

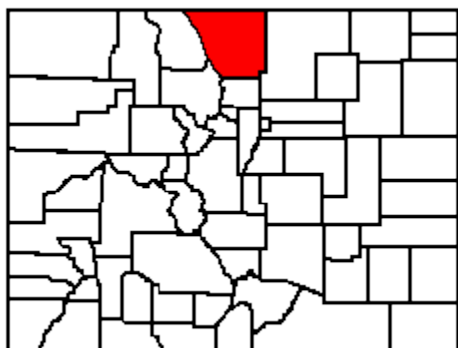
Section A – Introduction & Overview

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Larimer County Community Profile

Overview

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



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

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

About Larimer County Government

Counties in Colorado are a constitutional subdivision of state government. Their [boundaries](#), which are outlined in Colorado State Statute, were drawn by the General Assembly. Initially, counties were created to carry out the programs and policies of the state. These functions have grown over the years to encompass many policy and operational areas not contemplated 100 years ago. Counties can exercise only those powers specifically expressed in statute or the constitution.

Under state statute, counties are responsible for law enforcement, which includes supporting the court's system and the [district attorney](#) function as well as providing jail facilities through the [sheriff](#). Counties are responsible for providing the state's social services, including administering and carrying out virtually all programs overseen by the Colorado Department of [Human Services](#). Counties may provide [health services](#), although their ability to do so depends on resources available. Counties are responsible for [road and bridge construction, maintenance, and repair](#). Finally, they [control land use in the unincorporated areas](#).

Counties have a vast number of other responsibilities, ranging from [weed control](#) to [restaurant inspection](#), virtually all of which are traced to state legislation. In specific instances, such as [liquor licensing](#), [the operation of landfills](#), and [pest control](#), counties and state government have co-authority. Additional responsibilities are delegated to other [county elected officials](#), such as the treasurer, assessor, coroner, clerk and recorder, district attorney, surveyor, and sheriff.

Counties have the power to incur debt, enter into contracts, and receive grants and gifts. Counties can incur either revenue debt (based solely upon a specified revenue stream) or general obligation (G.O.) debt, which constitutes a general obligation of the local government to repay the debt. Some counties also enter into lease-purchase arrangements (as an alternative to debt financing) to build major facilities such as [justice centers](#). (Source: Colorado Counties, Inc. – CCI) For more information about the structure of counties in Colorado, [please visit Colorado Counties Inc.](#)

For most purposes, Larimer County acts through its [Board of County Commissioners](#). The three-member board acts, by a majority vote of a quorum present, to adopt ordinances in those limited areas for which specific authority has been given by the State Legislature, and to adopt resolutions to conduct all of its other business. Larimer County's governmental structure includes 10 elected officials, including three members of the Board of County Commissioners.

Elected Officials

Board of County Commissioners



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

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

*(From left) Jody Shadduck-McNally, District 3;
John Kefalas, District 1; Kristin Stephens, District
2*

Other Elected Officials

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



*Bob Overbeck,
Assessor*

Assessor

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



*Angela Myers, Clerk
& Recorder*

Clerk & Recorder

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



*James A. Wilkerson
IV, M.D., Coroner*

Coroner

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



*Gordon McLaughlin,
District Attorney*

District Attorney

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



Justin Smith, Sheriff

Sheriff

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



*Chad Washburn,
Surveyor*

Surveyor

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



*Irene Josey,
Treasurer*

Treasurer

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

County Government Structure

The Larimer County is structured based largely by Service Category, and the County's budget follows this structure. 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 to focus on goals and outcomes that serve citizens.

The County's Service Categories are:

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

Most elected offices, departments and program areas have associated performance measures. These measures are reviewed by the Board of County Commissioners at public work sessions on a quarterly basis. The performance measures and most recent performance data are available on the County Budget Website.

An overview of the Service Categories is provided on the following pages.

Larimer County 2022 Budget

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 & Recorder
- Office of the Surveyor
- Office of the Treasurer
- Public Communication

Community Planning, Infrastructure & Resources

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

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 behavioral health, extension, 4H programs, and economic development. Departments include::

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

Public Safety

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 behavioral health, extension, 4H programs, and economic development. 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

Larimer County 2022 Budget

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:

- Board of County Commissioners
- County Manager
- Accounting & Reporting
- County Attorney
- Human Resources
- Information Technology
- Purchasing
- Budget

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 and Distribution
- Fleet Services
- Interfund Transfers
- Foothills Gateway
- Public Trustee
- Risk Management

Capital Projects

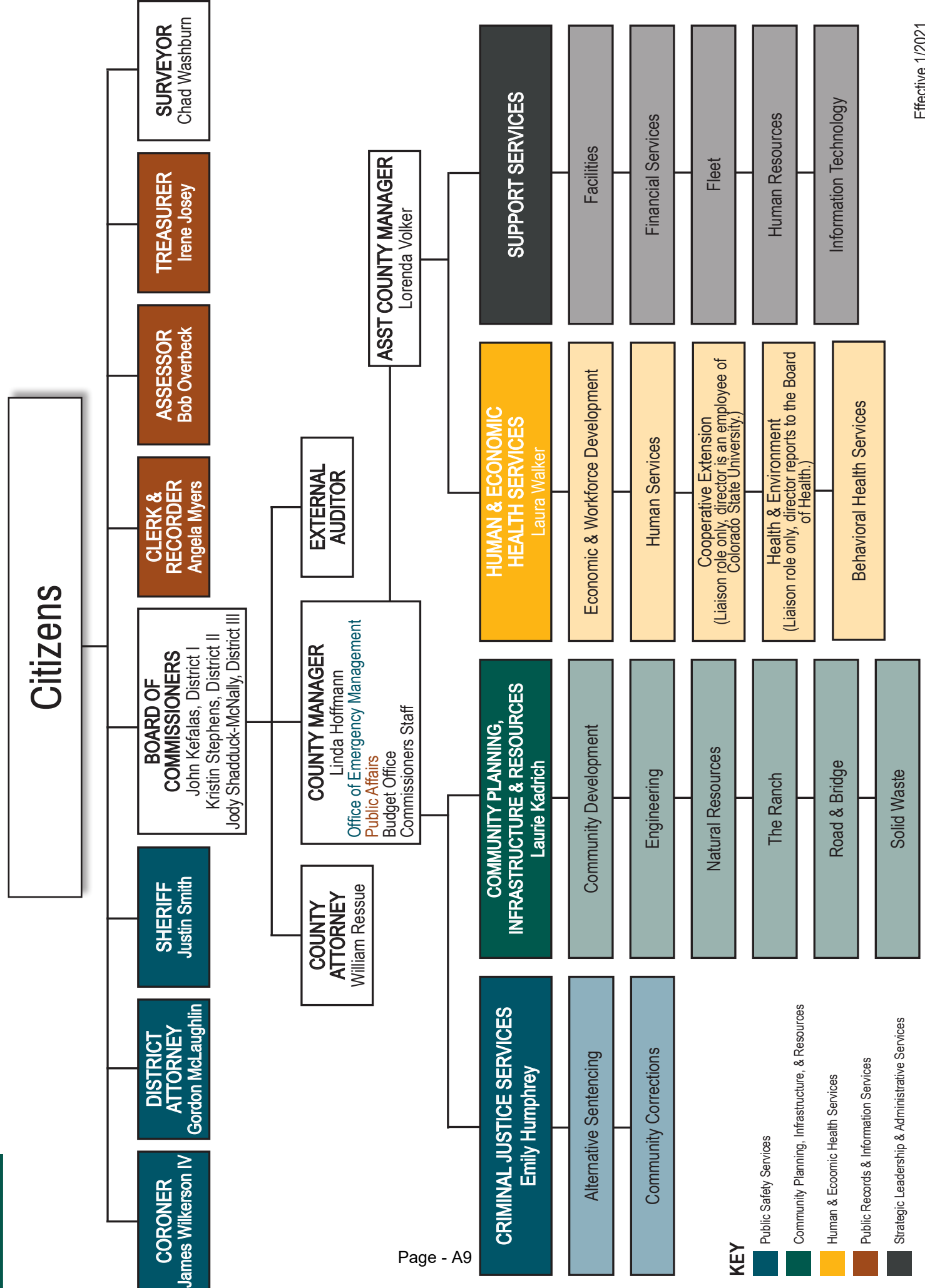
This Service Category includes large one-time projects that help maintain, expand, or replace County assets; or purchase new real assets such as land or equipment; implement master plans. Disaster recovery projects *are not* included in the data for this Service Category below but *are* included in the Capital Improvements Budget. See the separate Capital Improvements Budget for more detail on this Service Category.

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 2020 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.



LARIMER COUNTY ORGANIZATIONAL CHART



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

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Demographic, Economic and Geographical Data



Larimer County’s population was estimated at 359,066 in 2011, an increase of 19.8 percent since 2010. That population growth ranks 6th highest in the State over that timeframe. The Office of the State Demographer estimates that Larimer County will add 30,000 people over the next 5 years.

Demographic data in the chart on the next page is taken from the U.S. Census Bureau’s Quick Facts [internet page for Larimer County](#). The information below on principal employers is taken from the statistical section of the [2020 Comprehensive Annual Financial Report](#).

