

A d o p t e d

Budget

FOR CALENDAR YEAR 2014
WITH COMPARATIVE FIGURES FOR 2012 & 2013



Board of County Commissioners

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

Prepared By

Linda Hoffmann, County Manager
Robert M. Keister, Budget Director



OFFICE OF THE COUNTY
MANAGER

Linda
Hoffmann
County Manager
Post Office Box 1190
Fort Collins, Colorado 80522-1190
(970) 498-7004
Fax (970) 498-7006

October 14, 2013

Larimer County Board of County Commissioners
Citizens of Larimer County

SUBJECT: Proposed 2013 Revised and 2014 Larimer County Budgets

Dear Commissioners and Citizens:

As specified in policy adopted by the Board of County Commissioners, it is the responsibility of the County Manager to prepare a proposed budget for presentation to the Board, based on the Board's expressed priorities and direction.

The 2013 Revised and 2014 Proposed Larimer County budgets were both prepared in compliance with state statute, generally accepted budgeting principles, funding agency requirements, and the budget priorities and direction of the Board of County Commissioners.

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

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

Combined, these services constitute the County's operating budget. In addition, the budget includes a group of Non-Operational Governmental Accounts that are necessary to track various financial activities of County government. These include transfers between departments, reserve funds for self-insurance needs, and taxes collected and distributed to other entities.

CONTEXT OF THE 2014 BUDGET

The Adopted 2013 budget represented a near across-the-board reduction from previous budgets, which had been scaling back annually for several years. To achieve these cuts, departments reduced staff, postponed capital equipment replacements and, in some cases, trimmed services. The budget reductions were implemented because in November 2011, voters rejected a proposal to extend an existing 0.2% (2¢ on \$10) sales tax that supports operation of the county-wide jail. The sales tax will expire at the end of calendar year 2014.

In addition to the expiring jail sales tax, the County currently uses revenues from two other dedicated sales taxes. One is a 0.25% (2½¢ on \$10) sales tax that supports open space which is shared between the County and municipalities. The other is a 0.15% (1½¢ on \$10) sales tax that supports The Ranch, the County's fairgrounds and events center. These are set to expire in 2018 and 2019 respectively. No sales tax revenue goes into the County's General Fund.

The primary source of revenue for the County's General Fund is property tax. Most of the property tax collected by the County is distributed to other entities, most notably school districts. Portions of property tax also go to municipalities and various special districts. The County's share is approximately 25% of the total property tax collected. In recent years, Larimer County has seen a steady increase in the use of Tax Increment Financing (TIF) for municipal urban renewal projects. Under this mechanism, Urban Renew Authorities can capture increases in property tax revenues in selected areas for 25 years. As the use of tax increment financing expands, growth of the County's primary source of discretionary revenue could be jeopardized.

In 2013, Larimer County continued recovery efforts following the High Park Fire. In addition, we successfully responded to several other wildfires, the largest of which was the Galena Fire. Unfortunately, our community again suffered disaster in September in the form of major flooding along the Little Thompson and Big Thompson River corridors and significant flooding in the Poudre River watershed. Damage assessments are still underway because much of the area remains inaccessible due to the destruction of transportation infrastructure. It is certain that repairs and recovery will require one to two years and many millions of County dollars, in addition to aid from the state and federal government.

THE 2014 BUDGET PROCESS AND GUIDELINES

Larimer County again conducted a citizens survey in 2013 that revealed high marks for the quality of County services. The survey asked citizens to rate both the importance of various county services and the adequacy of their delivery. When rating the importance of all county services, in total respondents rated 87.6% of services as either Important or Highly Important. Only 12.4% of the responses were Not so Important. Performance rating among all respondents for all services were either Adequately or Better than Required for 89.8%, and 10.2% Inadequately. This information was considered by the Commissioners when establishing 2014 budget guidelines. Maintaining and improving high levels of service to Larimer County citizens was stressed by the Commissioners as an important goal.

Future revenue and expense projections were generated using different sets of assumptions. These studies included modest increases in expenses to keep up with cost-of-living growth and various scenarios for changes in revenues through 2017. The models were used by the Commissioners to establish budget guidelines for 2014. The guidelines essentially hold departments and elected offices constant at 2013 levels, including staff raises at an average of 2%. The Commissioners try to keep staff salaries at or near levels benchmarked against other government employers to manage turn-over and attract high quality staff members.

Sworn deputies in the Sheriff’s office are not compensated at levels commensurate with their peers in other organizations. Therefore, the Commissioners authorized two changes in deputy salaries outside the budget guidelines for all other staff. These include implementation of a different type of compensation system that is typical in law enforcement, a step plan. Also the Commissioners dedicated an additional \$200,000 to jump-start implementation of the step plan.

Two departments receive dedicated sales tax revenue as described above, Natural Resources and The Ranch. Projections for 2014 sales tax revenues are favorable, so General Fund support for these departments will be reduced in 2014 by commensurate amounts.

Projections for future budget years indicate that in 2015 when the jail sales tax is lost, and before property tax revenues rise from the 2015 reappraisal, the County will be operating in a deficit. Sufficient reserves must be available to bridge that gap in order to avoid deep cuts in department budgets and services.

SUMMARY OF 2013 ADOPTED AND RECOMMENDED REVISED BUDGETS AND 2014 RECOMMENDED BUDGET

The chart below summarizes and compares the 2013 Adopted, 2013 Recommended Revised, and 2014 Recommended budgets.

Result/Outcome Category	2012 Actual	2013 Original Budget	2013 Revised Budget	2014 Proposed Budget
Community Resources, Infrastructure and Planning Services	\$ 51,274,491	\$ 73,530,712	\$ 71,746,400	\$ 56,445,870
Health and Economic Services	\$ 51,721,410	\$ 56,289,308	\$ 58,159,522	\$ 57,806,356
Public Records and Information Services	\$ 12,646,962	\$ 12,436,420	\$ 12,944,223	\$ 14,779,718
Public Safety Services	\$ 62,054,800	\$ 63,471,767	\$ 66,483,247	\$ 63,190,179
Strategic Leadership and Administrative Services	\$ 24,114,530	\$ 27,866,279	\$ 33,505,631	\$ 34,156,382
County Operating Budget	\$ 201,812,193	\$ 233,594,486	\$ 242,839,023	\$ 226,378,505
Non-Operational Governmental Accounts	\$ 125,614,980	\$ 90,001,032	\$ 110,145,714	\$ 88,457,941
Total County Budget	\$ 327,427,173	\$ 323,595,518	\$ 352,984,737	\$ 314,836,446

Highlights from the Recommended Revised 2013 and 2014 budgets are described in the following sections.

PUBLIC SAFETY SERVICES – 27% of Revised 2013 Budget and 28% of Recommended 2014 Budget

Services in this Results Category include Coroner Services, District Attorney, Eighth Judicial District, Community Corrections, Alternative Sentencing Services, Operation of the County Jail, Emergency Public Safety Services, and Sheriff's patrol services.

Revised 2013 Budget – The 2013 budget for Community Corrections included an early payoff of debt incurred to construct the facility, which will save taxpayers approximately \$157,000 in interest. The Sheriff Office budget is recommended to be increased by more than \$3.6M over the adopted budget. Some unspent funds from 2012 were carried over into 2013 to complete projects. Additional unexpected expenses included wildfire fighting costs from multiple fires including the Galena and Stuart Hole Fires, cost over-runs on a project to upgrade operational software called Tiburon, and \$0.5 M in flood response costs.

Recommended 2014 Budget – Contracts with non-profit organizations to provide Mental Health Services and Detox Services will be managed by the Criminal Justice Division rather than by the County Manager's office where it was previously budgeted.

HUMAN AND ECONOMIC SERVICES – 24% of Revised 2013 Budget and 26% of Recommended 2014 Budget

Services in this Results Category include Adult Protective Services, Child Care, Protection and Support Services, Food Safety and Nutrition Services, Public Health, Response to Public Health Emergencies, Veterans Services, and Employment and Training Services.

Revised 2013 Budget – The vast majority of services in this category are funded by Federal and State grant programs with matching dollars from the County's General Fund. Some of the programs in Human Services and in Public Health experienced cuts as part of the Federal sequestration. The Department of Public Health and Environment budget was revised to show \$1M in flood related expenses, some of which may not be incurred during 2013. Both departments drew from their reserves to maintain levels of service in 2013, but that cannot be sustained.

Recommended 2014 Budget – Departments in this category are again drawing from reserves to maintain levels of service in 2014. Many of the programs operate on annual cycles different than the County's January to December annual calendar because the programs are tied to the Federal or State fiscal calendars. As a result, many of the programs in this service area will be reevaluated during 2014 and the budget may need to be adjusted in response to changes imposed by those levels of government.

COMMUNITY RESOURCES, INFRASTRUCTURE, AND PLANNING SERVICES – 30% of Revised 2013 Budget and 25% of Recommended 2014 Budget

Services in this Results Category include Land Use Planning, Building Department, Forestry, Open Lands, Parks, Traffic Safety, Road and Bridge Maintenance and Improvement,

Stormwater Management, Operation of the County Landfill, Household Hazardous Waste Disposal, Recycling Services, and The Ranch, the County fairgrounds and events center.

Revised 2013 Budget – The 2013 budget for The Ranch included \$14M in reconstruction costs for the indoor arena and pavilions funded by the settlement of a lawsuit for faulty construction. Some construction projects planned by Road and Bridge in 2013 were delayed and are now projected to occur in the next two years. The Revised 2013 Engineering budget includes funding and expenses associated with recovery efforts from the High Park Fire.

Recommended 2014 Budget – Recommended budgets in this category do not yet include flood recovery activities because those are still being planned and prioritized by the Commissioners. These base budgets may be adjusted prior to final adoption of the 2014 budget.

PUBLIC RECORDS AND INFORMATION SERVICES – 5% of Revised 2013 Budget and 6% of Recommended 2014 Budget

Services in this Results Category include Property Assessment Services, Property Tax Collection and Distribution to Taxing Entities, Election Services, Motor Vehicle Registration, and Recording of Public Documents.

Revised 2013 Budget – Expenses for the Citizen’s Survey were added to the Public Communications budget for 2013.

Recommended 2014 Budget – Projected costs for the 2014 Election are driven by changes in state statute and the associated rules being developed by the state. Some of the rule changes as currently drafted could significantly increase the numbers and training requirement for election workers. As a result, the 2014 election may be significantly more expensive to conduct than previous elections despite the shift to mailed ballots. The recommended budget for the Clerk includes a contingency fund if election costs increase.

STRATEGIC LEADERSHIP AND ADMINISTRATIVE SERVICES – 14% of Revised 2013 Budget and 15% of Recommended 2014 Budget

Services in this Results Category include the County Commissioners and County Manager’s office, County Attorney, Human Resources, Facilities, Finance, Budgeting, Accounting, Information Technology, and Computer Networking Equipment and Services.

Revised 2013 Budget – Approximately \$1.56M in High Park Fire Recovery costs were tracked through the County Manager’s office in 2013. The Purchasing Department budget was adjusted based on purchases made in support of the September Flood response. The Information Technology budget was revised to reflect some one-time transfers to relocate money for equipment replacement and other capital expenses from a separate reserve fund into the department’s budget.

Recommended 2014 Budget – The Commissioners and County Manager’s 2014 budget includes \$9M for Flood Recovery costs.

NON-OPERATIONAL GOVERNMENTAL ACCOUNTS

All financial operations of the County must be accounted for to ensure transactions are auditable and transparent. These requirements create a condition whereby the same dollars can be double or even triple counted as they move internally between departments. To more accurately reflect the true cost of government, these accounts have been pulled out of the operations budget and reported in this category of the budget document.

RECOMMENDATIONS REGARDING RESERVES

Steadily decreasing operating expenses in prior years have added to the County's reserves. Moreover, prudent management by the seven elected offices and Division heads within the Commissioners control have consistently resulted in budget surpluses and additional savings. During 2013 an analysis of the County's reserves was conducted and I am recommending some redistribution of those resources. Working with the County's Budget Director, Bob Keister, and other staff leadership, we examined the intended purpose, current balance, and projected need within each reserve fund. In addition, we studied significant future needs for County resources that cannot be funded by annual budget allocations and therefore need established reserve accounts.

The County's undesignated reserves during 2013 reached nearly \$31M. From that, the Commissioners allocated \$12M for response and recovery from September's catastrophic flood event. It is not known at this time if that sum will be sufficient to cover the County's unreimbursed costs. It is certain that it will not be sufficient to fund repairs while awaiting reimbursement from the State, the Federal Emergency Management Agency (FEMA) and the Federal Highway Administration (FHWA). Work is underway to identify potential sources from which funds can be borrowed to satisfy cash-flow needs for recovery. These include some of the County's dedicated and/or Enterprise Reserve funds such as Landfill Closure Reserves, Road and Bridge Reserves, and programs offered by the State. Hopefully decisions regarding funding for the flood recovery effort can be made in time for inclusion in the 2014 Budget to be adopted in December 2013.

Six significant needs for dedicated reserve accounts were identified by the reserves analysis process described above. They include funds needed for 1) software upgrades and replacements vital to County operations, 2) capital component replacements for all County facilities, 3) a Comprehensive Plan update which could be initiated in 2017, 4) emergency response and recovery, 5) initiatives related to the County's 5-year Strategic Plan, and 6) satisfying the projected budget deficit for 2015 and 2016 after the expiration of the jail sales tax, and before the next property tax reappraisal. I recommend the remaining \$19M in future project, undesignated General Fund reserves be designated as follows:

Purpose	Amount
Software Upgrades and Replacements	\$2M
Capital Component Replacements for all County facilities not currently in the component replacement program	\$1.3M
Comprehensive Plan update	\$0.2M
Emergency Response and Recovery for future events	\$5M
Initiatives related to the County's 5-year Strategic Plan	\$3.5M
Satisfying the Projected Budget Deficit for 2015 and 2016	\$2M
Undesignated Future Projects	\$5M
Total	\$19M

It should be noted that recovery efforts from the High Park Fire are still ongoing. In addition, some of the costs of responding to that disaster are still being processed by the State and will likely result in additional billing to the County. At this time approximately \$4.3M remains budgeted for this purpose. I propose that a portion of this fund, approximately \$206,700, be allocated to extend the limited term Recovery Manager position for an additional two years.

INVESTMENT PROPOSAL RECOMMENDATIONS

Four investment proposals submitted by departments are included in the recommended budget. These include:

- \$5,000 for Human Services to retain professional help in verifying Federal contract and grant compliance. This is a one-time expense.
- \$40,000 for a full-time equivalent position in Veterans Services. This position has been filled by a worker assigned under a Workforce Center program that is no longer available. Adding the General Fund supported position is necessary to keep staffing at its current level. This will be an on-going expense.
- \$59,182 for a full-time transportation service employee in Community Corrections. This program is currently understaffed and is the most cost-effective way to provide these services that would otherwise create over-time costs or burden the Sheriff's Office. This will be an on-going expense.
- \$85,171 to supplement funding from the District Attorney's office to fund a group of projects including minor remodeling of front-office spaces for added security, audio-visual carts for courtroom use, and a video evidence storage system to be shared with law enforcement agencies in the Eighth Judicial District. This is a one-time expense.

Strategic Leadership Needs – Larimer County as an organization and as a community are constantly evolving in complexity and sophistication. But for the last 15 years, the staff roles in the County Manager's and Commissioner's office have not changed. Additional capacity for strategic analysis and leadership is required to satisfy contemporary needs within the government organization and community. I propose the creation of three new executive level positions. These include:

- A second Assistant County Manager role to oversee and streamline internal services
- A Public Affairs Director to strengthen partnerships with other agencies, improve transparency and engagement with citizens, and evolve the County's modes of communication with the public

- A Director of Emergency Management and Recovery to direct the disaster recovery efforts for the flood this September and augment the County's plans, preparations, and procedures for future disasters.

I recommend that funding for the Director of Emergency Management and Recovery position in 2014 be drawn from the 2013 Flood Fund established by the Commissioners. The State is considering contributing resources to this position which may reduce the amount of funding needed from the County for the Director position. The role should be created in the Commissioners' office, reporting to me, the County Manager.

I propose that the other two positions also be created in the Commissioners' office and report to me. I recommend budgeting \$320,000 to staff and equip these positions. Some minor interior remodeling of our facilities may be necessary to accommodate these new staff members; \$30,000 should be budgeted for this purpose. In addition, I recommend that the Commissioners establish a budget of \$150,000 for training key staff within the County on Systematic Development of Informed Consent principles and techniques, project management, and emergency management. Training in these three areas is critical to the success of the Strategic Plan, flood recovery and other long-term endeavors. The items I'm recommending for Strategic Leadership total \$500,000. The 2014 budget as proposed generates a surplus of \$3.5M. I recommend that the surplus be reduced to \$3M to fund these Strategic Leadership needs.

CONCLUSIONS

The County has experienced two of the largest disasters in our history in the last 16 months. Expenses from the High Park Fire response effort are still being calculated by the State. I am hopeful that by the end of 2014 we will be able to close out our accounts for response and recovery from that event. Until then, we are still estimating our final costs.

The widespread and severe flooding in September has been devastating to many mountain communities. Response and recovery is a high priority for the Commissioners, and it will be very costly for the County. Staff is working together with officials from the state and multiple federal agencies to assess damage, estimate costs, and move forward expediently with repairs. Accurate information is not yet available to finalize a budget for those efforts in time for the statutory deadline for this recommended budget. An added challenge of this event is the cash flow requirements for completing work and then seeking reimbursement. More analysis is needed to ascertain options and strategies to address that requirement. I look forward to working with the Commissioners on gathering information so priorities can be established for the recovery effort and the budget prepared in time for adoption in December.

Responsible management of the County's resources created sufficient reserve funds to enable rapid and confident action during and after these disasters. We need to maintain a strong position moving forward to be prepared for future challenges.

The 0.2% jail sales tax will end at the end of 2014. The County's other two dedicated sales taxes could end in 2018 and 2019. Property tax revenues may not increase as rapidly as they normally would if Urban Renewal Authorities continue to expand their use of Tax Increment

Financing. All of these restrictions on the revenue sources that have historically funded the County may give rise to the need for new funding mechanisms.

Because of a series of years with restricted resources, several County departments are incrementally depleting the reserve funds that have been built up over an extended period. When these reserves are exhausted, service levels in the associated service area will drastically drop unless another source of funding is provided. The departments or services that are at greatest risk are public health, human services, and road and bridge, particularly maintenance.

The 2014 budget as proposed complies with County policy and the policy direction given by the Board of Larimer County Commissioners.

Sincerely,



Linda Hoffmann
County Manager

a)	Changes to Proposed Budget for Final Adopted 2014 Budget:
i)	Proposed on Oct 15th - \$314,836,446 County Manager Recommended
ii)	For Adoption Dec. 19th - <u>\$317,722,363</u> Revised by BOCC & Departments
iii)	Changes Made - +\$2,885,917
b)	Summary of Spending Changes:
i)	New Improvement Districts - +\$137,128 Approved by voters in districts Nov 2013
ii)	Flood Costs: +\$3,204,724 Adjustments to Natural Disaster Fund
iii)	Public Works Adjustments: \$(27,437) Change in Administration Cost Sharing
iv)	Economic Development: +\$270,916 Avago (181k), Wellington(75k) and 15k
v)	Clerk Elections Reduction: \$(745,432) Lower Estimated Election costs
vi)	Human Services: +\$45,662 Last Minute Budget Change
vii)	Transfer to Comm Corrections: \$(19,822) Lowered by OT and Temp
viii)	Comm Corrections Transport Related: \$(19,822) Lowered by OT and Temp
ix)	Leadership Training Costs: <u>+40,000</u> SDIC and Project Mgmt.
x)	Total Changes Made - +2,885,917

Table of Contents

County Managers Letter - 2013 Revised and 2014 Proposed Budget

(Changes between 2014 Proposed Budget and 2014 Adopted Budget itemized at end of the Letter)

Section A - Budget Message

	<u>Page Number</u>
Overall Emphasis of the 2014 Adopted Budget.....	A-1
State Mandated Budget Requirements	A-2
Policy Direction for the Budget	A-3

Expenditures

Total Adopted Expenditures for County Government.....	A-4
Total Adopted Expenditures by Results Category	
Community Resources, Infrastructure and Planning Services.....	A-5
Human and Economic Services.....	A-7
Public Records and Information Services	A-8
Public Safety Services.....	A-9
Strategic Leadership and Administrative Services.....	A-10
Non-Operational Governmental Accounts	A-11
Expenditures for Classified and Appointed Employee Compensation.....	A-12

Revenue Estimates

Estimated Revenues for County Government.....	A-13
Assessed Value & New Construction Estimates	A-14
Property Tax Revenue and Tax Impact of Budget for County Government	A-14
Distribution of Property Tax by Fund	A-15
County Mill Levy by Fund	A-15

End of Year Fund Balances for General Funds

Analysis of 2014 End of Year Fund Balances for General FundA-16

Public Hearings on the Budget

Public Hearings Dates (to review Proposed budget)A-17
Adoption Hearing Date (to consider budget for adoption)A-17
Additional Sections.....A-17
Special Note on Fund BalancesA-17

Section B - Revenue by Category

Revenues by TypeB-1

Section C – Summary of Budget by Division and Department

Expenditures by Division & Department.....C-1

Section D – Detail of Departmental Budgets by Division

Note – Budgets are listed by Division in this table of contents to assist the reader in finding a Department

Assessor

Assessor’s Office.....D-1

Clerk and Recorder

Clerk and RecorderD-2

Coroner

CoronerD-3

County Manager

Budget OfficeD-4
Commissioners and County ManagerD-5
County AttorneyD-6

Page Number

Human Resources.....D-7

Criminal Justice

Alternative Sentencing Department.....D-8

Community Corrections.....D-9

Criminal Justice Coordination.....D-10

District Attorney

District Attorney.....D-11

Facilities and Information Technology Management

Facilities Planning, Mgmt, Operations and Debt SvcD-12

Information Technology.....D-13

Print Shop & MailD-14

Financial Services

Accounting & Reporting.....D-15

PurchasingD-16

Risk ManagementD-17

Sales Tax Collection & DistributionD-18

Health & Human Services

Cooperative ExtensionD-19

Health and Environment.....D-20

HHS DirectorD-21

Human Services.....D-22

Workforce CenterD-23

Planning

Citizen ResourcesD-24
Code Compliance & Building InspectionD-25
Development PlanningD-26
Rural Land Use Center.....D-27

Public Trustee

Public TrusteeD-28

Public Works

EngineeringD-29
Fleet ServicesD-30
Natural Resources.....D-31
Public Works Administration.....D-32
Road and BridgeD-33
Solid Waste ManagementD-34
The Ranch.....D-35

Sheriff

Sheriff.....D-36

Surveyor

Surveyor.....D-37

Treasurer

Treasurer.....D-38

Alphabetical Listing of Departments

Accounting & Reporting.....D-15

Alternative Sentencing Department.....D-8

Assessor’s Office.....D-1

Budget OfficeD-4

Code Compliance & Building InspectionD-25

Clerk and RecorderD-2

Citizen ResourcesD-24

Commissioners and County ManagerD-5

Community Corrections.....D-9

Cooperative ExtensionD-19

CoronerD-3

County AttorneyD-6

Criminal Justice Coordination.....D-10

District Attorney.....D-11

Engineering.....D-29

Facilities Planning, Mgmt, Operations and Debt SvcD-12

Fleet ServicesD-30

Health and Environment.....D-20

HHS DirectorD-21

Human Resources.....D-7

Human ServicesD-22

Information Technology.....D-13

Natural Resources.....D-31

Development PlanningD-26

Print Shop & MailD-14

Public TrusteeD-28

Public Works Administration.....D-32

PurchasingD-16

Risk Management	D-17
-----------------------	------

Page Number

Road and Bridge	D-33
Rural Land Use Center.....	D-7
Sales Tax Collection & Distribution	D-18
Sheriff.....	D-36
Solid Waste Management	D-34
Surveyor.....	D-37
The Ranch.....	D-35
Treasurer.....	D-38
Workforce Center	D-23

Section E – Budget by Fund Types

Agency Funds	E-1
Capital Projects Funds	E-1
Debt Service Funds.....	E-1
Enterprise Funds.....	E-2
General Fund	E-2
Internal Service Funds	E-2
Special Revenue Funds	E-3

Section F – Budget by Fund

101 –General	F-1
102 –Contingent.....	F-2
112 –Criminal Justice Services	F-3
118 -Building Inspection	F-4
122 –Conservation Trust.....	F-5
142 - Workforce Center	F-6
162 – The Ranch.....	F-7
168 – Developmental Disabilities	F-8
182 - Health & Environment	F-9

