

Section B – Financial Information & Policies

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Larimer County 2022 Budget

2022 Expenditures by Office and Department

Overview

The 2022 gross expenditure budget for Larimer County Government is \$639.7 million, broken out by Elected Office/Division as shown in the tables below:

Elected Office/Division	FY2020 ACTUAL	FY2021 BUDGET	FY2021 CHANGES	FY2021 REVISED	FY2022 BUDGET	2022-2021 REVISED \$
Assessor	\$4,683,343	\$4,596,403	\$269,719	\$4,866,122	\$4,945,252	\$79,130
Clerk and Recorder	\$10,905,337	\$9,394,113	\$388,393	\$9,782,506	\$11,895,000	\$2,112,494
Engineering	\$7,268,071	\$7,421,067	\$8,091,197	\$15,512,264	\$8,124,206	(\$7,388,058)
Natural Resources	\$16,635,326	\$29,281,598	\$4,594,752	\$33,876,350	\$23,199,574	(\$10,676,776)
Community Development	\$6,088,139	\$5,935,142	\$565,261	\$6,500,403	\$6,593,828	\$93,425
Road and Bridge	\$34,986,403	\$62,178,904	(\$8,094,684)	\$54,084,220	\$60,021,980	\$5,937,760
The Ranch	\$8,324,942	\$41,994,845	(\$26,810,723)	\$15,184,122	\$46,789,601	\$31,605,479
Solid Waste	\$9,752,724	\$35,465,427	\$0	\$35,465,427	\$41,562,485	\$6,097,058
Community Planning, Infrastructure & Resources - TOTAL	\$83,055,605	\$182,276,983	(\$21,654,197)	\$160,622,786	\$186,291,674	\$25,668,888
Criminal Justice Services	\$20,126,933	\$20,391,079	(\$932,610)	\$19,458,469	\$23,079,271	\$3,620,802
Commissioners and County Manager	\$2,290,984	\$2,783,674	\$208,361	\$2,992,035	\$3,073,622	\$81,587
County Attorney	\$2,424,738	\$2,457,426	\$112,043	\$2,569,469	\$2,633,898	\$64,429
Emergency Management	\$604,540	\$498,352	\$30,000	\$528,352	\$768,741	\$240,389
Facilities	\$37,374,295	\$74,661,714	(\$9,451,401)	\$65,210,313	\$69,706,024	\$4,495,711
Fleet Services	\$12,552,476	\$10,334,653	\$1,000,000	\$11,334,653	\$15,174,868	\$3,840,215
Human Resources	\$28,255,569	\$33,893,533	\$1,783,541	\$35,677,074	\$34,134,755	(\$1,542,319)
Non-Departmental	\$61,608,635	\$45,822,539	\$32,149,342	\$77,971,881	\$46,705,297	(\$31,266,584)
County Manager - TOTAL	\$145,111,237	\$170,451,891	\$25,831,886	\$196,283,777	\$172,197,205	(\$24,086,572)
Coroner	\$1,741,404	\$1,546,892	\$200,000	\$1,746,892	\$1,988,535	\$241,643
District Attorney	\$9,768,194	\$9,880,489	\$584,883	\$10,465,372	\$10,799,678	\$334,306
Financial Services	\$21,106,856	\$25,543,098	\$3,199,663	\$28,742,761	\$23,587,798	(\$5,154,963)
Information Technology Management	\$26,469,424	\$20,626,946	\$1,302,345	\$21,929,291	\$21,659,309	(\$269,982)
Behavioral Health	\$5,727,331	\$27,889,556	(\$19,339,523)	\$8,550,033	\$39,328,757	\$30,778,724
Extension	\$1,098,489	\$1,136,181	\$0	\$1,136,181	\$1,574,356	\$438,175
Economic and Workforce Development	\$7,231,413	\$4,790,164	\$3,039,609	\$7,829,773	\$6,205,623	(\$1,624,150)
Health and Environment	\$11,399,733	\$11,296,787	\$2,967,922	\$14,264,709	\$14,636,182	\$371,473
Human and Economic Health Admin	\$0	\$0	\$0	\$0	\$361,247	\$361,247
Human Services	\$44,898,348	\$48,981,782	\$0	\$48,981,782	\$55,847,769	\$6,865,987
Human & Economic Health - TOTAL	\$70,355,314	\$94,094,470	(\$13,331,992)	\$80,762,478	\$117,953,934	\$37,191,456
Sheriff	\$60,626,138	\$60,880,442	\$4,041,138	\$64,921,580	\$73,330,294	\$8,408,714
Surveyor	\$9,120	\$9,806	\$0	\$9,806	\$9,643	(\$163)
Treasurer and Public Trustee	\$1,583,374	\$1,898,536	\$206,170	\$2,104,706	\$1,991,027	(\$113,679)
TOTAL - All Departments	\$455,542,281	\$601,591,148	\$105,398	\$601,696,546	\$649,728,620	\$48,032,074

Office of the Assessor

[The Office of the 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 their fair share of the taxes.

2022 Budget Goals and Priorities:

1. Continue to maintain a conservative budget and respond to county priorities.
2. Remain accountable for the results we produce using general fund dollars.
3. Enhance services using technology and a dispersed workforce.

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
State Audit Compliance (Coefficient of Dispersion)	< 16	7.5	7.0	7.1	6.3
Real & Personal Properties per Appraiser	N/A	8,732	9,171	9,213	7,969
Property Value Protests	N/A	19,586	N/A	24,196	N/A

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Charges for Service	\$72,002	\$53,353	\$67,500	\$14,147
Total Revenues	\$72,002	\$53,353	\$67,500	\$14,147
Personnel Costs	\$4,081,668	\$4,204,122	\$4,307,415	\$103,293
Operating Expenses	\$601,675	\$662,000	\$637,837	(\$24,163)
Total Expenses	\$4,683,343	\$4,866,122	\$4,945,252	\$79,130
Regular FTE Positions	45.00	45.00	45.00	0.00

Behavioral Health Services

[Behavioral Health Services](#) strives to facilitate quality mental health care to meet the needs of our residents, at the right level, the right time, and at the right cost. In 2018, Larimer County voters passed a sales tax increase of 0.25% dedicated to Larimer County Behavioral Health Services. The ballot language presented a two-pronged, local solution:

1. Expanded & enriched local behavioral health services across the County.
2. A regional [behavioral health facility](#) to coordinate those integrated services.

2022 Budget Goals and Priorities:

1. Enhance and expand behavioral health treatment and services throughout Larimer County.
2. Provide annual report to the Board of County Commissioners on the use of sales tax revenues.
3. Continue to make progress on design and construction of a new behavioral health facility

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Percent of revenues spent on services & programs	> 90%	N/A	N/A	97%	92%
Percent of quantifiable Impact Fund objectives met	100%	N/A	N/A	N/A	89%

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2021 Change
Taxes	\$17,972,372	\$21,519,473	\$19,417,861	(\$2,101,612)
Intergovernmental	\$335,547	\$344,000	\$344,000	\$0
Interest Earnings	\$122,815	\$13,000	\$112,500	\$99,500
Miscellaneous Revenues	\$453	\$0	\$0	\$0
Total Revenues	\$18,431,188	\$21,876,473	\$19,874,361	(\$2,002,112)
Personnel Costs	\$658,851	\$673,442	\$776,520	\$103,078
Operating Expenses	\$3,601,852	\$5,869,591	\$7,952,237	\$2,082,646
Capital Outlay	\$1,466,628	\$2,007,000	\$30,600,000	\$28,593,000
Total Expenses	\$5,727,331	\$8,550,033	\$39,328,757	\$30,778,724
Regular FTE Positions	6.00	6.00	6.00	0.00

Board of County Commissioners & County Manager

[Larimer's three-member Board of County Commissioners](#) is the main policy-making body in the County and works to represent the interest of the citizens of Larimer County at local, state, and national levels. Commissioners are elected at large from one of three geographic districts for four-year staggered terms. In Larimer County, Commissioners are limited to serving three four-year terms. The County Manager provides executive management services for departments under the jurisdiction of the Board of County Commissioners, plus other support services such as budget development and public affairs.

2022 Budget Goals and Priorities:

1. Continue to provide effective policy guidance and executive management oversight to ensure Larimer County government lives up to its mission statement, guiding principles and furthers our Strategic Plan.

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$79,774	\$23,200	\$0	(\$23,200)
Licenses & Permits	\$3,700	\$0	\$0	\$0
Charges for Services	\$27,630	\$25,000	\$25,500	\$500
Miscellaneous Revenues	\$17,945	\$0	\$0	\$0
Total Revenues	\$129,049	\$48,200	\$25,500	(\$22,700)
Personnel Costs	\$1,790,038	\$2,077,227	\$2,152,586	\$75,359
Operating Expenses	\$498,946	\$914,808	\$921,036	\$6,228
Other Financing Uses	\$2,000	\$0	\$0	\$0
Total Expenses	\$2,290,984	\$2,992,035	\$3,073,622	\$81,587
Regular FTE Positions	13.75	14.75	14.75	0.00

Office of the Clerk & Recorder

[The Office of the Clerk and Recorder](#) operates several critical, state-mandated services for the people of Larimer County. These services include administration of elections; vehicle licensing services including titling and registration; recording services for processing and preserving documents presented for public record including real-estate records, military discharges, subdivision maps, marriage licenses and civil unions.; In addition to housing recorded documents, services also include issuing passports and marriage licenses; recording actions by the Board of County Commissioners; and providing Board of Equalization services.

2022 Budget Goals and Priorities:

1. Implement a new business plan for Vehicle Licensing
2. Normalize operations that have been impacted by the COVID-19 pandemic in the Citizen Information Center
3. Fully implement the Elections Department’s operational business plan

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Motor Vehicle Non-Renewal Lobby Wait Time	< 30 minutes	21 minutes	40 minutes	35 minutes	22 minutes
Motor Vehicle Renewal Lobby Wait Time	< 30 minutes	17 minutes	31 minutes	33 minutes	22 minutes
Motor Vehicle Transactions per Employee	N/A	12,300	12,700	13,700	13,300

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$527,627	\$0	\$0	\$0
Licenses & Permits	\$37,055	\$44,000	\$45,600	\$1,600
Charges for Services	\$9,882,249	\$9,127,160	\$9,031,228	(\$95,932)
Miscellaneous Revenues	\$253	\$2,700	\$1,800	(\$900)
Total Revenues	\$10,447,184	\$9,173,860	\$9,078,628	(\$95,232)
Personnel Costs	\$7,301,838	\$7,198,809	\$8,989,931	\$1,791,122
Operating Expenses	\$3,488,901	\$2,583,697	\$2,905,069	\$321,372
Capital Outlay	\$114,598	\$0	\$0	\$0
Total Expenses	\$10,905,337	\$9,782,506	\$11,895,000	\$2,112,494
Regular FTE Positions	86.00	92.00	92.00	0.00

Community Development

Community Development consists of three departments:

- [Code Compliance](#), which assists property owners in bringing their properties into compliance with adopted land use and building codes, regulations, and ordinances for the benefit of property owners, prospective buyers, the neighborhood, and the public
- [Building](#), which is responsible for professional building services including permits, plan review, inspections, and code enforcement for all the unincorporated areas of Larimer County.
- [Planning](#), which regulates land use in the unincorporated area of the county (outside of city/town limits), generally referred to as rural lands.