Photo of the Larimer County Justice Center

| Rank | Employer | # of Employees | % of Total County Employment |
|------|-------------------------------------|----------------|------------------------------|
| 1 | UC Health | 7,760 | 3.8% |
| 2 | Colorado State University | 7,676 | 3.8% |
| 3 | Poudre School District R-1 | 3,784 | 1.9% |
| 4 | Thompson School District R2-J | 2,113 | 1.0% |
| 5 | Larimer County | 1,799 | 0.9% |
| 6 | City of Fort Collins | 1,637 | 0.8% |
| 7 | Medical Center of the Rockies | 1,621 | 0.8% |
| 8 | Woodward Inc. | 1,590 | 0.8% |
| 9 | Broadcom Inc. | 1,500 | 0.7% |
| 10 | Banner Health: McKee Medical Center | 1,440 | 0.7% |

Larimer County 2022 Budget

| Demographic Data | 2021 Budget | 2022 Budget |
|---|-------------|-------------|
| Population, Most Recent Estimate | 356,899 | 359,066 |
| Population, percent change Since 2010 | 19.1% | 19.8% |
| Persons under 5 years, percent | 4.9% | 4.9% |
| Persons under 18 years, percent | 19.4% | 19.4% |
| Persons 65 years and over, percent | 16.2% | 16.2% |
| Female persons, percent | 50.2% | 50.2% |
| White alone, percent | 92.6% | 92.6% |
| Black or African American alone, percent | 1.2% | 1.2% |
| American Indian and Alaska Native alone, percent | 1.1% | 1.1% |
| Asian alone, percent | 2.4% | 2.4% |
| Native Hawaiian and Other Pacific Islander alone, percent | 0.1% | 0.1% |
| Two or More Races, percent | 2.7% | 2.7% |
| Hispanic or Latino, percent | 11.9% | 11.9% |
| White alone, not Hispanic or Latino, percent | 82.1% | 82.1% |
| High school graduate or higher, percent of persons age 25+, | 95.9% | 95.9% |
| Bachelor's degree or higher, percent of persons age 25+ | 47.3% | 47.3% |
| Veterans | 20,741 | 20,741 |
| Housing units | 154,429 | 154,429 |
| Homeownership rate | 65.0% | 65.0% |
| Median value of owner-occupied housing units (through 2018) | \$363,800 | \$363,800 |
| Households | 137,021 | 137,021 |
| Persons per household | 2.45 | 2.45 |
| Per capita money income in past 12 months (2013 dollars) | \$37,363 | \$37,363 |
| Median household income | \$71,881 | \$71,881 |
| Economic Data | 2021 Budget | 2022 Budget |
| Total employer establishments | 11,149 | 11,236 |
| Total employment | 128,778 | 133,269 |
| Total employment, percent change | 1.8% | 3.5% |
| Non-employer establishments | 33,935 | 33,935 |
| Manufacturers' shipments, 2007/2012 (\$1000) | 4,275,681 | 4,275,681 |
| Total Healthcare and Social Assistance Receipts 2012 (\$1000) | N/A | 1,988,163 |
| Retail sales, 2007/2012 (\$1000) | 4,341,261 | 4,341,261 |
| Retail sales per capita, 2007/2012 | \$13,982 | \$13,982 |
| Accommodation and food services sales, 2007/2012 (\$1000) | \$756,517 | \$756,517 |
| Building permits | 2,490 | 2,565 |
| Geographic Data | 2021 Budget | 2022 Budget |
| Land area in square miles | 2,596 | 2,596 |
| Persons per square mile | 137.5 | 138.3 |

Source: U.S. Census Bureau Quickfacts. Not all items are updated each year. Available [online](#).

Larimer County Vision, Mission Statement, and Guiding Principles

Larimer County Vision:

“Larimer County is a great place to be; an innovative community to live, work and play for everyone”

Larimer County Mission Statement:

Larimer County government upholds and advances the community’s health, safety, well-being and quality of life.

Larimer County Guiding Principles:

Larimer County will add *value* to the lives of its *citizens today* and in the *future* by:

Being good stewards of public resources.

Promoting innovation and continuous improvement.

Providing quality customer service.

Empowering people to take responsibility.

Cultivating partnerships.

Being a fulfilling and enjoyable place to work.

Larimer County Strategic Plan

Overview

Larimer County gathered factual data and qualitative input on the characteristics and needs of our community to inform the development of the 2019-23 Strategic Plan. Data was gathered including demographics, economic statistics and trends, community well-being measures, and broad infrastructure demand estimates. A Community Survey, numerous small group meetings with residents, and a facilitated workshop with community leaders provided broad insight. A survey and multiple input meetings with county employees provided input from workers who provide County services to the community. In collaboration with other elected officials, the Commissioners narrowed these diverse needs to three broad strategic goals, further defined by specific, measurable, realistic and time-stamped objectives to guide our community successfully into the future.

Achieving the plan's objectives will add value to everyone's quality of life, as follows (click the link for each goal to view their underlying objectives):

Goal 1

Larimer County works collaboratively to ensure adequate public infrastructure is available to support the needs of our growing community.

Goal 2

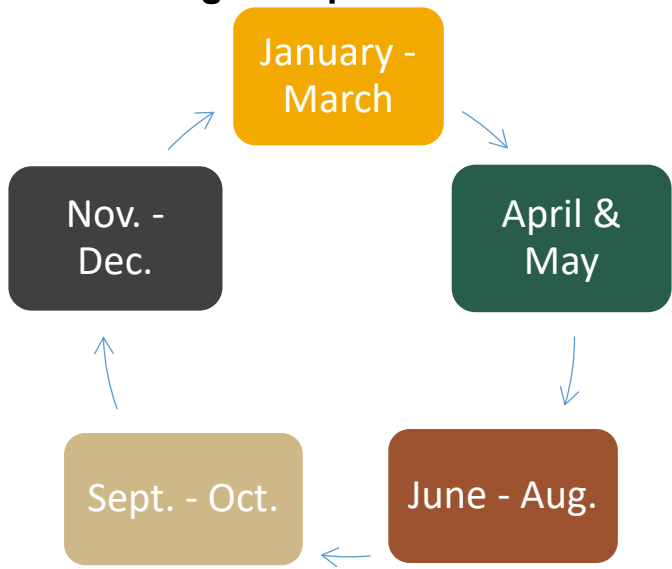
Everyone in Larimer County has access to economic opportunities and a vibrant quality of life. We work together to remove barriers.

Goal 3

Larimer County government is ready to support the future needs of our residents and visitors.

For more information, view Larimer County's [2019-2023 Strategic Plan online](#).

Budget Preparation Calendar



January – March:

- Adopted Budget goes into effect January 1
- Surplus funds from prior year carried into current year

April & May:

- Service Categories perform Strengths, Weaknesses, Opportunities, and Threats analysis
- Five-year forecast prepared
- Initial General Fund support targets issued for next year’s budget

June – August:

- Departments prepare next year’s budget requests
- Human Resources proposes compensation changes for next budget year
- Departments submit next year’s budget requests
- County seeks public input on budget issues

September – October:

- County Manager & Budget Office review next year’s budget requests
- Service Categories prioritize next year’s capital project requests
- Board of County Commissioners provides direction on next year’s budget
- County Manager proposes next year’s budget by October 15 (statutory)

November & December:

- County seeks public input on budget issues
- Board of County Commissioners Work Session on next year’s Proposed Budget
- Public Hearing on next year’s Proposed Budget
- Assessor submits final certification of taxable values for next year’s budget
- Board of County Commissioners adopts next year’s budget & certifies mill levies

Larimer County 2022 Budget Public Hearing

PUBLIC HEARINGS – A hearing on the 2022 Proposed Budget was held on:

HEARING TO REVIEW PROPOSED BUDGET – Comments were welcomed on:

November 8, 2021 at 6:00 P.M.

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

ADOPTION HEARING – Adoption of the 2022 Budget took place on:

December 15, 2021 at 10:00 A.M.

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

Copies of the 2022 Adopted Budget are available at the Larimer County Budget Office, 200 West Oak Street, Fort Collins, Colorado (phone 970-498-7017). The budget is available online at <http://www.larimer.org/budget>

Comments on the County Budget may be:

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

Additional Sections - The following sections show additional details of the Larimer County Proposed Budget for 2022. 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 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.

Helpful Web Links

Overview

Below are helpful web links where you can find more information on Larimer County, its finances and popular programs:

Assessor

- [Assessor FAQs](#)
- [Property Search](#)

American Rescue Plan Act Info

Behavioral Health Services

- [New facility](#)

Board of County Commissioners

- [Commissioner Community Meetings](#)
- [District Map](#)
- [E-Mail the Commissioners](#)
- [Meeting Broadcasts](#)
- [Meeting Schedule](#)

Budget

- [Budget Process](#)
- [Build Your Own Budget \(BYOB\)](#)
- [Mill Levy History](#)
- [Most Recent Budget Information](#)

Building Department

- [Online Customer Portal](#)

Clerk & Recorder

- [Elections](#)
- [Motor Vehicle](#)
- [Recording & Citizen Information Center \(CIC\)](#)

Code Compliance

Community Report

Coroner

County Attorney

Criminal Justice Services

- [Alternative Sentencing](#)
- [Community Corrections](#)

Department Link List

District Attorney

Economic & Workforce Development

Elected Officials

[Emergency Management](#) (including fire & flood info)

Engineering

Extension

Facilities

- [Current Facilities Construction Projects](#)

Finance

- [Annual Reports & Audits](#)
- [Checks Issued](#)
- [Purchasing](#) (including bids & proposals)
- [Sales & Use Tax](#)

Fleet Services

Health & Environment

- [Clinical Services](#)
- [Communicable Disease](#)
- [COVID-19 Dashboard](#)
- [Environmental Services](#)
- [Maternal, Child & Family Health](#)
- [Safety & Sanitation](#)
 - [Restaurant Inspections](#)

Human Resources

- [Job Opportunities](#)

Human Services

- [Aging & Adult Services](#)
- [Children, Youth & Family Services](#)
- [Public Benefits](#)

Information Technology

- [Geographic Information Systems \(GIS\)](#)
- [Internet Speed Test](#)

Natural Resources

- [Boating](#)
- [Camping & Pavilion Reservations](#)
- [Parks, Open Spaces & Trails](#)
- [Trail Conditions & Status](#)

