Pieces of Off-road Equipment
- 17 Sedans
- 5 Tool Trucks

Capital Items

	2018	2019	2020	2021	2022	Total
Vehicles	2,846,336	3,064,125	3,664,491	4,147,628	4,279,111	18,001,691
Total	2,846,336	3,064,125	3,664,491	4,147,628	4,279,111	18,001,691

Funding Sources

	2018	2019	2020	2021	2022	Total
Equipment	2,846,336	3,064,125	3,664,491	4,147,628	4,279,111	18,001,691
Maint-Rates						
Total	2,846,336	3,064,125	3,664,491	4,147,628	4,279,111	18,001,691

LARIMER COUNTY
CIP - Capital Renewal

612-695500-00000000-000-612-FL-Fuel Operations

REQUEST NAME

Estes and Stove Prairie Infrastructure Replacement

REQUEST CODE

CIPR-612-695500-00000000-000-18-1261

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$280,000 is provided in 2018 to replace existing fuel tanks, dispensers, fuel sentry and infrastructure at Estes Park and Stove Prairie fleet shops. Funding for these projects is provided through a per-gallon surcharge on fuel purchased by county departments or third-party purchasers at fleet fuel facilities.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	280,000	0	0	0	0	280,000
Total	280,000	0	0	0	0	280,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	280,000	0	0	0	0	280,000
Total	280,000	0	0	0	0	280,000

2018 Capital Study Projects

LARIMER COUNTY
CIP - Capital Study

512-620100-FS0487-000-512-FS-Capital Expenditures - FS0487

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Facilities Master Plan	CIPS-512-620100-FS0487-000-18-1245	CIP - Capital Study

PROJECT DESCRIPTION / NECESSITY

This project represents the second year of the Facilities Master Plan. Total funding for the project in the amount of \$855,000 was provided in 2017. As of October 5 2017 approximately \$345,00 had been spent on this project, and the remainder of \$510,048 is budgeted for 2018. The final amount to be spent in 2018 will be determined once 2017 ends. Funding for work in 2018 will be provided by carrying over unspent funds from 2017.

Capital Items

	2018	2019	2020	2021	2022	Total
Master/Capital Plan	510,048	0	0	0	0	510,048
Total	510,048	0	0	0	0	510,048

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	510,048	0	0	0	0	510,048
Total	510,048	0	0	0	0	510,048

LARIMER COUNTY
CIP - Capital Study

552-661000-SW0723-000-North Front Rage Reg Wasteshed

REQUEST NAME	REQUEST CODE	REQUEST TYPE
2018-2022 Wasteshed consultants and projects	CIPS-552-661000-SW0723-000-18-1252	CIP - Capital Study

PROJECT DESCRIPTION / NECESSITY

Funding of \$9.5 million is provided, including \$300,000 in 2018, for the ongoing wasteshed project that will replace the existing landfill with a new facility. A regional wasteshed group has been convened to determine the type of facility that will be built and services offered when the existing facility closes in approximately seven years. The funding in 2018 will provide ongoing consultant work to help the workgoup develop a replacement plan.

Capital Items

	2018	2019	2020	2021	2022	Total
Master/Capital Plan	300,000	300,000	700,000	700,000	7,500,000	9,500,000
Total	300,000	300,000	700,000	700,000	7,500,000	9,500,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	300,000	300,000	700,000	700,000	7,500,000	9,500,000
Total	300,000	300,000	700,000	700,000	7,500,000	9,500,000

Section F – Budget by Fund

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	260,688,079	16,344,228	277,032,307	249,489,849	(27,542,458.3)
401R3 Taxes	151,749,985	156,644,984	3,362,967	160,007,951	165,895,670	5,887,719.3
404R3 Assessments	338,197	246,124	320,000	566,124	259,610	(306,514.0)
411R3 Intergovernmental Revenue	69,782,117	121,856,097	(15,740,195)	106,115,902	107,866,160	1,750,258.3
421R3 Licenses and Permits	8,486,973	6,764,558	193,605	6,958,163	7,724,700	766,537.0
431R3 Charges for Services	83,578,257	84,020,343	3,751,585	87,771,928	93,340,440	5,568,512.2
441R3 Interest Earnings	2,136,075	886,948	1,580,353	2,467,301	1,023,076	(1,444,224.8)
451R3 Miscellaneous Revenue	8,648,168	6,566,620	530,491	7,097,111	7,372,668	275,557.0
461R3 Other Financing Sources (TA	65,080,884	38,767,638	12,479,460	51,247,098	57,718,361	6,471,262.6
499R3 Other Revenue	0	45,675	840,000	885,675	32,000	(853,675.0)
Total Revenue	389,800,657	415,798,987	7,318,266	423,117,253	441,232,686	18,115,432.5
501R3 Personnel	140,742,887	155,241,742	1,384,075	156,625,817	167,801,650	11,175,832.6
510R3 Operating Expenditures	144,917,068	198,628,406	305,125	198,933,531	204,690,344	5,756,813.0
550R3 Capital Outlay	35,571,071	23,456,012	11,603,773	35,059,785	58,773,441	23,713,656.0
560R3 Debt Service	8,962,949	10,549,735	2,426,146	12,975,881	6,207,690	(6,768,191.0)
570R3 Other Financing Uses	51,867,890	38,259,714	7,669,983	45,929,697	54,462,915	8,533,218.0
590R3 Other Expenses	0	245,676	794,324	1,040,000	215,000	(825,000.0)
600R3 Inventory Reporting	-89,959	55,000	40,000	95,000	55,000	(40,000.0)
Total Expense	381,971,906	426,436,285	24,223,426	450,659,711	492,206,040	41,546,328.6
31500 Reserved for Debt	3,156,256	5,934,958	(4,146,815)	1,788,143	1,325,905	(462,238.0)
31600 Reserved for Emergencies	6,379,779	6,830,523	3,652	6,834,175	7,689,244	855,069.0
31700 Reserved for Loan Advances	295,254	8,295,254	(8,000,000)	295,254	295,254	0.0
31835 Unrealized Gain	622,460	0	0	0	0	0.0
31840 Working Capital	30,971,869	28,575,441	5,150,539	33,725,980	32,843,598	(882,382.0)
31845 Capital Outlay and Projects	74,973,671	58,866,370	18,087,829	76,954,199	48,852,457	(28,101,742.0)
31850 Future Programs/Services	153,350,216	126,173,658	2,562,024	128,735,682	103,698,014	(25,037,668.0)
31900 Undesignated/Unrestricted	422,615	6,452,551	(5,296,135)	1,156,416	3,812,023	2,655,607.0
315R2 Fund Equity	270,172,119	241,128,755	8,361,094	249,489,849	198,516,495	(50,973,354.0)