2022 Budget Goals and Priorities:

1. Provide continuous improvement on development review and permitting systems
2. Implement land use code, support, and other policy projects
3. Improve code compliance consistency and tools

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Average Days to Review a Residential Building Permit Application	< 25 days	14 days	30 days	25 days	27 days
Average Days to Review a Land Division Application	< 150 days	116 days	122 days	158 days	113 days
Percent of building inspection requests honored within one day	> 90%	98%	98%	98%	98%

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$101	\$0	\$0	\$0
Intergovernmental Revenue	\$1,594	\$0	\$0	\$0
Licenses & Permits	\$2,848,320	\$2,773,114	\$2,884,780	\$111,666
Charges for Services	\$329,713	\$317,635	\$314,210	(\$3,425)
Miscellaneous Revenues	\$1	\$500	\$100	(\$400)
Total Revenues	\$3,179,729	\$3,091,249	\$3,199,090	\$107,841
Personnel Costs	\$4,402,114	\$4,525,523	\$5,121,452	\$595,929
Operating Expenses	\$1,571,503	\$1,974,880	\$1,472,376	(\$502,504)
Other Financing Uses	\$114,522	\$0	\$0	\$0
Total Expenses	\$6,088,139	\$6,500,403	\$6,593,828	\$93,425
Regular FTE Positions	44.22	44.22	47.60	+3.38

Office of the Coroner

[The Office of the Coroner](#) is required by state law to investigate any death that does not occur from natural causes.

2022 Budget Goals and Priorities:

1. Prepare for future caseload increases
2. Improve quality of service to the public
3. Attract & retain quality staff

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Office cost/100K residents	N/A	\$350,000	\$354,000	\$444,000	\$488,000
# of Autopsies performed	N/A	234	240	274	223
Cases investigated per employee	> 370	426	425	376	416
Reported cases	N/A	2,554	2,549	2,631	2,909

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Charges for Service	\$91,809	\$68,000	\$69,360	\$1,360
Total Revenues	\$91,809	\$68,000	\$69,360	\$1,360
Personnel Costs	\$1,165,652	\$1,086,035	\$1,213,073	\$127,038
Operating Expenses	\$530,687	\$660,857	\$775,462*	\$114,605
Other Financing Uses	\$45,064	\$0	\$0	\$0
Total Expenses	\$1,741,404	\$1,746,892	\$1,988,535	\$241,643
Regular FTE Positions	11.00	11.00	11.00	0.00

* = Includes one-time capital project of \$300,000

County Attorney

[The Office of the County Attorney](#) is required by state law to represent the interests of the Board of County Commissioners, the County's various administrative departments, appointed advisory boards, and other elected or appointed officials when those interests are compatible with those of the County; and to represent the People of the State of Colorado in certain social services/human services and mental health proceedings.

2022 Budget Goals and Priorities:

1. Continue to improve depth of knowledge in most common work areas
2. Develop succession plans that ensure the office is adequately staffed for the foreseeable future

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
County population per attorney	N/A	49,000	50,000	40,000	45,000
Regular County FTEs per attorney	N/A	248	269	217	234

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Charges for Service	\$980,090	\$1,010,309	\$1,121,542	\$111,233
Miscellaneous Revenues	\$419	\$0	\$0	\$0
Total Revenues	\$980,509	\$1,010,309	\$1,121,542	\$111,233
Personnel Costs	\$2,082,974	\$2,150,385	\$2,231,884	\$81,499
Operating Expenses	\$341,764	\$419,084	\$402,014	(\$17,070)
Total Expenses	\$2,424,738	\$2,569,469	\$2,633,898	\$64,429
Regular FTE Positions	16.43	17.43	17.43	0.00

Criminal Justice Services

The Criminal Justice Services Division includes two departments:

- [Alternative Sentencing](#), which seeks to reduce recidivism, tax dollars, and improve the outcomes of clients through quality programming.
- Community Corrections, which provides services to those directly sentenced to the program or those who are returning to the community from the State Corrections system.

2022 Budget Goals and Priorities:

1. Implement a competency court docket and increase access to competency evaluations and restoration services
2. Normalize operations after the COVID-19 pandemic
3. Complete the all-Women’s Criminal Justice Services facility expansion (see capital projects)
4. Support staff through vicarious trauma programs
5. Implement continuous improvement efforts that improve outcomes and reduce costs
6. Implement Colorado House Bill 21-1280, which requires bond hearings within 48 hours of arrest
7. Expand substance abuse testing capacity at Loveland location to 5 days per week
8. Become credentialed Medicaid providers for substance abuse treatment programs
9. Complete phases 1 and 2 of gender-responsive programming & seek grant funding for phase 3.
10. Develop first-in-the-state Community Corrections Alumni Program

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Days diverted from Jail or Prison(a)	> 130,000	135,861	153,974	163,650	158,173
Amount of Victim Restitution collected(a)	N/A	\$454,643	\$556,343	\$471,708	\$436,435
Percent of offenders who successfully complete residential program(a)	N/A	70%	68%	66%	71%
AIIM*/Wellness Court recidivism rate following successful treatment(a)	< 30%	N/A	20%	17%	44%
Days diverted from serving jail time(b)	> 60,000	61,794	68,244	68,838	37,238
Percent of offenders who successfully complete programming(b)	> 80%	86%	82%	80%	86%
Number of days defendants under supervision(c)	> 400,000	428,635	483,620	491,504	587,101
Percent of offenders who successful complete programming(c)	> 80%	79%	77%	78%	72%

AIIM = Alternatives to Incarceration for Individuals with Mental Illness

(a) = Community Corrections, (b) = Alternative Sentencing, (c) = Pre-Trial Services

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Criminal Justice Services continued

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$231,888	\$425,319	\$229,745	(\$195,574)
Charges for Services	\$9,511,312	\$9,171,404	\$9,931,727	\$760,323
Interest Earnings	\$24,454	\$25,000	\$25,000	\$0
Miscellaneous Revenues	\$55,359	\$90,267	\$74,885	(\$15,382)
Other Financing Sources	\$2,106,163	\$1,628,823	\$692,152	(\$936,671)
Total Revenues	\$11,929,177	\$11,340,813	\$10,953,509	(\$387,304)
Personnel Costs	\$15,665,732	\$14,395,439	\$18,188,692	\$3,793,253
Operating Expenses	\$4,461,201	\$5,063,030	\$4,890,579	(\$172,451)
Total Expenses	\$20,126,933	\$19,458,469	\$23,079,271	\$3,620,802
Regular FTE Positions	198.80	205.80	233.80	+28.00

Office of the District Attorney

[The District Attorney's](#) office serves to seek justice and ensure the safety of our community in an equitable manner. Every day we work to thoughtfully prosecute crime, protect victims of crime, address systemic bias, rectify injustice, and provide transparency about our work. We are zealous advocates for the truth and fair practitioners of justice.

2022 Budget Goals and Priorities:

1. Achieve fair and just outcomes in criminal cases and continue to find prosecution and sentencing alternatives, including diversion and other treatment programs to reduce recidivism and achieve lasting increases in public safety
2. Ensure that crime victims are supported and protected from re-victimization through increased education and communication, appropriate referrals, and just sentences.
3. Provide good stewardship of taxpayer dollars
4. Increase transparency in the criminal justice system

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Restitution ordered paid to crime victims	N/A	\$3,700,000	\$2,500,000	\$5,200,000	\$4,400,000
Juveniles diverted from criminal justice system	N/A	454	359	414	232
Defendants in treatment courts	N/A	N/A	241	319	208

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$687,891	\$734,884	\$569,591	(\$165,293)
Charges for Services	\$145,137	\$140,700	\$165,900	\$25,200
Miscellaneous	\$756	\$300	\$300	\$0
Total Revenues	\$833,784	\$875,884	\$735,791	(\$140,093)
Personnel Costs	\$9,195,043	\$9,420,047	\$9,753,571	\$333,524
Operating Expenses	\$573,151	\$1,025,825	\$1,046,107	\$20,282
Capital Outlay	\$0	\$19,500	\$0	(\$19,500)
Total Expenses	\$9,768,194	\$10,465,372	\$10,799,678	\$334,306
Regular FTE Positions	90.00	90.00	91.00	1.00

Economic and Workforce Development

[Larimer County Economic and Workforce Development \(LCEWD\)](#) connects people to meaningful work and businesses to talent and resources, improving our community's economic wellbeing. The Department provides several federal, state, and local programs that support job seekers, businesses, and others.

2022 Budget Goals and Priorities:

1. Provide leadership, support and regional coordination for COVID-19 economic response and recovery.
2. Redesign and refine labor exchange services to create a more inclusive economy.
3. Explore ways of providing innovative and current economic development and workforce services through technology, new service delivery systems and adaptive space strategies.

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Avg days wait for Veterans' Services Appointment	< 10 days	16 days	14 days	10 days	7 days
Salary \$ added to economy through workforce programs	N/A	\$90 million	\$89 million	\$79 million	\$130 million
Retention rate of those receiving workforce services after 2 quarters	> 82%	76%	78%	83%	72%
Median quarterly earnings after 1 year following services	> \$8,750	\$9,138	\$9,272	\$9,977	\$13,319

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$3,915,902	\$4,375,717	\$3,396,844	(\$978,873)
Charges for Services	\$1,982,759	\$694,909	\$631,985	(\$62,924)
Miscellaneous Revenues	\$226,258	\$36,822	\$101,535	\$64,713
Other Financing Sources	\$804,468	\$1,901,670	\$1,891,991	(\$9,679)
Total Revenues	\$6,929,387	\$7,009,117	\$6,022,355	(\$986,763)
Personnel Costs	\$4,551,465	\$4,026,656	\$4,863,244	\$836,588
Operating Expenses	\$2,679,949	\$3,803,117	\$1,342,379	(\$2,460,738)
Total Expenses	\$7,231,413	\$7,829,773	\$6,205,623	(\$1,624,150)
Regular FTE Positions	58.75	42.65	42.65	0.00

Emergency Management

[The Office of Emergency Management](#) strives to create sustainable communities and to protect life and property by empowering all who live, work, and visit the County to prevent, mitigate, prepare for, respond to, and recover from all types of emergencies and disasters.

2022 Budget Goals and Priorities:

1. Enhance Emergency Operations Center operations through training, exercise, equipment and updated processes.
2. Improve internal processes and administrative capacity and support of the department.
3. Provide greater opportunities for collaboration and mitigation to improve resiliency of our community.

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Emergencies & emergency exercises	N/A	10	21	16	7
Percent of staff time spent on EOC activities	N/A	N/A	20%	42%	82%

EOC = Emergency Operations Center (active emergencies)

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$40,472	\$130,628	\$75,827	(\$54,801)
Miscellaneous Revenues	\$10,131	\$0	\$0	\$0
Total Revenues	\$50,603	\$130,628	\$75,827	(\$54,801)
Personnel Costs	\$401,937	\$346,905	\$552,529	\$205,624
Operating Expenses	\$194,008	\$181,447	\$216,212	\$34,765
Capital Outlay	\$8,595	\$0	\$0	\$0
Total Expenses	\$604,540	\$528,352	\$768,741	\$240,389
Regular FTE Positions	4.00	4.00	5.00	+1.00

Extension

[The Larimer County Office of Colorado State University Extension](#) educators and specialists help Coloradans prevent and solve problems, build healthy people and strong communities. Extension faculty and staff provide education and services in agriculture, horticulture, range, forestry, water, health promotion, financial education, business management, leadership development, and 4-H youth-development.

2022 Budget Goals and Priorities:

1. Continue progress of allocating funds towards goals from our Community Needs Assessment, promoting projects and efforts that have the most community impact. Create awareness of Extension and our impacts through communications back to the community and leadership.
2. Continue increasing our revenues through community grants and donations.
3. Transition budget management responsibilities to program staff throughout 2022.