[Performance Measures](#)

[Planning & Land Use Code](#)

[Public Trustee](#)

[Road and Bridge](#)

- [County Road Closures & Delays](#)
- [County Road Capital Projects](#)

[Solid Waste](#)

- [Hazardous Waste](#)
- [Landfill Fees](#)

[Surveyor](#)

[Treasurer](#)

- [Pay Property Taxes](#)

[Veterans' Services](#)

[The Ranch](#)

- [County Fair](#)
- [Events Calendar](#)

2022 Budget – Short Term Trends

Overview

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 short-term trends were critical in developing the 2022 budget:

COVID-19 Impacts

The COVID-19 pandemic has had a profound impact on the health and economic wellbeing across the county, state and country and as a result the Federal Government and the State of Colorado have provided significant resources to help communities such as Larimer County recover. The 2021 Revised and 2022 Adopted budgets include utilization of federal and state resources provided to alleviate the health and economic impacts of the pandemic. The 2021 Revised Budget includes more than \$57 million in federal fund revenues, and \$28.7 million in expenses related to COVID-19. Sources of these funds, which generally may be used over a period of several years, include the CARES Act, the American Rescue Plan Act (ARPA), especially the State and Local Fiscal Recovery Fund (FRF), Emergency Rental Assistance (ERAP), and allocations from the State of Colorado. The 2022 budget includes the County's second-half payment from the FRF of approximately \$34.7 million. The 2022 budget also includes significant expenses and offsetting federal and state revenues for programs in the Human Services, Economic and Workforce Development, and Health and Environment departments. The 2022 budget includes only about \$625,500 in expenses specifically funded by the FRF, as the County is still engaging in a public outreach process and awaiting final rules from the U.S. Treasury Department to determine the best use of FRF funds. Allocations for the second round of ERAP will be determined once the first round of funds have been spent.

State Aids & Federal Revenues

For forecasting purposes, ongoing intergovernmental revenues other than those related to the COVID-19 pandemic were assumed to be flat in 2022 and in future year projections. For 2022, the County Road and Bridge Department is estimating a \$370,000 increase in the County's allocation of Highway User Trust Fund (HUTF) due to the passage of Senate Bill 21-260. The County is also planning to receive approximately \$284,000 from the State for the required backfill of tax revenue lost due to Colorado House Bill 21-1312, which increased the value of business personal property that can be exempted from taxation.

Property Tax Revenues

Due to the economic impacts of the COVID-19 pandemic, taxable values were assumed to increase by 2.6 percent over the final 2020 certification. The final certification of values provided by the Office of the Assessor indicates a 6.0 percent increase in taxable values, which results in an increase of property tax value of \$8.3 million for general operations (not including Foothills Gateway, improvement districts, or the Larimer County Pest Control District) over the 2021 Adopted Budget amount. This figure includes a reduction in taxable business personal property value of approximately \$13.1 million due to Colorado House Bill 21-1312, which results in approximately \$284,000 less property tax revenue than would have otherwise been collected; the legislation requires the State to backfill that lost property tax revenue to the County.

While property tax revenue increases in 2022, the County projects these revenues may fall by as much as \$2.7 million or 0.3 percent due to the passage of Colorado Senate Bill 21-293, which reduces the tax assessment rate for several classifications of property and will be in effect for County budget years 2023 and 2024, after which the law would sunset.

Sales, Use, and Specific Ownership Taxes

Sales, Use and Special Ownership tax revenues are budgeted at \$75.8 million, a decrease of \$5.5 million or seven percent from the 2021 Revised Budget, mainly due to a significant upward revision of the budget for these revenues in the second half of 2021, and the County's practice conservative budgeting of such revenues. Through the first three quarters of 2021, sales tax collections were 20 percent higher than collections during the same period of the prior year. Use tax collections were higher in the three quarters of 2021 than the same time frame in 2020 by 31 percent, including an increase in vehicle use tax of 36 percent and an increase in building material use tax of 27 percent.

Personnel Costs

For forecasting purposes personnel costs were anticipated to rise by slightly more than 7.1 percent in 2022. The significant increase was mainly due to a one-time premium holiday in departments for their employees' health insurance costs that was included in the 2021 Adopted Budget. Wages and associated costs (social security, retirement, etc.) were assumed to increase 3.5 percent over 2021. Another significant planned increase in personnel costs is the continued increase in public safety positions to staff the Jail Improvement project (42 positions created in 2022) and the first phases of hiring for the expansion of the Alternative Sentencing and Community Corrections facilities, which is anticipated to be complete in 2023.

During the budget process, the Larimer County Human Resources Department Adopted adjusting most pay ranges, and step plan values for sworn law enforcement higher by up to 10 percent due to wage compression and competition for talent with other employers. Employees at and near the bottom of the County's pay ranges will receive the associated pay increases and sworn law enforcement personnel were moved up to the new step plan rates in October 2021. Most benefit costs, such as health and dental insurance, remain flat or increase only slightly over 2021. As a result of the pay plan changes and the addition of new employees added in 2022, Personnel costs increase by \$27.2 million, or 15 percent over the 2021 Revised Budget.

Operating Costs

For forecasting purposes operating expenses were held flat for 2022. In the 2022 budget, gross operating costs of \$228.3 million represent 35 percent of the 2022 Budget gross expenditure amount of \$649.7 million. The 2022 budget represents a reduction from the 2021 Revised Budget of \$13.1 million or five percent. The reduction is largely due to one-time increases in the 2021 Revised Budget related to COVID-19 response.

Capital Projects

The 2022 Capital Projects Service Category includes \$203.7 million in direct project funding (not including disaster-response projects), plus approximately \$11.3 million in inter-fund transfers to provide project funding. The 2022 Capital Budget and Five-Year Capital Improvement Plan include several large projects identified in the County's Facilities Master Plan.

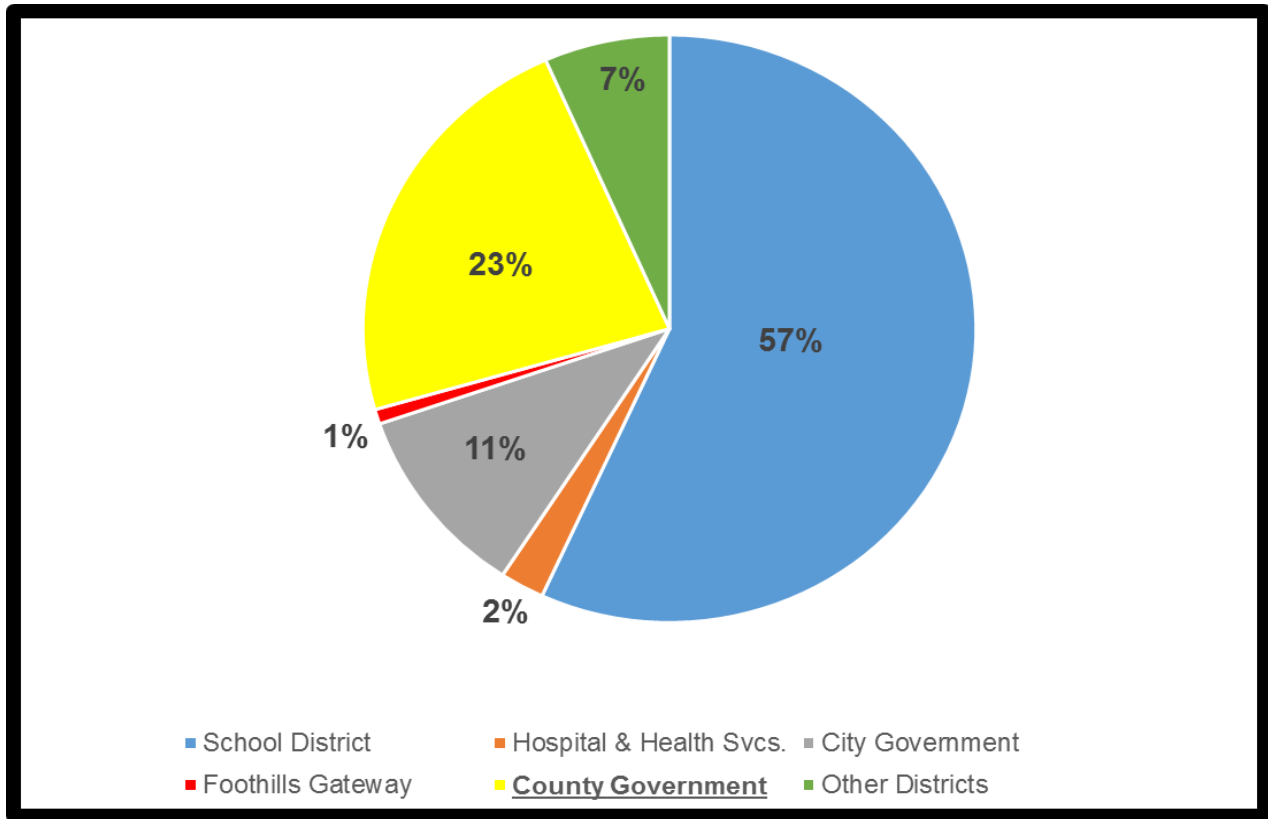
Non-COVID 19 Disaster Recovery

Unfortunately, the COVID-19 pandemic is not the only disaster to impact Larimer County in recent years. The County is still engaging in recovery projects related to flooding in 2013, and also recovery and mitigation from the 2020 Cameron Peak Fire and other fires and their impacts. The 2021 Revised budget includes \$11.1 million, and the 2022 budget includes approximately \$6.1 million for projects related to the 2013 floods, primarily for reconstruction of two damaged County Roads. For the Cameron Peak and other fires, the 2021 Revised Budget includes approximately \$17 million in expenses. The 2022 Budget includes only \$368,000 in expenses related to these fires at present; it is anticipated that substantial expenses will be added to this budget throughout 2022 as additional projects are identified and funds are carried forward from 2021.