186 - Health & Human Services (HHS) Director.....F-10

Page Number

212 - Open Lands-Acquisitions & ImprovementsF-11

213 - Open Lands-Debt Repayment for Acquisitions and ImpF-12

214 - Open Lands-Long - Term Management.....F-13

216 - Open Lands-Community Park FeesF-14

217 - Open Lands-Regional Park FeesF-15

221 - Sales Tax-Fairgrounds and Event CenterF-16

222 - Sales Tax-Open SpaceF-17

223 - Sales Tax-Courthouse Project 97F-18

224 - Sales Tax-Jail Expansion 97F-19

226 - Parks-Park Operations.....F-20

228 - Parks-Projects & Grants.....F-21

232 - Payment In Lieu Of Taxes.....F-22

242 - Pest ControlF-23

246 - Public TrusteeF-24

252 - Road & Bridge.....F-25

255 - Transportation ExpansionF-26

262 - Human Services.....F-27

301 - West Vine Stormwater BasinF-28

310 – Soldier Canyon Estates – Pid#52.....F-29

311 – Horseshoe View Estates North – Pid#53F-30

312 – Terry Shores – Pid#54F-31

313 – Boyd’s West – Pid#56F-32

314 – Willows – Pid#45.....F-33

315 – Storm Mountain – Pid#55.....F-34

350 - Imperial Estates - Gid#1.....F-35

351 - Pinewood Springs - Gid#2F-36

352 - Carriage Hills - Gid#4.....F-37

353 - Namaqua Hills - Gid#8F-38

354 - Homestead Estates - Gid#10.....F-39

355 - Meadowdale - Gid#11F-40

Page Number

356 - Red Feather - Gid#13F-41

357 - Little Valley Road - Gid#14F-42

358 - Club Estates - Gid#12F-43

360 - Kitchell Subdivision - Gid#16F-44

361 - Country Meadows - Gid#17F-45

362 - Venner Ranch - Gid#18F-46

363 - Highland Hills - Pid#19.....F-47

364 - Ptarmigan - Pid#20F-48

365 - Solar Ridge - Pid#21F-49

366 - Saddleback - Pid#22F-50

367 - Westridge - Pid#24.....F-51

368 – Arapahoe Pines Gid#1991-1F-52

369 - Trotwood - Pid#28.....F-53

370 – Vine Drive - Pid#29F-54

371 – Poudre Overlook - Pid#30F-55

372 – Eagle Rock Ranches - Pid#23F-56

373 – Estes Park Estates - Pid#25.....F-57

374 – Eagle Ranch Estates - Pid#26.....F-58

375 – Foothills Shadows - Pid#31F-59

376 – Crown Point - Pid#27F-60

377 – Charles Heights - Pid#32F-61

378 – Bruns - Pid#35.....F-62

379 – Bonnel West - Pid#37.....F-63

380 – Prairie Trails - Pid#33.....F-64

381 – Mountain Range Shadows - Pid#34F-65

382 – Paragon Estates - Pid#40F-66

384 – Maint Centro Business Park - Pid#38.....F-67

385 – Debt Centro Business Park - Pid#38.....F-68

386 – Const Centro Business Park - Pid#38.....F-69

387 – Terry Cove – Pid#37	F-70
	<u>Page Number</u>
388 – Cottonwood Shores Pid#42.....	F-71
389 – The Bluffs Pid#41	F-72
390 – Rainbow Lakes Estates Pid#39.....	F-73
391 – Grayhawk Knolls Pid#43	F-77
392 – Koral Heights Pid#46.....	F-75
393 – Park Hill Pid#47	F-76
394 – Wagon Wheel Pid#49.....	F-77
395 – Puebla Vista Estates Pid#48	F-78
396 – Clydesdale Park Pid#50	F-79
396 – Clydesdale Estates Pid#51	F-80
400 - Lcid-Surplus & Deficiency	F-81
442 - Lcid-FC Industrial Park.....	F-82
443 - Lcid-Ferndale	F-83
444 - Lcid-Glacier View Meadows Fund.....	F-84
446 – Lcid-Hidden View Estates	F-85
448 - Lcid-Linmar	F-86
453 - Riverglen	F-87
481 - Larimer County Building Authority Debt Service	F-88
482 – The Ranch Debt Service	F-89
483 – Open Space Debt Service	F-90
512 - Capital Expenditures	F-91
522 - Replacement and Technology Projects Fund	F-92
532 - Id Const-Admin	F-93
543 –Id Const – Hidden ViewEstates 08-1	F-94
546 – Construction Riverglen 12-1	F-95
552 - Solid Waste	F-96
608 –Facilities and Information Technology Division	F-97
612 - Fleet Services	F-98
645 – Employee Benefits	F-99

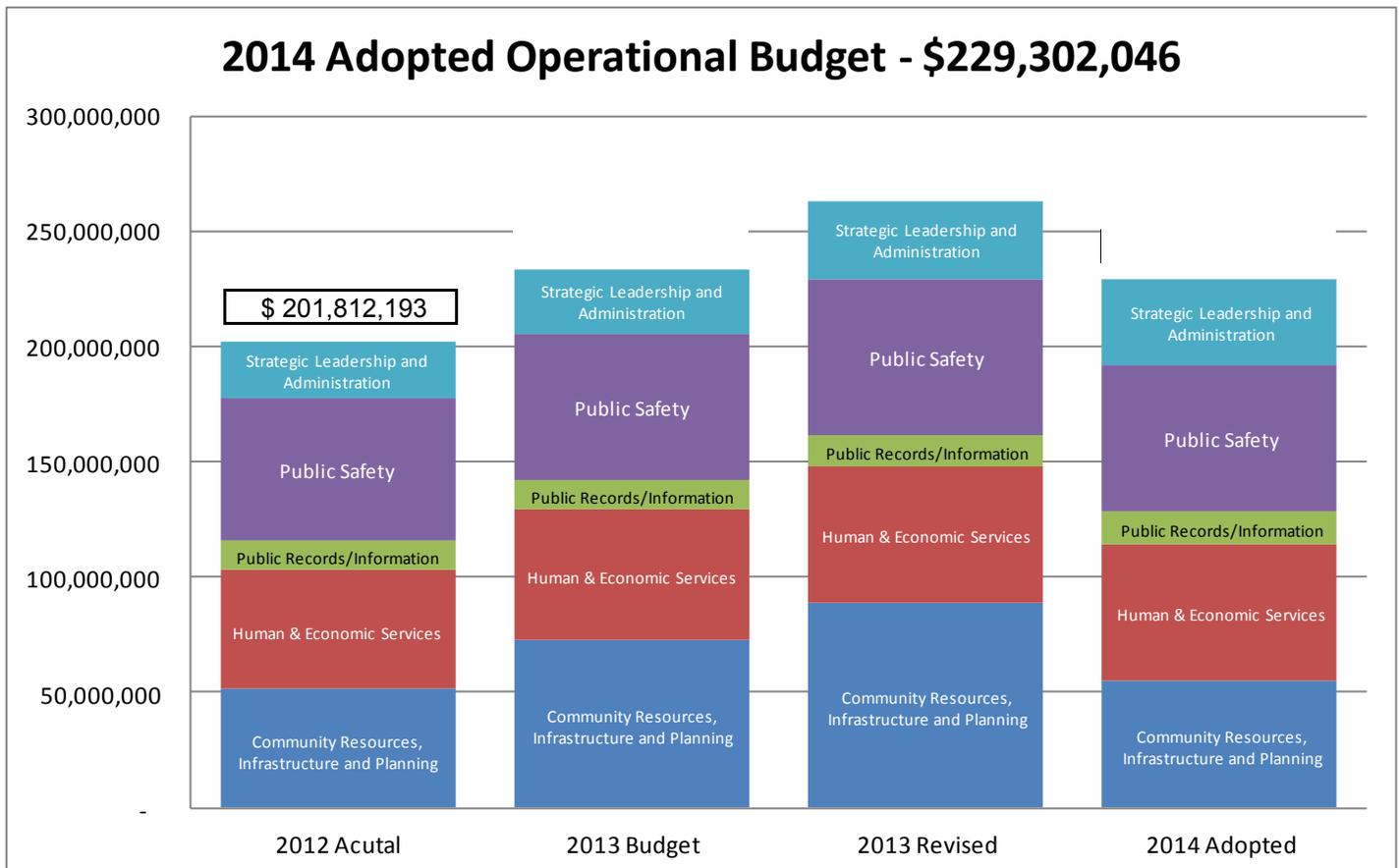
672 - Self-Insured Unemployment.....	F-100
	<u>Page Number</u>
682 - Self-Insured Risk Management.....	F-101
882 - D&S-Fox Meadows Drainage Basin.....	F-102
883 - D&S-McCelland/Mail Crk Drainage Basin	F-103
884 - D&S-Evergreen/Greenbriar Drainage Basin	F-104
885 - D&S-West Vine Drainage Basin.....	F-105
886 - D&S-Canal/spring Creek Drainage Basin	F-106
887 - D&S-Fossil Creek Drainage Basin	F-107
888 - D&S-Dry Creek Drainage Basin	F-108
889 - D&S-Cooper Slough Drainage Basin	F-109
890 - D&S-Box Elder Creek Drainage Basin	F-110
892 - D&S-Loveland Area Drainage Basin	F-111
892 - D&S-Laporte Drainage Basin.....	F-112
892 - D&S-Development Review Fund.....	F-113
899 - D&S-Glacier View	F-114

Budget Message

Larimer County 2014 Adopted Budget

The Adopted 2014 Larimer County Budget was prepared under the direction of the Board of Larimer County Commissioners and the County Manager using guidelines specified by the Board. As required by State statute, the major features in the budget are listed in this Budget Message.

The Adopted 2014 Larimer County Operational Budget is \$ 229,302,046. This represents a decrease of 1.8% from the 2013 Original Operational Budget of \$233,594,486 and a 12.9% decrease from the 2013 Revised Operational Budget. However, after including Non-Operational Governmental Accounts the 2014 Adopted Total County Budget is \$317,722,363. This is a 1.8% decrease from the Original Total 2013 Budget and a 13.9% decrease from the Revised Total 2013 Budget.



Note about 2013 Revised Budget—Larimer County receives a significant part of its operating revenue from sales & use taxes, intergovernmental (federal & state) sources and a variety of fees. Because these revenues cannot be precisely predicted, the annual Adopted budget is reasonably estimated and then ‘revised’ during the year to reflect a more accurate accounting of these revenues when the new annual budget is submitted. **Additionally, the 2013 Revised Budget reflects costs associated with two catastrophic events; the High Park Fire and the September 2013 Flood.**

Legal Requirements and Policy Direction for the Budget

State Mandated Budget Requirements

Colorado Budget Law (CRS Title 29) specifies requirements that must be followed in developing the County budget. The following summarizes the key areas covered in Colorado State law:

Key Requirements:

1. A budget is required for the County and defines its key informational requirements.
2. The Board of County Commissioners must appoint a person to prepare a Adopted balanced budget, including a budget “message” explaining the content, financial policies, and major Adopted changes.
3. Lease-Purchase agreements create obligations and must be identified in the adoption resolution of the budget. Limits are placed on the term of allowable lease-purchase agreements.
4. **No later than October 15, a Proposed, balanced budget for the ensuing year is to be presented to the Board of County Commissioners for its consideration.**
5. Establishes minimum requirements for the publishing notices of the budget and its hearings. A public hearing is required on the Adopted budget and must be conducted before adoption of a final budget. Opportunity for public comment is required on the budget.
6. Defines processes and format for adopting and appropriating the budget. Procedures for handling changes (transfers, contingencies and supplemental appropriations) to the budget are identified.
7. Lists procedures and timeframes for official filing of the budget with the State of Colorado.
8. Sets limitations on the expenditure of County funds to no more than the appropriated amounts.
9. Establishes requirements for financial records (bookkeeping) to compare budget to actual at all times.
10. Establishes the minimum requirements for an Emergency Reserve.
11. Specifies that knowingly or willfully failing to perform duties, violates provisions under Colorado Budget Law as malfeasance in office, punishable by removal from office.

Policy Direction for preparing the Adopted 2014 Budget:

The budget for 2014 was prepared with policy direction by the Board of County Commissioners:

- 1) Prior to creation of the budget, the Board determined and communicated service priorities and strategic initiatives for the ensuing year to the County Manager.

Overall 2014 Budget Strategy—As guidance to the County Manager for preparing the 2014 budget, the Board identified the goal of maintaining services (after significant reductions from 2010 to 2013) by authorizing an average 2% increase in county support towards 2014 budgets. This action was a modification to the 3-Year Budget Reduction Plan (referred to as “glide path”) of reducing budgets to absorb an expiring Jail Sales and Use tax in 2015. The hope is that if the economy of northern Colorado continues a modest annual improvement and the County uses small amounts of its reserves in 2015 and 2016, then a balanced budget can be possible by 2017.

- 2) The budget shall not commit Larimer County to providing programs or levels of service that cannot be reasonably sustained in light of future projected resources.
- 3) The 2014 Adopted Budget shall be prepared incorporating the County objectives of:
 - a. Maintaining employee compensation at the 50th percentile goal.
 - b. Offering a limited-term Voluntary Employee Separation Program to assist departments in lowering future labor costs. This program provides cash incentives to employees that voluntarily leave county employment and their position may be eliminated or refilled at a significantly lower cost.
 - c. Consider “investment” proposals that with one-time funding would result in on-going reduced costs or improved and more efficient/effective services.
 - d. Identifying all budgeted ending fund balances (reserves) to assure that the funds are properly designated for future projects and/or services.
 - e. Providing for the reasonable and timely replacement of equipment and software that are important for the efficient and effective operation of county services.

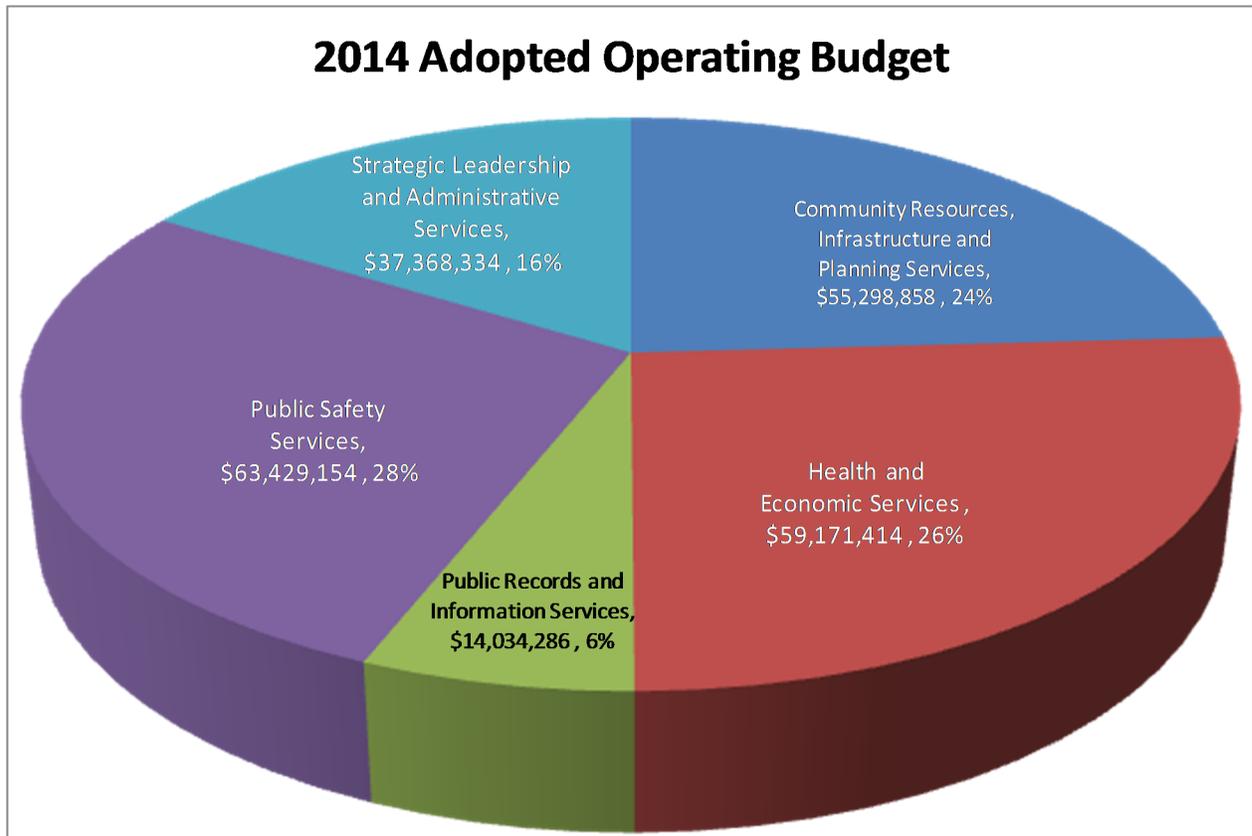
2014 Adopted Expenditures for County Government:

The 2014 Adopted Budget for Larimer County is summarized below by result/outcome category. Major changes in spending levels for the category are explained at the end of each category.

Result/Outcome Category	2012 Actual	2013 Original Budget	2013 Revised Budget	2014 Adopted Budget	Pct. Chg from Revised
Community Resources, Infrastructure and Planning Services	\$ 51,274,491	\$ 72,646,429	\$ 89,260,745	\$ 55,298,858	-38.0%
Health and Economic Services	\$ 51,721,410	\$ 56,964,868	\$ 58,877,370	\$ 59,171,414	0.5%
Public Records and Information Services	\$ 12,646,962	\$ 12,436,420	\$ 12,978,705	\$ 14,034,286	8.1%
Public Safety Services	\$ 62,054,800	\$ 63,725,490	\$ 67,971,866	\$ 63,429,154	-6.7%
Strategic Leadership and Administrative Services	\$ 24,114,530	\$ 27,834,150	\$ 34,184,408	\$ 37,368,334	9.3%
County Operating Budget	\$ 201,812,193	\$ 233,607,357	\$ 263,273,094	\$ 229,302,046	-12.9%
Non-Operational Governmental Accounts	\$ 125,614,980	\$ 89,988,161	\$ 105,655,198	\$ 88,420,317	-16.3%
Total County Budget	\$ 327,427,173	\$ 323,595,518	\$ 368,928,292	\$ 317,722,363	-13.9%

Note 1—Non-Operational Governmental Accounts include Sales Tax Collection and Distribution, Non-County Budgets such as Public Trustee and Foothills Gateway, one-time Construction Accounts, Internal Transfers and Self-Insurance Funds.

Note 2— The 2013 Revised Budget includes significant revisions due to the High Park Fire and the September 2013 Flood events, and the creation of a Facilities and Technology Fund Replacement accounts.



2014 Adopted Expenditures by Results Category:

Expenditures for Community Resources, Infrastructure and Planning Services

This budget category includes important services to the community such as:

Community Development

- Development Planning
- Rural Land
- Citizen Resources
- Code Compliance and Building

Natural Resources

- Forestry Program
- Open Lands Program
- Parks Program
- Weed Management Program

Engineering & Road/Bridge

- Improvement Districts
- Road Improvement
- Road Maintenance
- Bridge Rehabilitation
- Traffic Safety
- Stormwater Drainage and Floodplain Management

Solid Waste Management

- Household Hazardous Waste Disposal
- Landfill and Transfer Stations
- Recycling Services

The Ranch

- Operation of Fairgrounds and Events Center

The Adopted 2014 Budget includes the following expenditures for Community Resources, Infrastructure and Planning Services provided by Larimer County:

Sponsoring Department Name	2012 Actual	2013 Original Budget	2013 Revised Budget	2014 Adopted Budget	Pct. Chg from Revised
Citizen Resources	484,637	1,337,204	599,905	1,274,142	112.4%
Code Compliance and Building	1,485,110	1,318,972	2,138,345	1,578,397	-26.2%
Development Planning	501,194	558,723	569,326	624,338	9.7%
Rural Land	432,189	386,907	434,451	337,391	-22.3%
Community Development Sub-Total	2,903,130	3,601,806	3,742,027	3,814,268	1.9%
Engineering	6,694,982	8,498,643	14,818,136	5,240,639	-64.6%
Natural Resources	8,555,509	8,712,248	12,783,083	9,654,303	-24.5%
Road and Bridge	20,536,733	27,553,519	31,665,542	25,569,570	-19.3%
Solid Waste Management	4,722,805	4,470,520	8,889,655	5,045,153	-43.2%
The Ranch	7,430,946	19,809,693	17,362,302	5,974,925	-65.6%
Public Works Sub-Total	47,940,975	69,044,623	85,518,718	51,484,590	-39.8%
	50,844,105	72,646,429	89,260,745	55,298,858	-38.0%

Notes on the Community Resources, Infrastructure and Planning Services budgets:

The 2013 Revised budget contains revisions that reflect changes in economy, new funding sources or major capital projects:

- Engineering— Increase cost due to High Park Fire and 2013 Flood recovery efforts.
- Natural Resources— Increases due to timing of projects (Pinewood, South Bay Campground Improvement and Regional Open Space Projects).

- The Ranch—One-time building reconstruction costs for \$14,000,000 (funding is from settlement).
- Road and Bridge — Capital Projects and Bridge Structures budgets were reduced by approx. \$7,500,000 (two major projects were rescheduled from 2013 to 2015) and Maintenance budget increased by approx. \$1,000,000 for a net decrease of \$6,571,477.
- Included in the 2014 Budget:
 - Community Development:
 - Because of the increased workload for the Building Department in 2013, a Limited Term Building Services Specialist was hired, that position will continue through 2014 to assure high quality customer service. A limited term Building and Code Compliance Technician will also be hired for 2014. If the increased workload continues through 2014, the department may need to make both these positions permanent in 2015.
 - The Land Information System (LIS) project is continuing, and staff has begun the process of upgrading the data management system. These improvements will significantly improve customer service quality in the long-term.
 - Engineering and Road & Bridge:
 - High Park Fire recovery efforts will continue to occupy significant staff resources during 2013 and 2014. Public Works has constructed \$1.8 million in culvert improvements in Rist Creek and have approximately \$4 million in Emergency Watershed Protection funding to apply to post-fire mitigation projects.
 - Improvement Districts – Improvement district work continues to increase as districts are added each year. One of the largest public improvement districts to be considered in many years (Storm Mountain #55) was approved at election in November 2013. Based on the improvement districts on the November 2013 ballot, the number of road miles in the PID program would increase by 34% - from 82 to 118 miles.
 - Structures (Bridges) projects funded in 2014 are planned to include:
 - Four minor structure replacements along CR47 - \$1,000,000
 - Major structure replacements on CR11C, CR50 and CR18 - \$1,950,500
 - The anticipated design and right-of-way expense for structures on CR66, CR3, CR17 - \$657,000.
 - Capital Improvement Program projects for 2014 include:
 - Construction of improvements to two intersections (CR 30/CR 11 & CR 30/CR 11C). The improvements will include a roundabout at each intersection - \$1,290,000
 - Construction of a new roadway from the CR 19 / CR 70 intersection northwest to the CR 21 / CR 72 intersection. The improvements will include construction of a modern roundabout approximately 150 feet west of the current CR 19 / CR 70 intersection - \$3,317,500.
 - Solid Waste Management
 - Rates will remain the same with the exception of 15% rate increase for rubble.
 - The Ranch
 - The Ranch has continued to create new events like the Gnarly Barley Brew Festival which have become ancillary revenue sources.

Expenditures for Human and Economic Services

This budget category includes important services to the community such as:

Cooperative Extension

- Entrepreneurship and Food Production
- Fair and 4H
- Food Safety and Nutrition Ed.

Health and Environment

- Food Safety Institutional
- Prepare/Respond Health Emergencies
- Prevent Air/Water Pollution
- Prevent/Control Communica-

ble and Chronic Diseases

- Protect Health of High Risk Mothers and Infants

Human Services

- Adult Protection
- Child Care for Low Income
- Child Protection and Juvenile Delinquency Services
- Child Support
- Child Welfare & Family Preservation

- Individual & Family Financial Assistance

The Ranch

- Family/4H Community Center

Workforce Center

- Business and Enterprise
- Economic Development
- Employment & Training
- Enterprise Zone Administration
- Veterans Services

The Adopted 2014 Budget includes the following budgets for Human and Economic Services:

Sponsoring Department Name	2012 Actual	2013 Original Budget	2013 Revised Budget	2014 Adopted Budget	Pct. Chg from Revised
Commissioners - Economic Development Support	8,967	8,967	8,967	280,062	3023.3%
Cooperative Extension	539,297	619,610	630,430	735,238	16.6%
Health and Environment	8,237,219	8,746,826	9,473,574	8,693,207	-8.2%
HHS Director	627,290	-	-	-	NA
Human Services	35,270,679	39,946,995	40,000,176	41,488,692	3.7%
The Ranch (4H Community Facility)	540,917	675,560	1,031,500	1,048,480	1.6%
Workforce Center	7,037,958	6,966,910	7,732,723	6,925,735	-10.4%
Health & Human Services Sub-Total	52,253,360	56,955,901	58,868,403	58,891,352	0.0%
	52,262,327	56,964,868	58,877,370	59,171,414	0.5%

Notes on Health and Economic Services budgets:

- The 2013 Revised budget for Health and Environment includes an estimated \$1,000,000 for Flood expenses (health and environmental inspections and mitigation).
- For 2014, Workforce Center includes \$40,000 of new county support needed for extra staffing in the Veterans Services office however other grant funding reductions cause a reduction in the overall Workforce Center budget.
- For 2014, the Cooperative Extension budget preparation guideline included restoring the reductions mandated for 2013.
- For 2014, Economic Development Support includes Avago Personal Property Tax Rebate and Estes Park One-time Flood Recovery Marketing Proposal.

Expenditures for Public Records and Information Services

This budget category includes important services to the community such as:

Assessor

- Property Assessment Services

- Recording and Citizens Information Center

Treasurer

- Property Tax Collection and Distribution to Taxing Entities

Clerk and Recorder

- Board of Equalization
- Elections Services
- Motor Vehicle Registration

County Manager

- Public Communication

Surveyor

- Surveying Services

The Adopted 2014 Budget includes the following expenditures for Public Records and Information-Services:

Sponsoring Department Name	2012 Actual	2013 Original Budget	2013 Revised Budget	2014 Adopted Budget	Pct. Chg from Revised
Assessor	3,814,876	3,699,797	4,026,784	4,028,038	0.0%
Clerk and Recorder	7,327,955	7,093,851	7,220,517	8,380,024	16.1%
County Manager - Public Communication	229,479	219,002	305,634	224,222	-26.6%
Surveyor	5,976	6,012	6,012	6,012	0.0%
Treasurer	1,268,676	1,417,758	1,419,758	1,395,990	-1.7%
	12,646,962	12,436,420	12,978,705	14,034,286	8.1%

Comments on Public Records and Information Services:

- The 2013 Revised budget for County Manager (Public Communication) include the cost of a citizen survey.
- The 2014 Adopted Budget for the Clerk and Recorder includes estimated costs of conducting primary and general national elections as well as local and state elections within Larimer County. These costs have been estimated based on evolving National and State of Colorado laws that prescribe the conditions and manner under which the Larimer County Clerk must conduct all elections. Because the conditions are new and untested, the Adopted elections budget includes contingency funds in the event a more costly election is required.

Expenditures for Public Safety Services

This budget category includes important services to the community such as:

Code Compliance & Building

- Compliance & Bldg Inspection

Coroner

- Death Investigation

Criminal Justice

- Alternative Sentencing

- Community Corrections

- Criminal Justice Coordination

- Detox Service Contracting

- Mental Health Service Contracting

- Pretrial Release Services

District Attorney

- Eighth Judicial District

Sheriff

- Operation of County Jail

- Law Enforcement

- Emergency Public Safety Services

- Civil Process

The Adopted 2014 Budget includes the following expenditures for Public Safety Services:

Sponsoring Department Name	2012 Actual	2013 Original Budget	2013 Revised Budget	2014 Adopted Budget	Pct. Chg from Revised
Code Compliance & Building	304,467	253,723	253,723	258,797	2.0%
Coroner	928,690	953,287	957,718	980,561	2.4%
County Manager - Mental Health/Detox	309,799	309,799	-	-	NA
Alternative Sentencing Department	4,404,330	5,274,749	5,110,030	5,242,339	2.6%
Community Corrections	8,575,313	10,315,187	10,008,872	8,238,554	-17.7%
Criminal Justice Coordination	302,888	300,233	658,532	622,233	-5.5%
Criminal Justice Sub-Total	13,282,531	15,890,169	15,777,434	14,103,126	-10.6%
District Attorney	6,584,512	7,007,353	6,925,520	7,245,900	4.6%
Sheriff	40,949,268	39,311,159	44,057,471	40,840,770	-7.3%
	62,359,267	63,725,490	67,971,866	63,429,154	-6.7%

Comments on Public Safety Services:

- The 2013 Revised Budget for Community Corrections include a one-time early payoff of \$1,866,834 debt for their facility. The early payment saves approximately \$157,000 in interest cost.
- The 2013 Revised Sheriff budget includes the following major funding changes:
 - \$437,254—Federal Seizure Fund expenditures for capital equipment
 - \$800,000—Tiburon Law Enforcement Computer System
 - \$270,000—Tiburon Law Enforcement Computer System Additional Supplement
 - \$183,335—Initial Fire Attack Force Pilot Project Funds
 - \$102,833—Inmate Welfare Fund Grant
 - \$153,584—Stewart Hole, High Park, Woodland Heights, Galena, Hewlett and Other Fires
 - \$640,337—Federal Seizure Funds Account
 - \$253,473—Law Enforcement Telephone Authority Funding
 - \$500,000—Estimated Flood Response Expenses
- For 2014, the Mental Health and Detox services are moved to the Criminal Justice budget.
- For 2014, Community Corrections includes an additional staff position for Transport Services.