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Gross sales at county farmers' market	N/A	\$685,000	\$725,000	\$853,000	\$827,000
SNAP* funds spent at County farmers' market	N/A	N/A	\$7,326	\$8,111	\$11,359
Percent of 4-H participants who complete program	> 85%	86%	84%	88%	90%
Master gardener volunteer hours	N/A	N/A	5,807	6,309	4,720

* = Supplemental Nutrition Assistance Program

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Charges for Services	\$125,657	\$124,250	\$164,750	\$40,500
Interest Earnings	\$1,159	\$0	\$0	\$0
Miscellaneous Revenues	\$183,420	\$181,722	\$535,834	\$354,112
Total Revenues	\$310,236	\$305,972	\$700,584	\$394,612
Personnel Costs	\$455,654	\$483,317	\$551,675	\$68,358
Operating Expenses	\$642,835	\$652,864	\$1,022,681	\$369,817
Total Expenses	\$1,098,489	\$1,136,181	\$1,574,356	\$438,175
Regular FTE Positions	4.00	4.00	4.00	0.00

Engineering

[The Engineering Department](#) manages many of the County’s capital projects, especially for the Road and Bridge Department; manages several stormwater and drainage services, improvement districts, and ensures the County’s compliance with stormwater regulations; manages several disaster-related projects from the 2013 floods and 2020 wildfires; and processes (in partnership with the Community Development department) a variety of land use applications, which include requests for land divisions, commercial developments, rezoning requests, amended plats, Rural Land Use Plans, referral from adjacent entities, and proposed public projects

2022 Budget Goals and Priorities:

1. Make substantive progress towards implementation of an updated enterprise asset management system
2. Complete 2013 flood recovery projects
3. Complete the next phase of the Owl Canyon Corridor capital project from I-25 to CR 9
4. Begin the process to compile information necessary to explore a subdivision road maintenance program in unincorporated Larimer County

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Severe crash rate on county roads per 100 million vehicle miles	< 31	30	27	25	24
Structurally deficient mainline road bridges	N/A	5	1	1	2
Percent of county roads graded “C” or above for traffic flow	> 88%	89%	86%	79%	79%

Larimer County 2022 Budget

Engineering continued

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$2,840,514	\$3,155,756	\$3,354,219	\$198,463
Assessments	\$52,851	\$43,615	\$44,487	\$872
Intergovernmental	\$178,627	\$1,836,173	\$196,875	(\$1,639,298)
Licenses & Permits	\$68,153	\$44,477	\$45,367	\$890
Charges for Services	\$172,933	\$260,301	\$243,777	(\$16,524)
Interest Earnings	\$82,217	\$65,776	\$38,901	(\$26,875)
Miscellaneous Revenues	\$144,723	\$34,347	\$204	(\$34,143)
Other Financing Sources	\$389,241	\$569,845	\$561,861	(\$7,984)
Total Revenues	\$3,929,259	\$6,010,290	\$4,485,691	(\$1,524,599)
Personnel Costs	\$3,417,499	\$3,816,983	\$4,754,556	\$937,573
Operating Expenses	\$3,377,955	\$10,645,680	\$2,873,145	(\$7,772,535)
Capital Outlay	\$17,235	\$863,661	\$0	(\$863,661)
Debt Service	\$218,640	\$218,280	\$218,880	\$600
Other Financing Uses	\$236,742	(\$32,340)	\$277,625	\$309,965
Total Expenses	\$7,268,071	\$15,512,264	\$8,124,206	(\$7,388,058)
Regular FTE Positions	33.00	33.00	38.00	5.00

Larimer County 2022 Budget

Facilities

[The Facilities Department](#) supports the provision of services to the public by effectively planning for, designing, constructing, and maintaining space for all Larimer County Departments and across all County buildings. The department’s mission statement is: “People matter. Buildings matter. We serve both!”

2022 Budget Goals and Priorities:

1. Continue progress on major capital projects including the Jail Improvement, Behavioral Health Campus, Alternative Sentencing Expansion, Fleet Campus, Sheriff’s Office Emergency Services, and other.
2. Analyze how County facilities are being used after the pandemic and consider future changes

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Increase in per sq. ft. operating cost	< 5%	4.0%	3.5%	1.2%	1.2%
Maintenance FTEs per 100K sq. ft.	< 5.08	0.71	0.83	0.78	0.78
Percent of staff rating facilities good or better	> 90%	92%	90%	93%	93%
Percent of preventative maintenance performed within recommended timelines	> 90%	94%	97%	98%	95%

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$332,918	\$466,758	\$0	(\$466,758)
Charges for Services	\$2,428,763	\$2,511,462	\$2,353,617	(\$157,845)
Interest Earnings	\$704,368	\$100,000	\$100,000	\$0
Miscellaneous Revenues	\$3,130	\$0	\$0	\$0
Other Financing Sources	\$18,396,500	\$28,450,952	\$13,876,172	(\$14,574,780)
Total Revenues	\$21,865,679	\$31,529,172	\$16,329,789	(\$15,199,383)

Larimer County 2022 Budget

Facilities continued

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Personnel Costs	\$2,903,667	\$2,931,638	\$3,292,408	\$360,770
Operating Expenses	\$7,395,170	\$11,625,123	\$7,913,616	(\$3,711,507)
Capital Outlay	\$26,996,418	\$50,442,907	\$58,500,000	\$8,057,093
Other Financing Uses	\$79,040	\$210,645	\$0	(\$210,645)
Total Expenses	\$37,374,295	\$65,210,313	\$69,706,024	\$4,495,711
Regular FTE Positions	35.00	35.00	35.00	0.00

Financial Services

[The Finance Department](#) leads the county's accounting, financial systems, purchasing, risk management, debt administration, and sales tax functions. Providing these centralized services allows other departments and offices to focus on serving citizens.

2022 Budget Goals and Priorities:

1. Enhance the enterprise financial system with phase 2 projects that will continue to improve service to County departments
2. Research and develop procurement processes which: 1) Encourage participation of underrepresented vendors and 2) Are compliant with new federal buy America and Recovered Materials procurement requirements.
3. Improve and shorten the monthly sales tax process through use of a new sales tax system

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Favorable audit opinion?	Yes	Yes	Yes	Yes	Yes
Estimated savings through purchasing	N/A	\$9,100,000	\$6,400,000	\$5,700,000	\$6,300,000
Number of bids, quotes & requests for proposals	N/A	61	47	76	69
Workers compensation savings compared to industry benchmark	0%	41%	34%	12%	30%

Larimer County 2022 Budget

Financial Services continued

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$10,620,530	\$14,617,996	\$11,913,614	(\$2,704,382)
Assessments	\$278,860	\$360,167	\$262,459	(\$97,708)
Intergovernmental	\$30,545	\$25,560	\$25,560	\$0
Charges for Services	\$2,735,334	\$2,941,986	\$3,742,604	\$800,618
Interest Earnings	\$238,523	\$247,248	\$178,267	(\$68,981)
Miscellaneous Revenues	\$214,163	\$232,005	\$215,000	(\$17,005)
Other Financing Sources	\$5,931,121	\$5,930,250	\$5,931,250	\$1,000
Total Revenues	\$20,049,076	\$24,355,212	\$22,268,754	(\$2,086,458)
Personnel Costs	\$2,416,868	\$2,561,771	\$2,989,411	\$427,640
Operating Expenses	\$12,389,269	\$15,603,313	\$14,323,197	(\$1,280,116)
Debt Service	\$6,300,719	\$6,373,423	\$6,275,190	(\$98,233)
Other Financing Uses	\$0	\$4,204,254	\$0	(\$4,204,254)
Total Expenses	21,106,856	28,742,761	23,587,798	(\$5,154,963)
Regular FTE Positions	26.25	26.25	27.00	+0.75

Fleet Management

The Fleet Management Department supports the County's ability to provide services to the public by procuring, maintaining, and managing hundreds of vehicles and pieces of equipment including squad cars and trucks for the Sheriff, road grading equipment for Road and Bridge, pool vehicles for use by multiple departments, trash compacting equipment at the landfill, trucks used by Natural Resources, and more.

2022 Budget Goals and Priorities:

1. Continue to invest in staff through training and career advancement
2. Improve service by utilizing technology for project such as electronic service requests and dashboards
3. Prepare the department to move into its new Fleet Campus (see capital projects)

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Equipment units per-mechanic	> 110	112	112	120	107
Per-mile cost of light duty vehicles	< \$0.28	\$0.28	\$0.30	\$0.28	\$0.29
Per-hour cost of heavy-duty vehicles	< \$32.00	\$32.33	\$33.25	\$31.96	\$34.02

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$1,002	\$0	\$23,734	\$23,734
Charges for Services	\$10,193,082	\$10,771,096	\$11,066,718	\$295,622
Miscellaneous Revenues	\$79,560	\$0	\$0	\$0
Other Financing Sources	\$3,096,322	\$400,000	\$400,000	\$0
Total Revenues	\$13,369,966	\$11,171,096	\$11,490,452	\$319,356
Personnel Costs	\$1,631,692	\$1,603,596	\$2,040,861	\$437,265
Operating Expenses	\$4,371,691	\$4,926,121	\$4,133,421	(\$792,700)
Capital Outlay	\$6,542,264	\$4,804,936	\$6,000,586	\$1,195,650
Other Financing Uses	\$6,829	\$0	\$3,000,000	\$3,000,000
Total Expenses	\$12,552,476	\$11,334,653	\$15,174,868	\$3,840,215
Regular FTE Positions	18.00	18.00	20.00	+2.00

Larimer County 2022 Budget

Health & Environment

[The Health and Environment Department](#)'s mission is working to provide everyone in Larimer County the opportunity for a healthy life. Under the direction of the [Larimer County Board of Health](#), core public health services include:

- Immunizations
- Community Health Improvement Plan
- Communicable disease prevention
- Food safety education and inspection
- Water quality
- Air quality
- Maternal, child and family health
- Emergency preparedness and response
- Pandemic suppression

2022 Budget Goals and Priorities:

1. Continue efforts to suppress the COVID-19 pandemic
2. Implement the [department's five-year Strategic Plan](#)
3. Advance health equity by implementing more equitable communications efforts, creating an inclusive organization for staff, and improving training.

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Immunization rate for children 19-35 months	> 90%	91%	91%	91%	91%
Number of food establishment inspections	N/A	1,992	1,708	841	581
Average critical violations per-inspection at food establishments	< 2.25	2.1	2.0	3.1	2.7

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$3,923,615	\$4,126,840	\$4,408,146	\$281,306
Intergovernmental	\$5,915,361	\$8,670,921	\$8,321,939	(\$348,982)
Licenses & Permits	\$800,056	\$827,682	\$882,000	\$54,318
Charges for Services	\$721,512	\$899,750	\$891,610	(\$8,140)
Miscellaneous Revenues	\$94,283	\$78,112	\$21,000	(\$57,112)
Other Financing Sources	\$229,000	\$0	\$0	\$0
Total Revenues	\$11,683,827	\$14,603,305	\$14,524,695	(\$78,610)
Personnel Costs	\$9,772,005	\$12,010,750	\$12,135,457	\$124,707
Operating Expenses	\$1,627,728	\$2,253,959	\$2,500,725	\$246,766
Total Expenses	\$11,399,733	\$14,264,709	\$14,636,182	\$371,473
Regular FTE Positions	78.70	78.70	78.35	(0.35)

Human and Economic Health Administration & Housing

This department, newly created in 2021, is responsible for overall strategic direction of the Human and Economic Health (HEH) Service Category, and for implementing the County’s strategic plan objectives related to affordable housing strategies.

2022 Budget Goals and Priorities:

1. Increase capacity for HEH administrative duties
2. Implement [housing strategies developed in the County’s 2019-2023 Strategic Plan](#)
3. Create strategic direction, policy recommendations, and new programming for overall Larimer County Housing Strategy

Outputs and performance measures for this department will be developed in future years.

2020-2022 Budget Information:

Category	2020 Actual*	2021 Revised*	2022 Budget	2022-2201 Change
Personnel Costs	\$0	\$0	\$333,415	\$333,415
Operating Expenses	\$0	\$0	\$27,832	\$27,832
Total Expenses	\$0	\$0	\$361,247	\$361,247
Regular FTE Positions	0.00	0.00	3.00	+2.00

* = Prior to the 2022 budget these costs were included in the Human Services Department budget.

Human Resources

[The Human Resources Department](#) supports the County's ability to provide services to the public by recruiting new employees, and managing all payroll, benefits, training programs, and other services to County employees.