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 PROPOSED	2018-2017 REVISED \$
300R2 Budget Equity	0	44,008,477	10,251,546	54,260,023	49,502,715	-4,757,308
401R3 Taxes	91,531,049	96,245,200	0	96,245,200	106,087,379	9,842,179
411R3 Intergovernmental Revenue	4,074,337	3,270,013	1,317,904	4,587,917	4,856,557	268,640
421R3 Licenses and Permits	599,638	461,112	-3,800	457,312	466,371	9,059
431R3 Charges for Services	16,088,060	13,274,248	610,213	13,884,461	14,390,999	506,538
441R3 Interest Earnings	794,784	58,860	1,400,000	1,458,860	61,588	-1,397,272
451R3 Miscellaneous Revenue	4,146,935	4,212,245	184,749	4,396,994	4,354,223	-42,771
461R3 Other Financing Sources (T	254,388	2,145,645	507,000	2,652,645	1,299,431	-1,353,214
Total Revenue	117,489,191	119,667,323	4,016,066	123,683,389	131,516,548	7,833,159
501R3 Personnel	63,425,558	69,470,224	378,660	69,848,884	75,468,023	5,619,139
510R3 Operating Expenditures	20,509,983	22,711,291	4,796,001	27,507,292	25,594,805	-1,912,487
550R3 Capital Outlay	0	0	0	0	300,000	300,000
570R3 Other Financing Uses	26,873,959	25,875,367	5,209,154	31,084,521	34,223,575	3,139,054
Total Expense	110,809,500	118,056,882	10,383,815	128,440,697	135,586,403	7,145,706
31600 Reserved for Emergencies	4,593,538	5,592,877	0	5,592,877	6,400,000	807,123
31835 Unrealized Gain	622,460	0	0	0	0	0
31840 Working Capital	11,100,000	11,800,000	0	11,800,000	12,890,000	1,090,000
31850 Future Programs/Services	37,944,025	28,226,041	3,883,797	32,109,838	26,142,858	-5,966,980
315R2 Fund Equity	54,260,023	45,618,918	3,883,797	49,502,715	45,432,858	-4,069,857

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 PROPOSED	\$ Change From REVI
300R2 Budget Equity	0	1,760,441	0	1,760,441	0	(1,760,441.0)
570R3 Other Financing Uses	0	1,760,441	0	1,760,441	0	(1,760,441.0)
Total Expense	0	1,760,441	0	1,760,441	0	(1,760,441.0)
31600 Reserved for Emergencies	1,760,441	0	0	0	0	0.0
315R2 Fund Equity	1,760,441	0	0	0	0	0.0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	12,110,119	(2,832,240)	9,277,879	8,027,631	(1,250,248.0)
411R3 Intergovernmental Revenue	3,453,393	3,495,814	5,680,095	9,175,909	3,868,618	(5,307,291.0)
451R3 Miscellaneous Revenue	0	0	23,949	23,949	37,500	13,551.0
461R3 Other Financing Sources (TA)	0	0	231,565	231,565	500,000	268,435.0
Total Revenue	3,453,393	3,495,814	5,935,609	9,431,423	4,406,118	(5,025,305.0)
501R3 Personnel	892,821	326,651	275,658	602,309	383,827	(218,482.3)
510R3 Operating Expenditures	963,770	2,157,582	5,991,782	8,149,364	1,101,672	(7,047,692.0)
550R3 Capital Outlay	49,175	161,319	217,689	379,008	1,261,262	882,254.0
570R3 Other Financing Uses	1,288,382	6,272,022	(4,721,032)	1,550,990	4,201,900	2,650,910.0
Total Expense	3,194,149	8,917,574	1,764,097	10,681,671	6,948,661	(3,733,010.3)
31850 Future Programs/Services	9,277,879	235,808	6,635,407	6,871,215	1,673,065	(5,198,150.0)
31900 Undesignated/Unrestricted	0	6,452,551	(5,296,135)	1,156,416	3,812,023	2,655,607.0
315R2 Fund Equity	9,277,879	6,688,359	1,339,272	8,027,631	5,485,088	(2,542,543.0)

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	4,027,588	392,848	4,420,436	2,928,230	(1,492,206.0)
411R3 Intergovernmental Revenue	132,085	121,718	0	121,718	112,337	(9,381.0)
431R3 Charges for Services	9,904,323	9,915,553	191,838	10,107,391	10,285,576	178,185.0
441R3 Interest Earnings	45,498	20,000	0	20,000	45,000	25,000.0
451R3 Miscellaneous Revenue	69,610	55,700	0	55,700	75,600	19,900.0
461R3 Other Financing Sources (TA	6,354,174	7,151,733	0	7,151,733	8,109,014	957,281.0
Total Revenue	16,505,689	17,264,704	191,838	17,456,542	18,627,527	1,170,985.0
501R3 Personnel	12,042,610	13,609,810	147,229	13,757,039	14,729,547	972,508.4
510R3 Operating Expenditures	4,594,471	4,509,838	661,871	5,171,709	4,831,787	(339,922.0)
550R3 Capital Outlay	6,710	0	0	0	0	0.0
570R3 Other Financing Uses	0	0	20,000	20,000	0	(20,000.0)
Total Expense	16,643,791	18,119,648	829,100	18,948,748	19,561,334	612,586.4
31840 Working Capital	506,500	506,500	0	506,500	535,000	28,500.0
31845 Capital Outlay and Projects	50,000	50,000	0	50,000	50,000	0.0
31850 Future Programs/Services	3,863,936	2,616,144	(244,414)	2,371,730	1,409,423	(962,307.0)
315R2 Fund Equity	4,420,436	3,172,644	(244,414)	2,928,230	1,994,423	(933,807.0)

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	2,823,918	209,072	3,032,990	3,053,952	20,962.0
421R3 Licenses and Permits	2,011,323	1,485,000	197,405	1,682,405	1,900,000	217,595.0
431R3 Charges for Services	25,429	15,500	0	15,500	15,000	(500.0)
461R3 Other Financing Sources (TA	5,723	0	0	0	0	0.0
Total Revenue	2,042,475	1,500,500	197,405	1,697,905	1,915,000	217,095.0
501R3 Personnel	1,096,315	1,163,644	75,215	1,238,859	1,560,788	321,929.3
510R3 Operating Expenditures	353,329	315,894	87,140	403,034	411,457	8,423.0
570R3 Other Financing Uses	0	0	35,050	35,050	0	(35,050.0)
Total Expense	1,449,643	1,479,538	197,405	1,676,943	1,972,245	295,302.3
31840 Working Capital	1,452,450	1,479,538	197,405	1,676,943	2,002,245	325,302.0
31845 Capital Outlay and Projects	110,000	130,910	0	130,910	130,910	0.0
31850 Future Programs/Services	1,470,540	1,234,432	11,667	1,246,099	863,552	(382,547.0)
315R2 Fund Equity	3,032,990	2,844,880	209,072	3,053,952	2,996,707	(57,245.0)

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	1,312,759	677,559	1,990,318	1,908,284	(82,034.0)
411R3 Intergovernmental Revenue	740,572	630,000	0	630,000	630,000	0.0
441R3 Interest Earnings	20,004	16,000	0	16,000	16,800	800.0
Total Revenue	760,576	646,000	0	646,000	646,800	800.0
570R3 Other Financing Uses	1,106,491	113,309	614,725	728,034	117,728	(610,306.0)
Total Expense	1,106,491	113,309	614,725	728,034	117,728	(610,306.0)
31850 Future Programs/Services	1,990,318	1,845,450	62,834	1,908,284	2,437,356	529,072.0
315R2 Fund Equity	1,990,318	1,845,450	62,834	1,908,284	2,437,356	529,072.0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	470,082	126,259	596,341	372,957	(223,384.0)
411R3 Intergovernmental Revenue	4,448,517	3,810,487	329,237	4,139,724	3,647,387	(492,337.0)
431R3 Charges for Services	2,851,761	2,314,216	725,129	3,039,345	2,404,200	(635,145.0)
451R3 Miscellaneous Revenue	168,270	167,543	35,393	202,936	51,000	(151,936.0)
461R3 Other Financing Sources (TA	375,430	508,823	0	508,823	755,345	246,522.4
Total Revenue	7,843,979	6,801,069	1,089,759	7,890,828	6,857,932	(1,032,895.6)
501R3 Personnel	5,365,162	5,242,819	542,666	5,785,485	5,516,493	(268,991.8)
510R3 Operating Expenditures	2,581,497	1,882,070	446,657	2,328,727	1,817,390	(511,337.0)
570R3 Other Financing Uses	53,786	0	0	0	0	0.0
Total Expense	8,000,444	7,124,889	989,323	8,114,212	7,333,883	(780,328.8)
31850 Future Programs/Services	614,578	146,262	226,695	372,957	-102,994	(475,951.0)
315R2 Fund Equity	614,578	146,262	226,695	372,957	-102,994	(475,951.0)