2022 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. However, Larimer County government receives **only about one-quarter** of your property tax payments. Based on an example property tax bill and levies proposed by taxing districts, an estimated share of property tax revenues for 2022 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 2022 Budget is based on the following property values supplied by the Office of the County Assessor (values in millions of \$):

| Assessed Values | | | | |
|---------------------------|-----------------|-----------------|-----------------|----------------|
| Category | 2020 Budget | 2021 Budget | 2022 Budget | '21-'20 % Chg. |
| Total Assessed Value | \$6,838 | \$6,782 | \$7,206 | 6% |
| TIF Value | \$358 | \$366 | \$399 | 9% |
| NET ASSESSED VALUE | \$6,480 | \$6,416 | \$6,806 | 6% |
| Actual Values | | | | |
| New Construction | \$1,333 | \$1,191 | \$1,197 | 1% |
| TOTAL ACTUAL VALUE | \$62,969 | \$63,953 | \$68,886 | 8% |

Larimer County 2022 Budget

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

The 2022 Budget includes the following property tax revenues for County services:

- **Property Tax revenue will increase by 6.0 percent to support County Services.** Local property taxes continue to provide a significant part of the County Government Budget by supplying property tax revenues to support basic County services.
- **Larimer County will continue the current operating mill levy of 21.571 mills.** This amount (which has been the same since 1992) excludes any abatement mill levy authorized under Colorado law to regain lost revenue due to abatements and refunds.
- **Larimer County will also levy 0.104 mills (authorized by State Law)** to recover \$709,732 in revenue lost from abatements and refunds of property taxes in 2021. This rate is decreased by .033 mills over the 2021 Adopted levy.
- **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 \$5,109,368 in 2022 towards the operation of Foothills Gateway. This is a 1.5 percent increase from the previous year.
- **2022 Larimer County Government Mill Levy:**
 - County Services Operating Mill Levy 21.571
 - Plus State Abatement Mill Levy .104
 - **TOTAL County Operations Mill Levy:** **21.674**
 - Foothills Gateway Levy 0.750
 - GRAND TOTAL Mill Levy: 22.425 mills
 - Change from 2021: (0.033) mills
- Tax Impact: - The tax impact on the owner of a \$408,020 home (representing a 6.2 percent increase from the prior-year certification of values) with a taxable value of \$29,173 is expected to be a \$37, or 6.0 percent increase in the County’s share of property tax in 2022. This includes only the Base Mill Levy (21.571 mills), Abatement & Refunds Mill Levy (0.104 mills) and the Foothills Gateway Mill Levy (0.750 mills)

Larimer County 2022 Budget

Three-Year Comparisons

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 | 2020 Actual | 2021 Adopted | 2022 Budget | '21-'20 % Chg |
|------------------------------|----------------|----------------|----------------|---------------|
| 101 – General | \$115.7 | \$120.8 | \$128.6 | 6% |
| 282 – Health & Environment | \$3.9 | \$4.1 | \$4.4 | 7% |
| 252 – Road & Bridge | \$5.2 | \$3.2 | \$3.4 | 4% |
| 262 – Human Services | \$9.3 | \$10.2 | \$10.4 | 2% |
| TOTAL County Services | \$134.1 | \$138.3 | \$146.8 | 6% |
| 168 – Foothills Gateway | \$4.8 | \$4.8 | \$5.1 | 6% |
| GRAND TOTAL(a) | \$138.9 | \$143.1 | \$151.8 | 4% |

(a) = Does not include improvement districts

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

| Fund | 2020 Actual | 2021 Adopted | 2022 Budget | '22-'21 % Chg |
|--|---------------|---------------|---------------|---------------|
| 101 – General | 18.669 | 18.829 | 18.901 | 2% |
| 282 – Health & Environment | .618 | .643 | 0.648 | -4% |
| 252 – Road & Bridge | .813 | .505 | 0.493 | -13% |
| 262 – Human Services | 1.471 | 1.594 | 1.529 | 0% |
| Base Mill Levy (Limited by Law) | 21.571 | 21.571 | 21.571 | 0% |
| Less: Temporary (One-Time) Tax Credit(a) | -.540 | 0.000 | 0.000 | 0% |
| Plus: Abatements & Refunds Levy(a) | .082 | .137 | 0.104 | 46% |
| TOTAL For County Services | 21.113 | 21.708 | 21.675 | -3% |
| 168 – Foothills Gateway | .750 | .750 | 0.750 | 0% |
| COUNTY GRAND TOTAL | 21.863 | 22.458 | 22.425 | -2% |

2022 Revenue Summary

Overview

The 2022 Budget includes \$439.6 million in external revenues, which is a decrease of \$16.3 million or four percent from the revised level of \$456 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 balance increases by \$64.4 million or 44 percent over the 2021 Revised Budget. The 2022 Budget would result in a net decrease in ending fund balances of \$107.9 million, as all revenues total \$541.7 million versus expenditures of \$649.7 million. This high use of fund balance is due to significant ongoing capital expenditures using revenues that were received in 2020 and 2021.

In total, County revenues to support operations (not including use of fund balance) decrease by \$20.6 million in 2022, or three percent from the 2021 Revised Budget, to \$541.7 million.

Balanced Budget

The 2021 Revised and 2022 Budgets are balanced based on the following formula, so long as ending balance is greater than or equal to zero:

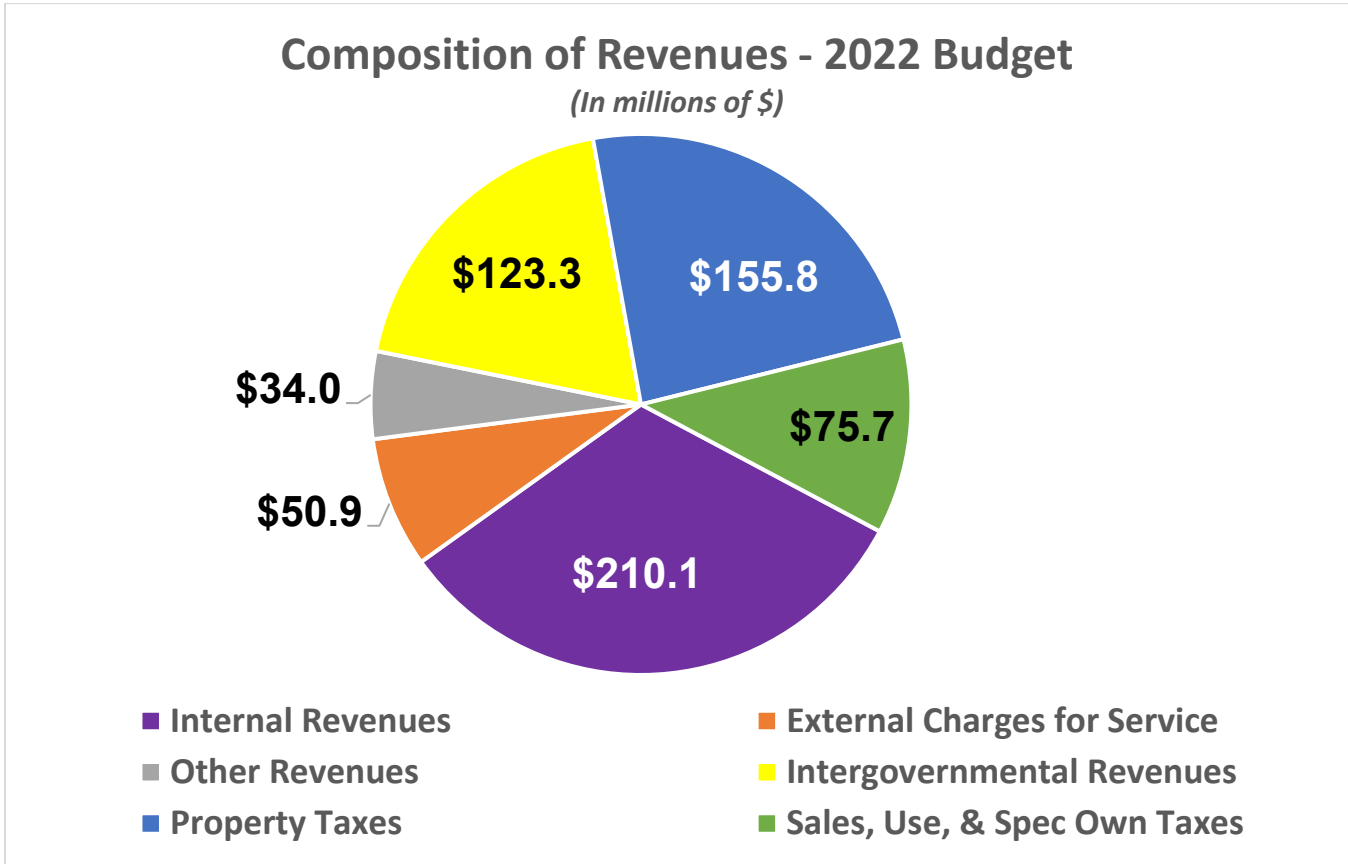
| Item | 2021 Revised | 2022 Budget |
|------------------------|---------------|---------------|
| Beginning Fund Balance | \$452,755,400 | \$413,432,539 |
| + | + | + |
| Revenues | \$562,373,685 | \$541,749,112 |
| - | - | - |
| Expenses | \$601,696,546 | \$649,728,620 |
| = | = | = |
| Ending Fund Balance | \$413,432,539 | \$305,453,031 |

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 2022, property tax revenues of \$155.7 million will represent 35 percent of the County’s external operating revenues and 29 of all total revenues. Aids from the State of Colorado to support mandated programs and other general support represent 17 percent of total operating revenues.