Expenditures for Strategic Leadership and Administrative Services

This budget category includes important support services such as:

County Manager

- Budget Office
- County Commissioners
- County Manager (includes Flood Recovery)
- County Attorney
- Human Resources
 - Compensation and Classification
 - Payroll
 - Recruitment and Employee Relations
 - Training and Development
- Support for Boards & Commissions

Facilities & Information Mgmt.

- Business Application Services
- Client Technology Services
- Facilities Maintenance and Support Services
- Facilities Planning Services
- FITD Leadership and Administration
- Infrastructure Services
- Mail Processing and Distribution Services
- Printing and Copying Services
- Process Improvement Ser-

vices

- Records Management
- Technical Communication Services
- Telecommunication Services

Financial Services

- Accounting & Reporting
- Purchasing

Public Works

- Public Works Administration

The Adopted 2014 Budget includes the following expenditures:

Sponsoring Department Name	2012 Actual	2013 Original Budget	2013 Revised Budget	2014 Adopted Budget	Pct. Chg from Revised
Budget Office	228,217	242,123	270,529	246,965	-8.7%
Commissioners and County Manager	1,205,944	1,099,519	3,739,055	13,468,606	260.2%
County Attorney	1,743,083	1,799,634	1,756,589	1,724,569	-1.8%
Human Resources	1,861,311	2,010,016	2,290,217	1,983,380	-13.4%
County Manager Sub-Total	5,038,555	5,151,292	8,056,390	17,423,520	116.3%
Facilities Planning-Mgmt-Operations	5,362,746	6,276,609	5,077,984	5,451,300	7.4%
Information Technology	11,392,943	12,912,068	17,247,374	11,011,557	-36.2%
Print Shop and Mail	385,063	400,409	375,409	399,248	6.4%
Facilities and Information Management Sub-Total	17,140,752	19,589,086	22,700,767	16,862,105	-25.7%
Accounting and Reporting	1,281,560	2,469,335	2,707,141	2,446,485	-9.6%
Purchasing	281,496	256,367	348,540	260,154	-25.4%
Financial Services Sub-Total	1,563,056	2,725,702	3,055,681	2,706,639	-11.4%
Public Works Administration	347,846	368,070	371,570	376,070	1.2%
	24,090,209	27,834,150	34,184,408	37,368,334	9.3%

Comments on Strategic Leadership and Administrative Services:

- The 2013 Revised budget includes \$1,250,000 in the Commissioners & County Managers Office and \$250,000 in the Purchasing Office for extra Flood costs .
- For 2014, Human Services includes \$5,000 to implement increased Federal Contract and Grant Compliance services.
- For 2014, County Manager includes \$8,500,000 for estimated flood debris removal out of the \$12,307,097 budgeted in 2014 for Flood recovery.

Expenditures for Non-Operational Governmental Accounts

The Adopted 2014 Budget includes the following expenditures for Non-Operational Governmental Accounts:

Sponsoring Department Name	2012 Actual	2013 Original Budget	2013 Revised Budget	2014 Adopted Budget	Pct. Chg from Revised
Budget Office - Internal Transfers and Foothills Gateway Tax Collection and Distribution	35,110,422	26,632,873	41,381,644	24,797,021	-40.1%
Human Resources - Self-Insured Benefits and Clinic	17,824,115	15,879,930	16,542,779	16,139,029	-2.4%
County Manager Sub-Total	52,934,537	42,512,803	57,924,423	40,936,050	-29.3%
Facilities Construction	15,678,025	2,493,529	1,960,839	2,112,677	7.7%
Accounting - Debt Service	12,789,661	6,663,380	8,818,380	6,307,325	-28.5%
Risk Management - Self Insurances	2,020,529	2,744,783	2,865,686	2,820,282	-1.6%
Sales Tax Collection and Distribution	34,949,115	26,553,150	27,477,957	27,670,604	0.7%
Financial Services Sub-Total	49,759,305	35,961,313	39,162,023	36,798,211	-6.0%
Public Trustee	637,612	655,000	630,055	655,000	4.0%
Fleet Services	6,190,503	8,333,387	9,190,638	7,918,379	-13.8%
	125,199,982	89,956,032	108,867,978	88,420,317	-18.8%

Comments on Non-Operational Governmental Accounts:

- Note on 2013 Revised Budget
 - Budget Office revisions due to High Park Suppression and Recovery funding and grants.
 - Engineering revisions due to Riverglen Improvement District construction project.
 - Accounting—Debt Service revisions due to early payoff of debt by Community Corrections.
 - Risk Management— Revisions due to higher insurance costs
 - Sales Tax Collection and Distribution—Revisions due to higher tax collections in 2013 than originally budgeted.
- 2014 Budget—The budgets for Internal Transfers and Fleet Services return to pre-Flood and pre High Park Fire levels.

Expenditures for Classified and Appointed Employee Compensation

One of the largest portions of the County's budget is for employee compensation. Like any other business, Larimer County must compete with other employers to hire and keep employees. A qualified employee saves taxpayers money by providing services in a professional and efficient manner. Wages and benefits that are not competitive result in high turnover rates and expensive retraining of new employees.

Larimer County has a policy of paying employees at the 50th percentile of the job market. The objective is to maintain the mid-point of job ranges at the 50th percentile of the market for similar jobs for all County positions. This means that when comparing Larimer County pay rates to other similar employers in the Northern Front Range, half of those employers pay more than Larimer County and half pay less than Larimer County for similar jobs. We use the Colorado Municipal League (CML) Study – which is an annual survey of both private and public sector jobs. At the 50th percentile, we believe that in most cases this allows us to get qualified staff at a very reasonable rate.

For the 2014 Adopted Budget, Larimer County Human Resources again evaluated market based compensation adjustments for each job classification pay range. **After conducting market comparisons and considering the economic times, a 1.0% market based compensation adjustment will be required for 2014 to stay at the compensation goal of 50th percentile.**

In an effort to maintain compensation at a level that may be sustained in future years, the Board of County Commissioners directed that following compensation and benefits adjustments be included in the 2014 Adopted Budget:

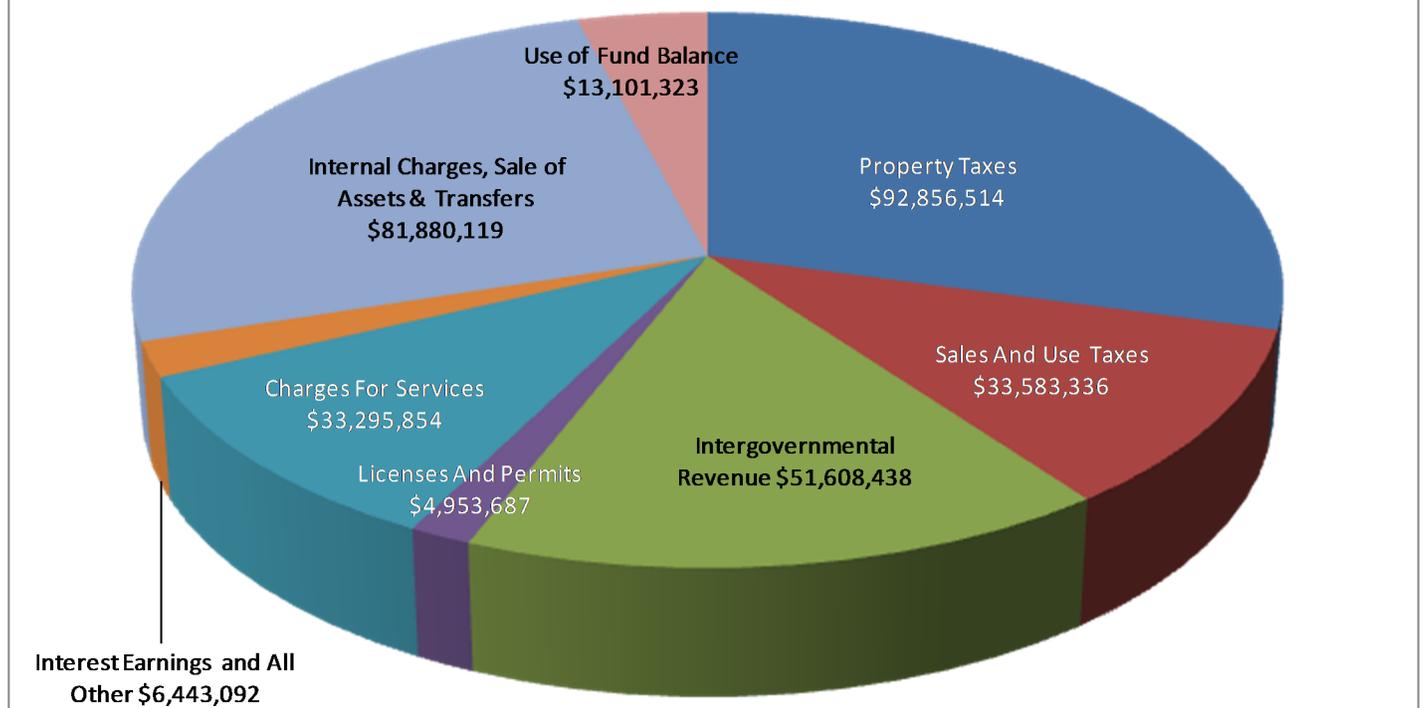
- A 1.0% Market based adjustment for all job pay ranges will be budgeted for 2014.
- Merit (movement within a pay range) and Performance increases will be budgeted for 2014 at a rate of 2%, conditional on satisfactory or better employee evaluation and applied on the employee annual review date.
- The County Commissioners approved a phased plan to improve wages for Sheriff deputies beginning in 2014. To assist in the implementation the Commissioners provided an additional \$200,000 for implementing the plan (in addition to the 1% Market and 2% Merit funding) in 2014.
- Medical and Dental insurance rates to departments are not expected to increase for 2014, however the Self-Insured Employee Benefits Fund will be absorbing a minor increase in costs.

2014 Estimated Revenues for County Government:

The 2014 Adopted Budget for Larimer County includes estimates of a variety of taxes, fees, grants, and intergovernmental revenues.

Revenue Category	2012 Actual	2013 Original Budget	2013 Revised Budget	2014 Adopted Budget	% Chg from Revised
Assessments	\$86,637	\$57,664	\$57,664	\$108,569	88.3%
Charges For Services - External	35,449,578	\$31,268,061	\$33,876,389	\$33,295,854	-1.7%
Debt Proceeds	-	-	1,227,736	-	-100.0%
Donations	\$554,504	\$202,372	\$688,749	\$606,200	-12.0%
Interest Earnings	\$1,344,664	\$958,956	\$1,121,648	\$744,442	-33.6%
Intergovernmental Revenue	\$49,870,696	\$50,641,162	\$71,986,109	\$51,608,438	-28.3%
Licenses And Permits	\$5,327,355	\$4,449,733	\$5,530,556	\$4,953,687	-10.4%
Miscellaneous & Other	\$20,314,711	\$3,470,576	\$4,531,830	\$4,089,811	-9.8%
Private Grants	\$469,370	\$379,608	\$470,263	\$239,750	-49.0%
Property Taxes	\$90,269,796	\$91,072,729	\$91,071,569	\$92,856,514	2.0%
Refunds Of Expenditures	\$555,578	\$649,369	\$655,322	\$654,320	-0.2%
Sales And Use Taxes	\$36,168,791	\$31,282,532	\$33,684,983	\$33,583,336	-0.3%
Sub-Total External Revenue	\$240,411,680	\$214,432,762	\$244,902,818	\$222,740,921	-9.0%
Charges For Services - Internal	\$33,960,540	\$38,233,013	\$35,926,701	\$35,648,346	-0.8%
Sale of Assets	704,145	\$220,000	\$265,850	\$320,000	20.4%
Transfer from County Funds	65,537,634	\$42,845,366	\$65,204,619	\$45,911,773	-29.6%
Use of Fund Balance	(\$13,186,825)	\$27,864,377	\$22,628,304	\$13,101,323	-42.1%
Sub-Total Internal Revenue	\$87,015,494	\$109,162,756	\$124,025,474	\$94,981,442	-23.4%
Total All Sources to Finance the Budget	\$327,427,174	\$323,595,518	\$368,928,292	\$317,722,363	-13.9%

2013 Estimated Financing Sources



Assessed Value and New Construction Values

The Adopted 2014 Budget is based on the following property values supplied by the County Assessor:

Certified by County Assessor	Certified for 2012 Budget	Certified for 2013 Budget	Certified for 2014 Budget	Chg from 2012
Total Assessed Value	4,111,602,863	4,124,935,942	4,216,130,533	2.54%
TIF Value	155,026,300	162,804,795	168,827,486	8.90%
Net Assessed Value	3,956,576,563	3,962,131,147	4,047,303,047	2.29%
New Construction	352,484,482	338,602,708	445,774,353	26.47%
Actual Value	34,057,407,991	34,321,908,731	34,869,741,644	2.39%

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

The Adopted 2014 Budget includes the following property tax income for County Services:

- **Property Tax revenue will increase 2.3% to support County Services.** Local property taxes continue to provide a significant part of the County Government budget by supplying property tax revenues to support basic county services.
- **Larimer County will continue the current operating mill levy of 21.571 mills.** This amount (which has been the same since 1992) excludes any abatement mill levy authorized under Colorado Law to regain lost revenue due to abatements and refunds.
- **Larimer County will also levy 0.103 mills (authorized by state law)** to recover \$419,492 in revenue lost from abatements and refunds of property taxes in 2013. This is a reduction from the 0.199 mills levied in 2013 to recover tax lost in 2012.
- **Larimer County will continue to include the citizen initiated tax for Foothills Gateway of 0.75 mills.** This tax was approved by voters in November 2001 and will continue indefinitely supplying \$3,035,477 in 2014 towards the operation of Foothills Gateway . This is a 2.2% increase from previous year.
- **Adopted Larimer County Government Mill Levy:**
 - County Services Operating Mill Levy 21.571
 - Plus State Abatement Mill Levy +0.103 (was 0.199 for 2013)
 - **Total County Operations Mill Levy 21.674**
 - Foothills Gateway Levy +0.750
 - **Grand Total Mill Levy 22.424 mills**
 - **Change from Previous Year (0.096) mills (a decrease)**
- **Tax Impact**—After a 2.3% increase in value due to market conditions, the tax impact on a homeowner of a \$282,988 home (\$276,626 the previous year) is expected to be a **\$8.86 increase in property tax per year**. The County Services portion of the property tax on this home is estimated to increase from \$479.36/year to \$488.23/year for County Services (excluding Foothills Gateway tax).

The distribution of Property Tax revenue to support the Larimer County 2014 Adopted Budget is as follows: (includes Abatement recovery in General Fund)

Fund Name	2012 Actual	2013 Original Budget	2013 Revised Budget	2014 Adopted Budget	Pct Chg from 2013
101 - General	\$73,474,579	\$74,528,607	\$74,528,607	\$75,766,982	1.7%
182 - Health & Environment	\$2,634,900	\$2,595,055	\$2,595,055	\$2,646,957	2.0%
252 - Road & Bridge	\$2,571,881	\$2,327,097	\$2,327,097	\$2,373,639	2.0%
262 - Human Services	\$6,872,809	\$6,807,076	\$6,807,076	\$7,035,019	3.3%
Total County Provided Services	\$85,554,169	\$86,257,835	\$86,257,835	\$87,822,597	1.8%
168 - Foothills Gateway	\$2,953,963	\$2,971,598	\$2,971,598	\$3,038,910	2.3%
Grand Total	\$88,508,132	\$89,229,433	\$89,229,433	\$90,861,507	1.8%

The mill levies by fund for the Larimer County 2014 Adopted Budget are:

Fund Name	2012 Actual	2013 Original Budget	2013 Revised Budget	2014 Adopted Budget	Pct. Chg from 2013
General Fund	18.504	18.611	18.611	18.596	-0.1%
Road and Bridge Fund	0.653	0.587	0.587	0.586	-0.2%
Health and Environment Fund	0.669	0.655	0.655	0.653	-0.3%
Human Services Fund	1.745	1.718	1.718	1.736	1.0%
Base Mill Levy (Limited by Law)	21.571	21.571	21.571	21.571	0.0%
Less: General Fund - Temporary Tax Credit	0.000	0.000	0.000	0.000	NA
State Authorized Abatements and Refunds Levy -					
General Fund	0.151	0.199	0.199	0.103	-48.2%
Total for County Provided Services	21.722	21.770	21.770	21.674	-0.4%
Foothills Gateway	0.750	0.750	0.750	0.750	0.0%
Grand Total County	22.472	22.520	22.520	22.424	-0.4%

Analysis of 2014 Ending Fund Balances for General, Contingency and Natural Disaster Funds:

Year	Description	General Fund	Contingency Fund	Natural Disaster Fund	Total
2013 Revised Budget					
	Beginning balance	39,395,202	1,760,441	7,538,971	48,694,614
	Revenues				
	- Transfer from General Fund	-	-	12,376,025	12,376,025
	- All Other Revenue	102,003,622	-	10,047,195	112,050,817
	Total Revenues	102,003,622	0	22,423,220	124,426,842
	Expenses				
	- Standard County Services	97,332,358			97,332,358
	- Transfer To Natural Disaster Fund (for HPF-Recovery)	376,025			376,025
	- Transfer To Natural Disaster Funf (for Flood)	12,000,000			12,000,000
	Total Expenses	109,708,383	0	17,659,545	109,708,383
	Add/(Use) Fund Balance	(7,704,761)	0	4,763,675	14,718,459
	End Balance	31,690,441	1,760,441	12,302,646	63,413,073
2014 Adopted Budget					
	Beginning balance	31,690,441	1,760,441	12,302,646	45,753,528
	Revenues	101,520,071	-	4,451	101,524,522
	Expenses (includes New Proposals)	97,759,546	-	12,307,097	110,066,643
	Add/(Use) Fund Balance	3,760,525	0	(12,302,646)	(8,542,121)
	End Balance	35,450,966	1,760,441	0	37,211,407
Designations of 2014 End Balances					
	Required Designations				-
	- Working Capital Reserve	10,000,000	-		10,000,000
	- Emergency Reserve - TABOR	2,500,000	1,760,441		4,260,441
	Sub-Total Required Designations	12,500,000	1,760,441	0	14,260,441
	Future Programs/Services				-
	- 2016 Presidential Election Reserve	2,500,000	-		2,500,000
	- 2014 Election Reserve	101,500	-		101,500
	- Permanent Records Fee Reserve	167,177	-		167,177
	- Veterans Services	39,310	-		39,310
	- Available to be Designated by BOCC	20,142,979	0	0	20,142,979
	Sub-Total Future Programs/Services Designations	22,950,966	0	0	22,950,966
	Grand Total Designations	35,450,966	1,760,441	0	37,211,407
Identified Unfunded Needs (Estimates Only)					
	Software Upgrades and Replacement	2,000,000	-		2,000,000
	Additional Facilities Component Replacement	1,300,000	-		1,300,000
	Future Update of Comprehensive Plan	200,000	-		200,000
	Satisfying Expected Budget Deficit in 2015/2016	2,000,000	-		2,000,000
	Initiatives related to Strategic Plan Objectives	3,500,000	-		3,500,000
	Additional Reserve for Future Disasters	5,000,000	-		5,000,000
	Undesignated Future Projects	6,142,979	-		6,142,979
	Total Needs	20,142,979			20,142,979

PUBLIC HEARINGS - Hearings on the Adopted Budget for 2014 were held on:

HEARINGS TO REVIEW ADOPTED BUDGET—Comments taken on:

November 18, 2013 at 6:30 P.M. (Note - Televised and Live Viewer Call-in)

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

Note - Televised on Fort Collins Cable Channel 14, Laporte and Wellington Channel 16, and Loveland & Berthoud Cable Channel 16.

Viewers were able to call with questions or comments by dialing 970-498-7016

November 21, 2013 at 6:30 P.M. (Note - Televised)

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

Note - Televised on Estes Park Cable Channel 12

ADOPTION HEARING - The 2014 Adopted Budget was considered for adoption on:

December 19, 2013 at 2:00 P.M.

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

Copies of the 2014 Adopted Budget are available at the Larimer County Budget Office, 200 West Oak Street, Fort Collins, Colorado (phone 970-498-7017). Copies are sent to local public libraries, local radio & television stations and local newspapers or online at <http://www.larimer.org>

Comments on the County Budget may be:

- **Emailed to the County Commissioners at BOCC@larimer.org**
Remember—emails to Elected Officials are public record unless marked “confidential”
- **Mailed to the County Commissioners, 200 West Oak Street, Fort Collins, CO 80521**

Additional Sections - The following sections show additional details of the Larimer County Adopted Budget for 2014. Details of programs within any department or fund are available upon request by calling the Larimer County Budget Office at 970-498-7017.

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



Larimer County Budget System Report

Larimer County Adopted 2014 Budget Summary of Revenues by Category

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Change</u>
<u>Taxes</u>						
Property Taxes	90,269,796	91,072,729	91,071,569	(1,160)	92,856,514	1,784,945
Sales and Use Tax	36,168,791	31,282,532	33,684,983	2,402,451	33,583,336	(101,647)
	126,438,587	122,355,261	124,756,552	2,401,291	126,439,850	1,683,298
<u>Other Revenue</u>						
Other Revenue	9,529	19,366	19,366	0	19,211	(155)
	9,529	19,366	19,366	0	19,211	(155)
<u>Other Financing Sources (TABOR Excl)</u>						
Debt Proceeds	0	0	1,227,736	1,227,736	0	(1,227,736)
Sale of Inventoried Assets	704,145	220,000	265,850	45,850	320,000	54,150
Transfer from County Funds	65,537,634	42,845,366	65,204,619	22,359,253	45,911,773	(19,292,846)
	66,241,779	43,065,366	66,698,205	23,632,839	46,231,773	(20,466,432)
<u>Miscellaneous Revenue</u>						
Donations (TABOR Excl)	554,504	202,372	688,749	486,377	606,200	(82,549)
Other Miscellaneous Revenue	20,305,182	3,451,210	4,512,464	1,061,254	4,070,600	(441,864)
Private Grants (TABOR Excl)	469,370	379,608	470,263	90,655	239,750	(230,513)
Refunds of Expenditures (TABOR Excl)	555,578	649,369	655,322	5,953	654,320	(1,002)
	21,884,635	4,682,559	6,326,798	1,644,239	5,570,870	(755,928)
<u>Licenses and Permits</u>						
Licenses and Permits	5,327,355	4,449,733	5,530,556	1,080,823	4,953,687	(576,869)
	5,327,355	4,449,733	5,530,556	1,080,823	4,953,687	(576,869)
<u>Intergovernmental Revenue</u>						
Direct State	12,566,534	12,613,480	16,324,688	3,711,208	13,367,400	(2,957,288)
Federal Shared (TABOR Excl)	2,510,295	1,747,047	5,445,131	3,698,084	1,759,000	(3,686,131)
Local Government	2,205,481	1,512,499	1,705,592	193,093	1,795,646	90,054
Pass Through State Grants (TABOR Excl)	23,568,690	26,005,236	38,918,000	12,912,764	25,935,392	(12,982,608)
State Shared	8,263,543	8,027,000	8,027,000	0	8,085,000	58,000
State Shared (TABOR Excl)	756,152	735,900	1,565,698	829,798	666,000	(899,698)
	49,870,696	50,641,162	71,986,109	21,344,947	51,608,438	(20,377,671)
<u>Interest Earnings</u>						
Interest Earnings	1,344,664	958,956	1,121,648	162,692	744,442	(377,206)
	1,344,664	958,956	1,121,648	162,692	744,442	(377,206)
<u>Charges for Services</u>						
External Charges for Services	35,449,578	31,268,061	33,876,389	2,608,328	33,295,854	(580,535)

Larimer County Adopted 2014 Budget Summary of Revenues by Category

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Change</u>
Internal Charges for Services	33,960,540	38,233,013	35,926,701	(2,306,312)	35,648,346	(278,355)
	<u>69,410,117</u>	<u>69,501,074</u>	<u>69,803,090</u>	<u>302,016</u>	<u>68,944,200</u>	<u>(858,890)</u>
<u>Assessments</u>						
Assessments	86,637	57,664	57,664	0	108,569	50,905
	<u>86,637</u>	<u>57,664</u>	<u>57,664</u>	<u>0</u>	<u>108,569</u>	<u>50,905</u>
Grand Total:	<u>340,613,999</u>	<u>295,731,141</u>	<u>346,299,988</u>	<u>50,568,847</u>	<u>304,621,040</u>	<u>(41,678,948)</u>