2022 Budget Goals and Priorities:

1. Optimize use of the County's enterprise human resources software package including payroll, recruiting, scheduling, benefits, and other functions.
2. Implement continuous improvement projects to provide cost-effective benefits plans.
3. Finalize childcare facility project and issue a request for proposals for service to begin in 2023
4. Roll out workforce analytics dashboards

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Overtime as a percent of total county earnings	< 4%	2.0%	2.5%	2.5%	3.1%
Average days from job posting to offer	< 50 days	49 days	42 days	46 days	51 days
Percent increase in healthcare costs over prior year	< 9%	7.9%	3.0%	1.5%	0.0%
Percent of employees rating Larimer County as a great place to work	> 90%	93%	93%	97%	95%

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2021 Change
Charges for Services	\$29,352,721	\$21,391,000	\$29,425,000	\$8,034,000
Interest Earnings	\$109,773	\$23,900	\$99,000	\$75,100
Miscellaneous Revenues	\$867,178	\$622,396	\$605,000	(\$17,396)
Other Financing Sources	\$767,522	\$1,000,000	\$825,000	(\$175,000)
Total Revenues	\$31,097,194	\$23,037,296	\$30,954,000	\$7,916,704
Personnel Costs	\$2,964,891	\$3,403,644	\$3,513,868	\$110,224
Operating Expenses	\$25,290,678	\$32,273,430	\$30,620,887	(\$1,652,543)
Total Expenses	\$28,255,569	\$35,677,074	\$34,134,755	(\$1,542,319)
Regular FTE Positions	23.75	23.75	23.75	0.00

Human Services

[The Department of Human Services](#) assists individuals and families achieve self-sufficiency and security through public assistance programs, services, or referrals to community agencies. The department’s mission statement is “We are an inclusive community where everyone thrives”. The mission statement is, “We are responsive, providing timely resources in partnership with our community so individuals and families are healthy, supported, and safe”.

Key services include:

- Food assistance
- Medical coverage
- Temporary cash assistance for families
- Protection for vulnerable adults and children
- Child support
- Care options for individuals with disabilities and limited finances
- Referrals to community agencies that help people in need

2022 Budget Goals and Priorities:

1. Continue to evaluate space utilization in light of new work environment realities
2. Expand community-based services and increase access in rural areas of the County
3. Improve service through technology projects such as workflow systems and online services
4. Stabilize and support the department’s workforce

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Child support paid per \$1 of program cost	≥ \$7	\$6.53	\$6.45	\$7.70	\$10.18
Percent of parental support cases w/funds collected	> 66%	66.4%	66.4%	66.2%	63.8%
Percent of children remaining at home for 12 months after county care	≥ 83%	78%	85%	79%	84%
Percent of children who remain safely at home per case plan	≥ 93%	94%	93%	94%	92%
Percent of children who do not experience maltreatment within 6 months of closure of services	≥ 97%	97%	97%	97%	99%

Larimer County 2022 Budget

Human Services continued

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$9,337,790	\$10,225,228	\$10,408,418	\$183,190
Intergovernmental	\$36,725,511	\$40,081,427	\$43,333,273	\$3,251,846
Miscellaneous Revenues	\$802,854	\$1,123,652	\$1,208,941	\$85,289
Other Financing Sources	\$75,000	\$0	\$0	\$0
Total Revenues	\$46,941,154	\$51,430,307	\$54,950,632	\$3,520,325
Personnel Costs	\$29,234,879	\$31,585,726	\$37,133,217	\$5,547,491
Operating Expenses	\$15,663,469	\$17,396,056	\$18,714,552	\$1,318,496
Total Expenses	\$44,898,348	\$48,981,782	\$55,847,769	\$6,865,987
Regular FTE Positions	422.17	444.50	444.50	0.00

Information Technology

[The Information Technology \(IT\) Department](#) supports the County's ability to serve the public by providing technology services such as network infrastructure, public safety radio, web services, business intelligence, continuous improvement, geographic information systems (GIS), and other key functions.

2022 Budget Goals and Priorities:

1. Continually improve by making IT's work visible to its customers and reducing project backlogs
2. Reorganize the department to focus on innovation and data analysis
3. Implement a remote-work program for IT staff
4. Reduce IT risks, costs, and vulnerabilities through partnerships with other governments and the private sector

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Cybersecurity Rating	740-900	780	800	770	770
Hours of business downtime due to IT failures	N/A	2	7	1	10
Unique visits to Larimer.org	N/A	1.1 million	1.5 million	1.9 million	3.6 million

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$13,253	\$0	\$0	\$0
Charges for Services	\$6,834,580	\$6,793,474	\$5,553,640	(\$1,239,834)
Miscellaneous Revenues	\$4,825	\$0	\$0	\$0
Other Financing Sources	\$8,981,597	\$3,224,530	\$2,724,669	(\$499,861)
Total Revenues	\$15,834,254	\$10,018,004	\$8,278,309	(\$1,739,695)
Personnel Costs	\$9,212,353	\$9,951,505	\$11,224,479	\$1,272,974
Operating Expenses	\$7,686,709	\$8,291,997	\$7,585,551	(\$706,446)
Capital Outlay	\$3,012,198	\$3,685,789	\$2,849,279	(\$836,510)
Other Financing Uses	\$6,558,164	\$0	\$0	\$0
Total Expenses	\$26,469,424	\$21,929,291	\$21,659,309	(\$269,982)
Regular FTE Positions	80.50	81.00	82.60	+1.60

Natural Resources

[The Natural Resources Department](#) manages Larimer County's great outdoor places, including magnificent open spaces and water-based recreation areas, and fosters responsible land stewardship through weed management and healthy forest practices. The Department's mission is to establish, protect and manage significant regional parks, open spaces, and conserved privately-owned lands providing quality outdoor recreational opportunities and stewardship of natural resource values.

2022 Budget Goals and Priorities:

1. Continually provide high quality open space and park visitor experiences through providing appropriate infrastructure (such as trails, parking, etc.), educational and informational amenities, and public safety services.
2. Acquire land in both fee-title and protected via conservation easement to ensure ongoing natural resource protections.
3. On county-owned lands, develop management plans, provide appropriate public access facilities, and ensure ongoing adaptive resource management.
4. Continue to provide quality land stewardship services including best native vegetation management practices on both public and private lands as appropriate.

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Number of daily entrance permits sold	< 240,000	207,000	214,000	203,000	264,000
Parcels with "List A" noxious weeds treated	< 380	258	493	269	163
Number of on-site forestry consultations	≥ 160	138	159	110	49
Management cost/acre	≤ \$120	\$111	\$113	\$121	\$138

Larimer County 2022 Budget

Natural Resources continued

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$9,796,206	\$11,510,961	\$10,839,794	(\$671,167)
Intergovernmental	\$3,167,434	\$2,892,794	\$2,260,242	(\$632,552)
Licenses & Permits	\$6,018,789	\$5,914,167	\$8,183,355	\$2,269,188
Charges for Services	\$958,176	\$952,471	\$921,812	(\$30,659)
Interest Earnings	\$124,586	\$66,662	\$77,992	\$11,330
Miscellaneous Revenues	\$130,677	\$60,000	\$60,000	\$0
Other Financing Sources	\$1,542,546	\$8,573,207	\$4,141,704	(\$4,431,503)
Total Revenues	\$21,738,413	\$29,970,262	\$26,484,899	(\$3,485,363)
Personnel Costs	\$6,675,310	\$7,214,991	\$7,818,107	\$603,116
Operating Expenses	\$4,771,875	\$7,330,799	\$5,546,665	(\$1,784,134)
Capital Outlay	\$3,816,483	\$11,002,447	\$6,032,353	(\$4,970,094)
Other Financing Uses	\$1,371,658	\$8,328,113	\$3,802,449	(\$4,525,664)
Total Expenses	\$16,635,326	\$33,876,350	\$23,199,574	(\$10,676,776)
Regular FTE Positions	50.10	50.10	50.10	0.00

Non-Departmental

Non-Departmental expenses and revenues are not easily categorized in any one department or elected office operations. This includes transactions like property tax revenues, pass-through expenses to Foothills Gateway Inc., COVID-19 related grants and funds such as the [State and Local Fiscal Recovery Fund](#), and other county transfers.

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$120,386,105	\$125,644,453	\$133,691,175	\$8,046,722
Intergovernmental	\$21,403,549	\$66,004,116	\$35,862,998	(\$30,141,118)
Charges for Services	\$39,295	\$0	\$0	\$0
Interest Earnings	\$1,653,904	(\$1,802,880)	(\$815,490)	\$987,390
Miscellaneous Revenues	\$5,517,819	\$5,572,014	\$8,072,800	\$2,500,786
Other Financing Sources	\$17,854,217	\$1,042,797	\$13,300,000	\$12,257,203
Total Revenues	\$166,854,889	\$196,460,500	\$190,111,483	(\$6,349,017)
Personnel Costs	\$311,910	\$1,797,094	\$272,477	(\$1,524,617)
Operating Expenses	\$9,985,558	\$31,932,520	\$8,547,311	(\$23,385,209)
Other Financing Uses	\$51,311,167	\$44,242,267	\$37,885,509	(\$6,356,758)
Total Expenses	\$61,608,635	\$77,971,881	\$46,705,297	(\$31,266,584)

The Ranch

[The Ranch](#), Larimer County's Fairgrounds and Events Complex is a premier entertainment complex, hosting a wide variety of events like the AHL Colorado Eagles professional hockey, family shows and concerts, high school graduations, the Larimer County Fair and PRCA Rodeo, 4-H and CSU Extension programs, outdoor concerts and community events, commercial trade shows, and business and community meetings.

2022 Budget Goals and Priorities:

1. Continue work on [The Ranch's Master Plan](#), including completion of infrastructure and youth equine building projects; and initial work on other facilities through Public Private Partnerships.
2. Continue to improve the County Fair and 4-H competitions
3. Monitor the impact of rate changes implemented in 2021
4. Continually invest in facility maintenance and upgrades to stay current in our industry and increase guest experiences and reduce operating costs.

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Percent of operating expenses covered by operating revenues	> 100%	87%	79%	84%	98%
Sponsorship revenues	N/A	\$1,690,000	\$1,810,000	\$2,200,000	\$1,260,000
Facility utilization rate: Equine	> 55%	53%	52%	54%	16%
Facility utilization rate: exhibition & meetings	> 65%	45%	47%	49%	28%
Community events	N/A	1,019	1,053	1,648	262

Larimer County 2022 Budget

The Ranch continued

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$10,757,799	\$12,873,326	\$11,976,588	(\$896,738)
Intergovernmental	\$54,948	\$0	\$0	\$0
Charges for Services	\$6,659,461	\$5,009,360	\$7,079,950	\$2,070,590
Interest Earnings	\$121,923	\$132,854	\$2,974	(\$129,880)
Miscellaneous Revenues	\$195,297	\$711,000	\$882,450	\$171,450
Other Financing Sources	\$71,040	\$65,937	\$241,477	\$175,540
Total Revenues	\$17,860,469	\$18,792,477	\$20,183,439	\$1,390,962
Personnel Costs	\$2,215,714	\$2,351,162	\$2,355,289	\$4,127
Operating Expenses	\$5,697,859	\$7,539,683	\$8,127,312	\$587,629
Capital Outlay	\$408,370	\$5,293,277	\$36,307,000	\$31,013,723
Other Financing Uses	\$3,000	\$0	\$0	\$0
Total Expenses	\$8,324,942	\$15,184,122	\$46,789,601	\$31,605,479
Regular FTE Positions	22.62	22.62	22.62	0.00

Road & Bridge

[The Road and Bridge Department](#) improves, constructs, and maintains the network of roads and bridges in unincorporated areas of Larimer County. This network includes 382 miles of paved roads, 419 miles of non-paved (mostly gravel), 100 miles of subdivision roads, and more than 660 bridges. The department performs snow and ice control on 684 mainline miles of county roads plus 84 miles of subdivision roads.