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	8,853,908	553,755	9,407,663	11,375,214	1,967,551.0
401R3 Taxes	4,648,968	3,946,895	699,525	4,646,420	5,193,072	546,652.0
431R3 Charges for Services	5,160,733	5,428,737	8,200	5,436,937	5,483,187	46,250.0
441R3 Interest Earnings	78,833	60,000	0	60,000	0	(60,000.0)
451R3 Miscellaneous Revenue	673,641	572,865	960	573,825	1,010,534	436,709.0
461R3 Other Financing Sources (TA	611,856	100,331	0	100,331	63,300	(37,031.0)
Total Revenue	11,174,031	10,108,828	708,685	10,817,513	11,750,093	932,580.0
501R3 Personnel	1,790,623	1,941,660	0	1,941,660	1,829,778	(111,881.6)
510R3 Operating Expenditures	6,083,340	5,759,496	466,935	6,226,431	6,428,329	201,898.0
550R3 Capital Outlay	0	750,000	(309,518)	440,482	3,177,550	2,737,068.0
570R3 Other Financing Uses	34,547	41,389	0	41,389	41,551	162.0
590R3 Other Expenses	0	200,000	0	200,000	200,000	0.0
Total Expense	7,908,510	8,692,545	157,417	8,849,962	11,677,208	2,827,246.5
31840 Working Capital	820,245	862,314	0	862,314	0	(862,314.0)
31845 Capital Outlay and Projects	7,999,621	9,372,435	1,105,023	10,477,458	11,471,056	993,598.0
31850 Future Programs/Services	587,797	35,442	0	35,442	-22,957	(58,399.0)
315R2 Fund Equity	9,407,663	10,270,191	1,105,023	11,375,214	11,448,099	72,885.0

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 PROPOSED	\$ Change From REVI
401R3 Taxes	3,517,602	3,611,244	0	3,611,244	4,057,501	446,257.0
451R3 Miscellaneous Revenue	0	0	7,364	7,364	0	(7,364.0)
Total Revenue	3,517,602	3,611,244	7,364	3,618,608	4,057,501	438,893.0
510R3 Operating Expenditures	3,517,602	3,611,244	7,364	3,618,608	4,057,501	438,893.0
Total Expense	3,517,602	3,611,244	7,364	3,618,608	4,057,501	438,893.0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	1,420,354	250,275	1,670,629	1,763,688	93,059.0
401R3 Taxes	3,090,913	3,240,612	0	3,240,612	3,415,338	174,726.0
411R3 Intergovernmental Revenue	4,979,203	4,810,495	0	4,810,495	5,263,771	453,276.0
421R3 Licenses and Permits	639,480	659,810	0	659,810	672,810	13,000.0
431R3 Charges for Services	996,144	1,026,904	0	1,026,904	1,021,471	(5,433.0)
451R3 Miscellaneous Revenue	107,004	69,528	6,608	76,136	60,500	(15,636.0)
461R3 Other Financing Sources (TA)	188,657	185,291	106,380	291,671	286,369	(5,302.0)
Total Revenue	10,001,401	9,992,640	112,988	10,105,628	10,720,259	614,631.0
501R3 Personnel	7,387,656	8,420,606	(208,964)	8,211,642	9,245,482	1,033,839.8
510R3 Operating Expenditures	2,472,013	1,800,927	0	1,800,927	2,269,107	468,180.0
550R3 Capital Outlay	0	0	(7,315)	-7,315	0	7,315.0
570R3 Other Financing Uses	0	0	7,315	7,315	0	(7,315.0)
Total Expense	9,859,669	10,221,533	(208,964)	10,012,569	11,514,589	1,502,019.8
31600 Reserved for Emergencies	0	163,605	0	163,605	163,605	0.0
31840 Working Capital	1,033,000	1,027,856	0	1,027,856	794,926	(232,930.0)
31850 Future Programs/Services	637,629	0	572,227	572,227	10,827	(561,400.0)
315R2 Fund Equity	1,670,629	1,191,461	572,227	1,763,688	969,358	(794,330.0)

212 Open Lands-Acquisitions and Improvements
 Budget Book

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	6,347,750	(5,737,458)	610,292	639,186	28,894.0
401R3 Taxes	4,787,919	1,984,534	0	1,984,534	2,773,040	788,506.0
411R3 Intergovernmental Revenue	286,796	327,812	8,462,388	8,790,200	3,293,425	(5,496,775.0)
431R3 Charges for Services	5,600	38,000	801,850	839,850	8,000	(831,850.0)
441R3 Interest Earnings	87,273	39,986	0	39,986	9,231	(30,755.0)
451R3 Miscellaneous Revenue	4,000	0	2,600	2,600	0	(2,600.0)
461R3 Other Financing Sources (TA	748,181	0	2,938,900	2,938,900	768,500	(2,170,400.0)
Total Revenue	5,919,769	2,390,332	12,205,738	14,596,070	6,852,196	(7,743,874.0)
501R3 Personnel	433,234	437,703	15,810	453,513	360,284	(93,228.7)
510R3 Operating Expenditures	1,246,151	573,579	6,971,155	7,544,734	567,776	(6,976,958.0)
550R3 Capital Outlay	8,552,821	0	4,819,364	4,819,364	4,827,000	7,636.0
570R3 Other Financing Uses	1,724,946	832,000	917,565	1,749,565	559,742	(1,189,823.0)
Total Expense	11,957,152	1,843,282	12,723,894	14,567,176	6,314,802	(8,252,373.7)
31700 Reserved for Loan Advances	0	8,000,000	(8,000,000)	0	0	0.0
31840 Working Capital	28,306	28,106	(27,387)	719	1,238	519.0
31850 Future Programs/Services	581,986	-10,055,332	10,693,799	638,467	1,175,342	536,875.0
315R2 Fund Equity	610,292	-2,027,226	2,666,412	639,186	1,176,580	537,394.0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	2,226,415	(64,569)	2,161,846	3,106,997	945,151.0
401R3 Taxes	0	2,628,763	0	2,628,763	2,268,851	(359,912.0)
411R3 Intergovernmental Revenue	9,000	0	129,584	129,584	0	(129,584.0)
421R3 Licenses and Permits	771,535	670,573	0	670,573	755,399	84,826.0
431R3 Charges for Services	132,124	145,193	0	145,193	145,193	0.0
441R3 Interest Earnings	28,984	23,631	0	23,631	8,564	(15,067.0)
451R3 Miscellaneous Revenue	165,023	700	88,834	89,534	13,300	(76,234.0)
461R3 Other Financing Sources (TA)	48,105	837,135	3,279	840,414	561,414	(278,999.7)
Total Revenue	1,154,772	4,305,995	221,697	4,527,692	3,752,721	(774,970.7)
501R3 Personnel	1,840,678	1,310,504	218,418	1,528,922	1,345,288	(183,634.3)
510R3 Operating Expenditures	948,788	1,628,078	48,279	1,676,357	1,847,101	170,744.0
550R3 Capital Outlay	21,411	0	167,402	167,402	0	(167,402.0)
570R3 Other Financing Uses	152,997	181,702	28,158	209,860	210,667	807.0
Total Expense	2,963,874	3,120,284	462,257	3,582,541	3,403,056	(179,485.4)
31600 Reserved for Emergencies	0	347,060	0	347,060	338,118	(8,942.0)
31850 Future Programs/Services	2,161,846	3,065,066	(305,129)	2,759,937	3,118,544	358,607.0
315R2 Fund Equity	2,161,846	3,412,126	(305,129)	3,106,997	3,456,662	349,665.0