Revenue Analysis by Category

Property Taxes

Property tax revenues increase by \$8.9 million or six percent over the 2021 Revised Budget, largely due to an increase in taxable values, not including tax increment finance districts, of six percent.

- Property taxes budgeted for General County operating purposes total \$146.7 million, an increase of \$8.3 million or six percent over 2021.
- An additional \$5.1 million is collected and distributed to the Foothills Gateway facility, an increase of six percent over 2021.
- An additional \$3.9 million is collected on behalf of General and Public Improvement Districts and the Pest Control District, which represents an increase of \$255,000 or seven percent over 2021.

Intergovernmental Revenues

Intergovernmental revenues decrease by \$31.7 million, or 20 percent, from the 2021 Revised Budget to \$123.3 million. Significant changes include:

- Anticipated reimbursements and grants related to 2013 flood recovery projects decrease by \$5.5 million in the Road and Bridge Department based on most recent updates from the Federal Emergency Management Agency (FEMA) on project obligations and project progression. This reduction is offset by an increase of approximately \$5 million from grant revenues related to capital projects.
- The 2021 Revised Budget includes approximately \$8.8 million in reimbursements and grant programs related to the 2020 Cameron Peak Fire.

Larimer County 2022 Budget

- Larimer County's allocation from the Emergency Rental Assistance Programs funded by the Federal Government totaled \$22.5 million in 2021 (\$10.7 million in round 1, \$11.7 million in round 2). No additional rental assistance revenue is anticipated in 2022.
- Larimer County's allocation from the American Rescue Plan Act (ARPA) - State and Local Fiscal Recovery Fund (FRF) is approximately \$69.3 million. Per the ARPA, these will be received in two equal tranches. One-half of the revenues (\$34.66 million) are budgeted and have been received in 2021 and the remaining \$34.66 million is budgeted to be received in 2022.
- Grant programs in the Workforce Center are budgeted to decline by nearly \$1 million from the 2021 Revised Budget. This is partially due to large one-time grant allocations in 2021 of approximately \$2.3 million and conservative budgeting; it is anticipated that additional allocations from the ARPA will be added during 2022.
- Health Department revenues decline by \$349,000 or four percent to \$8.3 million based on the timing of funds related to COVID-19 prevention and recovery. The 2021 Revised Budget includes \$2.9 million in additional intergovernmental resources over the 2021 adopted amount.
- Intergovernmental revenues in Human Services increase by \$3.3 million or 8 percent due to higher allocations related to federal COVID-19 programs, especially for income maintenance, childcare, and Office on Aging.

Sales, Use and Special Ownership Tax

Sales, Use and Special Ownership tax revenues are budgeted at \$75.7 million, a decrease of \$5.5 million or seven percent from the 2021 Revised Budget, mainly due unanticipated increases in these revenues in 2021 and to conservative budgeting of such revenues. The 2022 budget represents a nine percent increase over the 2021 Adopted Budget.

Larimer County's sales tax revenues are for specific, voter-approved purposes and include:

- 0.15 percent (1 ½ cents on \$10) for Jail Operations
- 0.25 percent (2 ½ cents on \$10) for Open Space
- 0.15 percent (1 ½ cents on \$10) for construction and operation of the County Fairgrounds
- 0.25 percent (2 ½ cents on \$10) for behavioral health services and construction of a facility

Sales taxes are budgeted to decrease by \$4.9 million or eight percent from the 2021 Revised Budget at \$53.9 million. The decrease is due to conservative budgeting practices. Actual sales tax collections in 2020 were \$49 million and 2021 is on pace to increase significantly.

Use taxes, which are allocated to the same programs at the same proportions to sales tax, are anticipated to decrease slightly to \$10 million. Specific Ownership tax decreases by one percent from 2021 to \$11.9 million in 2022. Most of this revenue source 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 increase by \$1.9 million or four percent over the 2021 Revised Budget to \$50.9 million. The increase is almost entirely at the Fairgrounds (Ranch), where it is hoped that event income recovers in 2022 to pre-pandemic levels.

Other External Revenue Sources

Most other external revenue sources increase in total by \$10 million, or 42 percent over the 2021 Revised Budget.

- Licenses and Permits increase by \$8.5 million or 81 percent. Most of the increase (\$6 million) is due to a one-time development fee paid by the Solid Waste Department to the Road and Bridge Department for road improvements related to the construction of the new Landfill in Northern Larimer County. The remainder of the increase is largely due to a new fee structure in the Natural Resources Department.
- Miscellaneous revenues increase by \$1.7 million or 16 percent, mainly due to increased indirect cost allocations to federal and state programs that are much larger in the short-term due to COVID-19 recovery.
- Interest earnings decline by \$81,000 or four percent due to continued low interest rates plus assumed lower fund balances due to capital project spending.

Internal Revenues

Internal revenues increase by \$64.4 million or 44 percent from the 2021 Revised Budget to \$210.1 million in 2022. The large increase from the revised budget is largely due to a change in timing for large capital projects that pushed expenses from 2021 into 2022. Highlights include:

- Transfers between funds decline by \$12.5 million or four percent. The decrease is mainly due to:
 - Fewer transfers related to capital projects, especially in the Facilities Capital Projects Fund (\$9.6 million) and the Open Space Fund (\$4.4 million)
 - A one-time transfer of FRF funds to the Community Corrections Fund of \$1 million in 2021 to offset operating revenue deficits.
 - These decreases are partially offset by a one-time transfer of \$12 million from future projects reserves in the General Fund to the Climate Change-Related Disaster Fund in 2022.
- The 2022 Budget would utilize \$123 million in fund balance for capital projects. Significant projects include:
 - Ranch Master Plan projects: \$36.6 million
 - Behavioral Health Facility: \$30.6 million
 - Solid Waste capital projects: \$26.4 million
 - Jail Improvement project: \$24 million
 - Criminal Justice Services expansion project: \$19 million
 - Road and Bridge capital projects: \$14.1 million
 - Fleet Services Campus: \$15.5 million
 - Natural Resources capital projects, \$6 million