2022 Budget Goals and Priorities:

1. Provide paved road maintenance to maintain an average PCI of 75-85 and provide non-paved road maintenance to maintain an average PCI of 80-90
2. Maintain average accidents per snow day, per 1 million Vehicle Miles Travelled at less than 1.0
3. Reduce the vacancy rate and turnover rate of staff by replacing hard-to-fill seasonal positions with regular, full-time positions.

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Average road surface condition: non-paved	80-90	84	83	82	81
Average road surface condition: paved	75-85	78	83	85	91
Average accidents per snow day per million vehicle miles traveled	<1.0	0.37	0.47	0.35	0.35

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$15,874,958	\$15,040,019	\$15,017,420	(\$22,599)
Intergovernmental	\$17,600,007	\$23,396,654	\$22,321,674	(\$1,074,980)
Licenses & Permits	\$1,052,941	\$522,500	\$6,532,950	\$6,010,450
Charges for Services	\$729,720	\$665,415	\$515,000	(\$150,415)
Interest Earnings	\$73,200	\$16,401	\$12,301	(\$4,100)
Miscellaneous Revenues	\$25,540	\$1,274,320	\$103,000	(\$1,171,320)
Other Financing Sources	\$3,818,093	\$4,211,526	\$3,876,538	(\$334,988)
Total Revenues	\$39,174,457	\$45,126,835	\$48,378,883	\$3,252,048

Larimer County 2022 Budget

Road & Bridge continued

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Personnel Costs	\$6,655,865	\$6,906,896	\$7,738,112	\$831,216
Operating Expenses	\$26,132,577	\$41,868,961	\$45,632,303	\$3,763,342
Capital Outlay	\$109,379	\$2,274,000	\$2,914,689	\$640,689
Other Financing Uses	\$2,088,582	\$3,034,363	\$3,736,876	\$702,513
Total Expenses	\$34,986,403	\$54,084,220	\$60,021,980	\$5,937,760
Regular FTE Positions	70.00	70.00	81.00	+11.00

Office of the Sheriff

The Larimer County Sheriff's Office provides key public safety duties including:

- [Operation of the County Jail](#)
- [The Patrol Section](#), which provides law enforcement services in unincorporated Larimer County and other jurisdictions through cooperative agreements and dispatch of deputies to unincorporated Larimer County, the Town of Wellington, and the Town of Berthoud. Dispatching services are also provided to Timnath Police Department, LCSO Emergency Services (wildland fire), Larimer County Search and Rescue, Larimer County Dive Rescue, Larimer County Parks, State Parks, and numerous volunteer fire and ambulance departments
- [The Investigations Division](#), which handles criminal investigations, including crimes against persons and property, crime lab and forensics, and other duties such as fugitive apprehension, human trafficking investigations, covert surveillance, street-level criminal interdiction, assisting patrol with identified problem areas, assisting the jail with introduction of contraband investigations, and assisting the Northern Colorado Drug Task Force
- [The Emergency Services Unit](#), which is responsible for the management of wildland fire, search and rescue, water rescue, and hazardous materials incidents in Larimer County
- Other services such as concealed handgun permitting, alarm system registration, process serving, and community programs such as posse, Sheriff's Auxiliary, and volunteer programs

2022 Budget Goals and Priorities:

1. Continue managing and preparing for completion of the Jail Improvement capital project, including assuming ownership of the South Wing housing area in October 2022 (see capital projects)
2. Successfully utilize and implement new technologies that create efficiencies and utilize resources in a manner that makes the residents of Larimer County safer
3. Utilize both patrol and the Northern Colorado Drug Task Force (NCDTF) to reduce the amount of drug use that is creating or exacerbating existing challenges throughout Larimer County
4. Increase the pay for sworn members to a point that reduces the rate of attrition to multiple other agencies that pay approximately \$20,000.00 more per year for the same type of work
5. Create a pay plan that will tie sworn officer pay to Fort Collins Police Services (as many other agencies in the area are doing) to avoid future compensation differential issues.

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Annual Jail Bookings	N/A	12,595	12,815	12,502	9,531
Average daily inmate population	N/A	584	548	535	457
Total calls for patrol services	N/A	54,163	54,341	57,253	55,126
Emergency calls for wildfire, search & rescue, or hazmat	N/A	309	276	288	277
Patrol average response time	N/A	42 minutes	40 minutes	42 minutes	44 minutes

Larimer County 2022 Budget

Office of the Sheriff continued

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$9,398,309	\$9,398,309	\$10,490,686	\$1,092,377
Intergovernmental	\$5,046,606	\$4,527,268	\$5,706,459	\$1,179,191
Licenses & Permits	\$350,253	\$300,000	\$350,000	\$50,000
Charges for Services	\$2,182,172	\$1,958,112	\$2,084,438	\$126,326
Interest Earnings	\$236	\$3,779	\$0	(\$3,779)
Miscellaneous Revenues	\$561,092	\$460,575	\$300,674	(\$159,901)
Other Financing Sources	\$402,722	\$4,000,000	\$0	(\$4,000,000)
Total Revenues	\$17,941,391	\$20,648,043	\$18,932,257	(\$1,715,786)
Personnel Costs	\$45,577,796	\$45,768,030	\$54,701,933	\$8,933,903
Operating Expenses	\$14,784,877	\$19,153,550	\$18,628,361	(\$525,189)
Capital Outlay	\$14,744	\$0	\$0	\$0
Other Financing Uses	\$248,721	\$0	\$0	\$0
Total Expenses	\$60,626,138	\$64,921,580	\$73,330,294	\$8,408,714
Regular FTE Positions	462.00	462.00	505.00	+43.00

Solid Waste

[The Solid Waste Department](#) operates the County's landfill, waste-diversion programs (including hazardous waste, recycling, composting, and other programs), and provides educational programs related to waste management and environmental stewardship.

2022 Budget Goals and Priorities:

1. Maintain or exceed industry standards for compaction of 1,400 pounds per cubic yard
2. Continue to work with [Wasteshed partners](#) to achieve goal of 40% diversion of waste from the landfill
3. Meet all permit requirements for maintenance of the landfill
4. get the Engineer Design Operations Plan and Certificate of Designation approved by the State of Colorado for the North Landfill (see capital projects)

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Tons of waste entering landfill	N/A	346,000	404,000	414,000	401,000
Percent of county municipal solid waste deposited	N/A	54%	55%	58%	66%
Tons of household hazardous waste diverted from landfill	N/A	643	554	534	543
% of municipal partners' waste recycled	28% by 2025	15%	11%	12%	12%

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Licenses and Permits	\$17,005	\$15,000	\$3,500	(\$11,500)
Charges for Services	\$11,496,996	\$14,599,518	\$14,790,256	\$190,738
Interest Earnings	\$278,282	\$300,000	\$300,000	\$0
Miscellaneous Revenues	\$12,865	\$12,320	\$12,326	\$6
Total Revenues	\$11,805,148	\$14,926,838	\$15,106,082	\$179,244
Personnel Costs	\$2,685,817	\$2,941,777	\$3,426,826	\$485,049
Operating Expenses	\$6,002,870	\$6,345,472	\$29,135,659	\$22,790,187
Capital Outlay	111,769	26,178,178	9,000,000	(\$17,178,178)
Other Financing Uses	\$952,267	\$0	\$0	\$0
Total Expenses	\$9,752,724	\$35,465,427	\$41,562,485	\$6,097,058
Regular FTE Positions	30.50	32.50	34.50	+2.00

Office of the Surveyor

[The Office of the 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.

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2021 Change
Total Revenues	\$0	\$0	\$0	\$0
Personnel Costs	\$8,301	\$9,044	\$8,873	(\$171)
Operating Expenses	\$819	\$762	\$770	\$8
Total Expenses	\$9,120	\$9,806	\$9,643	(\$163)
Regular FTE Positions	1.00	1.00	1.00	1.00

Office of the Treasurer & Public Trustee

[The Office of the Treasurer](#) is responsible 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.). [The Public Trustee](#) performs public service duties as prescribed in Title 38 of the Colorado Revised Statutes. These duties include processing documents pertaining to Foreclosures of Deeds of Trust and Release of Deeds of Trust.

2022 Budget Goals and Priorities:

1. Work with the enterprise financial system team to create a National Automated Clearing House Association-compliant file to automate the monthly tax revenue distributions to 300+ taxing authorities
2. Reduce potential for errors by developing a semi-automated monthly bank reconciliation project
3. Continue dialogue with Information Technology to identify the scope of work for a tax roll correction module in the Treasurer’s Office software program that will automate the current manual process of adding tax roll corrections to a taxpayer’s schedule

Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Tax Liens Sold	N/A	722	1,082	809	1,478
Courtesy Delinquent Notices Provided to Mobile Homeowners	N/A	596	576	642	831
Public Trustee Releases of Deeds of Trust	N/A	N/A	N/A	20,108	32,978
Percent of Property Taxes Collected	N/A	98.91%	98.83%	99.16%	98.99%
Tax Payments Collected via Phone and Online	N/A	N/A	6,927	9,061	20,835

Larimer County 2022 Budget

Office of the Treasurer and Public Trustee continued

2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Charges for Services	\$5,060,680	\$5,288,578	\$4,756,300	(\$532,278)
Interest Earnings	\$4,997,374	\$3,010,240	\$1,989,000	(\$1,021,240)
Miscellaneous Revenue	\$1,186	\$730	\$400	(\$330)
Other Financing Sources	\$389,991	\$0	\$0	\$0
Total Revenues	\$10,449,231	\$8,299,548	\$6,745,700	(\$1,553,848)
Personnel Costs	\$1,333,937	\$1,435,630	\$1,602,680	\$167,050
Operating Expenses	\$239,853	\$362,806	\$388,347	\$25,541
Capital Outlay	\$9,584	\$0	\$0	\$0
Other Financing Uses	\$0	\$306,270	\$0	(\$306,270)
Total Expenses	\$1,583,374	\$2,104,706	\$1,991,027	(\$113,679)
Regular FTE Positions	16.00	16.00	16.00	0.00

Revenue & Expenditure Summaries

Summary of Estimated Financial Sources & Uses – All Funds

Overview

The charts below provide a three-year comparison of:

1. Expenditures and revenues by major category – all funds.
2. Expenditures by fund type & fund

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, 2020-2022 (in millions of \$)						
Revenue Category	2020 Actual	2021 Budget	2021 Revised Budget	2022 Budget	2022 - Rev 2021 \$	2022 - Rev 2021 %
Property Taxes	\$142.2	\$146.9	\$146.9	\$155.8	\$8.9	6%
Sales & Use Tax	\$57.7	\$58.6	\$69.2	\$63.8	(\$5.4)	-8%
Other Taxes	\$11.0	\$11.1	\$12.1	\$11.9	(\$0.1)	-1%
Intergovernmental Revenue	\$96.3	\$82.4	\$154.9	\$123.3	(\$31.7)	-20%
Licenses & Permits	\$11.2	\$10.4	\$10.4	\$18.9	\$8.5	81%
External Charges for Services	\$48.0	\$47.2	\$48.9	\$50.9	\$2.0	4%
Interest Earnings	\$8.5	\$2.7	\$2.2	\$2.1	(\$0.1)	-4%
Miscellaneous Revenues	\$9.2	\$10.4	\$10.5	\$12.2	\$1.7	16%
Other Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0%
Assessments	\$0.3	\$0.3	\$0.4	\$0.3	(\$0.1)	-24%
Sale of Capital Assets	\$1.8	\$0.4	\$0.4	\$0.4	\$0.0	0%
Debt Proceeds	\$0	\$0.0	\$0.0	\$0.0	\$0.0	0%
Transfers from County Funds	\$63.0	\$52.8	\$60.6	\$48.1	(\$12.5)	-21%
Internal Charges for Services	\$54.7	\$45.8	\$45.8	\$54.1	\$8.2	18%
Use/(Add to) Fund Balance	(\$48.4)	\$132.6	\$39.3	\$108.0	\$68.7	175%
TOTAL GROSS REVENUES (a)	\$455.5	\$601.6	\$601.7	\$649.7	\$48.0	8%
Expenditure Category	2020 Actual	2021 Budget	2021 Revised Budget	2022 Budget	2022 - Rev 2021 \$	2022 - Rev 2021 %
Personnel	\$178.8	\$182.7	\$186.9	\$214.0	\$27.2	15%
Operating Costs	\$164.5	\$199.3	\$241.4	\$228.3	(\$13.1)	-5%
Capital Outlay	\$42.6	\$160.4	\$106.6	\$152.2	\$45.6	43%
Debt Service	\$6.5	\$6.5	\$6.6	\$6.5	(\$0.1)	-19%
Inter-Fund Transfers	\$63.0	\$52.8	\$60.3	\$48.7	(\$11.6)	-19%
Other Expenses	\$0.0	\$0.0	\$0.1	\$0.1	\$0.0	0%
TOTAL GROSS EXP. (a)	\$455.5	\$601.6	\$601.7	\$649.7	\$48.0	8%
<i>(a) = Totals may not tie due to rounding</i>						