Larimer County Budget System Report

Larimer County Adopted 2014 Budget

Departmental Budgets by Division

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Assessor						
Assessor	\$3,814,876	\$3,699,797	\$4,026,784	\$326,987	\$4,028,038	\$1,254
	<u>\$3,814,876</u>	<u>\$3,699,797</u>	<u>\$4,026,784</u>	<u>\$326,987</u>	<u>\$4,028,038</u>	<u>\$1,254</u>
Clerk and Recorder						
Clerk and Recorder	\$7,327,955	\$7,093,851	\$7,220,517	\$126,666	\$8,380,024	\$1,159,507
	<u>\$7,327,955</u>	<u>\$7,093,851</u>	<u>\$7,220,517</u>	<u>\$126,666</u>	<u>\$8,380,024</u>	<u>\$1,159,507</u>
Coroner						
Coroner	\$928,690	\$953,287	\$957,718	\$4,431	\$980,561	\$22,843
	<u>\$928,690</u>	<u>\$953,287</u>	<u>\$957,718</u>	<u>\$4,431</u>	<u>\$980,561</u>	<u>\$22,843</u>
County Manager						
Budget	\$35,338,638	\$26,874,996	\$37,648,912	\$10,773,916	\$25,043,986	(\$12,604,926)
Commissioners and County Manager	\$1,754,189	\$1,637,287	\$4,053,656	\$2,416,369	\$13,972,890	\$9,919,234
County Attorney	\$1,743,083	\$1,799,634	\$1,756,589	(\$43,045)	\$1,724,569	(\$32,020)
Human Resources	\$19,709,748	\$17,922,075	\$19,183,617	\$1,261,542	\$18,122,409	(\$1,061,208)
	<u>\$58,545,659</u>	<u>\$48,233,992</u>	<u>\$62,642,774</u>	<u>\$14,408,782</u>	<u>\$58,863,854</u>	<u>(\$3,778,920)</u>
Criminal Justice						
Alternative Sentencing Department	\$4,404,330	\$5,274,749	\$5,110,030	(\$164,719)	\$5,242,339	\$132,309
Community Corrections	\$8,575,313	\$10,315,187	\$10,008,872	(\$306,315)	\$8,238,554	(\$1,770,318)
Criminal Justice Coordination	\$302,888	\$300,233	\$658,532	\$358,299	\$622,233	(\$36,299)
	<u>\$13,282,531</u>	<u>\$15,890,169</u>	<u>\$15,777,434</u>	<u>(\$112,735)</u>	<u>\$14,103,126</u>	<u>(\$1,674,308)</u>
District Attorney						
District Attorney	\$6,584,512	\$7,007,353	\$6,925,520	(\$81,833)	\$7,245,900	\$320,380
	<u>\$6,584,512</u>	<u>\$7,007,353</u>	<u>\$6,925,520</u>	<u>(\$81,833)</u>	<u>\$7,245,900</u>	<u>\$320,380</u>
Facilities and Information Technology Management						
Facilities Planning-Mgmt-Operations and Debt Svc	\$21,040,771	\$8,770,138	\$7,038,823	(\$1,731,315)	\$7,563,977	\$525,154
Information Technology	\$11,392,943	\$12,912,068	\$17,247,374	\$4,335,306	\$11,011,557	(\$6,235,817)
Print Shop and Mail	\$385,063	\$400,409	\$375,409	(\$25,000)	\$399,248	\$23,839
	<u>\$32,818,777</u>	<u>\$22,082,615</u>	<u>\$24,661,606</u>	<u>\$2,578,991</u>	<u>\$18,974,782</u>	<u>(\$5,686,824)</u>
Financial Services						
Accounting and Reporting	\$14,071,221	\$9,132,715	\$11,525,521	\$2,392,806	\$8,753,810	(\$2,771,711)
Purchasing	\$281,496	\$256,367	\$348,540	\$92,173	\$260,154	(\$88,386)
Risk Management	\$2,020,529	\$2,744,783	\$2,865,686	\$120,903	\$2,820,282	(\$45,404)
Sales Tax Collection and Distribution	\$34,949,115	\$26,553,150	\$27,494,057	\$940,907	\$27,670,604	\$176,547
	<u>\$51,322,360</u>	<u>\$38,687,015</u>	<u>\$42,233,804</u>	<u>\$3,546,789</u>	<u>\$39,504,850</u>	<u>(\$2,728,954)</u>
Health and Human Services						
Cooperative Extension	\$539,297	\$619,610	\$630,430	\$10,820	\$735,238	\$104,808

Larimer County Adopted 2014 Budget

Departmental Budgets by Division

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Health and Environment	\$8,237,219	\$8,746,826	\$9,473,574	\$726,748	\$8,693,207	(\$780,367)
HHS Director	\$627,290	\$0	\$0	\$0	\$0	\$0
Human Services	\$35,270,679	\$39,946,995	\$40,000,176	\$53,181	\$41,488,692	\$1,488,516
Workforce Center	\$7,037,958	\$6,966,910	\$7,732,723	\$765,813	\$6,925,735	(\$806,988)
	<u>\$51,712,443</u>	<u>\$56,280,341</u>	<u>\$57,836,903</u>	<u>\$1,556,562</u>	<u>\$57,842,872</u>	<u>\$5,969</u>
Planning						
Citizen Resources	\$484,637	\$1,337,204	\$599,905	(\$737,299)	\$1,274,142	\$674,237
Code Compliance and Building	\$1,789,577	\$1,572,695	\$2,392,068	\$819,373	\$1,837,194	(\$554,874)
Development Planning	\$501,194	\$558,723	\$569,326	\$10,603	\$624,338	\$55,012
Rural Land	\$432,189	\$386,907	\$434,451	\$47,544	\$337,391	(\$97,060)
	<u>\$3,207,597</u>	<u>\$3,855,529</u>	<u>\$3,995,750</u>	<u>\$140,221</u>	<u>\$4,073,065</u>	<u>\$77,315</u>
Public Trustee						
Public Trustee	\$637,612	\$655,000	\$630,055	(\$24,945)	\$655,000	\$24,945
	<u>\$637,612</u>	<u>\$655,000</u>	<u>\$630,055</u>	<u>(\$24,945)</u>	<u>\$655,000</u>	<u>\$24,945</u>
Public Works						
Engineering	\$6,694,982	\$8,498,643	\$14,818,136	\$6,319,493	\$5,240,639	(\$9,577,497)
Fleet Services	\$6,190,503	\$8,333,387	\$9,614,398	\$1,281,011	\$7,918,379	(\$1,696,019)
Natural Resources	\$8,555,509	\$8,712,248	\$12,783,083	\$4,070,835	\$9,654,303	(\$3,128,780)
Public Works Admin	\$347,846	\$368,070	\$371,570	\$3,500	\$376,070	\$4,500
Road and Bridge	\$20,536,733	\$27,553,519	\$31,665,542	\$4,112,023	\$25,569,570	(\$6,095,972)
Solid Waste Management	\$4,722,805	\$4,470,520	\$8,889,655	\$4,419,135	\$5,045,153	(\$3,844,502)
The Ranch	\$7,971,863	\$20,485,253	\$18,393,802	(\$2,091,451)	\$7,023,405	(\$11,370,397)
	<u>\$55,020,241</u>	<u>\$78,421,640</u>	<u>\$96,536,186</u>	<u>\$18,114,546</u>	<u>\$60,827,519</u>	<u>(\$35,708,667)</u>
Sheriff						
Sheriff	\$40,949,268	\$39,311,159	\$44,057,471	\$4,746,312	\$40,840,770	(\$3,216,701)
	<u>\$40,949,268</u>	<u>\$39,311,159</u>	<u>\$44,057,471</u>	<u>\$4,746,312</u>	<u>\$40,840,770</u>	<u>(\$3,216,701)</u>
Surveyor						
Surveyor	\$5,976	\$6,012	\$6,012	\$0	\$6,012	\$0
	<u>\$5,976</u>	<u>\$6,012</u>	<u>\$6,012</u>	<u>\$0</u>	<u>\$6,012</u>	<u>\$0</u>
Treasurer						
Treasurer	\$1,268,676	\$1,417,758	\$1,419,758	\$2,000	\$1,395,990	(\$23,768)
	<u>\$1,268,676</u>	<u>\$1,417,758</u>	<u>\$1,419,758</u>	<u>\$2,000</u>	<u>\$1,395,990</u>	<u>(\$23,768)</u>
Grand Total County Budget	\$327,427,174	\$323,595,518	\$368,928,292	\$45,332,774	\$317,722,363	(\$51,205,929)



Larimer County Budget System Report

Larimer County Adopted 2014 Budget Detail of Departmental Budgets by Division

Division: Assessor

Department: Assessor

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Charges for Services	\$58,554	\$56,000	\$56,000	\$0	\$56,000	\$0
	\$58,554	\$56,000	\$56,000	\$0	\$56,000	\$0
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$3,426,389	\$3,229,370	\$3,252,635	\$23,265	\$3,259,941	(\$105,012)
Operating Expenditures	\$388,488	\$470,427	\$774,149	\$303,722	\$764,097	\$102,266
Capital Outlay	\$0	\$0	\$0	\$0	\$4,000	\$4,000
	\$3,814,876	\$3,699,797	\$4,026,784	\$326,987	\$4,028,038	\$1,254

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Clerk and Recorder

Department: Clerk and Recorder

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$628	\$0	\$0	\$0	\$15,097	\$15,097
Licenses and Permits	\$46,474	\$43,000	\$43,000	\$0	\$39,377	(\$3,623)
Intergovernmental Revenue	\$6,050	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$6,973,232	\$5,671,755	\$6,024,080	\$352,325	\$6,239,525	\$215,445
	\$7,026,384	\$5,714,755	\$6,067,080	\$352,325	\$6,293,999	\$226,919
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$5,173,410	\$5,310,247	\$5,415,056	\$104,809	\$5,992,466	\$1,238,567
Other Financing Uses	\$9,152	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$1,879,521	\$1,724,510	\$1,746,367	\$21,857	\$2,323,300	\$661,208
Capital Outlay	\$265,872	\$59,094	\$59,094	\$0	\$64,258	\$5,164
	\$7,327,955	\$7,093,851	\$7,220,517	\$126,666	\$8,380,024	\$1,904,939

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Coroner

Department: Coroner

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$2,324	\$1,000	\$1,000	\$0	\$1,100	\$100
	\$2,324	\$1,000	\$1,000	\$0	\$1,100	\$100
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$545,386	\$563,347	\$553,347	(\$10,000)	\$537,060	(\$16,287)
Operating Expenditures	\$383,305	\$389,940	\$404,371	\$14,431	\$443,501	\$39,130
	\$928,690	\$953,287	\$957,718	\$4,431	\$980,561	\$22,843

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: County Manager

Department: Budget

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$76,471,056	\$77,470,205	\$77,470,205	\$0	\$78,805,892	\$1,335,687
Other Financing Sources (TABOR Excl)	\$8,369,395	\$1,620,000	\$2,331,898	\$711,898	\$1,620,000	(\$711,898)
Miscellaneous Revenue	\$3,106,030	\$1,950,000	\$1,950,000	\$0	\$2,050,000	\$100,000
Intergovernmental Revenue	\$688,420	\$453,500	\$383,500	(\$70,000)	\$511,500	\$128,000
Interest Earnings	(\$566,626)	(\$600,000)	(\$600,000)	\$0	(\$600,000)	\$0
Charges for Services	\$701,477	\$900,000	\$900,000	\$0	\$700,000	(\$200,000)
	\$88,769,752	\$81,793,705	\$82,435,603	\$641,898	\$83,087,392	\$651,789
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$219,503	\$226,154	\$227,654	\$1,500	\$230,371	\$2,717
Other Financing Uses	\$31,459,700	\$21,008,886	\$33,909,523	\$12,900,637	\$21,623,111	(\$12,266,590)
Operating Expenditures	\$3,659,435	\$5,639,956	\$3,511,735	(\$2,128,221)	\$3,190,504	(\$321,231)
	\$35,338,638	\$26,874,996	\$37,648,912	\$10,773,916	\$25,043,986	(\$12,585,104)

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: County Manager

Department: Commissioners and County Manager

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$8,700	\$0	\$11,157,636	\$11,157,636	\$0	(\$11,157,636)
Miscellaneous Revenue	\$14,120	\$0	\$145,000	\$145,000	\$0	(\$145,000)
Licenses and Permits	\$5,400	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$57,964	\$0	\$524,499	\$524,499	\$4,451	(\$422,126)
Charges for Services	\$268,928	\$230,000	\$230,000	\$0	\$235,000	\$5,000
	\$355,112	\$230,000	\$12,057,135	\$11,827,135	\$239,451	(\$11,719,762)

<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,085,198	\$988,259	\$1,116,195	\$127,936	\$1,108,227	(\$7,968)
Other Financing Uses	\$0	\$0	\$2,000,000	\$2,000,000	\$0	(\$2,000,000)
Operating Expenditures	\$653,207	\$649,028	\$855,434	\$206,406	\$12,864,663	\$8,493,589
Capital Outlay	\$15,784	\$0	\$82,027	\$82,027	\$0	(\$82,027)
	\$1,754,189	\$1,637,287	\$4,053,656	\$2,416,369	\$13,972,890	\$6,403,594

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: County Manager

Department: County Attorney

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$1,581	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$1,113,301	\$1,136,146	\$1,089,101	(\$47,045)	\$1,047,811	(\$41,290)
	\$1,114,882	\$1,136,146	\$1,089,101	(\$47,045)	\$1,047,811	(\$41,290)
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,430,915	\$1,489,295	\$1,425,704	(\$63,591)	\$1,408,294	(\$17,410)
Operating Expenditures	\$312,168	\$310,339	\$330,885	\$20,546	\$316,275	(\$14,610)
	\$1,743,083	\$1,799,634	\$1,756,589	(\$43,045)	\$1,724,569	(\$32,020)

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: County Manager

Department: Human Resources

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$154,825	\$150,000	\$163,458	\$13,458	\$150,000	(\$13,458)
Interest Earnings	\$112,034	\$104,500	\$99,500	(\$5,000)	\$105,000	\$5,500
Charges for Services	\$17,872,579	\$17,673,000	\$17,451,500	(\$221,500)	\$17,958,000	\$506,500
	\$18,139,439	\$17,927,500	\$17,714,458	(\$213,042)	\$18,213,000	\$498,542
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,204,070	\$1,218,764	\$1,258,564	\$39,800	\$1,276,949	\$18,385
Operating Expenditures	\$18,505,679	\$16,703,311	\$17,925,053	\$1,221,742	\$16,845,460	(\$1,079,593)
	\$19,709,748	\$17,922,075	\$19,183,617	\$1,261,542	\$18,122,409	(\$1,061,208)

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Criminal Justice

Department: Alternative Sentencing Department

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$3,553,922	\$3,870,694	\$3,871,746	\$1,052	\$3,948,108	\$76,362
Miscellaneous Revenue	\$17,280	\$15,800	\$19,302	\$3,502	\$19,000	(\$302)
Intergovernmental Revenue	\$27,674	\$28,255	\$35,625	\$7,370	\$37,043	\$1,418
Charges for Services	\$1,225,152	\$1,360,000	\$1,183,357	(\$176,643)	\$1,238,188	\$54,831
	<u>\$4,824,028</u>	<u>\$5,274,749</u>	<u>\$5,110,030</u>	<u>(\$164,719)</u>	<u>\$5,242,339</u>	<u>\$132,309</u>
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$3,936,501	\$4,229,934	\$4,129,593	(\$100,341)	\$4,250,637	\$121,044
Operating Expenditures	\$467,829	\$1,044,815	\$980,437	(\$64,378)	\$991,702	\$11,265
	<u>\$4,404,330</u>	<u>\$5,274,749</u>	<u>\$5,110,030</u>	<u>(\$164,719)</u>	<u>\$5,242,339</u>	<u>\$132,309</u>

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Criminal Justice

Department: Community Corrections

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$439,086	\$452,048	\$460,588	\$8,540	\$509,160	\$68,394
Miscellaneous Revenue	\$54,778	\$54,500	\$44,686	(\$9,814)	\$43,000	(\$1,686)
Intergovernmental Revenue	\$252,443	\$362,178	\$224,066	(\$138,112)	\$323,717	\$99,651
Interest Earnings	\$46,234	\$45,000	\$32,077	(\$12,923)	\$0	(\$32,077)
Charges for Services	\$6,986,605	\$6,983,472	\$7,434,250	\$450,778	\$7,094,386	(\$339,864)
	<u>\$7,779,146</u>	<u>\$7,897,198</u>	<u>\$8,195,667</u>	<u>\$298,469</u>	<u>\$7,970,263</u>	<u>(\$205,582)</u>
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$5,507,422	\$5,570,872	\$5,678,750	\$107,878	\$5,894,919	\$235,991
Other Financing Uses	\$740,692	\$2,318,500	\$1,872,051	(\$446,449)	\$0	(\$1,872,051)
Operating Expenditures	\$2,327,199	\$2,425,815	\$2,458,071	\$32,256	\$2,343,635	(\$114,436)
	<u>\$8,575,313</u>	<u>\$10,315,187</u>	<u>\$10,008,872</u>	<u>(\$306,315)</u>	<u>\$8,238,554</u>	<u>(\$1,750,496)</u>

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Criminal Justice

Department: Criminal Justice Coordination

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$309,519	\$300,233	\$615,657	\$315,424	\$622,233	\$6,576
Miscellaneous Revenue	\$225	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$39,375	\$39,375	\$0	(\$39,375)
	\$309,744	\$300,233	\$655,032	\$354,799	\$622,233	(\$32,799)
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$290,111	\$287,009	\$331,228	\$44,219	\$276,798	(\$54,430)
Operating Expenditures	\$12,776	\$13,224	\$327,304	\$314,080	\$345,435	\$18,131
	\$302,888	\$300,233	\$658,532	\$358,299	\$622,233	(\$36,299)

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: District Attorney

Department: District Attorney

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$0	\$0	\$18,755	\$18,755	\$0	(\$18,755)
Miscellaneous Revenue	\$4,193	\$1,000	\$6,698	\$5,698	\$1,500	(\$5,198)
Intergovernmental Revenue	\$329,522	\$300,500	\$326,757	\$26,257	\$307,246	(\$19,511)
Charges for Services	\$392,236	\$402,107	\$381,086	(\$21,021)	\$422,146	\$41,060
	\$725,951	\$703,607	\$733,296	\$29,689	\$730,892	(\$2,404)
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$5,848,925	\$5,921,023	\$5,881,547	(\$39,476)	\$6,065,819	\$184,272
Other Financing Uses	\$0	\$0	\$18,755	\$18,755	\$0	(\$18,755)
Operating Expenditures	\$728,314	\$1,086,330	\$928,789	(\$157,541)	\$1,180,081	\$251,292
Capital Outlay	\$7,273	\$0	\$96,429	\$96,429	\$0	(\$96,429)
	\$6,584,512	\$7,007,353	\$6,925,520	(\$81,833)	\$7,245,900	\$320,380

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Facilities and Information Technology Management

Department: Facilities Planning-Mgmt-Operations and Debt Svc

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Taxes	(\$1,720)	\$0	\$0	\$0	\$0	\$0
Other Financing Sources (TABOR Excl)	\$10,779,074	\$6,887,407	\$6,556,990	(\$330,417)	\$6,660,068	\$103,078
Miscellaneous Revenue	\$42,028	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$74,218	\$54,373	\$12,350	(\$42,023)	\$0	(\$12,350)
Interest Earnings	\$52,326	\$100,000	\$100,000	\$0	\$20,000	(\$80,000)
Charges for Services	\$1,540,483	\$1,805,435	\$1,595,435	(\$210,000)	\$1,839,683	\$244,248
	\$12,486,410	\$8,847,215	\$8,264,775	(\$582,440)	\$8,519,751	\$254,976
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,904,148	\$1,826,170	\$1,895,205	\$69,035	\$1,756,246	(\$138,959)
Other Financing Uses	\$653,391	\$75,000	\$131,106	\$56,106	\$75,000	(\$56,106)
Operating Expenditures	\$4,884,019	\$3,423,093	\$3,332,785	(\$90,308)	\$4,100,654	\$767,869
Capital Outlay	\$13,599,213	\$3,445,875	\$1,679,727	(\$1,766,148)	\$1,632,077	(\$47,650)
	\$21,040,771	\$8,770,138	\$7,038,823	(\$1,731,315)	\$7,563,977	\$525,154

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Facilities and Information Technology Management

Department: Information Technology

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$7,280,256	\$7,456,146	\$10,041,862	\$2,585,716	\$7,603,947	(\$2,437,915)
Miscellaneous Revenue	\$3,015	\$21,945	\$21,945	\$0	\$2,500	(\$19,445)
Intergovernmental Revenue	\$5,890	\$0	\$34,059	\$34,059	\$0	(\$34,059)
Charges for Services	\$3,937,903	\$3,954,205	\$3,858,362	(\$95,843)	\$3,747,775	(\$110,587)
	\$11,227,064	\$11,432,296	\$13,956,228	\$2,523,932	\$11,354,222	(\$2,602,006)
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$6,152,722	\$6,526,399	\$6,511,248	(\$15,151)	\$6,591,445	\$80,197
Other Financing Uses	\$1,165,020	\$0	\$2,782,331	\$2,782,331	\$0	(\$2,782,331)
Operating Expenditures	\$3,015,899	\$3,597,249	\$5,016,310	\$1,419,061	\$3,140,515	(\$1,875,795)
Capital Outlay	\$1,059,302	\$2,788,420	\$2,937,485	\$149,065	\$1,279,597	(\$1,657,888)
	\$11,392,943	\$12,912,068	\$17,247,374	\$4,335,306	\$11,011,557	(\$6,235,817)

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Facilities and Information Technology Management

Department: Print Shop and Mail

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$140,360	\$145,909	\$145,909	\$0	\$144,748	(\$1,161)
Charges for Services	\$240,067	\$254,500	\$229,500	(\$25,000)	\$254,500	\$25,000
	\$380,427	\$400,409	\$375,409	(\$25,000)	\$399,248	\$23,839
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$122,520	\$122,854	\$113,970	(\$8,884)	\$123,893	\$9,923
Operating Expenditures	\$262,543	\$277,555	\$261,439	(\$16,116)	\$275,355	\$13,916
	\$385,063	\$400,409	\$375,409	(\$25,000)	\$399,248	\$23,839

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Financial Services

Department: Accounting and Reporting

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$179	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$14,366	\$14,366	\$0	\$14,682	\$316
Other Financing Sources (TABOR Excl)	\$13,315,073	\$5,974,716	\$7,432,098	\$1,457,382	\$5,548,950	(\$1,883,148)
Miscellaneous Revenue	\$34,767	\$71,604	\$110,873	\$39,269	\$80,000	(\$30,873)
Intergovernmental Revenue	\$0	\$0	\$4,375	\$4,375	\$0	(\$4,375)
Interest Earnings	\$119,770	\$36,592	\$47,236	\$10,644	\$56,207	\$8,971
Charges for Services	\$15	\$16,580	\$16,580	\$0	\$16,580	\$0
Assessments	\$86,637	\$57,664	\$57,664	\$0	\$108,569	\$50,905
	\$13,556,440	\$6,171,522	\$7,683,192	\$1,511,670	\$5,824,988	(\$1,858,204)

<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,075,371	\$1,165,041	\$1,163,193	(\$1,848)	\$1,195,737	\$32,544
Other Financing Uses	\$0	\$0	\$250,000	\$250,000	\$0	(\$250,000)
Operating Expenditures	\$206,189	\$1,304,294	\$1,543,948	\$239,654	\$1,250,748	(\$293,200)
Debt Service	\$12,789,661	\$6,663,380	\$8,568,380	\$1,905,000	\$6,307,325	(\$2,261,055)
	\$14,071,221	\$9,132,715	\$11,525,521	\$2,392,806	\$8,753,810	(\$2,771,711)

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Financial Services

Department: Purchasing

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$0	\$0	\$7,450	\$7,450	\$0	(\$7,450)
Miscellaneous Revenue	\$35,090	\$7,000	\$12,822	\$5,822	\$5,800	(\$7,022)
Intergovernmental Revenue	\$0	\$0	\$52,145	\$52,145	\$0	(\$52,145)
	\$35,090	\$7,000	\$72,417	\$65,417	\$5,800	(\$66,617)
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$257,557	\$228,201	\$237,200	\$8,999	\$232,796	(\$4,404)
Operating Expenditures	\$23,938	\$28,166	\$111,340	\$83,174	\$27,358	(\$83,982)
	\$281,496	\$256,367	\$348,540	\$92,173	\$260,154	(\$88,386)

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Financial Services

Department: Risk Management

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$122,858	\$50,000	\$158,941	\$108,941	\$50,000	(\$108,941)
Interest Earnings	\$67,292	\$50,000	\$61,962	\$11,962	\$50,000	(\$11,962)
Charges for Services	\$2,644,349	\$2,644,783	\$2,644,783	\$0	\$2,720,282	\$75,499
	\$2,834,499	\$2,744,783	\$2,865,686	\$120,903	\$2,820,282	(\$45,404)
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$235,452	\$238,836	\$253,056	\$14,220	\$252,728	(\$328)
Operating Expenditures	\$1,785,077	\$2,505,947	\$2,612,630	\$106,683	\$2,567,554	(\$45,076)
	\$2,020,529	\$2,744,783	\$2,865,686	\$120,903	\$2,820,282	(\$45,404)

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Financial Services

Department: Sales Tax Collection and Distribution

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$29,652,997	\$25,151,570	\$27,052,521	\$1,900,951	\$27,037,521	(\$15,000)
Miscellaneous Revenue	\$11,908	\$0	\$95	\$95	\$0	(\$95)
Interest Earnings	\$47,126	\$30,000	\$27,000	(\$3,000)	\$27,000	\$0
	\$29,712,031	\$25,181,570	\$27,079,616	\$1,898,046	\$27,064,521	(\$15,095)
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$138,037	\$136,444	\$140,016	\$3,572	\$139,224	(\$792)
Other Financing Uses	\$28,667,818	\$20,082,917	\$20,537,238	\$454,321	\$20,711,328	\$174,090
Operating Expenditures	\$6,136,455	\$6,329,789	\$6,801,803	\$472,014	\$6,816,052	\$14,249
Debt Service	\$6,805	\$4,000	\$15,000	\$11,000	\$4,000	(\$11,000)
	\$34,949,115	\$26,553,150	\$27,494,057	\$940,907	\$27,670,604	\$176,547

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Health and Human Services

Department: Cooperative Extension

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$0	\$45,662	\$45,794	\$132	\$45,662	(\$132)
Miscellaneous Revenue	\$3,577	\$1,000	\$3,300	\$2,300	\$56,500	\$53,200
Intergovernmental Revenue	\$8,600	\$10,000	\$10,940	\$940	\$10,000	(\$940)
Interest Earnings	\$225	\$150	\$225	\$75	\$150	(\$75)
Charges for Services	\$176,507	\$216,861	\$224,234	\$7,373	\$225,467	\$1,233
	\$188,909	\$273,673	\$284,493	\$10,820	\$337,779	\$53,286
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$194,584	\$215,795	\$201,619	(\$14,176)	\$233,162	\$31,543
Operating Expenditures	\$344,713	\$403,815	\$428,811	\$24,996	\$502,076	\$73,265
	\$539,297	\$619,610	\$630,430	\$10,820	\$735,238	\$104,808

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Health and Human Services

Department: Health and Environment

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$2,636,246	\$2,595,055	\$2,595,055	\$0	\$2,646,957	\$51,902
Other Financing Sources (TABOR Excl)	\$4,900	\$28,000	\$138,834	\$110,834	\$6,551	(\$132,283)
Miscellaneous Revenue	\$394,793	\$252,520	\$387,057	\$134,537	\$284,977	(\$102,080)
Licenses and Permits	\$480,395	\$469,775	\$492,690	\$22,915	\$498,000	\$5,310
Intergovernmental Revenue	\$3,764,935	\$3,782,682	\$4,677,258	\$894,576	\$3,822,529	(\$854,729)
Charges for Services	\$843,834	\$1,056,451	\$967,541	(\$88,910)	\$1,011,815	\$44,274
	\$8,125,103	\$8,184,483	\$9,258,435	\$1,073,952	\$8,270,829	(\$987,606)
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$6,682,657	\$6,944,449	\$6,806,996	(\$137,453)	\$7,013,938	\$206,942
Other Financing Uses	\$3,320	\$2,000	\$49,563	\$47,563	\$2,976	(\$46,587)
Operating Expenditures	\$1,551,242	\$1,775,877	\$2,599,295	\$823,418	\$1,676,293	(\$923,002)
Capital Outlay	\$0	\$24,500	\$17,720	(\$6,780)	\$0	(\$17,720)
	\$8,237,219	\$8,746,826	\$9,473,574	\$726,748	\$8,693,207	(\$780,367)

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Health and Human Services

Department: HHS Director

This budget captures the costs to plan, organize and direct the activities of the departments that comprise the Health and Human Services Division. The Health and Human Services Division consists of the Human Services Department, Workforce Center Department, Cooperative Extension Office and the Health & Environment Department. This budget will be phased out in 2012.