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 PROPOSED	\$ Change From REVI
431R3 Charges for Services	2,376	6,800	0	6,800	6,826	26.0
441R3 Interest Earnings	11	36	0	36	37	0.9
Total Revenue	2,387	6,836	0	6,836	6,863	26.9
510R3 Operating Expenditures	2,387	6,836	0	6,836	6,863	27.0
Total Expense	2,387	6,836	0	6,836	6,863	27.0

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 PROPOSED	\$ Change From REVI
300R2 Budget Equity	0	139,356	17,002	156,358	6,708	(149,650.0)
431R3 Charges for Services	66,223	50,000	0	50,000	50,000	0.0
441R3 Interest Earnings	1,129	350	0	350	368	17.5
Total Revenue	67,352	50,350	0	50,350	50,368	17.5
570R3 Other Financing Uses	0	0	200,000	200,000	0	(200,000.0)
Total Expense	0	0	200,000	200,000	0	(200,000.0)
31850 Future Programs/Services	156,358	189,706	(182,998)	6,708	57,076	50,368.0
315R2 Fund Equity	156,358	189,706	(182,998)	6,708	57,076	50,368.0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	360,000	0	360,000	360,000	0.0
401R3 Taxes	111,658	48,698	31,129	79,827	167,289	87,462.0
441R3 Interest Earnings	761	208	(128)	80	277	197.0
Total Revenue	112,419	48,906	31,001	79,907	167,566	87,659.0
501R3 Personnel	33,365	39,993	0	39,993	44,781	4,788.3
510R3 Operating Expenditures	5,536	4,913	31,001	35,914	116,785	80,871.0
560R3 Debt Service	550	4,000	0	4,000	6,000	2,000.0
570R3 Other Financing Uses	1,234,761	0	0	0	0	0.0
Total Expense	1,274,211	48,906	31,001	79,907	167,566	87,659.3
31845 Capital Outlay and Projects	360,000	360,000	0	360,000	0	(360,000.0)
31850 Future Programs/Services	0	0	0	0	360,000	360,000.0
315R2 Fund Equity	360,000	360,000	0	360,000	360,000	0.0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
401R3 Taxes	8,480,814	8,814,068	290,227	9,104,295	9,145,236	40,941.0
441R3 Interest Earnings	7,512	2,151	12,051	14,202	12,110	(2,092.0)
461R3 Other Financing Sources (TA)	0	0	0	0	7,326	7,326.0
Total Revenue	8,488,326	8,816,219	302,278	9,118,497	9,164,672	46,175.0
501R3 Personnel	33,365	39,993	0	39,993	44,781	4,788.3
510R3 Operating Expenditures	8,454,961	8,776,226	302,278	9,078,504	9,119,891	41,387.0
570R3 Other Financing Uses	924,461	0	0	0	0	0.0
Total Expense	9,412,786	8,816,219	302,278	9,118,497	9,164,672	46,175.3

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 PROPOSED	\$ Change From REVI
300R2 Budget Equity	0	209,237	189,994	399,231	0	(399,231.0)
441R3 Interest Earnings	29,994	3,000	0	3,000	0	(3,000.0)
Total Revenue	29,994	3,000	0	3,000	0	(3,000.0)
510R3 Operating Expenditures	0	100,000	(64,046)	35,954	0	(35,954.0)
570R3 Other Financing Uses	8,300,000	0	366,277	366,277	0	(366,277.0)
Total Expense	8,300,000	100,000	302,231	402,231	0	(402,231.0)
31845 Capital Outlay and Projects	399,231	112,237	(112,237)	0	0	0.0
315R2 Fund Equity	399,231	112,237	(112,237)	0	0	0.0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	3,601,145	(22,681)	3,578,464	2,705,031	(873,433.0)
401R3 Taxes	296,377	230,939	222,867	453,806	252,058	(201,748.0)
441R3 Interest Earnings	32,383	16,390	26,277	42,667	6,175	(36,492.0)
Total Revenue	328,760	247,329	249,144	496,473	258,233	(238,240.0)
501R3 Personnel	33,365	39,993	0	39,993	44,781	4,788.3
510R3 Operating Expenditures	5,536	104,913	(59,000)	45,913	122,785	76,872.0
570R3 Other Financing Uses	44,475	0	1,284,000	1,284,000	0	(1,284,000.0)
Total Expense	83,376	144,906	1,225,000	1,369,906	167,566	(1,202,339.7)
31845 Capital Outlay and Projects	3,578,464	3,703,568	(998,537)	2,705,031	0	(2,705,031.0)
31850 Future Programs/Services	0	0	0	0	2,795,698	2,795,698.0
315R2 Fund Equity	3,578,464	3,703,568	(998,537)	2,705,031	2,795,698	90,667.0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	0	0	0	2,146,791	2,146,791.0
401R3 Taxes	37,738	44,861	2,483	47,344	45,983	(1,361.5)
441R3 Interest Earnings	0	45	18	63	47	(15.8)
461R3 Other Financing Sources (TA	0	0	2,146,791	2,146,791	0	(2,146,791.0)
Total Revenue	37,738	44,906	2,149,292	2,194,198	46,030	(2,148,168.2)
501R3 Personnel	33,365	39,993	0	39,993	44,781	4,788.3
510R3 Operating Expenditures	4,373	4,913	2,501	7,414	2,148,040	2,140,626.0
Total Expense	37,738	44,906	2,501	47,407	2,192,821	2,145,414.3
31850 Future Programs/Services	0	0	2,146,791	2,146,791	0	(2,146,791.0)
315R2 Fund Equity	0	0	2,146,791	2,146,791	0	(2,146,791.0)