Larimer County 2022 Budget

Table 2 - Expenditures by fund type & fund

Comparison of Expenditures by Fund & Fund Type, 2020-2022 (in millions)						
Fund	2020 Actual	2021 Budget	2021 Revised Budget	2022 Budget	2022 - Rev 2021 \$	2022 - Rev 2021 %
GENERAL FUND	\$176.4	\$152.8	\$166.7	\$191.1	\$24.4	15%
Climate Change-Related	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0%
Disaster	\$8.9	\$15.9	\$47.8	\$1.8	(\$46.0)	-96%
SPECIAL REVENUE FUNDS						
Section 125	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0	0%
Criminal Justice Services	\$10.7	\$11.0	\$9.8	\$11.7	\$1.9	20%
Building Inspection	\$2.9	\$2.8	\$2.9	\$3.1	\$0.2	7%
Conservation Trust	\$0.1	\$1.3	\$1.4	\$0.1	(\$1.3)	-93%
Workforce Center	\$6.5	\$4.8	\$7.1	\$6.2	(\$1.0)	-13%
The Ranch	\$8.3	\$42.0	\$15.2	\$46.8	\$31.6	208%
Developmental Disabilities	\$4.8	\$4.8	\$4.8	\$5.1	\$0.3	6%
Health & Environment	\$11.3	\$11.3	\$14.2	\$14.6	\$0.4	3%
Open Space(a)	\$9.7	\$14.6	\$17.7	\$15.5	(\$2.2)	-13%
Sales Tax Fund(a)	\$9.3	\$13.5	\$15.4	\$10.5	(\$4.9)	-32%
Parks Fund(a)	\$5.6	\$11.9	\$13.5	\$6.2	(\$7.2)	-54%
Pest Control	\$1.0	\$1.4	\$1.3	\$1.4	\$0.1	6%
Public Trustee	\$0.1	\$0.3	\$0.5	\$0.3	(\$0.3)	-50%
Road & Bridge(a)	\$34.9	\$62.2	\$54.1	\$60.0	\$5.9	11%
Human Services	\$44.9	\$49.0	\$49.0	\$55.8	\$6.9	14%
Behavioral Health	\$5.7	\$27.9	\$8.6	\$39.3	\$30.8	360%
Drainage Funds(a)	\$0.1	\$0.1	\$0.1	\$0.2	\$0.1	152%
DEBT SERVICE FUNDS						
Assessment Debt(a)	\$0.4	\$0.3	\$0.4	\$0.3	(\$0.1)	-22%
Jail COPs	\$5.9	\$5.9	\$5.9	\$5.9	\$0.0	0%
CAPITAL PROJECT FUNDS						
Information Technology Capital	\$3.1	\$2.7	\$3.2	\$4.8	\$1.6	48%
Facilities Capital Projects	\$27.5	\$61.1	\$51.6	\$58.5	\$6.9	13%
Replacement Fund	\$1.0	\$0.7	\$2.3	\$0.6	(\$1.7)	-75%
Improvement Districts(a)	\$3.0	\$2.7	\$3.3	\$2.4	(\$0.8)	-26%
ENTERPRISE FUND						
Solid Waste	\$9.8	\$35.5	\$35.5	\$41.6	\$6.1	17%
INTERNAL SERVICE FUNDS						
Info Technology – End User Tech.	\$13.1	\$7.5	\$8.0	\$5.1	(\$2.9)	-36%
Facilities	\$9.7	\$13.6	\$13.6	\$11.2	(\$2.4)	-18%
Fleet Services	\$12.6	\$10.3	\$11.3	\$15.2	\$3.8	34%
Employee Benefits	\$25.0	\$30.2	\$31.7	\$30.0	(\$1.7)	-5%
Unemployment	\$0.1	\$0.3	\$0.3	\$0.3	\$0	3%
Risk Management	\$3.3	\$3.1	\$4.2	\$3.9	(\$0.3)	-8%
TOTAL GROSS EXPENDITURES(a)(b)	\$455.5	\$601.6	\$601.7	\$649.7	\$48.0	8%
(a) = Includes sub-funds						
(b) = Totals may not tie due to rounding						

Larimer County 2022 Budget

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

Major Funds						
	General Fund (a)			Human Services Fund		
Sources of Funds	2020 Actual	2021 Revised	2022 Budget	2020 Actual	2021 Revised	2022 Budget
Intergovernmental	\$28.5	\$74.7	\$43.2	\$36.7	\$40.1	\$43.3
Taxes	\$125.0	\$130.2	\$139.1	\$9.3	\$10.3	\$10.4
Charges for Service	\$20.5	\$19.8	\$19.5	\$0.0	\$0.0	\$0.0
Licenses & Permits	\$0.5	\$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	\$6.7	\$1.2	\$1.2	\$0.0	\$0.0	\$0.0
Misc. & Other	\$6.6	\$6.4	\$9.1	\$0.8	\$1.1	\$1.2
Other Financing Sources	\$17.4	\$4.2	\$12.4	\$0.1	\$0.0	\$0.0
TOTAL FINANCIAL SOURCES	\$205.2	\$237.1	\$225.0	\$46.9	\$51.4	\$55.0
Use of Funds	2020 Actual	2021 Revised	2022 Budget	2020 Actual	2021 Revised	2022 Budget
Personnel	\$99.4	\$102.2	\$118.1	\$29.2	\$31.6	\$37.1
Operating	\$34.6	\$67.5	\$37.0	\$15.7	\$17.4	\$18.7
Capital Outlay	\$0.0	\$0.9	\$0.0	\$0.0	\$0.0	\$0.0
Debt Service	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Expenses	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$51.2	\$43.9	\$37.9	\$0.1	\$0.0	\$0.0
TOTAL FINANCIAL USES	\$185.3	\$214.5	\$192.9	\$44.9	\$49.0	\$55.8
Net Increase/(Decrease) in Fund Balance	\$19.9	\$22.5	\$32.0	\$2.0	\$2.5	(\$1.0)
Beginning Fund Balance	\$65.0	\$84.9	\$107.4	\$13.4	\$15.4	\$17.9
Ending Fund Balance	\$84.9	\$107.4	\$139.4	\$15.4	\$17.9	\$16.9

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

Larimer County 2022 Budget

Major Funds						
	Road & Bridge Fund (b)			Natural Resources Fund		
Sources of Funds	2020 Actual	2021 Revised	2022 Budget	2020 Actual	2021 Revised	2022 Budget
Intergovernmental	\$17.6	\$23.4	\$22.3	\$2.0	\$0.9	\$1.0
Taxes	\$15.9	\$15.0	\$15.0	\$9.0	\$10.8	\$10.0
Charges for Service	\$0.7	\$0.7	\$0.5	\$0.2	\$0.2	\$0.2
Licenses & Permits	\$1.1	\$0.5	\$6.5	\$1.4	\$1.2	\$2.3
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.1	\$0.0	\$0.0	\$0.1	\$0.0	\$0.1
Misc. & Other	\$0.0	\$1.3	\$0.1	\$0.1	\$0.0	\$0.0
Other Financing Sources	\$3.8	\$4.2	\$3.9	\$0.7	\$3.5	\$3.5
TOTAL FINANCIAL SOURCES	\$39.2	\$45.1	\$48.4	\$13.4	\$16.6	\$17.2
Use of Funds	2020 Actual	2021 Revised	2022 Budget	2020 Actual	2021 Revised	2022 Budget
Personnel	\$6.6	\$6.9	\$7.7	\$2.0	\$2.0	\$2.2
Operating	\$26.1	\$41.9	\$45.6	\$3.3	\$3.9	\$3.8
Capital Outlay	\$0.1	\$2.3	\$2.9	\$3.7	\$7.6	\$5.9
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	\$2.1	\$3.0	\$3.7	\$0.7	\$4.1	\$3.6
TOTAL FINANCIAL USES	\$34.9	\$54.1	\$60.0	\$9.7	\$17.7	\$15.5
Net Increase/(Decrease) in Fund Balance	\$4.2	(\$8.9)	(\$11.6)	\$3.7	(\$1.1)	\$1.6
Beginning Fund Balance	\$27.4	\$31.6	\$22.7	\$9.2	\$12.9	\$11.8
Ending Fund Balance	\$31.6	\$22.7	\$11.1	\$12.9	\$11.8	\$13.4

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

Larimer County 2022 Budget

Item	Major Fund			Minor Fund		
	Facilities Capital Projects			Enterprise – Solid Waste		
Sources of Funds	2020 Actual	2021 Revised	2022 Budget	2020 Actual	2021 Revised	2022 Budget
Intergovernmental	\$0.3	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0
Taxes	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Charges for Service	\$0.0	\$0.0	\$0.0	\$11.5	\$14.6	\$14.8
Licenses & Permits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.7	\$0.1	\$0.1	\$0.3	\$0.3	\$0.3
Misc. & Other	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$9.5	\$19.7	\$4.0	\$0.0	\$0.0	\$0.0
TOTAL FINANCIAL SOURCES	\$10.4	\$20.2	\$4.1	\$11.8	\$11.6	\$15.1
Use of Funds	2020 Actual	2021 Revised	2022 Budget	2020 Actual	2021 Revised	2022 Budget
Personnel	\$0.0	\$0.0	\$0.0	\$2.7	\$2.9	\$3.4
Operating	\$0.5	\$1.1	\$0.0	\$6.0	\$6.3	\$29.1
Capital Outlay	\$27.0	\$50.4	\$58.5	\$0.1	\$26.2	\$9.0
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	\$0.0	\$0.0	\$0.0	\$1.0	\$0.4	\$0.0
TOTAL FINANCIAL USES	\$27.5	\$51.6	\$58.5	\$9.8	\$35.5	\$41.6
Net Increase/(Decrease) in Fund Balance	(\$17.1)	(\$31.4)	(\$54.1)	\$2.0	(\$20.5)	(\$26.5)
Beginning Fund Balance	\$119.7	\$102.6	\$71.2	\$47.4	\$49.4	\$28.9
Ending Fund Balance	\$102.6	\$71.2	\$16.8	\$49.4	\$28.9	\$2.4

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Item	Minor Funds		
	Governmental & Internal Service		
Sources of Funds	2020 Actual	2021 Revised	2022 Budget
Intergovernmental	\$11.1	\$15.3	\$13.2
Taxes	\$50.9	\$61.1	\$56.2
Charges for Service	\$69.2	\$59.0	\$69.5
Licenses & Permits	\$8.3	\$8.3	\$9.5
Debt Proceeds	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.7	\$0.6	\$0.5
Misc. & Other	\$2.1	\$1.9	\$2.1
Other Financing Sources	\$33.4	\$29.3	\$24.7
TOTAL FINANCIAL SOURCES	\$175.8	\$175.6	\$175.7
Use of Funds	2020 Actual	2021 Revised	2022 Budget
Personnel	\$38.1	\$40.5	\$44.7
Operating	\$78.1	\$102.6	\$93.4
Capital Outlay	\$11.7	\$19.2	\$75.9
Debt Service	\$6.5	\$6.6	\$6.5
Other Expenses	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$8.0	\$9.3	\$3.5
TOTAL FINANCIAL USES	\$142.4	\$178.1	\$224.0
Net Increase/(Decrease) in Fund Balance	\$33.3	(\$2.5)	(\$48.3)
Beginning Fund Balance	\$121.1	\$154.4	\$152.0
Ending Fund Balance	\$154.4	\$152.0	\$103.6

Department & Fund Structure

Overview

The Larimer County budget includes several elected offices and departments that are budgeted across several appropriated funds. The matrix below shows how elected offices and departments are budgeted across different types of funds.