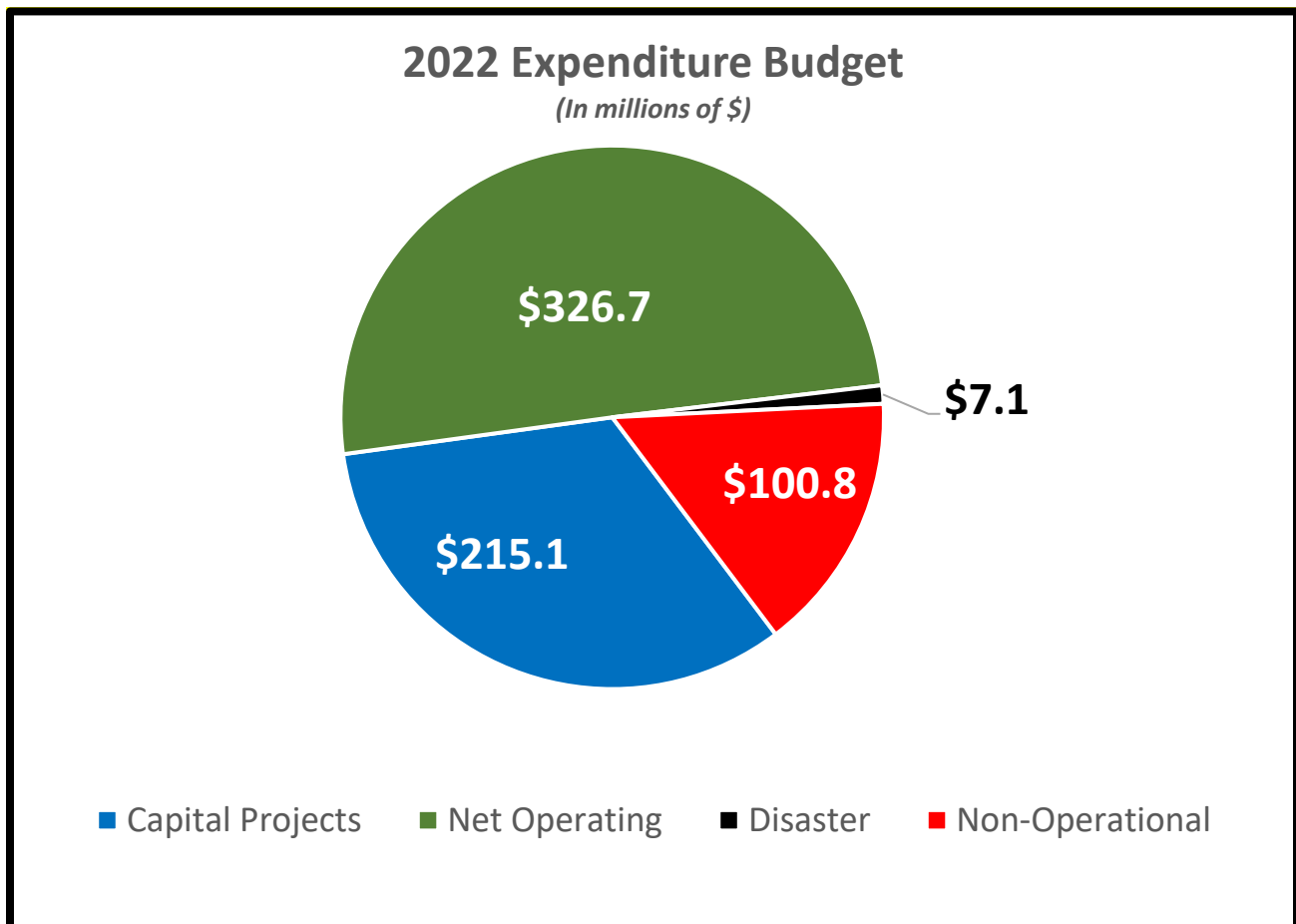
2022 Expenditure Summary

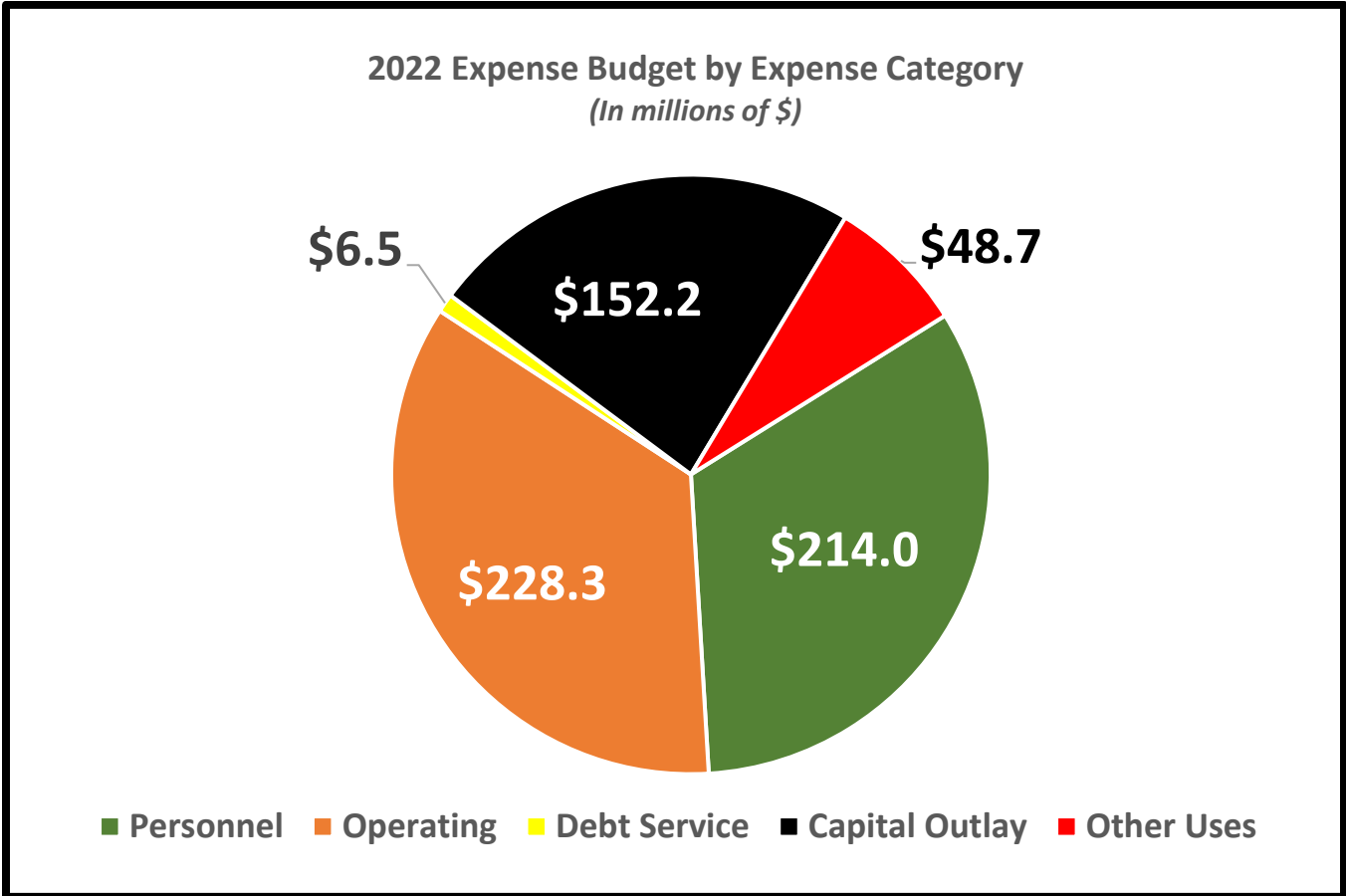
Overview

The 2022 gross expenditure budget for Larimer County Government is \$649.7 million, an increase over the 2021 Revised Budget of \$48 million or eight percent. The gross expenditure budget includes:

- Non-Operational Governmental Accounts total \$100.8 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 2013 Big Thompson Flood, 2020 Cameron Peak Fires, and COVID-19 pandemic total \$7.1 million in 2022 (see the Capital Projects section for additional information on disaster-related capital projects). This amount is expected to grow substantially as eligible projects are identified during late 2021 and 2022. The 2021 Revised Budget includes approximately \$56.4 million in expenses.
- Capital Project funding totals \$215.1 million. See section E of the Capital Budget for more detail.

Not including these three categories, the 2022 Budget includes net expenditures of \$326.7 million, an increase of \$37.5 million or 13 percent over the 2021 Adopted Budget.





Expenditure Highlights by Expense Category

The following analysis shows major changes in expense category such as operating, personnel, and capital outlay across the entire County budget.

Operating Costs

Operating costs decrease by \$13.1 million, or five percent, from the 2021 Revised Budget to \$228.3 million. Significant changes include:

- Expenses in the Disaster Response fund decline by \$29 million due to several one-time projects funded in 2021. Major projects funded in 2021 include:
 - \$17 million in projects related to response and recovery from the 2020 Cameron Peak Fire are budgeted in 2021. Minimal expenses of \$368,000 are budgeted in 2022 but it is anticipated significant recovery costs will be carried forward from 2021 into 2022.
 - \$10.7 million related to Round 1 of the ERAP program. Minimal expenses of \$116,000 are budgeted for 2022 and are anticipated to increase substantially once program objectives are determined..
 - The 2022 Road and Bridge budget includes \$5.3 million to complete reconstruction of two highways damaged in the 2013 floods, a reduction from 2021 of \$3.6 million.
 - \$2.8 million for COVID-19 pandemic recovery costs funded by the [State and Local Fiscal Recovery Fund \(FRF\)](#) are budgeted in 2021. The 2022 budget includes approximately \$423,000 from the FRF for similar projects, however this figure will increase substantially as projects continue to be identified.

Personnel Costs

Personnel costs increase by \$27.2 million or 15 percent over the 2021 Revised Budget. Significant changes from the 2021 Revised Budget include:

- The 2021 budget included a one-time reduction in health care costs charged to departments of nearly \$8 million, based on positive actual experience with the self-funded health insurance plan. The full annual cost of health insurance charged to departments is restored in 2022, an increase of \$8 million.
- Changes to the County's pay plan, including pay ranges and step plans for sworn law enforcement to remain competitive in attracting and retaining employees, results in a \$6.6 million increase.
- The 2022 base budget included continued a phased increase in staffing for the Jail Improvement Project (\$2.7 million) and the first phase of increased staffing for the Criminal Justice Services facility expansion (\$1.3 million).
- Costs for new positions, or positions restored from 2021 reductions, result in additional costs of approximately \$1.8 million.
- Costs are generally flat or slightly higher for dental insurance, long-term disability insurance, unemployment compensation, worker's compensation, life insurance, and employee assistance programs.

Capital Outlay

Capital Outlay increases over the 2021 Revised budget by \$45.6 million or 43 percent to \$152.2 million. The increase is largely due to timing of several large projects originally budgeted in 2021 but reduced during the year – the 2021 Revised Budget is \$54 million less than the 2021 Adopted Budget. Significant capital outlay expense accounts include the following projects (note that some costs for capital projects are coded to accounts that fall under "Operating Costs". See the individual capital project narratives for more detail):

- Ranch Master Plan projects: \$36.3 million
- Behavioral Health Center: \$30.6 million
- Jail Improvement: \$24 million
- Criminal Justice Facility expansion: \$19 million
- Fleet Campus: \$15.5 million
- Solid Waste Improvement Plan projects: \$9 million
- Fleet equipment replacement: \$6 million
- Natural Resources projects: \$5.9 million

Debt Service

Debt Service are unchanged from the 2021 Revised Budget at \$6.5 million. Most of this budget is for the Certificates of Participation that fund the Jail Improvement Project and are budgeted at \$6 million. Remaining debt service payments are mostly for Improvement District projects.

Interfund Transfers

Transfers between funds decrease by \$11.6 million or 19 percent from the 2021 Revised Budget. This reduction is mainly due to:

- \$734,000 is transferred from the Natural Disaster Fund, a decrease of \$14.8 million from the 2021 Revised Budget. Of these funds \$663,000 is transferred to Road and Bridge for the County's share of flood recovery projects, and \$71,500 is transferred to Criminal Justice Service from FRF funds to alleviate a backlog in Pre-Trial Services.
- Transfers from the General Fund to the Capital Projects Fund for one-time projects decline by \$5 million, which is offset by a one-time transfer of \$12 million from General Fund balance to the new Climate Change-Related Projects fund.
- A one-time transfer of \$3 million from the Fleet Services fund to the Fleet Campus capital project is budgeted in 2022.

2022 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 44 service proposals for 2022. These requests were evaluated based on the above three criteria, applicability to the County’s Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis from spring 2021, plus any documented performance improvement goals or return on investment. The following service proposals are included in the 2022 Budget, based on the categories above.