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	1,154,448	141,247	1,295,695	1,120,505	(175,190.0)
411R3 Intergovernmental Revenue	25,452	26,000	0	26,000	226,000	200,000.0
421R3 Licenses and Permits	2,840,717	2,541,063	0	2,541,063	2,908,120	367,057.0
431R3 Charges for Services	253,541	218,516	0	218,516	215,396	(3,120.0)
451R3 Miscellaneous Revenue	0	0	0	0	100,000	100,000.0
461R3 Other Financing Sources (TA	237,149	312,584	(29,291)	283,293	576,790	293,496.9
Total Revenue	3,356,859	3,098,163	(29,291)	3,068,872	4,026,306	957,433.9
501R3 Personnel	1,936,011	1,361,785	(3,343)	1,358,442	1,727,826	369,383.8
510R3 Operating Expenditures	673,395	1,582,070	(72,116)	1,509,954	1,916,548	406,594.0
570R3 Other Financing Uses	2,075,058	5,436	370,230	375,666	0	(375,666.0)
Total Expense	4,684,465	2,949,291	294,771	3,244,062	3,644,374	400,311.8
31840 Working Capital	4,800	0	0	0	0	0.0
31850 Future Programs/Services	1,290,895	1,303,320	(182,815)	1,120,505	1,502,437	381,932.0
315R2 Fund Equity	1,295,695	1,303,320	(182,815)	1,120,505	1,502,437	381,932.0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	-824,882	442,537	-382,345	-349,375	32,970.0
411R3 Intergovernmental Revenue	590,140	511,691	(130,000)	381,691	0	(381,691.0)
431R3 Charges for Services	0	6,200	0	6,200	6,200	0.0
451R3 Miscellaneous Revenue	0	0	101,400	101,400	0	(101,400.0)
461R3 Other Financing Sources (TA	4,890,585	264,036	1,962,813	2,226,849	1,967,500	(259,349.0)
Total Revenue	5,480,725	781,927	1,934,213	2,716,140	1,973,700	(742,440.0)
501R3 Personnel	383,382	1,760,550	(17,768)	1,742,782	1,637,971	(104,811.5)
510R3 Operating Expenditures	428,429	-1,332,981	163,679	-1,169,302	-1,503,565	(334,263.0)
550R3 Capital Outlay	4,641,391	300,000	1,726,477	2,026,477	1,842,000	(184,477.0)
570R3 Other Financing Uses	10,610	49,558	33,655	83,213	54,514	(28,699.0)
Total Expense	5,463,811	777,127	1,906,043	2,683,170	2,030,920	(652,250.5)
31840 Working Capital	0	4,800	0	4,800	0	(4,800.0)
31850 Future Programs/Services	-382,345	-824,882	470,707	-354,175	-406,595	(52,420.0)
315R2 Fund Equity	-382,345	-820,082	470,707	-349,375	-406,595	(57,220.0)

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	703,885	80,204	784,089	753,511	(30,578.0)
401R3 Taxes	579,573	583,078	0	583,078	661,462	78,384.0
411R3 Intergovernmental Revenue	130,233	67	147,957	148,024	67	(147,957.0)
431R3 Charges for Services	279,667	309,552	(26,197)	283,355	309,252	25,897.0
451R3 Miscellaneous Revenue	21	0	0	0	0	0.0
461R3 Other Financing Sources (TA)	5,626	6,000	317	6,317	6,000	(317.0)
Total Revenue	995,120	898,697	122,077	1,020,774	976,781	(43,993.0)
501R3 Personnel	605,741	715,212	0	715,212	594,186	(121,025.9)
510R3 Operating Expenditures	226,027	284,493	3,536	288,029	310,368	22,339.0
550R3 Capital Outlay	0	3,200	(3,200)	0	0	0.0
570R3 Other Financing Uses	0	0	48,111	48,111	0	(48,111.0)
Total Expense	831,768	1,002,905	48,447	1,051,352	904,554	(146,797.9)
31600 Reserved for Emergencies	25,780	26,961	3,652	30,613	87,501	56,888.0
31840 Working Capital	93,625	100,290	4,813	105,103	26,952	(78,151.0)
31850 Future Programs/Services	664,685	472,426	145,369	617,795	711,285	93,490.0
315R2 Fund Equity	784,090	599,677	153,834	753,511	825,738	72,227.0

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 PROPOSED	\$ Change From REVI
300R2 Budget Equity	0	419,105	(36,910)	382,195	341,928	(40,267.0)
431R3 Charges for Services	0	411,000	(8,267)	402,733	415,000	12,267.0
441R3 Interest Earnings	0	3,000	1,000	4,000	4,000	0.0
451R3 Miscellaneous Revenue	0	1,000	0	1,000	2,000	1,000.0
Total Revenue	0	415,000	(7,267)	407,733	421,000	13,267.0
501R3 Personnel	0	325,000	(75,000)	250,000	300,000	50,000.0
510R3 Operating Expenditures	0	90,000	(10,000)	80,000	90,000	10,000.0
570R3 Other Financing Uses	0	5,000	113,000	118,000	42,928	(75,072.0)
Total Expense	0	420,000	28,000	448,000	432,928	(15,072.0)
31840 Working Capital	0	414,105	(72,177)	341,928	330,000	(11,928.0)
315R2 Fund Equity	0	414,105	(72,177)	341,928	330,000	(11,928.0)

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	19,855,792	(3,734,381)	16,121,411	13,341,192	(2,780,219.0)
401R3 Taxes	13,403,837	12,917,317	1,939,491	14,856,808	15,551,467	694,659.0
411R3 Intergovernmental Revenue	15,648,497	67,835,859	(30,892,093)	36,943,766	47,206,497	10,262,731.0
431R3 Charges for Services	739,577	869,337	(39,181)	830,156	737,216	(92,940.0)
451R3 Miscellaneous Revenue	57,418	41,000	11,569	52,569	42,750	(9,819.0)
461R3 Other Financing Sources (TA	2,100,991	6,792,603	(4,785,213)	2,007,390	5,571,900	3,564,510.0
499R3 Other Revenue	0	0	0	0	32,000	32,000.0
Total Revenue	31,950,320	88,456,116	(33,765,427)	54,690,689	69,141,830	14,451,141.0
501R3 Personnel	5,184,524	5,734,999	(261,392)	5,473,607	6,603,657	1,130,049.8
510R3 Operating Expenditures	27,937,661	80,547,656	(30,576,005)	49,971,651	68,570,262	18,598,611.0
550R3 Capital Outlay	700,560	295,000	449,000	744,000	1,285,000	541,000.0
570R3 Other Financing Uses	176,901	414,039	272,611	686,650	589,039	(97,611.0)
590R3 Other Expenses	0	0	500,000	500,000	0	(500,000.0)
600R3 Inventory Reporting	-89,959	55,000	40,000	95,000	55,000	(40,000.0)
Total Expense	33,909,687	87,046,694	(29,575,786)	57,470,908	77,102,958	19,632,049.8
31840 Working Capital	4,921,557	2,952,934	2,302,187	5,255,121	5,669,302	414,181.0
31845 Capital Outlay and Projects	9,611,307	11,270,729	8,160,782	19,431,511	11,479,609	(7,951,902.0)
31850 Future Programs/Services	1,588,547	7,041,551	(18,386,991)	-11,345,440	-11,768,847	(423,407.0)
315R2 Fund Equity	16,121,411	21,265,214	(7,924,022)	13,341,192	5,380,064	(7,961,128.0)