Budget:

<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Other Financing Uses	\$627,290	\$0	\$0	\$0	\$0	\$0
	<u>\$627,290</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Health and Human Services

Department: Human Services

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$6,876,443	\$6,807,076	\$6,807,076	\$0	\$7,035,019	\$227,943
Other Financing Sources (TABOR Excl)	\$721,982	\$90,000	\$90,000	\$0	\$0	(\$90,000)
Miscellaneous Revenue	\$1,030,572	\$1,530,368	\$1,362,395	(\$167,973)	\$1,871,551	\$509,156
Intergovernmental Revenue	\$26,761,867	\$30,058,489	\$30,331,791	\$273,302	\$30,277,388	(\$54,403)
	<u>\$35,390,864</u>	<u>\$38,485,933</u>	<u>\$38,591,262</u>	<u>\$105,329</u>	<u>\$39,183,958</u>	<u>\$592,696</u>
						<u>Chg from Revised</u>
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$21,078,845	\$23,785,787	\$22,420,195	(\$1,365,592)	\$23,638,650	\$1,218,455
Other Financing Uses	\$0	\$45,662	\$45,662	\$0	\$45,662	(\$45,662)
Operating Expenditures	\$14,173,018	\$16,095,546	\$17,534,319	\$1,438,773	\$17,804,380	\$270,061
Capital Outlay	\$18,816	\$20,000	\$0	(\$20,000)	\$0	\$0
	<u>\$35,270,679</u>	<u>\$39,946,995</u>	<u>\$40,000,176</u>	<u>\$53,181</u>	<u>\$41,488,692</u>	<u>\$1,442,854</u>

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Health and Human Services

Department: Workforce Center

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$448,993	\$369,779	\$392,779	\$23,000	\$377,175	(\$15,604)
Miscellaneous Revenue	\$131,017	\$121,572	\$94,544	(\$27,028)	\$52,196	(\$42,348)
Intergovernmental Revenue	\$3,048,701	\$3,118,053	\$3,770,670	\$652,617	\$3,280,270	(\$490,400)
Charges for Services	\$3,298,736	\$3,135,926	\$3,225,194	\$89,268	\$2,921,161	(\$304,033)
	<u>\$6,927,447</u>	<u>\$6,745,330</u>	<u>\$7,483,187</u>	<u>\$737,857</u>	<u>\$6,630,802</u>	<u>(\$852,385)</u>
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$4,383,461	\$4,367,503	\$4,552,384	\$184,881	\$4,791,698	\$239,314
Operating Expenditures	\$2,651,147	\$2,599,407	\$3,180,339	\$580,932	\$2,134,037	(\$1,046,302)
Capital Outlay	\$3,350	\$0	\$0	\$0	\$0	\$0
	<u>\$7,037,958</u>	<u>\$6,966,910</u>	<u>\$7,732,723</u>	<u>\$765,813</u>	<u>\$6,925,735</u>	<u>(\$806,988)</u>

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Planning

Department: Citizen Resources

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$617,200	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$710	\$500	\$500	\$0	\$500	\$0
	\$617,910	\$500	\$500	\$0	\$500	\$0
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$435,709	\$497,612	\$479,668	(\$17,944)	\$387,953	(\$91,715)
Operating Expenditures	\$48,928	\$839,592	\$120,237	(\$719,355)	\$886,189	\$765,952
	\$484,637	\$1,337,204	\$599,905	(\$737,299)	\$1,274,142	\$674,237

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Planning

Department: Code Compliance and Building

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$170,000	\$0	\$7,283	\$7,283	\$0	(\$7,283)
Licenses and Permits	\$1,272,765	\$904,048	\$1,320,684	\$416,636	\$1,187,000	(\$133,684)
Intergovernmental Revenue	\$2,513	\$0	\$50,983	\$50,983	\$0	(\$50,983)
Charges for Services	\$44,553	\$17,792	\$34,400	\$16,608	\$21,500	(\$12,900)
	\$1,489,831	\$921,840	\$1,413,350	\$491,510	\$1,208,500	(\$204,850)
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,154,899	\$1,086,640	\$1,381,044	\$294,404	\$1,324,561	(\$56,483)
Other Financing Uses	\$0	\$4,208	\$6,208	\$2,000	\$6,219	\$11
Operating Expenditures	\$634,678	\$481,847	\$1,004,816	\$522,969	\$506,414	(\$498,402)
	\$1,789,577	\$1,572,695	\$2,392,068	\$819,373	\$1,837,194	(\$554,874)

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Planning

Department: Development Planning

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Licenses and Permits	\$46,421	\$37,150	\$45,950	\$8,800	\$45,950	\$0
Charges for Services	\$98,475	\$83,850	\$75,050	(\$8,800)	\$75,050	\$0
	\$144,896	\$121,000	\$121,000	\$0	\$121,000	\$0
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$417,105	\$462,660	\$465,665	\$3,005	\$518,899	\$53,234
Operating Expenditures	\$84,089	\$96,063	\$103,661	\$7,598	\$105,439	\$1,778
	\$501,194	\$558,723	\$569,326	\$10,603	\$624,338	\$55,012

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Planning

Department: Rural Land

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Charges for Services	\$5,750	\$3,400	\$6,650	\$3,250	\$3,400	(\$3,250)
	\$5,750	\$3,400	\$6,650	\$3,250	\$3,400	(\$3,250)
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$413,229	\$352,041	\$397,666	\$45,625	\$302,956	(\$94,710)
Operating Expenditures	\$18,960	\$34,866	\$36,785	\$1,919	\$34,435	(\$2,350)
	\$432,189	\$386,907	\$434,451	\$47,544	\$337,391	(\$97,060)

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Public Trustee

Department: Public Trustee

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$3,161	\$1,000	\$3,000	\$2,000	\$1,000	(\$2,000)
Interest Earnings	\$2,113	\$4,000	\$3,000	(\$1,000)	\$4,000	\$1,000
Charges for Services	\$623,827	\$655,000	\$644,000	(\$11,000)	\$650,000	\$6,000
	\$629,101	\$660,000	\$650,000	(\$10,000)	\$655,000	\$5,000
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$472,041	\$495,000	\$495,000	\$0	\$495,000	\$0
Other Financing Uses	\$52,719	\$50,000	\$30,055	(\$19,945)	\$50,000	\$19,945
Operating Expenditures	\$112,851	\$105,000	\$100,000	(\$5,000)	\$105,000	\$5,000
Capital Outlay	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0
	\$637,612	\$655,000	\$630,055	(\$24,945)	\$655,000	\$24,945

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Public Works

Department: Engineering

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$1,354,703	\$1,523,099	\$1,520,474	(\$2,625)	\$1,727,304	(\$2,318)
Other Revenue	\$9,529	\$5,000	\$5,000	\$0	\$4,529	(\$471)
Other Financing Sources (TABOR Excl)	\$3,556,087	\$281,451	\$2,105,133	\$1,823,682	\$136,391	(\$1,968,742)
Miscellaneous Revenue	\$5,315	\$1,250	\$6,410	\$5,160	\$1,000	(\$5,410)
Licenses and Permits	\$747,553	\$380,000	\$686,000	\$306,000	\$455,000	(\$231,000)
Intergovernmental Revenue	\$709,934	\$0	\$4,269,136	\$4,269,136	\$0	(\$4,269,136)
Interest Earnings	\$77,685	\$115,094	\$108,794	(\$6,300)	\$88,559	(\$20,635)
Charges for Services	\$581,475	\$211,000	\$546,300	\$335,300	\$542,500	(\$3,800)
	\$7,042,280	\$2,516,894	\$9,247,247	\$6,730,353	\$2,955,283	(\$6,501,512)

<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$2,435,794	\$2,633,747	\$2,844,065	\$210,318	\$2,365,788	(\$478,277)
Other Financing Uses	\$134,959	\$1,219,720	\$206,267	(\$1,013,453)	\$1,129,674	\$950,844
Other Expenses	\$9,529	\$19,366	\$19,636	\$270	\$19,211	(\$425)
Operating Expenditures	\$3,542,960	\$4,479,374	\$11,538,223	\$7,058,849	\$1,623,716	(\$10,051,635)
Debt Service	\$105,810	\$104,375	\$104,375	\$0	\$101,000	(\$3,375)
Capital Outlay	\$465,930	\$42,061	\$105,570	\$63,509	\$1,250	(\$104,320)
	\$6,694,982	\$8,498,643	\$14,818,136	\$6,319,493	\$5,240,639	(\$9,687,188)

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Public Works

Department: Fleet Services

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$1,826,961	\$150,000	\$2,427,393	\$2,277,393	\$2,024,811	(\$402,582)
Miscellaneous Revenue	\$50,397	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$28,000	\$28,000	\$0	(\$28,000)
Charges for Services	\$4,331,836	\$7,997,652	\$6,417,641	(\$1,580,011)	\$5,538,483	(\$879,158)
	\$6,209,193	\$8,147,652	\$8,873,034	\$725,382	\$7,563,294	(\$1,309,740)
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,376,451	\$1,380,666	\$1,423,416	\$42,750	\$1,316,429	(\$106,987)
Other Financing Uses	\$26,393	\$0	\$21,600	\$21,600	\$0	(\$21,600)
Operating Expenditures	\$3,613,974	\$3,079,394	\$3,872,195	\$792,801	\$3,154,388	(\$717,807)
Capital Outlay	\$1,173,685	\$3,873,327	\$4,297,187	\$423,860	\$3,447,562	(\$849,625)
	\$6,190,503	\$8,333,387	\$9,614,398	\$1,281,011	\$7,918,379	(\$1,696,019)

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Public Works

Department: Natural Resources

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$479,575	\$481,159	\$484,124	\$2,965	\$485,275	\$1,151
Other Financing Sources (TABOR Excl)	\$4,412,063	\$4,443,130	\$5,669,030	\$1,225,900	\$5,603,608	(\$65,422)
Miscellaneous Revenue	\$57,853	\$2,800	\$28,361	\$25,561	\$600	(\$27,761)
Licenses and Permits	\$2,495,217	\$2,514,760	\$2,598,972	\$84,212	\$2,587,360	(\$11,612)
Intergovernmental Revenue	\$1,540,580	\$1,120,346	\$3,054,331	\$1,933,985	\$1,017,055	(\$2,037,276)
Interest Earnings	\$50,483	\$48,620	\$47,209	(\$1,411)	\$48,526	\$1,317
Charges for Services	\$655,598	\$628,227	\$816,704	\$188,477	\$722,440	(\$94,264)
	<u>\$9,691,370</u>	<u>\$9,239,042</u>	<u>\$12,698,731</u>	<u>\$3,459,689</u>	<u>\$10,464,864</u>	<u>(\$2,233,867)</u>
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$4,527,592	\$4,708,047	\$5,277,971	\$569,924	\$4,930,210	(\$347,761)
Other Financing Uses	\$935,127	\$1,298,884	\$1,845,865	\$546,981	\$2,187,189	\$341,324
Operating Expenditures	\$2,266,356	\$1,744,056	\$3,387,807	\$1,643,751	\$1,801,741	(\$1,586,066)
Capital Outlay	\$826,434	\$961,261	\$2,271,440	\$1,310,179	\$735,163	(\$1,536,277)
	<u>\$8,555,509</u>	<u>\$8,712,248</u>	<u>\$12,783,083</u>	<u>\$4,070,835</u>	<u>\$9,654,303</u>	<u>(\$3,128,780)</u>

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Public Works

Department: Public Works Admin

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$186,024	\$223,265	\$223,265	\$0	\$129,162	\$5,104
	\$186,024	\$223,265	\$223,265	\$0	\$129,162	\$5,104
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$333,872	\$344,627	\$348,127	\$3,500	\$352,418	\$4,291
Operating Expenditures	\$13,974	\$23,443	\$23,443	\$0	\$23,652	\$209
	\$347,846	\$368,070	\$371,570	\$3,500	\$376,070	\$4,500

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Public Works

Department: Road and Bridge

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$8,969,108	\$8,327,097	\$8,827,097	\$500,000	\$8,701,882	(\$53,458)
Other Financing Sources (TABOR Excl)	\$230,022	\$1,056,400	\$1,979,480	\$923,080	\$1,000,000	(\$979,480)
Miscellaneous Revenue	\$215,877	\$20,000	\$1,000	(\$19,000)	\$0	(\$1,000)
Intergovernmental Revenue	\$11,109,628	\$10,570,454	\$18,758,220	\$8,187,766	\$11,203,616	(\$7,554,604)
Charges for Services	\$45,890	\$0	\$5,000	\$5,000	\$5,000	\$0
	\$20,570,525	\$19,973,951	\$29,570,797	\$9,596,846	\$20,910,498	(\$8,588,542)

<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$4,420,104	\$5,072,429	\$4,630,654	(\$441,775)	\$5,039,426	\$408,772
Other Financing Uses	\$190,943	\$270,280	\$908,302	\$638,022	\$152,184	(\$756,118)
Operating Expenditures	\$14,896,689	\$21,882,540	\$25,892,643	\$4,010,103	\$19,750,510	(\$6,142,133)
Inventory Reporting	(\$100,807)	\$65,000	\$65,000	\$0	\$65,000	\$0
Capital Outlay	\$1,129,804	\$263,270	\$168,943	(\$94,327)	\$562,450	\$393,507
	\$20,536,733	\$27,553,519	\$31,665,542	\$4,112,023	\$25,569,570	(\$6,095,972)

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Public Works

Department: Solid Waste Management

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$243,702	\$0	\$506,593	\$506,593	\$0	(\$506,593)
Miscellaneous Revenue	\$181,238	\$12,500	\$12,855	\$355	\$12,500	(\$355)
Licenses and Permits	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$0
Intergovernmental Revenue	\$0	\$0	\$3,546,157	\$3,546,157	\$0	(\$3,546,157)
Interest Earnings	\$153,278	\$150,000	\$119,645	(\$30,355)	\$130,000	\$10,355
Charges for Services	\$5,883,359	\$4,332,822	\$5,469,707	\$1,136,885	\$5,188,652	(\$281,055)
	<u>\$6,462,577</u>	<u>\$4,496,322</u>	<u>\$9,655,957</u>	<u>\$5,159,635</u>	<u>\$5,332,152</u>	<u>(\$4,323,805)</u>
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,506,846	\$1,574,745	\$1,652,153	\$77,408	\$1,774,762	\$122,609
Other Financing Uses	\$76,025	\$30,000	\$30,000	\$0	\$30,000	\$0
Operating Expenditures	\$2,005,301	\$2,813,653	\$7,021,480	\$4,207,827	\$3,194,786	(\$3,826,694)
Capital Outlay	\$1,134,633	\$52,122	\$186,022	\$133,900	\$45,605	(\$140,417)
	<u>\$4,722,805</u>	<u>\$4,470,520</u>	<u>\$8,889,655</u>	<u>\$4,419,135</u>	<u>\$5,045,153</u>	<u>(\$3,844,502)</u>

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Public Works

Department: The Ranch

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources (TABOR Excl)	\$2,287,339	\$2,110,526	\$2,596,328	\$485,802	\$2,464,399	(\$131,929)
Miscellaneous Revenue	\$15,137,369	\$274,000	\$590,500	\$316,500	\$376,547	(\$213,953)
Intergovernmental Revenue	\$19,639	\$0	\$860	\$860	\$0	(\$860)
Interest Earnings	\$111,935	\$75,000	\$75,000	\$0	\$15,000	(\$60,000)
Charges for Services	\$4,675,983	\$4,231,011	\$4,231,701	\$690	\$4,665,292	\$433,591
	\$22,232,265	\$6,690,537	\$7,494,389	\$803,852	\$7,521,238	\$26,849
						<u>Chg from Revised</u>
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Revised</u>
Personnel	\$1,390,307	\$1,471,360	\$1,334,118	(\$137,242)	\$1,544,347	\$210,229
Other Financing Uses	\$24,064	\$16,575	\$16,575	\$0	\$35,292	\$18,717
Other Expenses	\$0	\$200,000	\$200,000	\$0	\$200,000	\$0
Operating Expenditures	\$4,607,977	\$4,447,318	\$5,076,514	\$629,196	\$4,881,493	(\$195,021)
Capital Outlay	\$1,949,515	\$14,350,000	\$11,766,595	(\$2,583,405)	\$362,273	(\$11,404,322)
	\$7,971,863	\$20,485,253	\$18,393,802	(\$2,091,451)	\$7,023,405	(\$11,370,397)

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Sheriff

Department: Sheriff

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$7,341,121	\$7,560,000	\$7,875,704	\$315,704	\$7,786,800	(\$88,904)
Miscellaneous Revenue	\$1,066,725	\$142,000	\$1,161,616	\$1,019,616	\$495,302	(\$666,314)
Licenses and Permits	\$232,130	\$100,000	\$342,260	\$242,260	\$140,000	(\$202,260)
Intergovernmental Revenue	\$1,462,118	\$782,332	\$1,851,012	\$1,068,680	\$813,623	(\$1,037,389)
Charges for Services	\$1,631,797	\$1,368,099	\$1,569,934	\$201,835	\$1,318,564	(\$251,370)
	<u>\$11,733,890</u>	<u>\$9,952,431</u>	<u>\$12,800,526</u>	<u>\$2,848,095</u>	<u>\$10,554,289</u>	<u>(\$2,246,237)</u>

<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$31,834,649	\$30,935,668	\$32,325,397	\$1,389,729	\$32,359,282	\$33,885
Other Financing Uses	\$771,022	\$0	\$33,400	\$33,400	\$0	(\$33,400)
Operating Expenditures	\$8,223,428	\$7,893,317	\$11,200,411	\$3,307,094	\$8,184,388	(\$3,016,023)
Capital Outlay	\$120,169	\$482,174	\$498,263	\$16,089	\$297,100	(\$201,163)
	<u>\$40,949,268</u>	<u>\$39,311,159</u>	<u>\$44,057,471</u>	<u>\$4,746,312</u>	<u>\$40,840,770</u>	<u>(\$3,216,701)</u>

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Surveyor

Department: Surveyor

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

Budget:

<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$5,976	\$6,012	\$6,012	\$0	\$6,012	\$0
	\$5,976	\$6,012	\$6,012	\$0	\$6,012	\$0

Larimer County Adopted 2014 Budget
Detail of Departmental Budgets by Division

Division: Treasurer

Department: Treasurer

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

Budget:

<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$380	\$200	\$40,440	\$40,240	\$200	(\$40,240)
Interest Earnings	\$1,070,790	\$800,000	\$1,000,000	\$200,000	\$800,000	(\$200,000)
Charges for Services	\$2,557,616	\$2,475,000	\$2,475,000	\$0	\$2,485,000	\$10,000
	\$3,628,786	\$3,275,200	\$3,515,440	\$240,240	\$3,285,200	(\$230,240)
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Proposed</u>	<u>Chg from Revised</u>
Personnel	\$1,035,567	\$1,069,265	\$1,031,837	(\$37,428)	\$1,056,551	\$24,714
Operating Expenditures	\$233,109	\$348,493	\$387,921	\$39,428	\$339,439	(\$48,482)
	\$1,268,676	\$1,417,758	\$1,419,758	\$2,000	\$1,395,990	(\$23,768)



Larimer County Budget System Report

Adopted 2014 Budget - All Funds by Fund Type

							----- End Fund Balance -----	
<u>Fund Type/Fund Name</u>	<u>Beg Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Add (Use)</u>	<u>Designated</u>	<u>Reserved</u>		
Agency								
882 Drainage-fox Meadows	1,460	20	0	20	1,480	0		
883 Drainage-mccelland/mail Creek	6,096	40	0	40	6,136	0		
884 Drainage-evergreen/greenbriar	1,733	15	0	15	1,748	0		
885 Drainage-west Vine	119,298	2,000	0	2,000	121,298	0		
886 Drainage-canal/spring Creek	4,375	30	0	30	4,405	0		
887 Drainage-fossil Creek	319,172	2,500	0	2,500	321,672	0		
888 Drainage-dry Creek	2,079	20	0	20	2,099	0		
889 Drainage-cooper Slough	3,591	40	0	40	3,631	0		
890 Drainage-boxelder Creek	34,270	356,900	352,625	4,275	38,545	0		
892 Drainage-loveland	52,060	700	0	700	52,760	0		
893 Drainage-laporte	2,546	40	0	40	2,586	0		
898 Development Review	44,465	4,000	10,000	(6,000)	38,465	0		
899 Glacier View Meadows	1,502	0	1,502	(1,502)	0	0		
	592,647	366,305	364,127	2,178	594,825	0		
Capital Projects								
512 Capital Expenditures	3,112,358	2,052,378	2,112,677	(60,299)	3,052,059	0		
522 Replacement	19,674,690	1,641,748	2,693,753	(1,052,005)	18,622,685	0		
532 Improvement District Construction-admin	240,894	60,000	50,574	9,426	250,320	0		
	23,027,942	3,754,126	4,857,004	(1,102,878)	21,925,064	0		
Debt Service								
310 Pid52-soldier Canyon Estates	5,475	7,273	1,502	5,771	11,246	0		
311 Pid53-horseshoe View Estates North	49,580	53,309	4,512	48,797	98,377	0		
312 Pid54-terry Shores	27,707	47,516	4,141	43,375	71,082	0		
313 Pid56-boyd's West	0	16,467	2,621	13,846	13,846	0		
314 Pid45-willows	0	24,481	3,120	21,361	21,361	0		
315 Pid55-storm Mountain	0	158,888	130,718	28,170	28,170	0		
350 Gid1-imperial Estates	39,995	250	0	250	40,245	0		
351 Gid2-pinewood Springs	11,254	47,809	47,946	(137)	11,117	0		
352 Gid4-carriage Hills	88,695	62,734	61,130	1,604	90,299	0		
353 Gid8-namaqua Hills	440,127	37,584	8,832	28,752	468,879	0		
354 Gid10-homestead Estates	13,519	533	9	524	14,023	20		
355 Gid11-meadowdale	6,178	24,766	25,104	(338)	5,840	0		
356 Gid13a-red Feather	19,078	15,537	16,337	(800)	18,278	0		
357 Gid14-little Valley Road	17,331	63,017	68,530	(5,513)	11,818	0		
358 Gid12-club Estates	102,236	13,625	2,243	11,382	113,618	0		
360 Gid16-kitchell Subdivision	7,554	6,016	1,378	4,638	12,192	0		
361 Gid17-country Meadows	190,713	26,211	2,689	23,522	214,235	0		
362 Gid18-venner Ranch	82,195	23,259	23,031	228	82,423	0		
363 Pid19-highland Hills	553,240	75,384	19,627	55,757	608,997	0		
364 Pid20-ptarmigan	713,513	131,529	58,441	73,088	786,601	0		
365 Pid21-solar Ridge	202,822	33,898	5,635	28,263	231,085	0		

Adopted 2014 Budget - All Funds by Fund Type

----- End Fund Balance -----

<u>Fund Type/Fund Name</u>	<u>Beg Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Add (Use)</u>	<u>Designated</u>	<u>Reserved</u>
366 Pid22-saddleback	18,478	16,179	6,781	9,398	27,876	0
367 Pid24-westridge	150,654	25,069	9,176	15,893	166,547	0
368 Gid1991-1-arapahoe Pines	24,231	12,886	1,829	11,057	35,288	0
369 Pid28-trotwood	78,191	22,000	4,900	17,100	95,291	0
370 Pid29-vine Drive	14,466	13,050	12,190	860	15,326	0
371 Pid30-poudre Overlook	100,770	22,002	7,450	14,552	115,322	0
372 Pid23-eagle Rock Ranches	4,866	9,895	9,640	255	5,121	0
373 Pid25-estes Park Estates	2,735	12,887	12,565	322	3,057	0
374 Pid26-eagle Ranch Estates	287,402	88,605	31,210	57,395	344,797	0
375 Pid31-foothills Shadow	34,214	7,700	2,990	4,710	38,924	0
376 Pid27-crown Point	17,731	3,500	1,244	2,256	19,987	0
377 Pid32-charles Heights	13,904	14,539	14,941	(402)	13,502	0
378 Pid35-bruns	71,952	5,850	3,350	2,500	74,452	0
379 Pid36-bonnell West	129,582	66,498	9,785	56,713	186,295	0
380 Pid33-prairie Trails	30,736	31,839	13,071	18,768	49,504	0
381 Pid34-mountain Range Shadows	65,527	48,743	43,153	5,590	71,117	0
382 Pid40-paragon Estates	147,031	40,685	8,617	32,068	179,099	0
384 Pid38-centro Business Park Maint	97,697	25,645	8,638	17,007	114,704	0
385 Pid38-centro Business Park Debt	94,984	109,004	108,440	564	1,548	94,000
386 Pid38-centro Business Park Const	162,103	1,000	0	1,000	163,103	0
387 Pid37-terry Cove	26,948	8,635	3,547	5,088	32,036	0
388 Pid42-cottonwood Shores	103,634	29,698	7,897	21,801	125,435	0
389 Pid41-the Bluffs	56,138	24,030	4,550	19,480	75,618	0
390 Pid39-rainbow Lakes Estates	125,197	28,284	7,810	20,474	145,671	0
391 Pid43-grayhawk Knolls	41,997	9,544	4,105	5,439	47,436	0
392 Pid46-koral Heights	5,333	10,933	10,707	226	5,559	0
393 Pid47-park Hill	1,562	4,250	4,526	(276)	1,286	0
394 Pid49-wagon Wheel	232	4,539	1,293	3,246	3,478	0
395 Pid48-puebla Vista Estates	12,557	23,650	19,026	4,624	17,181	0
396 Pid50-clydsedale Park	137,761	93,070	10,085	82,985	220,746	0
397 Pid51-clydsedale Estates	5,526	4,975	1,865	3,110	8,636	0
398 Pid44-horseshoe View Estates South	84,701	94,495	7,199	87,296	171,997	0
400 Leid-surplus And Deficiency	805,732	20,455	0	20,455	826,187	0
443 Leid-ferndale	3,012	14,791	12,455	2,336	5,348	0
444 Leid-glacier View Meadows	23,711	28,143	25,983	2,160	25,871	0
446 Leid-hidden View Estates	9,103	16,858	16,866	(8)	9,095	0
448 Leid-linmar	3,292	22,231	18,600	3,631	6,923	0
453 Leid-riverglen	0	75,085	75,085	0	0	0
481 Larimer County Building Authority Debt Service	639,395	0	608,985	(608,985)	0	30,410
482 The Ranch Debt Service	1,085,300	4,320,091	4,318,238	1,853	1,087,153	0
483 Open Space Debt Service	102,487	1,230,754	1,231,113	(359)	0	102,128
	7,392,084	7,512,173	7,187,451	324,722	7,490,248	226,558