Capacity Expansion

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|-----------------------------------|---------------------------|--------------------------|-------------------|----------------------|
| Community Development | Long-Range Senior Planner | \$52,998 | Property Tax Levy | Ongoing |

Explanation: One regular FTE is created to respond to a substantial increase in the number of requests for policy planning and community engagement. The department is handling tasks related to Land Use Code updates (e.g., oil and gas, housing, development standards, and 1041 regulations), Estes Valley planning, other municipal partners’ subarea planning, and strategic initiatives such as housing affordability.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|-----------------------------------|---|--------------------------|-------------------------------|----------------------|
| Community Development | Restoration of Limited Term Planning Position | \$87,394 | Property Tax Levy + User Fees | Ongoing |

Explanation: One limited-term position was created in 2020 to implement a short-term rental permitting program, primarily in the Estes Valley. This position was unfunded in 2021 due to the COVID-19 pandemic. The position funding is restored in 2022 with the cost partially offset (\$20,000) by review fee revenues.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|-----------------------------------|--------------------------------------|--------------------------|-------------------|----------------------|
| Community Development | Restoration & Conversion of Position | \$67,394 | Property Tax Levy | Ongoing |

Explanation: The 2021 budget reduced funding for an existing regular Planner position from 1.0 FTE to 0.4 FTE. In 2022 funding of \$67,394 is provided to restore the position to 1.0 FTE, and the position is converted to an administrative support role to alleviate increasing workloads on other professional positions.

Larimer County 2022 Budget

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|----------------------------|----------------------------------|-----------------------|------------------------------|
| Community Development | Operating Cost Restoration | \$33,500 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to restore operating costs reduced in 2021 due to the COVID-19 pandemic. These costs primarily include travel and required training for staff.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|---------------------------------------|----------------------------------|-----------------------|------------------------------|
| Coroner | Pay Range Support for Temporary Staff | \$26,005 | Property Tax Levy | Ongoing |

Explanation: Funding is provided due to changes to County pay ranges that will impact temporary staff in the Office of the Coroner that work alongside regular, full-time medicolegal investigators.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|-----------------|----------------------------------|-----------------------|------------------------------|
| Coroner | Training Costs | \$17,000 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to increase the Coroner’s training budget, which has not changed in several years despite increased staffing levels. Training opportunities and requirements are increasing as the duties of this Office become more complex each year.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|-----------------------------|----------------------------------|-------------------------------|------------------------------|
| Criminal Justice Services | Pre-Trial Services Increase | \$351,200 | Property Tax Levy + FRF Funds | Combination |

Explanation: General Fund resources of \$279,678 are provided to add 3.0 FTE regular positions to the Pre-Trial Services program area, with an additional \$71,500 from FRF funds to continue 1.0 FTE limited term position to alleviate a backlog. Pretrial Services Intake screens 600 defendants each month entering the jail. Pretrial also supervises 2,100 cases each month for defendants released from the jail. During the pandemic, Pretrial Supervision caseloads have increased by nearly 43%. These positions will also be necessary to comply with Colorado House Bill 21-1280, which will require a bond hearing to happen within 48 hours of an arrestee’s arrival at the jail. As a result, bond hearings will likely occur 7 days a week rather than the normal 5 day a week schedule, requiring more staff to cover this added responsibility.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|---------------------|----------------------------------|-----------------------|------------------------------|
| District Attorney | Evidence Technician | \$77,908 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to create 1.0 FTE regular Evidence Technician position due to the rapidly increasing amount of video data submitted to the District Attorney’s Office from the increasing use of body-worn cameras by law enforcement. The use of cameras will increase substantially due to Colorado Senate Bill 20-217 and House Bill 21-1250, the latter of which mandates all agencies to outfit their officers with body-worn cameras by July of 2023 and imposes immediate requirements on law enforcement agencies who are already using body worn and dashboard cameras.

Larimer County 2022 Budget

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|-------------------------|----------------------------------|-----------------------|------------------------------|
| Emergency Management | Administrative Position | \$74,989 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to create 1.0 FTE regular administrative position that will provide clerical and accounting duties for the Office of Emergency Management. During 2021 this department relocated from 200 West Oak, Fort Collins, to the new Emergency Operations Center in Johnstown. Emergency Management has seen a significant increase in accounting and clerical duties from grant funding and reimbursements from the Federal Emergency Management Agency (FEMA) related to recent disasters such as the Cameron Peak Fire and the COVID-19 pandemic.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|----------------------|----------------------------------|-----------------------|------------------------------|
| Economic & Workforce Development | Staff Salary Support | \$142,000 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to support revised pay ranges which cannot be absorbed by outside revenue sources.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|----------------------------|----------------------------------|-----------------------|------------------------------|
| Engineering | Operating Cost Restoration | \$18,000 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to restore operating costs reduced in 2021 due to the COVID-19 pandemic. These costs primarily include travel and required training for professional engineering staff.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|---------------------|----------------------------------|-----------------------|------------------------------|
| Engineering | Stormwater Engineer | \$114,001 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to create 1.0 FTE regular Civil Engineer II position. This position will ensure compliance with the County’s MS4 Storm Sewer System Permit, which includes managing five required program elements: Public Education; Illicit Discharge Detection and Elimination; Construction Review and Inspection; Post-Construction Inspection; and Internal Facility Pollution Prevention and Good Housekeeping. Each program area requires implementation efforts and detailed reporting to the Water Quality Division of the State of Colorado Department of Public Health & Environment.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|-----------------------------|----------------------------------|-----------------------|------------------------------|
| Engineering | Development Review Engineer | \$114,001 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to create 1.0 FTE regular Civil Engineer II position. This position will respond to a growing workload related to development review, land use hearings, board meetings, perform detailed, technical & complex reviews and provide equivalent comments on submitted materials for each case and inquiry, as well as supporting the implementation of long-range planning activities such as land use code and Comprehensive Plan updates & other regulatory changes, such as “oil & gas”.

Larimer County 2022 Budget

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|---------------------------|----------------------------------|---|------------------------------|
| Engineering | Asset Management Staffing | \$109,587 | Property Tax Levy & FEMA Reimbursements | Ongoing |

Explanation: Funding is provided to create 1.0 FTE regular Civil Engineer II position. This position will support a new enterprise asset management (EAM) software system, which will inventory and track roadway and bridge infrastructure, stormwater infrastructure, and other critical assets. In 2022 it is assumed this position will bill one-half its time to FEMA projects (2013 flood and 2020 Cameron Peak Fire disasters), and other billable projects. The position may become 100% funded by the General Fund in 2023 or future years.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|----------------------------|----------------------------------|-----------------------|------------------------------|
| Facilities | Operating Cost Restoration | \$278,000 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to restore operating costs reduced in 2021 due to the COVID-19 pandemic. These costs primarily include ongoing maintenance, janitorial services, and utilities.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|--------------------------|----------------------------------|-----------------------|------------------------------|
| Finance | Accounting Tech Position | \$59,190 | Sales and Use Taxes | Ongoing |

Explanation: Funding is provided to create 1.0 FTE regular Accounting Tech in Sales and Use Tax Administration. A workload increase in the enforcement of Building Material Use Tax and Project Cost Reports (PCRs), is no longer sustainable with existing staffing levels. The department is currently only completing 85% of PCRs within a ninety-day timeframe. This position will assist with sales tax validation, ensuring that businesses collect and remit voter-approved sales taxes.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|------------------|----------------------------------|-----------------------|------------------------------|
| Finance | Purchasing Agent | \$100,442 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to create a new Purchasing Agent FTE. A substantial increase in federal funds has created an unsustainable workload in the Purchasing Department. This position will help county departments and offices meet the requirements of increasingly complex federal purchasing regulations to avoid jeopardizing funding opportunities.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|----------------------|----------------------------------|-----------------------|------------------------------|
| Health & Environment | Staff Salary Support | \$181,967 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to support revised pay ranges which cannot be absorbed by outside revenue sources.

Larimer County 2022 Budget

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|-------------------------|----------------------------------|-----------------------|------------------------------|
| Human and Economic Health | Administrative Position | \$119,644 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to create 1.0 FTE regular administrative position that will support the Human and Economic Health Service Category Director, who has broad strategic and executive management duties over several departments with significant service responsibilities. The position will be partially funded by the ERAP program, as it will take over clerical duties related to that grant program. This proposal also changes how the Human and Economic Health Service Category Director is funded, eliminating a complex cost-allocation method among multiple departments.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|----------------------------|----------------------------------|-----------------------|------------------------------|
| Public Affairs | Operating Cost Restoration | \$16,789 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to restore operating costs reduced in 2021 due to the COVID-19 pandemic. These costs include travel, training, and a restoration of the [Larimer County 101 program](#).

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|---------------------------------|----------------------------------|-----------------------|------------------------------|
| Sheriff | State Reporting Mandate Support | \$1,050,314 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to comply with substantially increased reporting and service requirements mandated by Colorado House Bill 21-1211, which takes effect on July 1, 2022. This law requires additional cell checks, record-keeping, and notification around the use of restrictive housing that will require additional jail deputy staff time. The Office of the Sheriff has worked with the existing vendor to create a staffing matrix commensurate with the increased level of service required by medical and mental health services at the jail, and the impact is estimated at \$1.05 million. Jail staffing is being increased for the Jail Improvement capital project, and the ability of this new staffing level to keep up with the increased requirements will continue to be monitored.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|---|----------------------------------|-----------------------|------------------------------|
| Sheriff | Property and Casualty Insurance Increases | \$774,499 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to comply with Colorado Senate Bill 20-217, which in part reforms civil liability for law enforcement. As a result of this bill Larimer County sought an insurance policy to cover the possible liabilities, and premium costs increased substantially.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---|----------------------------------|----------------------------------|-----------------------|------------------------------|
| Sheriff | Body-Worn Cameras for Jail Staff | \$277,056 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to comply with Colorado Senate Bill 20-217, which requires increased use of body-worn cameras in jail settings. This item provides for the purchase of 185 new body-worn cameras, of which approximately 150 units will be allocated to the jail and 35 to reserve deputies. This funding also creates 1.0 FTE regular position, classification to be determined, to manage the additional data created by the body cam videos.