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	5,822,388	687,031	6,509,419	6,971,179	461,760.0
421R3 Licenses and Permits	1,622,629	946,000	0	946,000	1,021,000	75,000.0
441R3 Interest Earnings	53,668	26,600	0	26,600	53,500	26,900.0
Total Revenue	1,676,297	972,600	0	972,600	1,074,500	101,900.0
510R3 Operating Expenditures	22,057	24,440	0	24,440	24,040	(400.0)
570R3 Other Financing Uses	752,600	586,400	(100,000)	486,400	1,360,000	873,600.0
Total Expense	774,657	610,840	(100,000)	510,840	1,384,040	873,200.0
31840 Working Capital	0	0	0	0	1,599,158	1,599,158.0
31845 Capital Outlay and Projects	0	0	(355)	-355	0	355.0
31850 Future Programs/Services	6,509,419	6,184,148	787,386	6,971,534	5,062,481	(1,909,053.0)
315R2 Fund Equity	6,509,419	6,184,148	787,031	6,971,179	6,661,639	(309,540.0)

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	10,022,893	1,496,181	11,519,074	10,545,749	(973,325.0)
401R3 Taxes	8,212,569	8,612,822	0	8,612,822	8,957,335	344,513.0
411R3 Intergovernmental Revenue	34,766,976	35,566,141	64,733	35,630,874	36,826,391	1,195,517.0
451R3 Miscellaneous Revenue	1,013,855	1,130,439	17,565	1,148,004	1,362,741	214,736.7
461R3 Other Financing Sources (TA)	243,995	253,218	0	253,218	263,262	10,044.0
Total Revenue	44,237,395	45,562,620	82,298	45,644,918	47,409,729	1,764,810.7
501R3 Personnel	24,557,045	28,016,486	64,733	28,081,219	30,092,683	2,011,463.9
510R3 Operating Expenditures	18,948,651	18,101,409	(53,507)	18,047,902	18,640,815	592,913.0
550R3 Capital Outlay	0	13,000	53,507	66,507	13,000	(53,507.0)
570R3 Other Financing Uses	0	422,615	0	422,615	0	(422,615.0)
Total Expense	43,505,695	46,553,510	64,733	46,618,243	48,746,498	2,128,254.9
31600 Reserved for Emergencies	0	700,000	0	700,000	700,000	0.0
31700 Reserved for Loan Advances	295,254	295,254	0	295,254	295,254	0.0
31840 Working Capital	7,153,609	6,162,719	1,496,181	7,658,900	6,322,129	(1,336,771.0)
31845 Capital Outlay and Projects	700,000	0	0	0	0	0.0
31850 Future Programs/Services	2,947,596	1,874,030	17,565	1,891,595	1,891,597	2.0
31900 Undesignated/Unrestricted	422,615	0	0	0	0	0.0
315R2 Fund Equity	11,519,074	9,032,003	1,513,746	10,545,749	9,208,980	(1,336,769.0)

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	258,473	3,596	262,069	344,469	82,400.0
431R3 Charges for Services	90,805	90,000	0	90,000	90,000	0.0
441R3 Interest Earnings	1,938	400	0	400	2,000	1,600.0
Total Revenue	92,743	90,400	0	90,400	92,000	1,600.0
510R3 Operating Expenditures	6,747	8,000	0	8,000	8,000	0.0
Total Expense	6,747	8,000	0	8,000	8,000	0.0
31850 Future Programs/Services	262,069	340,873	3,596	344,469	428,469	84,000.0
315R2 Fund Equity	262,069	340,873	3,596	344,469	428,469	84,000.0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	1,436,696	2,598	1,439,294	1,477,530	38,236.0
401R3 Taxes	3,938,988	4,332,664	0	4,332,664	4,226,351	(106,313.0)
441R3 Interest Earnings	16,526	11,572	0	11,572	21,024	9,452.0
461R3 Other Financing Sources (TA	719,284	0	0	0	0	0.0
Total Revenue	4,674,798	4,344,236	0	4,344,236	4,247,375	(96,861.0)
560R3 Debt Service	4,315,705	4,306,000	0	4,306,000	4,399,000	93,000.0
Total Expense	4,315,705	4,306,000	0	4,306,000	4,399,000	93,000.0
31500 Reserved for Debt	0	1,474,932	2,598	1,477,530	1,325,905	(151,625.0)
31850 Future Programs/Services	1,439,294	0	0	0	0	0.0
315R2 Fund Equity	1,439,294	1,474,932	2,598	1,477,530	1,325,905	(151,625.0)

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	307,535	4,038	311,573	310,613	(960.0)
401R3 Taxes	1,228,342	1,228,399	0	1,228,399	919,183	(309,216.0)
441R3 Interest Earnings	5,252	1,229	0	1,229	1,217	(12.0)
461R3 Other Financing Sources (TA	204,877	0	0	0	0	0.0
Total Revenue	1,438,471	1,229,628	0	1,229,628	920,400	(309,228.0)
560R3 Debt Service	1,229,413	1,230,588	0	1,230,588	1,227,350	(3,238.0)
570R3 Other Financing Uses	0	0	0	0	3,663	3,663.0
Total Expense	1,229,413	1,230,588	0	1,230,588	1,231,013	425.0
31500 Reserved for Debt	311,573	306,575	4,038	310,613	0	(310,613.0)
315R2 Fund Equity	311,573	306,575	4,038	310,613	0	(310,613.0)

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 PROPOSED	\$ Change From REVI
300R2 Budget Equity	0	2,657,587	93,095	2,750,682	0	(2,750,682.0)
401R3 Taxes	5,764,825	5,817,972	174,745	5,992,717	0	(5,992,717.0)
441R3 Interest Earnings	16,722	10,000	15,000	25,000	0	(25,000.0)
Total Revenue	5,781,547	5,827,972	189,745	6,017,717	0	(6,017,717.0)
560R3 Debt Service	2,980,496	4,426,108	2,195,500	6,621,608	0	(6,621,608.0)
570R3 Other Financing Uses	4,631,222	0	2,146,791	2,146,791	0	(2,146,791.0)
Total Expense	7,611,718	4,426,108	4,342,291	8,768,399	0	(8,768,399.0)
31500 Reserved for Debt	2,750,682	4,059,451	(4,059,451)	0	0	0.0
315R2 Fund Equity	2,750,682	4,059,451	(4,059,451)	0	0	0.0

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 PROPOSED	\$ Change From REVI
300R2 Budget Equity	0	6,986,545	(504,179)	6,482,366	0	(6,482,366.0)
441R3 Interest Earnings	81,891	0	0	0	0	0.0
451R3 Miscellaneous Revenue	1,693,317	0	0	0	0	0.0
461R3 Other Financing Sources (TA)	14,085,222	0	0	0	0	0.0
Total Revenue	15,860,430	0	0	0	0	0.0
501R3 Personnel	2,666	4,303	0	4,303	0	(4,303.0)
550R3 Capital Outlay	9,331,890	6,982,242	(504,179)	6,478,063	0	(6,478,063.0)
560R3 Debt Service	43,509	0	0	0	0	0.0
Total Expense	9,378,065	6,986,545	(504,179)	6,482,366	0	(6,482,366.0)