Enterprise

552 Solid Waste	23,309,748	5,332,152	5,045,153	286,999	23,596,747	0
	23,309,748	5,332,152	5,045,153	286,999	23,596,747	0

General Fund

101 General	31,690,441	101,520,071	97,759,546	3,760,525	32,950,966	2,500,000
102 Contingent	1,760,441	0	0	0	0	1,760,441
105 Natural Disaster	12,302,646	4,451	12,307,097	(12,302,646)	0	0
	45,753,528	101,524,522	110,066,643	(8,542,121)	32,950,966	4,260,441

Adopted 2014 Budget - All Funds by Fund Type

							----- End Fund Balance -----	
<u>Fund Type/Fund Name</u>		<u>Beg Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Add (Use)</u>	<u>Designated</u>	<u>Reserved</u>	
<u>Internal Service</u>								
608	Facilities And Information Technology Division	20,533,043	18,220,843	16,862,105	1,358,738	21,891,781	0	
612	Fleet Services	5,785,745	7,563,294	7,918,379	(355,085)	5,430,660	0	
645	Employee Benefits	13,042,126	17,413,000	15,706,232	1,706,768	14,748,894	0	
672	Unemployment	736,657	780,000	400,025	379,975	1,116,632	0	
682	Risk Management	8,040,996	2,820,282	2,820,282	0	8,040,996	0	
		<u>48,138,567</u>	<u>46,797,419</u>	<u>43,707,023</u>	<u>3,090,396</u>	<u>51,228,963</u>	<u>0</u>	
<u>Special Revenue</u>								
112	Criminal Justice Services	3,515,194	13,834,835	14,103,126	(268,291)	3,246,903	0	
118	Building Inspection	1,021,736	1,200,500	1,063,594	136,906	1,158,642	0	
122	Conservation Trust	1,976,481	611,906	672,058	(60,152)	1,916,329	0	
142	Workforce Center	280,584	6,628,402	6,699,394	(70,992)	209,592	0	
162	The Ranch	4,756,633	7,521,238	7,023,405	497,833	5,254,466	0	
168	Developmental Disabilities	0	3,038,910	3,038,910	0	0	0	
182	Health And Environment	1,454,687	8,264,278	8,686,656	(422,378)	868,700	163,609	
212	Open Lands-acquisitions And Improvements	4,196,371	1,968,725	1,368,154	600,571	4,093,976	702,966	
214	Open Lands-long-term Management	2,118,831	2,566,501	2,474,326	92,175	1,967,794	243,212	
216	Open Lands-community Park Fees	0	20,120	20,120	0	0	0	
217	Open Lands-regional Park Fees	119,709	75,750	0	75,750	195,459	0	
221	Sales Tax-fairgrounds And Events Center	1,399,044	6,763,007	6,761,225	1,782	1,400,826	0	
222	Sales Tax-open Space	758,159	11,272,032	11,281,274	(9,242)	748,917	0	
223	Sales Tax-courthouse Project 97	8,567,507	15,000	89,129	(74,129)	8,493,378	0	
224	Sales Tax-jail Expansion 97	2,593,234	9,014,482	9,538,976	(524,494)	2,068,740	0	
226	Parks Operations	811,886	3,257,820	3,480,031	(222,211)	589,675	0	
228	Parks Projects And Grants	49,266	1,173,980	714,807	459,173	93,266	0	
242	Pest Control	422,504	790,062	807,722	(17,660)	382,132	22,712	
246	Public Trustee	584,892	655,000	655,000	0	584,892	0	
252	Road And Bridge	16,962,677	20,910,498	25,437,263	(4,526,765)	12,435,912	0	
255	Transportation Expansion	5,939,431	476,839	1,083,100	(606,261)	5,333,170	0	
262	Human Services	9,548,102	39,183,958	41,488,692	(2,304,734)	6,543,368	700,000	
301	West Vine Stormwater Basin	5,161	90,500	8,000	82,500	87,661	0	
		<u>67,082,089</u>	<u>139,334,343</u>	<u>146,494,962</u>	<u>(7,160,619)</u>	<u>57,673,798</u>	<u>1,832,499</u>	
Report Total:		<u>215,296,605</u>	<u>304,621,040</u>	<u>317,722,363</u>	<u>(13,101,323)</u>	<u>195,460,611</u>	<u>6,319,498</u>	



Larimer County Budget System Report

Larimer County Adopted 2014 Budget Summary of Adopted Budget by Fund

Fund: 101 - General Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	42,214,945	31,245,253	39,395,202	8,149,949	\$31,690,441	(7,704,761)
	42,214,945	31,245,253	39,395,202	8,149,949	\$31,690,441	(7,704,761)
Revenue						
Taxes	73,515,510	74,498,607	74,498,607	0	\$75,766,982	1,268,375
Intergovernmental Revenue	3,028,327	1,548,732	1,891,247	342,515	\$1,644,769	(246,478)
Licenses and Permits	379,919	205,150	467,210	262,060	\$250,327	(216,883)
Charges for Services	14,051,176	12,628,598	13,123,015	494,417	\$12,883,843	(239,172)
Interest Earnings	504,389	200,150	400,225	200,075	\$200,150	(200,075)
Miscellaneous Revenue	4,128,824	2,175,304	2,809,995	634,691	\$2,691,802	(118,193)
Other Financing Sources (TABOR Excl)	7,153,964	8,093,561	8,813,323	719,762	\$8,082,198	(731,125)
	102,762,109	99,350,102	102,003,622	2,653,520	\$101,520,071	(483,551)
Expense						
Personnel	57,665,808	57,139,175	58,057,577	918,402	\$59,220,823	1,163,246
Operating Expenditures	15,207,918	18,121,478	17,604,894	(516,584)	\$16,911,612	(693,282)
Capital Outlay	464,356	0	80,000	80,000	\$4,000	(76,000)
Other Financing Uses	32,243,769	21,048,106	33,965,912	12,917,806	\$21,623,111	(12,342,801)
	105,581,852	96,308,759	109,708,383	13,399,624	\$97,759,546	(11,948,837)
Designated Funds						
Unrealized Gain	245,556	0	0	0	\$0	0
Working Capital	10,000,000	10,000,000	10,000,000	0	\$10,000,000	0
Capital Outlay and Projects	0	50,000	25,710	(24,290)	\$0	(50,000)
Future Programs/Services	26,628,810	20,570,331	19,143,996	(1,426,335)	\$22,950,966	2,380,635
Subsequent Year's Expense	0	0	0	0	\$0	0
Capital Outlay/Projects	0	0	0	0	\$0	0
	36,874,366	30,620,331	29,169,706	(1,450,625)	\$32,950,966	3,781,260
Reserved Funds						
Reserved for Debt	0	0	0	0	\$0	0
Reserved for Emergencies	2,520,836	3,666,265	2,520,735	(1,145,530)	\$2,500,000	(1,166,265)
	2,520,836	3,666,265	2,520,735	(1,145,530)	\$2,500,000	(20,735)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 102 - Contingent Fund

Colorado counties are required by state law to maintain a Contingent Fund. The Contingent Fund records the funds which the County would use to cover expenditures not reasonably foreseen at the time of adoption of the budget.

Beginning Balance	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Budget Equity	1,760,441	1,760,441	1,760,441	0	\$1,760,441	0
	1,760,441	1,760,441	1,760,441	0	\$1,760,441	0
Designated Funds	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Future Programs/Services	0	0	0	0	\$0	0
	0	0	0	0	\$0	0
Reserved Funds	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Reserved for Emergencies	1,760,441	1,760,441	1,760,441	0	\$1,760,441	0
	1,760,441	1,760,441	1,760,441	0	\$1,760,441	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 105 - Natural Disaster Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	0	2,934,493	7,538,971	4,604,478	\$12,302,646	4,763,675
	0	2,934,493	7,538,971	4,604,478	\$12,302,646	4,763,675
Revenue						
Intergovernmental Revenue	57,964	0	9,806,556	9,806,556	\$4,451	(9,802,105)
Miscellaneous Revenue	13,740	0	145,000	145,000	\$0	(145,000)
Other Financing Sources (TABOR Excl)	8,642,150	1,000	12,471,664	12,470,664	\$0	(12,471,664)
	8,713,854	1,000	22,423,220	22,422,220	\$4,451	(22,418,769)
Expense						
Personnel	25,384	0	1,280,409	1,280,409	\$97,922	(1,182,487)
Operating Expenditures	1,147,925	2,935,493	14,231,694	11,296,201	\$12,209,175	(2,022,519)
Capital Outlay	1,574	0	89,509	89,509	\$0	(89,509)
Other Financing Uses	0	0	2,057,933	2,057,933	\$0	(2,057,933)
	1,174,883	2,935,493	17,659,545	14,724,052	\$12,307,097	(5,352,448)
Designated Funds						
Working Capital	2,934,493	0	0	0	\$0	0
Future Programs/Services	4,604,478	0	12,302,646	12,302,646	\$0	0
	7,538,971	0	12,302,646	12,302,646	\$0	(12,302,646)
Reserved Funds						
Reserved for Debt	0	0	0	0	\$0	0
Reserved for Emergencies	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 112 - Criminal Justice Services Fund

The Criminal Justice Services Fund accounts for an alternative sentencing program which reintegrates adult felons into the community. Community Corrections works to reintegrate adult felony offenders into the local community. Community The department assists the courts and the Larimer County Detention Center by making bond recommendations so that people who are not a danger to the community are released pending court appearance.

<u>Beginning Balance</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Budget Equity	5,698,012	5,062,380	5,328,399	266,019	\$3,515,194	(1,813,205)
	5,698,012	5,062,380	5,328,399	266,019	\$3,515,194	(1,813,205)
<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Intergovernmental Revenue	280,117	390,433	252,321	(138,112)	\$360,760	108,439
Charges for Services	8,211,757	8,343,472	8,617,607	274,135	\$8,332,574	(285,033)
Interest Earnings	46,234	45,000	32,077	(12,923)	\$0	(32,077)
Miscellaneous Revenue	72,283	70,300	63,988	(6,312)	\$62,000	(1,988)
Other Financing Sources (TABOR Excl)	4,302,527	4,622,975	4,941,314	318,339	\$5,079,501	138,187
	12,912,918	13,472,180	13,907,307	435,127	\$13,834,835	(72,472)
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Personnel	9,734,035	10,087,815	10,087,842	27	\$10,422,354	334,512
Operating Expenditures	2,807,805	3,483,854	3,760,619	276,765	\$3,680,772	(79,847)
Other Financing Uses	740,692	2,318,500	1,872,051	(446,449)	\$0	(1,872,051)
	13,282,531	15,890,169	15,720,512	(169,657)	\$14,103,126	(1,617,386)
<u>Designated Funds</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Working Capital	1,048,115	1,048,115	1,048,115	0	\$1,048,115	0
Capital Outlay and Projects	50,000	50,000	50,000	0	\$50,000	0
Future Programs/Services	4,230,284	1,546,276	2,417,079	870,803	\$2,148,788	602,512
Capital Outlay/Projects	0	0	0	0	\$0	0
	5,328,399	2,644,391	3,515,194	870,803	\$3,246,903	(268,291)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 118 - Building Inspection Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	569,638	563,375	891,549	328,174	\$1,021,736	130,187
	569,638	563,375	891,549	328,174	\$1,021,736	130,187
Revenue						
Intergovernmental Revenue	2,513	0	0	0	\$0	0
Licenses and Permits	1,272,765	904,048	1,320,684	416,636	\$1,187,000	(133,684)
Charges for Services	30,039	11,792	20,400	8,608	\$13,500	(6,900)
	1,305,317	915,840	1,341,084	425,244	\$1,200,500	(140,584)
Expense						
Personnel	755,622	699,324	951,491	252,167	\$829,209	(122,282)
Operating Expenditures	227,785	212,279	253,198	40,919	\$228,166	(25,032)
Other Financing Uses	0	4,208	6,208	2,000	\$6,219	11
	983,406	915,811	1,210,897	295,086	\$1,063,594	(147,303)
Designated Funds						
Working Capital	376,234	414,816	850,210	435,394	\$970,464	555,648
Capital Outlay and Projects	30,746	30,775	63,348	32,573	\$80,000	49,225
Future Programs/Services	484,568	117,813	108,178	(9,635)	\$108,178	(9,635)
Capital Outlay/Projects	0	0	0	0	\$0	0
	891,548	563,404	1,021,736	458,332	\$1,158,642	136,906
Reserved Funds						
Reserved for Capital Projects	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 122 - Conservation Trust Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	1,493,218	1,837,554	2,015,522	177,968	\$1,976,481	(39,041)
	1,493,218	1,837,554	2,015,522	177,968	\$1,976,481	(39,041)
Revenue						
Intergovernmental Revenue	636,179	600,000	600,000	0	\$600,000	0
Interest Earnings	12,600	12,000	12,000	0	\$11,906	(94)
	648,779	612,000	612,000	0	\$611,906	(94)
Expense						
Other Financing Uses	126,475	98,242	651,041	552,799	\$672,058	21,017
	126,475	98,242	651,041	552,799	\$672,058	21,017
Designated Funds						
Capital Outlay and Projects	500,000	500,000	500,000	0	\$500,000	0
Future Programs/Services	1,515,522	1,851,312	1,476,481	(374,831)	\$1,416,329	(434,983)
Subsequent Year's Expense	0	0	0	0	\$0	0
	2,015,522	2,351,312	1,976,481	(374,831)	\$1,916,329	(60,152)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 142 - Workforce Center Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	396,823	174,925	401,806	226,881	\$280,584	(121,222)
	396,823	174,925	401,806	226,881	\$280,584	(121,222)
Revenue						
Intergovernmental Revenue	2,983,039	3,115,653	3,728,270	612,617	\$3,277,870	(450,400)
Charges for Services	3,298,736	3,135,926	3,225,194	89,268	\$2,921,161	(304,033)
Miscellaneous Revenue	131,017	121,572	94,544	(27,028)	\$52,196	(42,348)
Other Financing Sources (TABOR Excl)	448,993	369,779	392,779	23,000	\$377,175	(15,604)
	6,861,785	6,742,930	7,440,787	697,857	\$6,628,402	(812,385)
Expense						
Personnel	4,228,693	4,211,181	4,403,618	192,437	\$4,583,637	180,019
Operating Expenditures	2,624,758	2,586,054	3,158,391	572,337	\$2,115,757	(1,042,634)
Capital Outlay	3,350	0	0	0	\$0	0
	6,856,801	6,797,235	7,562,009	764,774	\$6,699,394	(862,615)
Designated Funds						
Working Capital	0	0	0	0	\$0	0
Future Programs/Services	401,806	120,620	280,584	159,964	\$209,592	88,972
	401,806	120,620	280,584	159,964	\$209,592	(70,992)
Reserved Funds						
Reserved for Debt	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 162 - The Ranch Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	1,219,400	15,798,418	15,655,046	(143,372)	\$4,756,633	(10,898,413)
	1,219,400	15,798,418	15,655,046	(143,372)	\$4,756,633	(10,898,413)
Revenue						
Taxes	0	0	0	0	\$0	0
Intergovernmental Revenue	19,639	0	0	0	\$0	0
Charges for Services	4,675,983	4,231,011	4,231,701	690	\$4,665,292	433,591
Interest Earnings	111,935	75,000	75,000	0	\$15,000	(60,000)
Miscellaneous Revenue	15,137,369	274,000	590,500	316,500	\$376,547	(213,953)
Other Financing Sources (TABOR Excl)	2,287,339	2,110,526	2,584,399	473,873	\$2,464,399	(120,000)
	22,232,265	6,690,537	7,481,600	791,063	\$7,521,238	39,638
Expense						
Personnel	1,390,307	1,471,360	1,332,135	(139,225)	\$1,544,347	212,212
Operating Expenditures	4,604,835	4,447,318	5,064,708	617,390	\$4,881,493	(183,215)
Capital Outlay	1,777,413	14,350,000	11,766,595	(2,583,405)	\$362,273	(11,404,322)
Other Financing Uses	24,064	16,575	16,575	0	\$35,292	18,717
Other Expenses	0	200,000	200,000	0	\$200,000	0
	7,796,619	20,485,253	18,380,013	(2,105,240)	\$7,023,405	(11,356,608)
Designated Funds						
Working Capital	671,951	641,798	674,634	32,836	\$716,299	74,501
Capital Outlay and Projects	14,418,413	653,001	3,339,725	2,686,724	\$4,487,841	3,834,840
Future Programs/Services	564,682	708,903	742,274	33,371	\$50,326	(658,577)
	15,655,046	2,003,702	4,756,633	2,752,931	\$5,254,466	497,833
Reserved Funds						
Reserved for Debt	0	0	0	0	\$0	0
Reserved for Emergencies	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 168 - Developmental Disabilities Fund

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

Beginning Balance	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
	0	0	0	0	\$0	0
Revenue	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Taxes	2,955,546	2,971,598	2,971,598	0	\$3,038,910	67,312
	<u>2,955,546</u>	<u>2,971,598</u>	<u>2,971,598</u>	<u>0</u>	<u>\$3,038,910</u>	<u>67,312</u>
Expense	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	2,955,546	2,971,598	2,971,598	0	\$3,038,910	67,312
	<u>2,955,546</u>	<u>2,971,598</u>	<u>2,971,598</u>	<u>0</u>	<u>\$3,038,910</u>	<u>67,312</u>

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 182 - Health And Environment Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	1,776,364	1,596,053	1,665,926	69,873	\$1,454,687	(211,239)
	1,776,364	1,596,053	1,665,926	69,873	\$1,454,687	(211,239)
Revenue						
Taxes	2,636,246	2,595,055	2,595,055	0	\$2,646,957	51,902
Intergovernmental Revenue	3,764,935	3,782,682	4,219,563	436,881	\$3,822,529	(397,034)
Licenses and Permits	480,395	469,775	492,690	22,915	\$498,000	5,310
Charges for Services	843,834	1,056,451	967,541	(88,910)	\$1,011,815	44,274
Miscellaneous Revenue	394,793	252,520	387,057	134,537	\$284,977	(102,080)
	8,120,203	8,156,483	8,661,906	505,423	\$8,264,278	(397,628)
Expense						
Personnel	6,682,657	6,944,449	6,800,496	(143,953)	\$7,013,938	213,442
Operating Expenditures	1,544,664	1,772,377	2,017,586	245,209	\$1,669,742	(347,844)
Capital Outlay	0	0	5,500	5,500	\$0	(5,500)
Other Financing Uses	3,320	2,000	49,563	47,563	\$2,976	(46,587)
	8,230,641	8,718,826	8,873,145	154,319	\$8,686,656	(186,489)
Designated Funds						
Working Capital	840,000	870,000	891,300	21,300	\$868,700	(1,300)
Future Programs/Services	825,926	0	399,677	399,677	\$0	0
Subsequent Year's Expense	0	0	0	0	\$0	0
	1,665,926	870,000	1,290,977	420,977	\$868,700	(422,277)
Reserved Funds						
Reserved for Emergencies	0	163,710	163,710	0	\$163,609	(101)
Reserved for Inventory	0	0	0	0	\$0	0
	0	163,710	163,710	0	\$163,609	(101)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

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

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	627,290	0	0	0	\$0	0
	627,290	0	0	0	\$0	0
Revenue						
	0	0	0	0	\$0	0
Expense						
Other Financing Uses	627,290	0	0	0	\$0	0
	627,290	0	0	0	\$0	0
Designated Funds						
Working Capital	0	0	0	0	\$0	0
Capital Outlay and Projects	0	0	0	0	\$0	0
Future Programs/Services	0	0	0	0	\$0	0
Subsequent Year's Expense	0	0	0	0	\$0	0
	0	0	0	0	\$0	0
Reserved Funds						
Reserved for Emergencies	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 212 - Open Lands-acquisitions And Improvements Fund

The Open Lands Fund accounts for the revenues and costs associated with the retained Larimer County portion of the voter approved 1/4 cent Sales and Use Tax for Open Space acquisition and maintenance. The tax was approved in November of 1995, to be effective from January 1996 for a period of eight years. Proceeds of the tax are to be distributed to all Cities and Towns within Larimer County as will as a portion retained by Larimer County

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	3,071,781	3,703,155	4,045,885	342,730	\$4,196,371	150,486
	3,071,781	3,703,155	4,045,885	342,730	\$4,196,371	150,486
Revenue						
Intergovernmental Revenue	91,891	135,900	1,145,120	1,009,220	\$0	(1,145,120)
Charges for Services	33,920	32,500	31,500	(1,000)	\$31,500	0
Interest Earnings	23,490	22,750	21,910	(840)	\$22,750	840
Miscellaneous Revenue	16,486	2,000	2,000	0	\$0	(2,000)
Other Financing Sources (TABOR Excl)	1,946,130	1,695,138	2,166,462	471,324	\$1,914,475	(251,987)
	2,111,918	1,888,288	3,366,992	1,478,704	\$1,968,725	(1,398,267)
Expense						
Personnel	263,205	258,111	299,795	41,684	\$296,497	(3,298)
Operating Expenditures	637,818	332,191	1,150,063	817,872	\$292,157	(857,906)
Capital Outlay	124,257	485,761	975,958	490,197	\$0	(975,958)
Other Financing Uses	112,532	874,026	790,690	(83,336)	\$779,500	(11,190)
	1,137,813	1,950,089	3,216,506	1,266,417	\$1,368,154	(1,848,352)
Designated Funds						
Working Capital	0	14,784	14,855	71	\$14,103	(681)
Capital Outlay and Projects	20,000	20,000	20,000	0	\$20,000	0
Future Programs/Services	4,010,845	2,553,635	3,446,376	892,741	\$4,059,873	1,506,238
	4,030,845	2,588,419	3,481,231	892,812	\$4,093,976	612,745
Reserved Funds						
Reserved for Debt	0	1,052,935	715,140	(337,795)	\$702,966	(349,969)
	0	1,052,935	715,140	(337,795)	\$702,966	(12,174)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 213 - Open Lands-debt Service And Other Reserve Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	247,413	250,000	249,200	(800)	\$0	(249,200)
	247,413	250,000	249,200	(800)	\$0	(249,200)
Revenue						
Interest Earnings	1,787	0	800	800	\$0	(800)
	1,787	0	800	800	\$0	(800)
Expense						
Other Financing Uses	0	0	250,000	250,000	\$0	(250,000)
	0	0	250,000	250,000	\$0	(250,000)
Designated Funds						
Future Programs/Services	249,200	250,000	0	(250,000)	\$0	(250,000)
	249,200	250,000	0	(250,000)	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 214 - Open Lands-long-term Management Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	1,931,387	1,722,411	1,924,491	202,080	\$2,118,831	194,340
	1,931,387	1,722,411	1,924,491	202,080	\$2,118,831	194,340
Revenue						
Intergovernmental Revenue	75,284	0	108,800	108,800	\$0	(108,800)
Licenses and Permits	410,752	400,950	422,110	21,160	\$413,650	(8,460)
Charges for Services	91,778	90,096	92,376	2,280	\$92,296	(80)
Interest Earnings	13,207	13,000	12,604	(396)	\$13,000	396
Miscellaneous Revenue	3,027	600	9,033	8,433	\$600	(8,433)
Other Financing Sources (TABOR Excl)	1,458,180	1,937,414	2,125,180	187,766	\$2,046,955	(78,225)
	2,052,227	2,442,060	2,770,103	328,043	\$2,566,501	(203,602)
Expense						
Personnel	1,254,064	1,309,154	1,417,668	108,514	\$1,350,514	(67,154)
Operating Expenditures	635,539	697,195	845,036	147,841	\$755,855	(89,181)
Capital Outlay	33,589	16,000	160,286	144,286	\$237,000	76,714
Other Financing Uses	135,931	117,758	152,773	35,015	\$130,957	(21,816)
	2,059,123	2,140,107	2,575,763	435,656	\$2,474,326	(101,437)
Designated Funds						
Capital Outlay and Projects	100,000	100,000	100,000	0	\$112,812	12,812
Future Programs/Services	1,824,491	1,701,920	1,802,140	100,220	\$1,854,982	153,062
Subsequent Year's Expense	0	0	0	0	\$0	0
	1,924,491	1,801,920	1,902,140	100,220	\$1,967,794	65,654
Reserved Funds						
Reserved for Emergencies	0	222,444	216,691	(5,753)	\$243,212	20,768
	0	222,444	216,691	(5,753)	\$243,212	26,521

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 216 - Open Lands-community Park Fees Fund

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

Beginning Balance	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
	0	0	0	0	\$0	0
Revenue	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Charges for Services	18,145	12,000	54,000	42,000	\$20,000	(34,000)
Interest Earnings	50	120	145	25	\$120	(25)
	<u>18,195</u>	<u>12,120</u>	<u>54,145</u>	<u>42,025</u>	<u>\$20,120</u>	<u>(34,025)</u>
Expense	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	18,195	12,120	54,145	42,025	\$20,120	(34,025)
	<u>18,195</u>	<u>12,120</u>	<u>54,145</u>	<u>42,025</u>	<u>\$20,120</u>	<u>(34,025)</u>

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 217 - Open Lands-regional Park Fees Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	93,332	47,082	69,068	21,986	\$119,709	50,641
	93,332	47,082	69,068	21,986	\$119,709	50,641
Revenue						<u>Chg from Revised</u>
Charges for Services	37,896	28,000	75,000	47,000	\$75,000	0
Interest Earnings	792	750	550	(200)	\$750	200
	38,688	28,750	75,550	46,800	\$75,750	200
Expense						<u>Chg from Revised</u>
Other Financing Uses	62,952	0	24,909	24,909	\$0	(24,909)
	62,952	0	24,909	24,909	\$0	(24,909)
Designated Funds						<u>Chg from Revised</u>
Future Programs/Services	69,068	75,832	119,709	43,877	\$195,459	119,627
Subsequent Year's Expense	0	0	0	0	\$0	0
	69,068	75,832	119,709	43,877	\$195,459	75,750

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 221 - Sales Tax-fairgrounds And Events Center Fund

The Sales Tax Fund accounts for the administration costs, collection and distribution of sales and use tax collected.