Strategic Plan Goals

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|-----------------------------------|--|--------------------------|----------------------------------|----------------------|
| Engineering | Public Improvement District Expansion | \$202,271 | Property Tax Levy & User Fees | Ongoing |

Explanation: Two new positions are created to assist the Engineering Department with expansion of the Public Improvement District (PID) program. This program can be a valuable tool to help property owners address road improvement and maintenance in subdivisions in unincorporated Larimer County and is part of the [strategic plan goal related to rural infrastructure \(Goal 1, Objective 3\)](#). The positions will enable Larimer County to become more proactive in reaching out to subdivisions to communicate the status of road systems and funding mechanisms that the County has available, prepare subdivision maintenance plans, hold neighborhood meetings, train new road advisory board members, address stormwater drainage issues, and contract for consultants or construction services. One-half of the cost of these positions will be paid through administrative fees charged to improvement districts.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|-----------------------------------|---|--------------------------|-------------------|----------------------|
| Human & Economic Health | Housing Stability Program Manager Funding | \$59,755 | Property Tax Levy | Combination |

Explanation: In 2021, a limited-term Housing Stability Program Manager was created to manage implementation of the Emergency Rental Assistance Program (ERAP round 1), created by the Consolidated Appropriations Act of 2021. Larimer County received \$10,740,668 under this federal program. Under the terms of ERAP round 1, the Program Manager’s duties are limited to essentially promoting the availability of rental assistance, reporting on uses of the funds, and overseeing the contract with the vendor that is distributing the funds. Subsequently the American Rescue Plan Act included a second round of funding, for which the County was allocated \$11,745,359. ERAP round 2 will slightly expand the allowable duties of the Housing Program Stability Manager, but not to the extent it will be able to substantially contribute to meeting the County’s [strategic plan goal related to affordable housing \(Goal 2, Objective 4\)](#). This proposal allows the position additional flexibility related to this strategic plan goal by funding half of the position’s cost out of the General Fund. The clerical and reporting duties of this position will be relocated to the new administrative position created for the Human and Economic Health Director.

Service Expansion

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|-----------------------------------|--------------------------------|--------------------------|-------------------|----------------------|
| Engineering | Rural Transit Match Funding | \$4,000 | Property Tax Levy | Ongoing |

Explanation: Transportation barriers in rural portions of Larimer County is a critical issue. The rural transit match funds allow the North Front Range Metropolitan Planning Organization (NFRMPO) to receive Rural §5310 funds from the Colorado Department of Transportation to expand activities of the mobility program and One Call/One Click Center, RideNoCo, into portions of the county outside of the NFRMPO urbanized boundaries.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|-----------------------------------|--|--------------------------|-------------------|----------------------|
| Human Resources | Limited Term Position for Scheduling Software | \$67,944 | Property Tax Levy | One-Time |

Explanation: Human Resources is implementing a technology upgrade to replace its existing time management system, which is expected to greatly improve scheduling and payroll functionalities for elected offices and departments with specialized time management needs. Funding for implementation of the project will be provided through a combination of Information Technology Steering Committee pool and/or surplus funds carried over from 2021. This proposal includes funding of 1.0 FTE limited-term payroll specialist to assist with the transition to the new software.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|-----------------------------------|------------------------------------|--------------------------|-------------------|----------------------|
| Human Resources | Employee Recognition Program | \$80,000 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to create a new employee recognition program. Employee recognition is helpful in retaining quality staff and has routinely been among the lowest scoring areas of the annual employee survey. The program will enable colleagues and supervisors to easily recognize employees for outstanding work and/or contributions to Larimer County’s Guiding Principles.

| Elected Office/ Division/Dept. | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|-----------------------------------|---------------------------------------|--------------------------|-------------------|----------------------|
| Information Technology | Asset Management GIS Support Staff | \$145,128 | Property Tax Levy | Ongoing |

Explanation: Funding is provided to create 1.0 FTE regular Senior GIS Applications position that will support the new enterprise asset management system (see Engineering Asset Management Staffing” item under “Capacity Expansions”) and its integration with existing geographical information systems (GIS). The enhanced capabilities of the new system create significant potential for improvements in business processes and efficiency as well as better community engagement and portals. The successful operation of the proposed platform requires the proper blend of enterprise IT GIS resources and departmental subject matter experts trained in the solution.

Position Summary Schedule

Overview

A schedule of changes to regular authorized FTEs in the 2022 budget by office/department is shown below. Limited-term and temporary positions are not included in this summary.

| Elected Office/Department | | 2020 Final | 2021 Revised | 2022 Change | 2022 Budget |
|---|------------------------------------|-----------------------|-------------------------|------------------------|------------------------|
| Public Safety | | | | | |
| | Coroner | 11.00 | 11.00 | | 11.00 |
| | Criminal Justice Services | 198.80 | 205.80 | +28.00 | 233.80 |
| | District Attorney | 90.00 | 90.00 | +1.00 | 91.00 |
| | Emergency Management | 4.00 | 4.00 | +1.00 | 5.00 |
| | Sheriff | 462.00 | 462.00 | +43.00 | 505.00 |
| Subtotal – Public Safety | | <u>765.80</u> | <u>772.80</u> | <u>+73.00</u> | <u>845.80</u> |
| Community Planning, Infrastructure and Resources (CPIRs) | | | | | |
| | Community Development | 44.22 | 44.22 | +3.38 | 47.60 |
| | Engineering | 33.00 | 33.00 | +5.00 | 38.00 |
| | Natural Resources | 50.10 | 50.10 | | 50.10 |
| | Road and Bridge | 70.00 | 70.00 | +11.00 | 81.00 |
| | The Ranch | 22.62 | 22.62 | | 22.62 |
| | Solid Waste | 30.50 | 32.50 | +2.00 | 34.50 |
| Subtotal – CPIRs | | <u>250.44</u> | <u>252.44</u> | <u>+21.38</u> | <u>273.82</u> |
| Human and Economic Health | | | | | |
| | Behavioral Health | 6.00 | 6.00 | | 6.00 |
| | Extension | 4.00 | 4.00 | | 4.00 |
| | Health and Environment | 78.70 | 78.70 | -0.35 | 78.35 |
| | Human and Economic Health Admin | 1.00 | 1.00 | +2.00 | 3.00 |
| | Human Services | 422.17 | 444.5280 | | 444.50 |
| | Economic and Workforce Development | 42.65 | 42.65 | | 42.65 |
| Subtotal – Human & Economic Health | | <u>554.52</u> | <u>576.85</u> | <u>+1.65</u> | <u>578.50</u> |
| Public Records & Information | | | | | |
| | Assessor | 45.00 | 45.00 | | 45.00 |
| | Clerk and Recorder | 87.00 | 92.00 | | 92.00 |
| | Public Communication | 2.75 | 3.75 | | 3.75 |
| | Treasurer | 16.00 | 16.00 | | 16.00 |
| Subtotal – Public Records & Information | | <u>150.75</u> | <u>156.75</u> | <u>+0.00</u> | <u>156.75</u> |

Larimer County 2022 Budget

| | Elected Office/Department | 2020 Final | 2021 Revised | 2022 Change | 2022 Budget |
|-------------------------|---|----------------------|----------------------|---------------------|----------------------|
| Support Services | | | | | |
| | Board of County Commissioners | 12.00 | 12.00 | | 12.00 |
| | County Attorney | 16.43 | 17.43 | | 17.43 |
| | Facilities | 35.00 | 35.00 | | 35.00 |
| | Finance | 26.25 | 26.25 | +0.75 | 27.00 |
| | Fleet | 18.00 | 18.00 | +2.00 | 20.00 |
| | Human Resources | 23.75 | 23.75 | | 23.75 |
| | Information Technology | 80.50 | 81.00 | +1.60 | 82.60 |
| | <u>Subtotal – Support Services</u> | <u>211.93</u> | <u>213.43</u> | <u>+4.35</u> | <u>217.78</u> |
| | TOTAL | 1,933.44 | 1,972.27 | +100.38 | 2,072.65 |

Larimer County 2022 Budget

Specific changes by Service Category are displayed below:

| Elected Office/Department | | FTE Change | Position Titles |
|---|---------------------------------|-------------------|---|
| Public Safety | | | |
| | Criminal Justice Services | +28.00 | Alternative Sentencing Expansion (12.00); Community Corrections Expansion (13.00); Positions to respond to HB21-1280 (3.00) |
| | District Attorney | +1.00 | Digital Evidence Tech (1.00) |
| | Emergency Management | +1.00 | Administrative Assistant (1.00) |
| | Sheriff | +43.00 | Jail improvement project (42); Evidence Tech (1) |
| Community Planning, Infrastructure and Resources (CPIRs) | | | |
| | Community Development | +3.38 | Code Enforcement Tech (1.0); Senior Planner (1.0); Plans Examiner (1.0) Increase existing FTE (0.38). |
| | Engineering | +5.00 | Civil Engineer II (4.00); Engineering Tech II (1.00) |
| | Road and Bridge | +11.00 | Apprentice Equipment Operators (10.00); Senior Equipment Operator (1.00) |
| | Solid Waste | +2.00 | Communications Specialist (1.00) and Accounting Tech I (1.00) converting from limited term positions to regular. |
| Human and Economic Health | | | |
| | Health and Environment | -0.35 | Converting regular Program Coordinator to limited term. |
| | Human and Economic Health Admin | +2.00 | Business Operations Coordinator (1.00); Converting limited-term Program Manager to regular |
| Support Services | | | |
| | Finance | +0.75 | Accounts Payable Tech (-0.25); Accounting Tech (1.00) |
| | Fleet | +2.00 | Equipment Maintenance Technician (2.00) |
| | Information Technology | +1.60 | Senior Technical Support Specialist (1.00); Performance Improvement Manager (0.10); GIS Specialist (0.50) |
| TOTAL | | +100.38 | |