512 Capital Expenditures
 Budget Book

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 PROPOSED	2018-2017 REVISED \$
300R2 Budget Equity	0	17,601,221	201,828	17,803,049	15,963,684	-1,839,365
401R3 Taxes	36	0	0	0	0	0
411R3 Intergovernmental Revenue	0	0	0	0	1,935,110	1,935,110
431R3 Charges for Services	457,234	250,000	0	250,000	255,000	5,000
441R3 Interest Earnings	133,046	60,000	0	60,000	40,000	-20,000
461R3 Other Financing Sources (T	12,377,959	570,381	5,614,158	6,184,539	18,000,000	11,815,461
Total Revenue	12,968,275	880,381	5,614,158	6,494,539	20,230,110	13,735,571
501R3 Personnel	63,849	110,455	0	110,455	125,405	14,950
510R3 Operating Expenditures	270,839	456,676	1,414,697	1,871,373	836,071	-1,035,302
550R3 Capital Outlay	4,453,188	5,172,615	1,159,461	6,332,076	40,088,682	33,756,606
570R3 Other Financing Uses	0	0	20,000	20,000	0	-20,000
Total Expense	4,787,876	5,739,746	2,594,158	8,333,904	41,050,158	32,716,254
31840 Working Capital	1,000,000	1,000,000	0	1,000,000	0	-1,000,000
31845 Capital Outlay and Projects	16,793,406	11,741,856	3,221,828	14,963,684	-4,856,364	-19,820,048
315R2 Fund Equity	17,793,406	12,741,856	3,221,828	15,963,684	-4,856,364	-20,820,048

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	9,945,686	443,663	10,389,349	6,752,083	(3,637,266.0)
431R3 Charges for Services	26,481	25,000	0	25,000	25,500	500.0
451R3 Miscellaneous Revenue	847	0	0	0	0	0.0
461R3 Other Financing Sources (TA)	1,908,096	1,316,367	146,822	1,463,189	1,314,658	(148,531.0)
Total Revenue	1,935,424	1,341,367	146,822	1,488,189	1,340,158	(148,031.0)
510R3 Operating Expenditures	647,483	279,313	284,813	564,126	336,619	(227,507.0)
550R3 Capital Outlay	304,577	2,924,949	126,944	3,051,893	405,728	(2,646,165.0)
570R3 Other Financing Uses	1,451,453	1,509,436	0	1,509,436	19,608	(1,489,828.0)
Total Expense	2,403,514	4,713,698	411,757	5,125,455	761,955	(4,363,500.0)
31845 Capital Outlay and Projects	9,903,196	6,546,620	291,342	6,837,962	0	(6,837,962.0)
31850 Future Programs/Services	486,153	26,735	(112,614)	-85,879	7,330,286	7,416,165.0
315R2 Fund Equity	10,389,349	6,573,355	178,728	6,752,083	7,330,286	578,203.0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	31,625,946	1,909,141	33,535,087	35,015,682	1,480,595.0
411R3 Intergovernmental Revenue	4,681	0	0	0	0	0.0
421R3 Licenses and Permits	1,650	1,000	0	1,000	1,000	0.0
431R3 Charges for Services	8,000,740	6,806,100	1,400,000	8,206,100	7,808,900	(397,200.0)
441R3 Interest Earnings	276,855	210,000	125,700	335,700	375,000	39,300.0
451R3 Miscellaneous Revenue	16,447	12,600	40,000	52,600	12,520	(40,080.0)
Total Revenue	8,300,373	7,029,700	1,565,700	8,595,400	8,197,420	(397,980.0)
501R3 Personnel	2,015,214	2,202,544	56,193	2,258,737	2,572,221	313,483.9
510R3 Operating Expenditures	2,782,395	4,044,520	763,505	4,808,025	5,164,870	356,845.0
550R3 Capital Outlay	0	1,735	10,308	12,043	330,346	318,303.0
570R3 Other Financing Uses	24,663	36,000	0	36,000	36,000	0.0
Total Expense	4,822,272	6,284,799	830,006	7,114,805	8,103,437	988,631.9
31840 Working Capital	1,751,169	1,344,985	406,184	1,751,169	1,400,820	(350,349.0)
31845 Capital Outlay and Projects	11,943,746	3,490,690	8,453,056	11,943,746	9,938,857	(2,004,889.0)
31850 Future Programs/Services	19,840,172	27,535,172	(6,214,405)	21,320,767	23,769,988	2,449,221.0
315R2 Fund Equity	33,535,087	32,370,847	2,644,835	35,015,682	35,109,665	93,983.0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	9,232,705	4,748,037	13,980,742	13,907,154	(73,588.0)
411R3 Intergovernmental Revenue	492,236	1,450,000	(1,050,000)	400,000	0	(400,000.0)
431R3 Charges for Services	6,122,013	6,544,058	35,000	6,579,058	6,495,000	(84,058.0)
451R3 Miscellaneous Revenue	18,034	10,000	0	10,000	0	(10,000.0)
461R3 Other Financing Sources (TA	9,911,725	10,661,568	393,699	11,055,267	9,803,217	(1,252,050.0)
Total Revenue	16,544,009	18,665,626	(621,301)	18,044,325	16,298,217	(1,746,108.0)
501R3 Personnel	7,698,123	8,533,765	142,000	8,675,765	9,073,896	398,130.9
510R3 Operating Expenditures	5,543,045	5,606,892	1,289,827	6,896,719	7,742,154	845,435.0
550R3 Capital Outlay	2,974,502	1,864,378	367,051	2,231,429	1,105,449	(1,125,980.0)
570R3 Other Financing Uses	16,375	0	314,000	314,000	897,000	583,000.0
Total Expense	16,232,045	16,005,035	2,112,878	18,117,913	18,818,499	700,586.0
31840 Working Capital	0	-77,030	693,333	616,303	155,006	(461,297.0)
31845 Capital Outlay and Projects	106,632	0	0	0	2,226,671	2,226,671.0
31850 Future Programs/Services	29,359,895	11,970,326	1,320,525	13,290,851	9,005,195	(4,285,656.0)
315R2 Fund Equity	29,466,527	11,893,296	2,013,858	13,907,154	11,386,872	(2,520,282.0)

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	14,155,244	1,331,578	15,486,822	16,479,557	992,735.0
431R3 Charges for Services	1,686,980	2,139,062	43,000	2,182,062	2,225,956	43,894.0
451R3 Miscellaneous Revenue	188,919	43,000	(43,000)	0	0	0.0
461R3 Other Financing Sources (TA)	5,886,329	6,529,858	0	6,529,858	7,087,984	558,126.0
Total Revenue	7,762,228	8,711,920	0	8,711,920	9,313,940	602,020.0
501R3 Personnel	1,790,898	2,174,144	0	2,174,144	2,384,474	210,330.5
510R3 Operating Expenditures	4,875,918	4,275,808	100,000	4,375,808	5,635,809	1,260,001.0
550R3 Capital Outlay	155,425	1,100,000	0	1,100,000	667,900	(432,100.0)
570R3 Other Financing Uses	982,646	0	69,233	69,233	12,000,000	11,930,767.0
Total Expense	7,804,886	7,549,952	169,233	7,719,185	20,688,183	12,968,998.4
31845 Capital Outlay and Projects	0	119,725	(119,725)	0	7,225,226	7,225,226.0
31850 Future Programs/Services	0	15,197,487	1,282,070	16,479,557	-2,119,912	(18,599,469.0)
315R2 Fund Equity	0	15,317,212	1,162,345	16,479,557	5,105,314	(11,374,243.0)