Fairgrounds - .15% approved November 1999 to be effective from January 1, 2000 until December 31, 2020; (or) December 31, 2001 if either of two contingencies are not met by November 1, 2001.

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	1,334,934	1,334,179	1,399,755	65,576	\$1,399,044	(711)
	1,334,934	1,334,179	1,399,755	65,576	\$1,399,044	(711)
Revenue						
Taxes	6,386,353	6,287,683	6,760,007	472,324	\$6,760,007	0
Interest Earnings	3,693	3,000	3,000	0	\$3,000	0
	6,390,046	6,290,683	6,763,007	472,324	\$6,763,007	0
Expense						
Personnel	34,498	34,111	33,753	(358)	\$34,806	1,053
Operating Expenditures	1,322	4,223	4,223	0	\$4,223	0
Debt Service	0	4,000	4,000	0	\$4,000	0
Other Financing Uses	6,289,406	6,247,869	6,721,742	473,873	\$6,718,196	(3,546)
	6,325,226	6,290,203	6,763,718	473,515	\$6,761,225	(2,493)
Designated Funds						
Capital Outlay and Projects	1,399,755	1,334,659	1,399,044	64,385	\$1,400,826	66,167
	1,399,755	1,334,659	1,399,044	64,385	\$1,400,826	1,782
Reserved Funds						
Reserved for Capital Projects	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 222 - Sales Tax-open Space Fund

The Sales Tax Fund accounts for the administration costs, collection and distribution of sales and use tax collected.

Open Space - .25% approved November 1995 to be effective from January 1996 for a period of eight years. Proceeds to be distributed to all Cities and Towns within Larimer County as well as a portion retained by Larimer County.

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	711,814	758,557	752,533	(6,024)	\$758,159	5,626
	711,814	758,557	752,533	(6,024)	\$758,159	5,626
Revenue						
Taxes	10,644,108	10,479,934	11,268,032	788,098	\$11,268,032	0
Interest Earnings	4,796	4,000	4,000	0	\$4,000	0
	10,648,904	10,483,934	11,272,032	788,098	\$11,272,032	0
Expense						
Personnel	34,512	34,111	33,755	(356)	\$34,806	1,051
Operating Expenditures	6,128,479	6,267,120	6,739,034	471,914	\$6,753,283	14,249
Other Financing Uses	4,445,195	4,178,048	4,493,617	315,569	\$4,493,185	(432)
	10,608,185	10,479,279	11,266,406	787,127	\$11,281,274	14,868
Designated Funds						
Capital Outlay and Projects	752,533	763,212	758,159	(5,053)	\$748,917	(14,295)
	752,533	763,212	758,159	(5,053)	\$748,917	(9,242)
Reserved Funds						
Reserved for Capital Projects	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 223 - Sales Tax-courthouse Project 97 Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	14,753,026	8,841,079	8,860,970	19,891	\$8,567,507	(293,463)
	14,753,026	8,841,079	8,860,970	19,891	\$8,567,507	(293,463)
Revenue						<u>Chg from Revised</u>
Taxes	4,108,061	0	15,000	15,000	\$0	(15,000)
Interest Earnings	31,931	15,000	15,000	0	\$15,000	0
Miscellaneous Revenue	11,908	0	75	75	\$0	(75)
	4,151,899	15,000	30,075	15,075	\$15,000	(15,075)
Expense						<u>Chg from Revised</u>
Personnel	34,514	34,111	38,754	4,643	\$34,806	(3,948)
Operating Expenditures	5,332	54,223	54,323	100	\$54,323	0
Debt Service	6,805	0	11,000	11,000	\$0	(11,000)
Other Financing Uses	9,997,305	0	219,461	219,461	\$0	(219,461)
	10,043,955	88,334	323,538	235,204	\$89,129	(234,409)
Designated Funds						<u>Chg from Revised</u>
Capital Outlay and Projects	8,860,970	8,767,745	8,567,507	(200,238)	\$8,493,378	(274,367)
	8,860,970	8,767,745	8,567,507	(200,238)	\$8,493,378	(74,129)
Reserved Funds						<u>Chg from Revised</u>
Reserved for Capital Projects	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 224 - Sales Tax-jail Expansion 97 Fund

The Sales Tax Fund accounts for the administration costs, collection and distribution of sales and use tax collected.

Jail Expansion - .20% approved November 1997 to be effective from January 1998 until expansion is paid for. Then it will drop to .15% for operation and maintenance costs. The tax will not exceed 17 years in total.

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	2,169,694	2,672,399	2,719,127	46,728	\$2,593,234	(125,893)
	2,169,694	2,672,399	2,719,127	46,728	\$2,593,234	(125,893)
Revenue						
Taxes	8,514,475	8,383,953	9,009,482	625,529	\$9,009,482	0
Interest Earnings	6,707	8,000	5,000	(3,000)	\$5,000	0
Miscellaneous Revenue	0	0	20	20	\$0	(20)
	8,521,181	8,391,953	9,014,502	622,549	\$9,014,482	(20)
Expense						
Personnel	34,514	34,111	33,754	(357)	\$34,806	1,052
Operating Expenditures	1,322	4,223	4,223	0	\$4,223	0
Other Financing Uses	7,935,912	9,657,000	9,102,418	(554,582)	\$9,499,947	397,529
	7,971,748	9,695,334	9,140,395	(554,939)	\$9,538,976	398,581
Designated Funds						
Capital Outlay and Projects	2,719,127	1,369,018	2,593,234	1,224,216	\$2,068,740	699,722
	2,719,127	1,369,018	2,593,234	1,224,216	\$2,068,740	(524,494)
Reserved Funds						
Reserved for Capital Projects	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 226 - Parks Operations Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	935,058	782,207	910,040	127,833	\$811,886	(98,154)
	935,058	782,207	910,040	127,833	\$811,886	(98,154)
Revenue						
Intergovernmental Revenue	26,440	26,000	26,000	0	\$26,000	0
Licenses and Permits	2,084,465	2,113,810	2,176,862	63,052	\$2,173,710	(3,152)
Charges for Services	232,277	252,331	231,880	(20,451)	\$231,912	32
Interest Earnings	344	0	0	0	\$0	0
Miscellaneous Revenue	36,490	200	17,285	17,085	\$0	(17,285)
Other Financing Sources (TABOR Excl)	420,011	259,525	461,313	201,788	\$826,198	364,885
	2,800,028	2,651,866	2,913,340	261,474	\$3,257,820	344,480
Expense						
Personnel	2,023,672	2,170,869	2,156,384	(14,485)	\$2,266,668	110,284
Operating Expenditures	446,097	327,665	467,653	139,988	\$394,689	(72,964)
Capital Outlay	0	0	170,462	170,462	\$214,000	43,538
Other Financing Uses	355,277	207,594	216,995	9,401	\$604,674	387,679
	2,825,046	2,706,128	3,011,494	305,366	\$3,480,031	468,537
Designated Funds						
Working Capital	4,800	4,800	4,800	0	\$4,800	0
Capital Outlay and Projects	110,000	110,000	110,000	0	\$110,000	0
Future Programs/Services	795,240	613,145	697,086	83,941	\$474,875	(138,270)
Subsequent Year's Expense	0	0	0	0	\$0	0
	910,040	727,945	811,886	83,941	\$589,675	(222,211)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 228 - Parks Projects And Grants Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	(864,087)	275,944	276,903	959	\$49,266	(227,637)
	(864,087)	275,944	276,903	959	\$49,266	(227,637)
Revenue						
Intergovernmental Revenue	641,826	338,391	584,056	245,665	\$391,000	(193,056)
Miscellaneous Revenue	1,000	0	0	0	\$0	0
Other Financing Sources (TABOR Excl)	398,835	344,053	848,379	504,326	\$782,980	(65,399)
	1,041,661	682,444	1,432,435	749,991	\$1,173,980	(258,455)
Expense						
Personnel	364,429	355,622	385,450	29,828	\$388,237	2,787
Operating Expenditures	250,492	95,322	344,888	249,566	\$118,407	(226,481)
Capital Outlay	397,980	187,500	929,734	742,234	\$208,163	(721,571)
Other Financing Uses	133,288	0	0	0	\$0	0
	1,146,189	638,444	1,660,072	1,021,628	\$714,807	(945,265)
Designated Funds						
Capital Outlay and Projects	0	271,019	0	(271,019)	\$0	(271,019)
Future Programs/Services	(968,615)	48,925	49,266	341	\$93,266	44,341
Subsequent Year's Expense	0	0	0	0	\$0	0
	(968,615)	319,944	49,266	(270,678)	\$93,266	44,000
Reserved Funds						
Reserved for Debt	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 242 - Pest Control Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	506,985	399,687	422,702	23,015	\$422,504	(198)
	506,985	399,687	422,702	23,015	\$422,504	(198)
Revenue						
Taxes	479,575	481,159	484,124	2,965	\$485,275	1,151
Intergovernmental Revenue	68,960	20,055	117,855	97,800	\$55	(117,800)
Charges for Services	241,582	213,300	331,948	118,648	\$271,732	(60,216)
Miscellaneous Revenue	850	0	43	43	\$0	(43)
Other Financing Sources (TABOR Excl)	26,836	0	196	196	\$33,000	32,804
	817,803	714,514	934,166	219,652	\$790,062	(144,104)
Expense						
Personnel	540,735	529,959	634,804	104,845	\$541,825	(92,979)
Operating Expenditures	222,117	249,106	255,103	5,997	\$189,897	(65,206)
Capital Outlay	138,290	65,000	35,000	(30,000)	\$76,000	41,000
Other Financing Uses	945	1,264	9,457	8,193	\$0	(9,457)
	902,086	845,329	934,364	89,035	\$807,722	(126,642)
Designated Funds						
Working Capital	92,336	84,532	93,435	8,903	\$77,469	(7,063)
Capital Outlay and Projects	160,552	103,027	100,000	(3,027)	\$100,000	(3,027)
Future Programs/Services	147,603	59,878	201,043	141,165	\$204,663	144,785
Capital Outlay/Projects	0	0	0	0	\$0	0
	400,491	247,437	394,478	147,041	\$382,132	(12,346)
Reserved Funds						
Reserved for Emergencies	22,211	21,435	28,026	6,591	\$22,712	1,277
	22,211	21,435	28,026	6,591	\$22,712	(5,314)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 246 - Public Trustee Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	573,458	594,000	564,947	(29,053)	\$584,892	19,945
	573,458	594,000	564,947	(29,053)	\$584,892	19,945
Revenue						
Charges for Services	623,827	655,000	644,000	(11,000)	\$650,000	6,000
Interest Earnings	2,113	4,000	3,000	(1,000)	\$4,000	1,000
Miscellaneous Revenue	3,161	1,000	3,000	2,000	\$1,000	(2,000)
	629,101	660,000	650,000	(10,000)	\$655,000	5,000
Expense						
Personnel	472,041	495,000	495,000	0	\$495,000	0
Operating Expenditures	112,851	105,000	100,000	(5,000)	\$105,000	5,000
Capital Outlay	0	5,000	5,000	0	\$5,000	0
Other Financing Uses	52,719	50,000	30,055	(19,945)	\$50,000	19,945
	637,612	655,000	630,055	(24,945)	\$655,000	24,945
Designated Funds						
Working Capital	564,947	599,000	584,892	(14,108)	\$584,892	(14,108)
Future Programs/Services	0	0	0	0	\$0	0
	564,947	599,000	584,892	(14,108)	\$584,892	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 252 - Road And Bridge Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	17,366,462	16,761,715	18,448,076	1,686,361	\$16,962,677	(1,485,399)
	17,366,462	16,761,715	18,448,076	1,686,361	\$16,962,677	(1,485,399)
Revenue						
Taxes	8,969,108	8,327,097	8,827,097	500,000	\$8,701,882	(125,215)
Intergovernmental Revenue	11,109,628	10,570,454	18,758,220	8,187,766	\$11,203,616	(7,554,604)
Charges for Services	45,890	0	5,000	5,000	\$5,000	0
Miscellaneous Revenue	215,877	20,000	1,000	(19,000)	\$0	(1,000)
Other Financing Sources (TABOR Excl)	100,000	1,056,400	2,000,000	943,600	\$1,000,000	(1,000,000)
	20,440,503	19,973,951	29,591,317	9,617,366	\$20,910,498	(8,680,819)
Expense						
Personnel	4,420,104	5,072,429	4,627,154	(445,275)	\$5,039,426	412,272
Operating Expenditures	14,825,894	21,865,678	25,855,289	3,989,611	\$19,738,653	(6,116,636)
Capital Outlay	22,756	254,000	154,353	(99,647)	\$442,000	287,647
Other Financing Uses	190,943	270,280	374,920	104,640	\$152,184	(222,736)
Inventory Reporting	(100,807)	65,000	65,000	0	\$65,000	0
	19,358,890	27,527,387	31,076,716	3,549,329	\$25,437,263	(5,639,453)
Designated Funds						
Working Capital	1,636,468	1,636,468	1,727,473	91,005	\$1,715,726	79,258
Capital Outlay and Projects	9,260,921	3,994,561	9,943,491	5,948,930	\$6,965,991	2,971,430
Future Programs/Services	7,550,687	3,577,250	5,291,713	1,714,463	\$3,754,195	176,945
Subsequent Year's Expense	0	0	0	0	\$0	0
Capital Outlay/Projects	0	0	0	0	\$0	0
	18,448,076	9,208,279	16,962,677	7,754,398	\$12,435,912	(4,526,765)
Reserved Funds						
Reserved for Inventory	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 255 - Transportation Expansion Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	5,044,454	4,838,091	5,333,392	495,301	\$5,939,431	606,039
	5,044,454	4,838,091	5,333,392	495,301	\$5,939,431	606,039
Revenue						
Licenses and Permits	698,058	355,000	650,000	295,000	\$430,000	(220,000)
Interest Earnings	37,874	61,339	55,139	(6,200)	\$46,839	(8,300)
	735,932	416,339	705,139	288,800	\$476,839	(228,300)
Expense						
Operating Expenditures	346,994	11,400	30,000	18,600	\$14,000	(16,000)
Other Financing Uses	100,000	1,125,500	69,100	(1,056,400)	\$1,069,100	1,000,000
	446,994	1,136,900	99,100	(1,037,800)	\$1,083,100	984,000
Designated Funds						
Future Programs/Services	5,333,392	4,117,530	5,939,431	1,821,901	\$5,333,170	1,215,640
	5,333,392	4,117,530	5,939,431	1,821,901	\$5,333,170	(606,261)
Reserved Funds						
Reserved for Debt	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 262 - Human Services Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	10,836,831	9,975,829	10,957,016	981,187	\$9,548,102	(1,408,914)
	10,836,831	9,975,829	10,957,016	981,187	\$9,548,102	(1,408,914)
Revenue						
Taxes	6,876,443	6,807,076	6,807,076	0	\$7,035,019	227,943
Intergovernmental Revenue	26,761,867	30,058,489	30,331,791	273,302	\$30,277,388	(54,403)
Miscellaneous Revenue	1,030,572	1,530,368	1,362,395	(167,973)	\$1,871,551	509,156
Other Financing Sources (TABOR Excl)	721,982	90,000	90,000	0	\$0	(90,000)
	35,390,864	38,485,933	38,591,262	105,329	\$39,183,958	592,696
Expense						
Personnel	21,078,845	23,785,787	22,420,195	(1,365,592)	\$23,638,650	1,218,455
Operating Expenditures	14,173,018	16,095,546	17,534,319	1,438,773	\$17,804,380	270,061
Capital Outlay	18,816	20,000	0	(20,000)	\$0	0
Other Financing Uses	0	45,662	45,662	0	\$45,662	0
	35,270,679	39,946,995	40,000,176	53,181	\$41,488,692	1,488,516
Designated Funds						
Working Capital	5,212,830	3,751,768	4,159,713	407,945	\$4,154,338	402,570
Capital Outlay and Projects	500,000	500,000	500,000	0	\$500,000	0
Future Programs/Services	4,618,796	3,562,999	3,562,999	0	\$1,889,030	(1,673,969)
Subsequent Year's Expense	0	0	0	0	\$0	0
	10,331,626	7,814,767	8,222,712	407,945	\$6,543,368	(1,679,344)
Reserved Funds						
Reserved for Emergencies	0	700,000	700,000	0	\$700,000	0
	0	700,000	700,000	0	\$700,000	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 301 - West Vine Stormwater Basin Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	720,618	319,618	322,661	3,043	\$5,161	(317,500)
	720,618	319,618	322,661	3,043	\$5,161	(317,500)
Revenue						<u>Chg from Revised</u>
Charges for Services	93,120	90,000	90,000	0	\$90,000	0
Interest Earnings	4,624	500	500	0	\$500	0
	97,744	90,500	90,500	0	\$90,500	0
Expense						<u>Chg from Revised</u>
Operating Expenditures	495,700	408,000	408,000	0	\$8,000	(400,000)
	495,700	408,000	408,000	0	\$8,000	(400,000)
Designated Funds						<u>Chg from Revised</u>
Future Programs/Services	322,661	2,118	5,161	3,043	\$87,661	85,543
	322,661	2,118	5,161	3,043	\$87,661	82,500
Reserved Funds						<u>Chg from Revised</u>
Reserved for Debt	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 310 - Pid52-soldier Canyon Estates Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	0	0	0	0	\$5,475	5,475
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$5,475</u>	<u>5,475</u>
Revenue						
Taxes	0	6,955	6,955	0	\$7,273	318
	<u>0</u>	<u>6,955</u>	<u>6,955</u>	<u>0</u>	<u>\$7,273</u>	<u>318</u>
Expense						
Operating Expenditures	0	1,480	1,480	0	\$1,502	22
	<u>0</u>	<u>1,480</u>	<u>1,480</u>	<u>0</u>	<u>\$1,502</u>	<u>22</u>
Designated Funds						
Future Programs/Services	0	5,475	5,475	0	\$11,246	5,771
	<u>0</u>	<u>5,475</u>	<u>5,475</u>	<u>0</u>	<u>\$11,246</u>	<u>5,771</u>

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 311 - Pid53-horseshoe View Estates North Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	0	0	0	0	\$49,580	49,580
	0	0	0	0	\$49,580	49,580
Revenue						
Taxes	0	53,952	53,952	0	\$53,109	(843)
Interest Earnings	0	200	200	0	\$200	0
	0	54,152	54,152	0	\$53,309	(843)
Expense						
Operating Expenditures	0	4,572	4,572	0	\$4,512	(60)
	0	4,572	4,572	0	\$4,512	(60)
Designated Funds						
Future Programs/Services	0	49,580	49,580	0	\$98,377	48,797
	0	49,580	49,580	0	\$98,377	48,797

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 312 - Pid54-terry Shores Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	0	0	0	0	\$27,707	27,707
	0	0	0	0	\$27,707	27,707
Revenue						
Taxes	0	45,749	45,749	0	\$47,266	1,517
Interest Earnings	0	200	200	0	\$250	50
	0	45,949	45,949	0	\$47,516	1,567
Expense						
Operating Expenditures	0	4,042	18,242	14,200	\$4,141	(14,101)
	0	4,042	18,242	14,200	\$4,141	(14,101)
Designated Funds						
Future Programs/Services	0	41,907	27,707	(14,200)	\$71,082	29,175
	0	41,907	27,707	(14,200)	\$71,082	43,375

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 313 - Pid56-boyd's West Fund

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

Beginning Balance	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
	0	0	0	0	\$0	0
 Revenue	 <u>2012 Actual</u>	 <u>2013 Budget</u>	 <u>2013 Revised</u>	 <u>2013 Change</u>	 <u>2014 Adopted</u>	 <u>Chg from Revised</u>
	0	0	0	0	\$16,467	16,467
 Expense	 <u>2012 Actual</u>	 <u>2013 Budget</u>	 <u>2013 Revised</u>	 <u>2013 Change</u>	 <u>2014 Adopted</u>	 <u>Chg from Revised</u>
	0	0	0	0	\$2,621	2,621
 Designated Funds	 <u>2012 Actual</u>	 <u>2013 Budget</u>	 <u>2013 Revised</u>	 <u>2013 Change</u>	 <u>2014 Adopted</u>	 <u>Chg from Revised</u>
Future Programs/Services	0	0	0	0	\$13,846	13,846
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$13,846</u>	<u>13,846</u>

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 314 - Pid45-willows Fund

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

Beginning Balance	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
	0	0	0	0	\$0	0
 Revenue	 <u>2012 Actual</u>	 <u>2013 Budget</u>	 <u>2013 Revised</u>	 <u>2013 Change</u>	 <u>2014 Adopted</u>	 <u>Chg from Revised</u>
	0	0	0	0	\$24,481	24,481
 Expense	 <u>2012 Actual</u>	 <u>2013 Budget</u>	 <u>2013 Revised</u>	 <u>2013 Change</u>	 <u>2014 Adopted</u>	 <u>Chg from Revised</u>
	0	0	0	0	\$3,120	3,120
 Designated Funds	 <u>2012 Actual</u>	 <u>2013 Budget</u>	 <u>2013 Revised</u>	 <u>2013 Change</u>	 <u>2014 Adopted</u>	 <u>Chg from Revised</u>
Future Programs/Services	0	0	0	0	\$21,361	21,361
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$21,361</u>	<u>21,361</u>

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 315 - Pid55-storm Mountain Fund

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

Beginning Balance	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
	0	0	0	0	\$0	0
 Revenue	 <u>2012 Actual</u>	 <u>2013 Budget</u>	 <u>2013 Revised</u>	 <u>2013 Change</u>	 <u>2014 Adopted</u>	 <u>Chg from Revised</u>
	0	0	0	0	\$158,888	158,888
 Expense	 <u>2012 Actual</u>	 <u>2013 Budget</u>	 <u>2013 Revised</u>	 <u>2013 Change</u>	 <u>2014 Adopted</u>	 <u>Chg from Revised</u>
	0	0	0	0	\$130,718	130,718
 Designated Funds	 <u>2012 Actual</u>	 <u>2013 Budget</u>	 <u>2013 Revised</u>	 <u>2013 Change</u>	 <u>2014 Adopted</u>	 <u>Chg from Revised</u>
Future Programs/Services	0	0	0	0	\$28,170	28,170
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$28,170</u>	<u>28,170</u>

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 350 - Gid1-imperial Estates Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	39,409	39,709	39,695	(14)	\$39,995	300
	39,409	39,709	39,695	(14)	\$39,995	300
Revenue						
Interest Earnings	286	300	300	0	\$250	(50)
	286	300	300	0	\$250	(50)
Expense						
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$0</u>	<u>0</u>
Designated Funds						
Future Programs/Services	39,695	40,009	39,995	(14)	\$40,245	236
	39,695	40,009	39,995	(14)	\$40,245	250

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 351 - Gid2-pinewood Springs Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	9,858	7,783	14,065	6,282	\$11,254	(2,811)
	9,858	7,783	14,065	6,282	\$11,254	(2,811)
Revenue						
Taxes	44,686	45,484	45,703	219	\$40,532	(5,171)
Intergovernmental Revenue	0	0	65,241	65,241	\$0	(65,241)
Interest Earnings	177	300	300	0	\$250	(50)
Miscellaneous Revenue	1,162	250	2,410	2,160	\$0	(2,410)
Other Financing Sources (TABOR Excl)	7,027	7,027	16,347	9,320	\$7,027	(9,320)
	53,052	53,061	130,001	76,940	\$47,809	(82,192)
Expense						
Operating Expenditures	48,844	53,400	132,812	79,412	\$47,946	(84,866)
	48,844	53,400	132,812	79,412	\$47,946	(84,866)
Designated Funds						
Future Programs/Services	14,065	7,444	11,254	3,810	\$11,117	3,673
	14,065	7,444	11,254	3,810	\$11,117	(137)
Reserved Funds						
Reserved for Debt	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 352 - Gid4-carriage Hills Fund

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

<u>Beginning Balance</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Budget Equity	66,694	28,987	80,526	51,539	\$88,695	8,169
	66,694	28,987	80,526	51,539	\$88,695	8,169
<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Taxes	60,382	60,422	60,422	0	\$55,507	(4,915)
Intergovernmental Revenue	0	0	27,123	27,123	\$0	(27,123)
Interest Earnings	681	1,500	1,500	0	\$750	(750)
Other Financing Sources (TABOR Excl)	6,477	6,477	10,352	3,875	\$6,477	(3,875)
	67,540	68,399	99,397	30,998	\$62,734	(36,663)
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	53,708	66,228	91,228	25,000	\$61,130	(30,098)
	53,708	66,228	91,228	25,000	\$61,130	(30,098)
<u>Designated Funds</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Future Programs/Services	80,526	31,158	88,695	57,537	\$90,299	59,141
	80,526	31,158	88,695	57,537	\$90,299	1,604

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 353 - Gid8-namaqua Hills Fund

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

<u>Beginning Balance</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Budget Equity	388,863	417,150	418,177	1,027	\$440,127	21,950
	388,863	417,150	418,177	1,027	\$440,127	21,950
<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Taxes	31,841	32,146	32,146	0	\$34,084	1,938
Interest Earnings	2,970	5,000	5,000	0	\$3,500	(1,500)
	34,812	37,146	37,146	0	\$37,584	438
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	5,498	8,696	15,196	6,500	\$8,832	(6,364)
	5,498	8,696	15,196	6,500	\$8,832	(6,364)
<u>Designated Funds</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Future Programs/Services	418,177	445,600	440,127	(5,473)	\$468,879	23,279
	418,177	445,600	440,127	(5,473)	\$468,879	28,752
<u>Reserved Funds</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Reserved for Emergencies	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 354 - Gid10-homestead Estates Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	12,460	13,074	12,970	(104)	\$13,519	549
	12,460	13,074	12,970	(104)	\$13,519	549
Revenue						
Taxes	425	432	432	0	\$443	11
Interest Earnings	93	125	125	0	\$90	(35)
	517	557	557	0	\$533	(24)
Expense						
Operating Expenditures	8	8	8	0	\$9	1
	8	8	8	0	\$9	1
Designated Funds						
Future Programs/Services	12,954	13,603	13,499	(104)	\$14,023	420
	12,954	13,603	13,499	(104)	\$14,023	524
Reserved Funds						
Reserved for Emergencies	16	20	20	0	\$20	0
	16	20	20	0	\$20	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 355 - Gid11-meadowdale Fund