Division/Department/Elected Office	Fund Type					
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assessor	X			X		
Clerk & Recorder						
Administration & Support	X			X		
Recording	X			X		
Motor Vehicle	X					
Elections	X			X		
Board of Equalization	X					
Community Planning, Infrastructure & Resources						
Code Compliance & Building		X				
Development Planning	X					
Engineering	X	X		X		
Natural Resources		X				
Pest District		X				
Road & Bridge		X				
Ranch		X				
Solid Waste		X			X	
County Manager						
Budget	X					
Commissioners & County Mgr	X			X		
County Attorney	X			X		
Facilities Management				X		X
Fleet Services						X
Human Resources	X					X
Coroner	X			X		
Criminal Justice Services						
Alternative Sentencing	X			X		
Community Corrections		X		X		
Criminal Justice Coordination	X			X		
District Attorney	X			X		
Financial Services						
Accounting & Reporting	X		X	X		
Purchasing	X					
Risk Management	X					X
Sales Tax Collection & Dist.		X				
Health & Human Services						
Behavioral Health		X				
Cooperative Extension	X					
Health & Environment		X				
Human Services		X				
Information Technology	X			X		X
Public Trustee	X					
Sheriff	X			X		
Surveyor	X					
Treasurer	X					

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 42 separate funds reported in its Annual Comprehensive Financial Report (ACFR). Many of these funds are sub-fund units of larger funds that provide for additional accounting and budgeting detail. The 2022 Adopted Budget includes appropriations for 36 funds, many of which include multiple 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 five 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, the Capital Projects Fund, and the Open Space Fund. A schedule showing three years of financial information for all of the County's funds follows below.

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 one appropriated sub fund:

- The Disaster Fund, which accounts for expenditures and reimbursement revenues related to the 2013 flood and the 2012 High Park Fire.

The General Fund also has one new sub fund for 2022 which does not yet have any expenditure appropriations. That fund is #102 – Climate Change Impact Fund.

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
- Jail Expansion Certificate of Participation (COP)

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:

- Facilities Capital Expenditures (Major Fund)
- Equipment Replacement Fund
- Information Technology Capital Projects
- 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
- Criminal Justice Services
- Conservation Trust
- Workforce Center
- The Ranch
- Road and Bridge
- Sales Tax
- Parks
- Behavioral Health
- Developmental Disabilities
- Human Services
- Health & Environment
- Open Lands
- Public Trustee
- Weed District (Pest Control)
- West Vine Stormwater Basin
- Drainage Districts

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

Enterprise Funds

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

Internal Service Funds

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

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

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.

Larimer County Budget Preparation, Management and Debt Policies

Larimer County's Budget Preparation, Management and Debt Policies are included in the County's Administrative Policy and Procedure, located on the County's [website](#). Below is a summary of significant budget and finance-related policies:

Budget Development

In fulfilling the role of revising the current budget and developing the recommended balanced budget for the BOCC review, the County Manager shall incorporate the following BOCC policies:

4.2.1 Policies for Budget Development

4.2.1.1 Prior to the creation of the Revised Budget and the ensuing year Proposed budget, the County Manager will oversee the following activities:

- A multi-year financial forecast of revenues and expenditures in the General Fund, plus any other funds as necessary in the opinion of the County Manager or specifically requested by the BOCC, shall be prepared in anticipation of the annual budget process. The forecast shall incorporate short and long-term financial issues and other critical issues facing the County, economic conditions and trends, and the outlook for the upcoming budget year. This forecast shall be presented to the BOCC and other elected officials of Larimer County.
- Solicit an examination and assessment of the programs & needs of spending agencies, needs of the community. The County Manager may also solicit information from other sources and by other means to identify major program and/budget needs. The results of such input shall be presented to the BOCC and other elected officials of Larimer County.
- In light of the resources that may be available, the examination of program and community needs and any BOCC goals, the County Manager shall request that the BOCC set its budget priorities, including preliminary County General Fund Support Targets, so that the County Manager may oversee the creation of the Proposed Budget. In the event that the preliminary County General Fund Support Targets need adjustment prior to submission of Requested Budgets, the County Manager shall notify the BOCC.
- The County Manager shall cause to be created the annual budget preparation procedures that describe the minimum required budget information and format, roles and responsibilities, budget priorities, strategic initiatives and timetables that will direct the submittal of all current budget revisions and all ensuing year budget requests by spending agencies. All spending agencies must submit budget revisions and proposals in accordance with the budget preparation procedures.

4.2.1.2 After all spending agencies have submitted their budget information and proposals in accordance with the budget preparation procedures, the County Manager and Budget Director shall meet with all spending agencies to review the same. The County Manager is authorized to propose a budget for the ensuing year on behalf of any spending agency that fails to meet budget policies, preparation procedures or timetables.

4.2.1.3 By October 15th the County Manager shall submit a Proposed Budget for the ensuing year to the BOCC that includes any revisions to the current budget. This Proposed Budget shall:

- Provide a financial plan and description of the services to be delivered during the budget year

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- Give priority to those activities that support the BOCC priorities and strategic initiatives.
- Maintain employee compensation and benefits at the stated organizational goal that is specified in Human Resources policies 331.5 and 331.6 (reference G).
- Provide for the reasonable and timely replacement of equipment and assets (references E and I).
- Ensure that the policy on indirect costs (reference B) is followed and budgeted in accordance with that policy.
- Identify all funding requests by spending agencies, including those that could not be included in the Proposed Budget.
- Include a Capital Budget and five-year Capital Improvement Plan. The Capital Budget will include detailed information on expenditures and revenues and descriptions for projects in the Proposed Budget year. The five-year Capital Improvement Plan will include the Proposed Budget year plus a listing of planned projects with expenditure estimates for the subsequent four years.

4.2.1.4 The Proposed Budget shall be prepared so as to identify at least each spending agency in the budget and general information concerning each agency. The budget may identify more detailed information on specific programs as necessary or as requested by the BOCC.

- Purpose or mission of the program and services provided by the program
- Outcomes or results and beneficiaries of the program
- Staffing Requirements of the program
- Costs of the program and how the program is financed

4.2.1.5 The Proposed Budget shall be presented in a manner that clearly communicates the budget to the BOCC and members of the public. The focus of the County's budget presentation shall be directed at displaying the County's program and services plan (and the means for financing the plan) in a constituent-friendly format.

4.2.2. Policies for Budgeting for Equipment Replacement, Capital Projects and Other Assets

4.2.2.1 Larimer County will establish and maintain a five-year Capital Improvements Plan that shall be updated with each annual budget. The adopted budget shall represent the first year of the updated five-year Capital Improvements Plan. Annual budgeting for capital projects (and the resources necessary to finance them) will be in accordance with the plan (references I and J).

4.2.2.2 Larimer County shall maintain capital assets at a sufficient level to protect the investment, to minimize future replacement and maintenance costs, and to continue expected service levels (references I and J).

4.2.2.3 The County shall maintain a schedule for the current and future replacement of its equipment. Larimer County shall budget replacement of these assets according to the aforementioned schedule.

4.2.3. Policies for Budgeting for Revenue

4.2.3.1 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.

4.2.3.2 Larimer County will follow a policy of collecting all due and payable revenues.

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- 4.2.3.3 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.
- 4.2.3.4 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.
- 4.2.3.5 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.
- 4.2.3.6 Property tax revenue shall be budgeted at a level equal to forecasted “net” collections which includes consideration for delinquencies and non-payment.
- 4.2.3.7 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.
- 4.2.3.8 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 (reference A).
- 4.2.4 Policies for Budgeting for Staffing Levels & Compensation Costs
- 4.2.4.1 The Adopted Budget shall include a table summarizing the number of authorized regular positions on an FTE basis within each department for the prior, current and ensuing year budgets. BOCC approval is required to increase the number of authorized regular positions or FTE count for an individual position beyond what is included in the Adopted Budget.
- 4.2.4.2 The Budget Office shall maintain a list of authorized positions, which will be reconciled with county employee records on an annual basis to project personnel costs and identify vacancies. To preserve the accuracy of this list, departments should notify the Budget Office of any changes to authorized regular position titles as soon as practical.
- 4.2.4.3 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. Departments may temporarily overfill an authorized position if no additional county support is required. For example, a second employee might temporarily occupy a position in order to be trained by an incumbent nearing retirement. Budget Office approval is needed to overfill a position if additional county support is required. The practice of short-term over-filling is permitted provided that the budgeted funds are available, however short-term over-filling does not authorize the overfilled position for future budgets.
- 4.2.4.4 Authorized positions may be kept vacant in order to temporarily reduce costs or manage fluctuating demands. Savings from planned vacancies or expected turnover should be reflected in the budget in accordance with budget

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development instructions. Authorized positions shown as vacant in the budget do not need to be reauthorized by the BOCC the following year.

4.2.5 Policies for Budgeting Fund Balance and Reserves

4.2.5.1 **Designation of Ending Fund Balances** - 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, as defined in Section 1 – Definitions. The County’s Chart of Accounts (reference C) may create and define individual accounts in this category for more specific purposes.

Designated, as defined in Section 1 – Definitions. Within this category of Fund Balance, the Chart of Accounts must include accounts for the following specific uses:

Working Capital - 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 with a goal of 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

Capital Outlay and Projects– funds set aside for future capital expenditure.

Future Programs/Services– funds set aside for future expenditures for programs or services.

Undesignated– As defined in Section 1 – Definitions.

4.2.5.2 – **Designation of General Fund Balance**: The General Fund unrestricted balance shall not fall below 17 percent, or approximately two months’ worth of all regular operating expenditures. For the purposes of this requirement, “unrestricted fund balance” shall be defined in accordance with governmental accounting standards. “Regular operating expenditures” is defined as total general fund expenditures plus transfers out less significant and extraordinary one-time expenditures. One-time expenditures do not include such things as transfers for non-emergency capital projects or non-emergency support to

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other county funds. Should the General Fund balance fall below this level, resources will be dedicated to replenishing it within two years.

- 4.3. **BOCC Consideration of the Proposed Budget** - The receipt of the Proposed Budget by the BOCC and the subsequent consideration and modification of the budget is guided by the following specific process.
- 4.3.1. Upon receipt of the Proposed, 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:
- That the Proposed budget is open for inspection at a designated place.
 - The time and place of any public hearings to hear comment on the Proposed budget.
 - That the budget will be considered for adoption on a specified location, time and date.
 - That any elector may inspect the budget and file or register objections at any time prior to the final adoption of the budget.
- 4.3.2. As soon as is reasonably possible after October 15th, the County Manager shall review and discuss in detail the Proposed Budget with the BOCC providing necessary rationale and justifications for the budgetary proposals and levels of services supported by the Proposed Budget. The Proposed Budget shall also be distributed to all spending agencies and the public for their information via the County website.
- 4.3.3. The BOCC shall schedule and hold public hearing(s) to gather public and stakeholder comments on the Proposed balanced budget.
- 4.3.4. After the public hearings, the BOCC may instruct the County Manager to make changes to the budget prior to adoption. If the BOCC instructs the County Manager to increase the total expenditures to be made in the budget, it shall provide for increased resources, including the use of fund balances, so that the total means of financing the budget is equal to or greater than the total Proposed expenditures.
- 4.4. **Adoption of the Budget** - The adoption of the budget must be formalized and made official by the Board of County Commissioners through enactment of several resolutions at an advertised public hearing for such purpose:
- For the current year's budget, any approved modifications to the budget must be identified and adopted in a Notice and Resolution to Amend Budget and Transfer Funds.
 - For the ensuing year budget, a Resolution to Adopt Budget must be adopted to summarize 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.
 - For the ensuing year budget, an Appropriation Resolution must be adopted to outline the appropriated expenditures in the adopted budget, must include an expenditure total no greater than the anticipated resources, and must include every fund. The amount appropriated for the spending agencies cannot exceed the amounts fixed in the budget. The Appropriation Resolution sets the Object Classification for the budget.
 - For the ensuing year budget, a Resolution to Designate Ending Fund Balances must be adopted to summarize the ending fund balances by fund to identify the purposes for which fund balances are designated or reserved for Larimer County.
- 4.5. **Budgetary Fiscal Structure** - Larimer County, like other state and local governments, uses fund accounting and spending agency appropriations to ensure and demonstrate compliance with finance-related legal requirements.