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	11,693,327	2,096,636	13,789,963	10,996,042	(2,793,921.0)
431R3 Charges for Services	8,596,360	8,760,281	0	8,760,281	8,914,957	154,676.0
451R3 Miscellaneous Revenue	45,430	0	0	0	0	0.0
461R3 Other Financing Sources (TA)	1,253,731	1,050,464	0	1,050,464	733,749	(316,715.0)
Total Revenue	9,895,522	9,810,745	0	9,810,745	9,648,706	(162,039.0)
501R3 Personnel	1,477,214	1,794,311	0	1,794,311	1,623,772	(170,539.0)
510R3 Operating Expenditures	3,320,896	3,426,297	165,702	3,591,999	3,506,358	(85,641.0)
550R3 Capital Outlay	4,364,421	3,887,574	3,330,782	7,218,356	3,406,336	(3,812,020.0)
Total Expense	9,162,531	9,108,182	3,496,484	12,604,666	8,536,466	(4,068,200.0)
31840 Working Capital	542,551	450,000	150,000	600,000	600,000	0.0
31845 Capital Outlay and Projects	10,315,083	11,584,873	(1,632,848)	9,952,025	11,064,265	1,112,240.0
31850 Future Programs/Services	2,932,329	361,017	83,000	444,017	444,017	0.0
315R2 Fund Equity	13,789,963	12,395,890	(1,399,848)	10,996,042	12,108,282	1,112,240.0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	7,888,846	(776,269)	7,112,577	6,285,965	(826,612.0)
431R3 Charges for Services	19,811,592	22,643,500	0	22,643,500	29,251,453	6,607,953.0
441R3 Interest Earnings	103,074	100,000	0	100,000	98,000	(2,000.0)
451R3 Miscellaneous Revenue	226,717	200,000	0	200,000	200,000	0.0
461R3 Other Financing Sources (TA)	35,623	0	0	0	0	0.0
Total Revenue	20,177,007	22,943,500	0	22,943,500	29,549,453	6,605,953.0
501R3 Personnel	368,945	111,184	33,960	145,144	137,473	(7,670.9)
510R3 Operating Expenditures	22,453,658	23,658,928	(33,960)	23,624,968	28,832,199	5,207,231.0
Total Expense	22,822,603	23,770,112	0	23,770,112	28,969,672	5,199,560.1
31850 Future Programs/Services	7,112,577	7,062,234	(776,269)	6,285,965	6,865,746	579,781.0
315R2 Fund Equity	7,112,577	7,062,234	(776,269)	6,285,965	6,865,746	579,781.0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	PROPOSED	From REVI
300R2 Budget Equity	0	1,571,755	0	1,571,755	1,394,255	(177,500.0)
431R3 Charges for Services	106,361	107,500	0	107,500	108,000	500.0
441R3 Interest Earnings	17,542	15,000	0	15,000	17,000	2,000.0
Total Revenue	123,903	122,500	0	122,500	125,000	2,500.0
510R3 Operating Expenditures	177,116	300,000	0	300,000	300,000	0.0
Total Expense	177,116	300,000	0	300,000	300,000	0.0
31850 Future Programs/Services	1,697,542	1,394,255	0	1,394,255	1,219,255	(175,000.0)
315R2 Fund Equity	1,697,542	1,394,255	0	1,394,255	1,219,255	(175,000.0)

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 PROPOSED	2018-2017 REVISED \$
300R2 Budget Equity	0	10,216,367	590,638	10,807,005	10,557,005	-250,000
431R3 Charges for Services	2,001,291	2,491,620	0	2,491,620	2,519,358	27,738
441R3 Interest Earnings	122,313	50,000	0	50,000	50,000	0
451R3 Miscellaneous Revenue	21,029	50,000	20,000	70,000	50,000	-20,000
461R3 Other Financing Sources (T	0	0	196,100	196,100	0	-196,100
Total Revenue	2,144,633	2,591,620	216,100	2,807,720	2,619,358	-188,362
501R3 Personnel	251,160	313,411	0	313,411	309,450	-3,961
510R3 Operating Expenditures	1,964,683	2,278,209	466,100	2,744,309	2,344,468	-399,841
550R3 Capital Outlay	0	0	0	0	63,188	63,188
Total Expense	2,215,842	2,591,620	466,100	3,057,720	2,717,106	-340,614
31840 Working Capital	564,057	518,324	0	518,324	518,324	0
31845 Capital Outlay and Projects	0	0	0	0	0	0
31850 Future Programs/Services	10,242,948	9,698,043	340,638	10,038,681	9,940,933	-97,748
315R2 Fund Equity	10,807,005	10,216,367	340,638	10,557,005	10,459,257	-97,748

Combined Budget - Improvement
 District Capital Expenses and
 Debt Service

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 PROPOSED	2018-2017 REVISED \$
300R2 Budget Equity	0	7,757,665	3,089,923	10,847,588	8,850,219	-1,997,369
401R3 Taxes	2,039,452	2,278,529	2,500	2,281,029	2,089,958	-191,071
404R3 Assessments	338,197	246,124	320,000	566,124	259,610	-306,514
411R3 Intergovernmental Revenue	0	0	200,000	200,000	0	-200,000
431R3 Charges for Services	96,886	106,866	0	106,866	110,000	3,134
441R3 Interest Earnings	175,248	154,830	435	155,265	195,761	40,496
451R3 Miscellaneous Revenue	31,650	0	32,500	32,500	0	-32,500
461R3 Other Financing Sources (T	2,633,176	81,601	3,046,140	3,127,741	21,601	-3,106,140
499R3 Other Revenue	0	45,675	840,000	885,675	0	-885,675
Total Revenue	5,314,609	2,913,625	4,441,575	7,355,200	2,676,930	-4,678,270
510R3 Operating Expenditures	2,750,300	1,008,808	6,628,936	7,637,744	1,357,481	-6,280,263
550R3 Capital Outlay	15,000	0	0	0	0	0
560R3 Debt Service	393,277	583,039	230,646	813,685	575,340	-238,345
570R3 Other Financing Uses	7,558	140,000	421,140	561,140	90,000	-471,140
590R3 Other Expenses	0	45,676	294,324	340,000	15,000	-325,000
Total Expense	3,166,135	1,777,523	7,575,046	9,352,569	2,037,821	-7,314,748
31500 Reserved for Debt	94,000	94,000	-94,000	0	0	0
31600 Reserved for Emergencies	20	20	0	20	20	0
31845 Capital Outlay and Projects	3,102,985	382,727	-280,500	102,227	122,227	20,000
31850 Future Programs/Services	7,502,089	8,417,020	330,952	8,747,972	9,367,081	619,109
315R2 Fund Equity	10,699,094	8,893,767	-43,548	8,850,219	9,489,328	639,109

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 PROPOSED	2018-2017 REVISED \$
300R2 Budget Equity	0	522,622	14,362	536,984	530,567	-6,417
401R3 Taxes	312	0	0	0	0	0
431R3 Charges for Services	75,955	26,600	10,000	36,600	42,800	6,200
441R3 Interest Earnings	4,366	3,485	0	3,485	5,178	1,693
461R3 Other Financing Sources (T	0	0	0	0	21,000	21,000
Total Revenue	80,632	30,085	10,000	40,085	68,978	28,893
510R3 Operating Expenditures	62,636	21,502	10,000	31,502	52,502	21,000
570R3 Other Financing Uses	0	15,000	0	15,000	15,000	0
Total Expense	62,636	36,502	10,000	46,502	67,502	21,000
31840 Working Capital	0	0	0	0	-1,502	-1,502
31850 Future Programs/Services	536,982	516,205	14,362	530,567	533,545	2,978
315R2 Fund Equity	536,982	516,205	14,362	530,567	532,043	1,476