- 4.5.1. Fund accounting is used as a control to segregate financial resources and ensure that the segregated resources are only used for their intended purposes. All of the funds of Larimer County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.
- **Governmental Funds** - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Larimer County maintains many individual governmental funds.
 - General Fund: To account for all financial resources except those required to be accounted for in another fund.
 - Special Revenue Funds: To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.
 - Capital Projects Funds: To account for financial resources to be used for the acquisition or construction of major capital facilities or capital projects & replacement (other than those financed by proprietary funds).
 - Debt Service Funds: To account for the accumulation of resources for and the payment of, general long-term debt principal and interest (reference D).
 - **Proprietary Funds** - Larimer County maintains two different types of proprietary funds.
 - Enterprise Funds are used to report functions presented as business-type activities in the government-wide financial statements. Larimer County has one enterprise fund, the Solid Waste fund.
 - Internal Service Funds are used to accumulate and allocate costs internally among the County's various functions. Larimer County uses internal service funds to account for its equipment leasing, fleet services, telecommunications, risk management, and self-insurance activities (reference A).
 - **Fiduciary Funds** - Fiduciary funds are used to account for resources held for the benefit of parties outside the Larimer County government.

4.5.2. Spending agency appropriations are also used as a control to segregate financial resources, set spending limits on expenditures for spending agencies and to segregate the budget into responsibility centers for management purposes.

4.6. **Level of Budgetary Control** – the measurement of budget performance and legal spending limits shall be established as follows;

- 4.6.1. The Resolution to Appropriate Sums of Money is the legal resolution that sets spending limits for all Larimer County spending agencies by specific Object Classification. Once appropriations are approved by the BOCC, no spending agency may expend, or contract to expend, any funds in excess of the amount appropriated in the appropriation resolution without an amendment to the budget.
- 4.6.2. Budgetary control for the ensuing year's budget shall be specified in the Appropriation Resolution or, if the current year's budget has been amended, in a Resolution to Amend Budget and Transfer Funds.
- 4.6.3. The level of budgetary control for each spending agency shall be the Object Classification set in the annual budget adoption resolution (see 4.4).

Total Costs

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- 4.6.4. The BOCC shall have the right to adopt appropriations for a spending agency with alternative levels of control as needed to assure that expenditures are used for the intended purposes.
- 4.6.5. Control of each Object Classification is maintained for each spending agency level in the General Fund and at the fund level in all other funds.
- 4.6.6. All appropriations lapse at fiscal year-end.
- 4.7. **Order of Resource Use** – When resources (revenue and fund balance) are available for expenditure, the County will start with the most restricted category and spend those funds first before moving down to the next category with available funds. Current year unspent funds, with a specific purpose in the Budget Year, may be carried forward.
- 4.7.1. Revenue - When multiple sources of revenue (sales tax, grants, fees, county support, etc.) are available for expenditure, the “County Support” category will be depleted last. One exception is if the revenue has legal requirements that disallow it being spent first.
- For Example, if a service project is being funded by a combination of fees - as mentioned above - the County would first use the fees and grants to pay expenditures before utilizing County Support. County Support will be the last source of funding to finance expenditures,
- 4.7.2. Fund Balance – Fund Balance is generally depleted in accordance with fund balance reporting for governmental funds policy.
- 4.8. **Policies for Budget Maintenance and Amendment** - The adopted budget is a financial plan, and as such, occasional modifications may be necessary during the year for a variety of circumstances.
- 4.8.1. Carryover Process - General Fund carryover is generally funds that are intended to be used for a specific purpose such as current approved projects, accumulation of funds for a future planned expenditure, eliminate a projected budgetary deficit, etc.

For example, the Budget for a \$1,000 activity is financed by \$600 in fees and \$400 in County Support. By the end of the fiscal year, Actual fees collected are \$700, and expenditures are \$900.

Therefore the \$900 expenditure was fulfilled by the: \$700 fees collected and \$200 County Support.

The remaining \$200 in County Support is returned to the General Fund – if activity is completed

OR

If the activity is not completed, the \$100 Actual fees collected in excess of Budget (\$700 actual vs. \$600 budget) may be considered for re-appropriation to complete the activity.

Expenditures for a project, encumbrance, contract, or other item funded in the General Fund that began during the prior year may, unless otherwise directed by the BOCC, be approved by the County Manager for carryover into the Budget Year. Any item that, in the opinion of the County Manager, did not substantially begin in the prior year must receive BOCC approval for carryover funding from the General Fund.

Unless otherwise directed by the BOCC, carryover funding in any fund other than the General Fund may be approved by the County Manager.

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The County Manager will provide a report of all carryover requests and approvals to the BOCC prior to April 1.

- 4.8.2. 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.
- 4.8.3. Amendments that do not require additional, increased, or new General Fund 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 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.
 - Increases expenditures that are financed by use of fund balances in funds other than the General Fund.
 - 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 Classification supported by like increase in revenues or, for funds not including the General Fund, the use of fund balance.
 - Move budgeted amounts between any of the Object Classification classifications for a spending agency.
 - Transfer budgeted funds between spending agencies
- 4.8.4. Amendments that request additional, increased, or new financial commitments from the General Fund 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.
- 4.8.5. 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.

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- 4.9. **Budget to Actual Comparison** - Budget to actual comparisons shall be maintained at all times by the Financial Services Division and the Budget Office. Reports from these systems will be available to the BOCC and spending agencies which show the current budget and the year-to-date revenues and expenditures by code combination within the accounting system.
- 4.10 **Management of Annual Budget - Responsibility for Avoiding Deficit** – Each spending agency shall manage their operations to avoid:
- An expenditure deficit, defined as spending more funds during the budget year than the total expenditure budget for that agency)
 - A net deficit where the difference of actual expenses less actual revenues is more than the difference of budgeted expenses less budgeted revenues.

Debt Policy

Larimer County has the authority to finance capital projects through the issuance of debt obligations. These obligations allow the County to extend the payment for capital over many years so that the cost and benefit of the improvement is shared across the life of the improvement and not just in the year that the asset is acquired or constructed. The County pays the interest associated with long term debt financing, and therefore these funding mechanisms result in a greater total cost. Below is a summary of [Larimer County's debt policy \(320.21\)](#).

Types of Debt

State statute governs the County's ability to issue debt. The following chart shows the types of debt the County typically issues, the revenue pledge associated with each, types of projects typically financed, required approvals, and references to the applicable state statutes. State statutes (CRS 0-4-196) prohibit the County from pledging its credit or assuming responsibility for the debt of any individual or any private or public entity.

Debt Type	Revenue Pledge	Type of Project	Type of Approval	Limitations	State Statute Reference
Debt Supported by County Resources					
General Obligation	Full faith & credit of County	Any project	All Larimer County voters	Limited to 3% of assessed valuation and 20-yr maturity.	30-26-302 30-26-301
Certificates of Participation (municipal lease)	Annual budget appropriation.	Any project; often used for essential buildings	Board of County Commissioners	Must pledge specific assets equal to amount of debt.	30-11-104
Revenue Bonds	Lien on specific revenue source (i.e., sales tax)	Projects related to revenue source.	All Larimer County voters		29-2-112
Capital Equipment Leasing	Annual budget appropriation.	Equipment	Board of County Commissioners	Must pledge specific assets equal to amount of debt.	

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Conduit Debt					
Library District Bonds	Taxing power of Library District - no County pledge	Library projects.	All voters in library district		24-90-112.5
Qualified Private Activity Bonds	Revenue from private borrower - no County pledge.	Qualified projects which have some public good, as defined by IRS regulations (low income housing, for example)	Board of County Commissioners	Limited to annual private activity bond allocation received from State.	29-3-102
Non-profit Debt	Revenue from non-profit borrower	Any 501(c) (3) (non-profit).	Board of County Commissioners		29-3-101
Quasi- Conduit Debt					
Improvement District Debt	Property assessments or mil.	Infrastructure construction or improvements within district	All voters in district.		30-20-601

Debt Planning and Structuring

A financing feasibility model will be prepared for each major debt project. The model will identify estimated debt service payments, sources of revenue, estimated operations, maintenance, and capital replacement costs, and internal non-pledged debt service reserve for the life of the debt. This model will use conservative estimates of revenue and expenditures. Where practical, the estimates will be verified against data from external sources. This model will serve as a budget guideline over the life of the debt. However, it is recognized that future events could significantly change the model.

Debt should be structured to provide for either level debt service or level principal. Level debt service payments, in which 25% of the debt rolls off in five years and 50% is retired in 10 years is preferable. Deferring the repayment of principal should be avoided except in the select instances where it would take a period of time before project revenues are sufficient to pay debt service. Ascending debt service should generally be avoided.

The repayment period of the debt will not exceed the useful life of the projects financed or the life of the revenue stream. A repayment period of 20 years or less is preferred for tax supported debt.

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Debt Capacity

The County will evaluate the following measures when assessing capacity to issue debt:

County-Wide Debt Capacity:

Measure	Target
General Obligation debt issued is less than legal limit	Less than 3% of actual value of taxable property
Minimum Fund balances for all impacted fund(s)	Unassigned fund balance is greater than or equal to 10% of expenditures + net transfers
County Government Debt Burden (all types of debt divided by full property valuation)	1.75% or less
Annual debt service as a percent of governmental fund operating expenditures	10% - 15% max
Payout of principal over next 10 years (% of principal balance reduction in 10 years)	50% or greater
Debt per capita and as a % of personal income	Monitor

Revenue Bonds and other self-supported debt:

Pledged coverage for revenue bonds should be sufficient to achieve an underlying rating in the “A” category, or above. Higher coverage may be necessary if the revenue stream is volatile or uncertain. Coverage should allow for an internal non-pledged reserve, ranging from a full year’s debt service to no less than the greater of half of the next year’s debt service or the next year’s interest. The goal is to build this reserve within three years after issuance of debt. This requirement may be waived administratively, particularly if there is an adequate track record for the revenue source.

Operating costs should be based on reasonable, conservative estimates that take into account annual cost increases. Personnel costs should be estimated with a minimum of 10% increase annually. In some cases, operating and capital perpetuation reserves should be included.

Legal debt limit

Under Colorado Revised Statutes, general obligation debt is limited to 3% of the actual value of taxable property in the County, which is \$68.9 billion. This limit is approximately \$2.06 billion. The County has no debt against this limit.

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Outstanding debt obligations

Repayment costs for the following outstanding debt obligations are included in the 2020 budget:

Obligation Type and purpose	Funds	2022 Principal & Interest	Maturity Date
Certificates of Participation for Construction of a Jail Improvement Project	485 – Jail C.O.P.s Debt Service	\$5,931,250	12/15/2034
Improvement District and Special Assessment Debt for multiple districts	400 Series LCID Funds & 295 Improvement Districts	\$562,820	Various

2022 Anticipated Debt

As of the passage of the 2022 Adopted Budget, no additional debt issuances are anticipated.