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

<u>Beginning Balance</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Budget Equity	7,095	8,945	9,127	182	\$6,178	(2,949)
	7,095	8,945	9,127	182	\$6,178	(2,949)
<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Taxes	26,701	26,536	26,536	0	\$24,516	(2,020)
Intergovernmental Revenue	0	0	98,875	98,875	\$0	(98,875)
Interest Earnings	96	250	250	0	\$250	0
Other Financing Sources (TABOR Excl)	0	0	14,125	14,125	\$0	(14,125)
	26,797	26,786	139,786	113,000	\$24,766	(115,020)
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	24,765	25,235	142,735	117,500	\$25,104	(117,631)
	24,765	25,235	142,735	117,500	\$25,104	(117,631)
<u>Designated Funds</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Future Programs/Services	9,127	10,496	6,178	(4,318)	\$5,840	(4,656)
	9,127	10,496	6,178	(4,318)	\$5,840	(338)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 356 - Gid13a-red Feather Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	11,043	11,638	18,526	6,888	\$19,078	552
	11,043	11,638	18,526	6,888	\$19,078	552
Revenue						
Taxes	16,884	16,716	16,716	0	\$15,337	(1,379)
Interest Earnings	136	200	200	0	\$200	0
	17,021	16,916	16,916	0	\$15,537	(1,379)
Expense						
Operating Expenditures	9,539	16,364	16,364	0	\$16,337	(27)
	9,539	16,364	16,364	0	\$16,337	(27)
Designated Funds						
Future Programs/Services	18,526	12,190	19,078	6,888	\$18,278	6,088
	18,526	12,190	19,078	6,888	\$18,278	(800)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 357 - Gid14-little Valley Road Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	11,228	9,742	18,779	9,037	\$17,331	(1,448)
	11,228	9,742	18,779	9,037	\$17,331	(1,448)
Revenue						
Taxes	64,769	64,448	64,448	0	\$60,504	(3,944)
Intergovernmental Revenue	0	0	195,011	195,011	\$0	(195,011)
Interest Earnings	245	400	400	0	\$200	(200)
Other Financing Sources (TABOR Excl)	2,313	2,313	30,172	27,859	\$2,313	(27,859)
	67,327	67,161	290,031	222,870	\$63,017	(227,014)
Expense						
Operating Expenditures	59,775	68,609	291,479	222,870	\$68,530	(222,949)
	59,775	68,609	291,479	222,870	\$68,530	(222,949)
Designated Funds						
Future Programs/Services	18,779	8,294	17,331	9,037	\$11,818	3,524
	18,779	8,294	17,331	9,037	\$11,818	(5,513)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 358 - Gid12-club Estates Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	81,377	90,002	90,564	562	\$102,236	11,672
	81,377	90,002	90,564	562	\$102,236	11,672
Revenue						
Taxes	12,697	12,610	12,610	0	\$12,925	315
Interest Earnings	627	1,300	1,300	0	\$700	(600)
	13,324	13,910	13,910	0	\$13,625	(285)
Expense						
Operating Expenditures	4,137	2,238	2,238	0	\$2,243	5
	4,137	2,238	2,238	0	\$2,243	5
Designated Funds						
Future Programs/Services	90,564	101,674	102,236	562	\$113,618	11,944
	90,564	101,674	102,236	562	\$113,618	11,382

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 360 - Gid16-kitchell Subdivision Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	80,371	86,329	86,389	60	\$7,554	(78,835)
	80,371	86,329	86,389	60	\$7,554	(78,835)
Revenue						
Taxes	5,790	5,844	5,844	0	\$5,816	(28)
Interest Earnings	614	700	700	0	\$200	(500)
	6,404	6,544	6,544	0	\$6,016	(528)
Expense						
Operating Expenditures	386	1,379	85,379	84,000	\$1,378	(84,001)
	386	1,379	85,379	84,000	\$1,378	(84,001)
Designated Funds						
Future Programs/Services	86,389	91,494	7,554	(83,940)	\$12,192	(79,302)
	86,389	91,494	7,554	(83,940)	\$12,192	4,638

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 361 - Gid17-country Meadows Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	143,134	167,119	165,674	(1,445)	\$190,713	25,039
	143,134	167,119	165,674	(1,445)	\$190,713	25,039
Revenue						
Taxes	24,692	24,706	24,706	0	\$25,011	305
Interest Earnings	1,158	3,000	3,000	0	\$1,200	(1,800)
	25,850	27,706	27,706	0	\$26,211	(1,495)
Expense						
Operating Expenditures	3,311	2,667	2,667	0	\$2,689	22
	3,311	2,667	2,667	0	\$2,689	22
Designated Funds						
Future Programs/Services	165,674	192,158	190,713	(1,445)	\$214,235	22,077
	165,674	192,158	190,713	(1,445)	\$214,235	23,522

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 362 - Gid18-venner Ranch Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	83,190	80,747	83,029	2,282	\$82,195	(834)
	83,190	80,747	83,029	2,282	\$82,195	(834)
Revenue						
Taxes	25,304	24,920	24,920	0	\$22,659	(2,261)
Intergovernmental Revenue	0	0	2,305	2,305	\$0	(2,305)
Interest Earnings	679	800	800	0	\$600	(200)
Other Financing Sources (TABOR Excl)	0	0	330	330	\$0	(330)
	25,984	25,720	28,355	2,635	\$23,259	(5,096)
Expense						
Operating Expenditures	26,145	29,189	29,189	0	\$23,031	(6,158)
	26,145	29,189	29,189	0	\$23,031	(6,158)
Designated Funds						
Future Programs/Services	83,029	77,278	82,195	4,917	\$82,423	5,145
	83,029	77,278	82,195	4,917	\$82,423	228

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 363 - Pid19-highland Hills Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	455,838	505,335	498,248	(7,087)	\$553,240	54,992
	455,838	505,335	498,248	(7,087)	\$553,240	54,992
Revenue						
Taxes	69,021	69,561	69,561	0	\$70,384	823
Interest Earnings	3,535	6,000	6,000	0	\$5,000	(1,000)
	72,556	75,561	75,561	0	\$75,384	(177)
Expense						
Operating Expenditures	30,145	20,569	20,569	0	\$19,627	(942)
	30,145	20,569	20,569	0	\$19,627	(942)
Designated Funds						
Future Programs/Services	498,248	560,327	553,240	(7,087)	\$608,997	48,670
	498,248	560,327	553,240	(7,087)	\$608,997	55,757

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 364 - Pid20-ptarmigan Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	540,909	614,203	640,589	26,386	\$713,513	72,924
	540,909	614,203	640,589	26,386	\$713,513	72,924
Revenue						
Taxes	120,908	123,741	123,741	0	\$125,529	1,788
Interest Earnings	4,464	7,500	7,500	0	\$6,000	(1,500)
	125,371	131,241	131,241	0	\$131,529	288
Expense						
Operating Expenditures	25,692	58,317	58,317	0	\$58,441	124
	25,692	58,317	58,317	0	\$58,441	124
Designated Funds						
Future Programs/Services	640,589	687,127	713,513	26,386	\$786,601	99,474
	640,589	687,127	713,513	26,386	\$786,601	73,088

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 365 - Pid21-solar Ridge Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	172,667	173,869	174,212	343	\$202,822	28,610
	172,667	173,869	174,212	343	\$202,822	28,610
Revenue						
Taxes	32,645	32,600	32,600	0	\$32,598	(2)
Interest Earnings	1,330	1,645	1,645	0	\$1,300	(345)
	33,976	34,245	34,245	0	\$33,898	(347)
Expense						
Operating Expenditures	32,431	5,635	5,635	0	\$5,635	0
	32,431	5,635	5,635	0	\$5,635	0
Designated Funds						
Future Programs/Services	174,212	202,479	202,822	343	\$231,085	28,606
	174,212	202,479	202,822	343	\$231,085	28,263

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 366 - Pid22-saddleback Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	59,743	9,569	9,751	182	\$18,478	8,727
	59,743	9,569	9,751	182	\$18,478	8,727
Revenue						
Taxes	10,262	10,100	10,100	0	\$11,500	1,400
Interest Earnings	320	800	800	0	\$150	(650)
Other Revenue	9,529	5,000	5,000	0	\$4,529	(471)
	20,111	15,900	15,900	0	\$16,179	279
Expense						
Operating Expenditures	60,574	2,173	2,173	0	\$2,252	79
Other Expenses	9,529	5,000	5,000	0	\$4,529	(471)
	70,103	7,173	7,173	0	\$6,781	(392)
Designated Funds						
Future Programs/Services	9,751	18,296	18,478	182	\$27,876	9,580
	9,751	18,296	18,478	182	\$27,876	9,398

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 367 - Pid24-westridge Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	117,313	133,935	132,929	(1,006)	\$150,654	17,725
	117,313	133,935	132,929	(1,006)	\$150,654	17,725
Revenue						
Taxes	24,366	24,427	24,427	0	\$24,069	(358)
Interest Earnings	929	2,500	2,500	0	\$1,000	(1,500)
	25,296	26,927	26,927	0	\$25,069	(1,858)
Expense						
Operating Expenditures	9,680	9,202	9,202	0	\$9,176	(26)
	9,680	9,202	9,202	0	\$9,176	(26)
Designated Funds						
Future Programs/Services	132,929	151,660	150,654	(1,006)	\$166,547	14,887
	132,929	151,660	150,654	(1,006)	\$166,547	15,893

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 368 - Gid1991-1-arapahoe Pines Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	58,167	13,849	13,477	(372)	\$24,231	10,754
	58,167	13,849	13,477	(372)	\$24,231	10,754
Revenue						
Taxes	12,339	12,362	12,362	0	\$12,686	324
Interest Earnings	331	200	200	0	\$200	0
	12,669	12,562	12,562	0	\$12,886	324
Expense						
Operating Expenditures	57,360	1,808	1,808	0	\$1,829	21
	57,360	1,808	1,808	0	\$1,829	21
Designated Funds						
Future Programs/Services	13,477	24,603	24,231	(372)	\$35,288	10,685
	13,477	24,603	24,231	(372)	\$35,288	11,057

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 369 - Pid28-trotwood Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	65,220	71,210	71,091	(119)	\$78,191	7,100
	65,220	71,210	71,091	(119)	\$78,191	7,100
Revenue						
Taxes	10,577	10,700	10,700	0	\$21,400	10,700
Interest Earnings	497	600	600	0	\$600	0
	11,074	11,300	11,300	0	\$22,000	10,700
Expense						
Operating Expenditures	5,203	4,200	4,200	0	\$4,900	700
	5,203	4,200	4,200	0	\$4,900	700
Designated Funds						
Future Programs/Services	71,091	78,310	78,191	(119)	\$95,291	16,981
	71,091	78,310	78,191	(119)	\$95,291	17,100

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 370 - Pid29-vine Drive Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	12,098	12,958	14,206	1,248	\$14,466	260
	12,098	12,958	14,206	1,248	\$14,466	260
Revenue						
Taxes	12,853	12,850	12,850	0	\$12,850	0
Interest Earnings	106	200	200	0	\$200	0
	12,959	13,050	13,050	0	\$13,050	0
Expense						
Operating Expenditures	10,851	12,190	12,790	600	\$12,190	(600)
	10,851	12,190	12,790	600	\$12,190	(600)
Designated Funds						
Future Programs/Services	14,206	13,818	14,466	648	\$15,326	1,508
	14,206	13,818	14,466	648	\$15,326	860

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 371 - Pid30-poudre Overlook Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	70,407	85,156	86,295	1,139	\$100,770	14,475
	70,407	85,156	86,295	1,139	\$100,770	14,475
Revenue						
Taxes	21,383	21,200	21,200	0	\$21,202	2
Interest Earnings	617	1,000	1,000	0	\$800	(200)
	22,001	22,200	22,200	0	\$22,002	(198)
Expense						
Operating Expenditures	6,113	7,450	7,725	275	\$7,450	(275)
	6,113	7,450	7,725	275	\$7,450	(275)
Designated Funds						
Future Programs/Services	86,295	99,906	100,770	864	\$115,322	15,416
	86,295	99,906	100,770	864	\$115,322	14,552

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 372 - Pid23-eagle Rock Ranches Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	2,394	2,394	4,865	2,471	\$4,866	1
	2,394	2,394	4,865	2,471	\$4,866	1
Revenue						<u>Chg from Revised</u>
Taxes	9,508	9,522	9,522	0	\$9,795	273
Interest Earnings	53	100	100	0	\$100	0
	9,561	9,622	9,622	0	\$9,895	273
Expense						<u>Chg from Revised</u>
Operating Expenditures	7,089	9,621	9,621	0	\$9,640	19
	7,089	9,621	9,621	0	\$9,640	19
Designated Funds						<u>Chg from Revised</u>
Future Programs/Services	4,865	2,395	4,866	2,471	\$5,121	2,726
	4,865	2,395	4,866	2,471	\$5,121	255

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 373 - Pid25-estes Park Estates Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	4,809	1,721	2,083	362	\$2,735	652
	4,809	1,721	2,083	362	\$2,735	652
Revenue						
Taxes	11,440	11,995	12,000	5	\$12,867	867
Intergovernmental Revenue	0	0	2,383	2,383	\$0	(2,383)
Interest Earnings	74	150	150	0	\$20	(130)
Other Financing Sources (TABOR Excl)	0	0	341	341	\$0	(341)
	11,514	12,145	14,874	2,729	\$12,887	(1,987)
Expense						
Operating Expenditures	14,240	13,317	14,222	905	\$12,565	(1,657)
	14,240	13,317	14,222	905	\$12,565	(1,657)
Designated Funds						
Future Programs/Services	2,083	549	2,735	2,186	\$3,057	2,508
	2,083	549	2,735	2,186	\$3,057	322

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 374 - Pid26-eagle Ranch Estates Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	153,559	207,992	233,268	25,276	\$287,402	54,134
	153,559	207,992	233,268	25,276	\$287,402	54,134
Revenue						
Taxes	83,373	83,617	83,617	0	\$86,855	3,238
Interest Earnings	1,545	1,500	1,500	0	\$1,750	250
	84,919	85,117	85,117	0	\$88,605	3,488
Expense						
Operating Expenditures	5,209	30,983	30,983	0	\$31,210	227
	5,209	30,983	30,983	0	\$31,210	227
Designated Funds						
Future Programs/Services	233,268	262,126	287,402	25,276	\$344,797	82,671
	233,268	262,126	287,402	25,276	\$344,797	57,395

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 375 - Pid31-foothills Shadow Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	23,055	27,715	29,554	1,839	\$34,214	4,660
	23,055	27,715	29,554	1,839	\$34,214	4,660
Revenue						
Taxes	7,473	7,500	7,500	0	\$7,500	0
Interest Earnings	203	150	150	0	\$200	50
	7,676	7,650	7,650	0	\$7,700	50
Expense						
Operating Expenditures	1,178	2,990	2,990	0	\$2,990	0
	1,178	2,990	2,990	0	\$2,990	0
Designated Funds						
Future Programs/Services	29,554	32,375	34,214	1,839	\$38,924	6,549
	29,554	32,375	34,214	1,839	\$38,924	4,710

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 376 - Pid27-crown Point Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	12,198	14,479	15,475	996	\$17,731	2,256
	12,198	14,479	15,475	996	\$17,731	2,256
Revenue						
Taxes	3,395	3,400	3,400	0	\$3,400	0
Interest Earnings	106	100	100	0	\$100	0
	3,501	3,500	3,500	0	\$3,500	0
Expense						
Operating Expenditures	224	1,244	1,244	0	\$1,244	0
	224	1,244	1,244	0	\$1,244	0
Designated Funds						
Future Programs/Services	15,475	16,735	17,731	996	\$19,987	3,252
	15,475	16,735	17,731	996	\$19,987	2,256

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 377 - Pid32-charles Heights Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	4,311	4,112	5,632	1,520	\$13,904	8,272
	4,311	4,112	5,632	1,520	\$13,904	8,272
Revenue						
Taxes	14,487	15,013	15,013	0	\$14,439	(574)
Intergovernmental Revenue	0	0	12,285	12,285	\$0	(12,285)
Interest Earnings	65	200	200	0	\$100	(100)
Other Financing Sources (TABOR Excl)	0	0	1,755	1,755	\$0	(1,755)
	14,553	15,213	29,253	14,040	\$14,539	(14,714)
Expense						
Operating Expenditures	13,232	14,981	20,981	6,000	\$14,941	(6,040)
	13,232	14,981	20,981	6,000	\$14,941	(6,040)
Designated Funds						
Future Programs/Services	5,632	4,344	13,904	9,560	\$13,502	9,158
	5,632	4,344	13,904	9,560	\$13,502	(402)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 378 - Pid35-bruns Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	69,090	68,890	68,852	(38)	\$71,952	3,100
	69,090	68,890	68,852	(38)	\$71,952	3,100
Revenue						
Taxes	5,346	5,350	5,350	0	\$5,350	0
Interest Earnings	502	1,100	1,100	0	\$500	(600)
	5,848	6,450	6,450	0	\$5,850	(600)
Expense						
Operating Expenditures	6,086	3,350	3,350	0	\$3,350	0
	6,086	3,350	3,350	0	\$3,350	0
Designated Funds						
Future Programs/Services	68,852	71,990	71,952	(38)	\$74,452	2,462
	68,852	71,990	71,952	(38)	\$74,452	2,500

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 379 - Pid36-bonnell West Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	157,735	197,990	197,789	(201)	\$129,582	(68,207)
	157,735	197,990	197,789	(201)	\$129,582	(68,207)
Revenue						
Taxes	64,149	64,546	64,546	0	\$64,998	452
Interest Earnings	1,408	2,000	2,000	0	\$1,500	(500)
	65,557	66,546	66,546	0	\$66,498	(48)
Expense						
Operating Expenditures	25,504	9,753	134,753	125,000	\$9,785	(124,968)
	25,504	9,753	134,753	125,000	\$9,785	(124,968)
Designated Funds						
Future Programs/Services	197,789	254,783	129,582	(125,201)	\$186,295	(68,488)
	197,789	254,783	129,582	(125,201)	\$186,295	56,713

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 380 - Pid33-prairie Trails Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	11,028	8,628	13,008	4,380	\$30,736	17,728
	11,028	8,628	13,008	4,380	\$30,736	17,728
Revenue						
Taxes	30,255	30,417	30,417	0	\$31,589	1,172
Interest Earnings	140	300	300	0	\$250	(50)
	30,395	30,717	30,717	0	\$31,839	1,122
Expense						
Operating Expenditures	28,415	12,989	12,989	0	\$13,071	82
	28,415	12,989	12,989	0	\$13,071	82
Designated Funds						
Future Programs/Services	13,008	26,356	30,736	4,380	\$49,504	23,148
	13,008	26,356	30,736	4,380	\$49,504	18,768

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 381 - Pid34-mountain Range Shadows Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	19,769	27,566	57,981	30,415	\$65,527	7,546
	<u>19,769</u>	<u>27,566</u>	<u>57,981</u>	<u>30,415</u>	<u>\$65,527</u>	<u>7,546</u>
Revenue						
Taxes	50,530	50,346	50,346	0	\$48,243	(2,103)
Interest Earnings	370	500	500	0	\$500	0
	<u>50,900</u>	<u>50,846</u>	<u>50,846</u>	<u>0</u>	<u>\$48,743</u>	<u>(2,103)</u>
Expense						
Operating Expenditures	12,688	43,300	43,300	0	\$43,153	(147)
	<u>12,688</u>	<u>43,300</u>	<u>43,300</u>	<u>0</u>	<u>\$43,153</u>	<u>(147)</u>
Designated Funds						
Future Programs/Services	57,981	35,112	65,527	30,415	\$71,117	36,005
	<u>57,981</u>	<u>35,112</u>	<u>65,527</u>	<u>30,415</u>	<u>\$71,117</u>	<u>5,590</u>

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 382 - Pid40-paragon Estates Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	80,422	110,619	116,794	6,175	\$147,031	30,237
	80,422	110,619	116,794	6,175	\$147,031	30,237
Revenue						
Taxes	38,228	38,143	38,143	0	\$39,885	1,742
Interest Earnings	782	600	600	0	\$800	200
	39,010	38,743	38,743	0	\$40,685	1,942
Expense						
Operating Expenditures	2,638	8,506	8,506	0	\$8,617	111
	2,638	8,506	8,506	0	\$8,617	111
Designated Funds						
Future Programs/Services	116,794	140,856	147,031	6,175	\$179,099	38,243
	116,794	140,856	147,031	6,175	\$179,099	32,068

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 384 - Pid38-centro Business Park Maint Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	56,941	74,770	80,194	5,424	\$97,697	17,503
	56,941	74,770	80,194	5,424	\$97,697	17,503
Revenue						
Taxes	26,318	25,576	25,576	0	\$25,045	(531)
Interest Earnings	528	600	600	0	\$600	0
	26,846	26,176	26,176	0	\$25,645	(531)
Expense						
Operating Expenditures	3,593	8,673	8,673	0	\$8,638	(35)
	3,593	8,673	8,673	0	\$8,638	(35)
Designated Funds						
Future Programs/Services	80,194	92,273	97,697	5,424	\$114,704	22,431
	80,194	92,273	97,697	5,424	\$114,704	17,007

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 385 - Pid38-centro Business Park Debt Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	99,848	97,295	97,855	560	\$94,984	(2,871)
	99,848	97,295	97,855	560	\$94,984	(2,871)
Revenue						
Taxes	106,901	111,503	108,654	(2,849)	\$108,504	(150)
Interest Earnings	606	600	500	(100)	\$500	0
	107,508	112,103	109,154	(2,949)	\$109,004	(150)
Expense						
Operating Expenditures	7,151	7,650	7,650	0	\$7,440	(210)
Debt Service	102,350	104,375	104,375	0	\$101,000	(3,375)
	109,501	112,025	112,025	0	\$108,440	(3,585)
Designated Funds						
Future Programs/Services	3,855	3,373	984	(2,389)	\$1,548	(1,825)
	3,855	3,373	984	(2,389)	\$1,548	564
Reserved Funds						
Reserved for Debt	94,000	94,000	94,000	0	\$94,000	0
	94,000	94,000	94,000	0	\$94,000	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 386 - Pid38-centro Business Park Const Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	159,646	160,946	160,803	(143)	\$162,103	1,300
	159,646	160,946	160,803	(143)	\$162,103	1,300
Revenue						
Interest Earnings	1,158	1,300	1,300	0	\$1,000	(300)
	1,158	1,300	1,300	0	\$1,000	(300)
Expense						
	0	0	0	0	\$0	0
Designated Funds						
Future Programs/Services	160,803	162,246	162,103	(143)	\$163,103	857
	160,803	162,246	162,103	(143)	\$163,103	1,000

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 387 - Pid37-terry Cove Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	12,770	18,488	21,306	2,818	\$26,948	5,642
	12,770	18,488	21,306	2,818	\$26,948	5,642
Revenue						
Taxes	8,986	9,005	9,005	0	\$8,410	(595)
Interest Earnings	140	225	225	0	\$225	0
	9,126	9,230	9,230	0	\$8,635	(595)
Expense						
Operating Expenditures	590	3,588	3,588	0	\$3,547	(41)
	590	3,588	3,588	0	\$3,547	(41)
Designated Funds						
Future Programs/Services	21,306	24,130	26,948	2,818	\$32,036	7,906
	21,306	24,130	26,948	2,818	\$32,036	5,088

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 388 - Pid42-cottonwood Shores Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	48,821	73,977	78,142	4,165	\$103,634	25,492
	48,821	73,977	78,142	4,165	\$103,634	25,492
Revenue						
Taxes	32,855	33,159	33,159	0	\$29,098	(4,061)
Interest Earnings	509	500	500	0	\$600	100
	33,363	33,659	33,659	0	\$29,698	(3,961)
Expense						
Operating Expenditures	4,043	8,167	8,167	0	\$7,897	(270)
	4,043	8,167	8,167	0	\$7,897	(270)
Designated Funds						
Future Programs/Services	78,142	99,469	103,634	4,165	\$125,435	25,966
	78,142	99,469	103,634	4,165	\$125,435	21,801

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 389 - Pid41-the Bluffs Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	12,652	33,378	35,512	2,134	\$56,138	20,626
	12,652	33,378	35,512	2,134	\$56,138	20,626
Revenue						
Taxes	25,091	24,968	24,968	0	\$23,680	(1,288)
Interest Earnings	219	300	300	0	\$350	50
	25,310	25,268	25,268	0	\$24,030	(1,238)
Expense						
Operating Expenditures	2,451	4,642	4,642	0	\$4,550	(92)
	2,451	4,642	4,642	0	\$4,550	(92)
Designated Funds						
Future Programs/Services	35,512	54,004	56,138	2,134	\$75,618	21,614
	35,512	54,004	56,138	2,134	\$75,618	19,480

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 390 - Pid39-rainbow Lakes Estates Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	75,951	97,022	103,514	6,492	\$125,197	21,683
	75,951	97,022	103,514	6,492	\$125,197	21,683
Revenue						
Taxes	28,776	28,879	28,879	0	\$27,584	(1,295)
Interest Earnings	701	700	700	0	\$700	0
	29,477	29,579	29,579	0	\$28,284	(1,295)
Expense						
Operating Expenditures	1,913	7,896	7,896	0	\$7,810	(86)
	1,913	7,896	7,896	0	\$7,810	(86)
Designated Funds						
Future Programs/Services	103,514	118,705	125,197	6,492	\$145,671	26,966
	103,514	118,705	125,197	6,492	\$145,671	20,474

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 391 - Pid43-grayhawk Knolls Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	27,005	32,955	36,010	3,055	\$41,997	5,987
	27,005	32,955	36,010	3,055	\$41,997	5,987
Revenue						
Taxes	9,386	9,400	9,400	0	\$9,294	(106)
Interest Earnings	242	200	200	0	\$250	50
	9,628	9,600	9,600	0	\$9,544	(56)
Expense						
Operating Expenditures	623	3,613	3,613	0	\$4,105	492
	623	3,613	3,613	0	\$4,105	492
Designated Funds						
Future Programs/Services	36,010	38,942	41,997	3,055	\$47,436	8,494
	36,010	38,942	41,997	3,055	\$47,436	5,439

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 392 - Pid46-koral Heights Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	3,856	3,075	4,499	1,424	\$5,333	834
	3,856	3,075	4,499	1,424	\$5,333	834
Revenue						
Taxes	11,391	11,479	11,479	0	\$10,833	(646)
Interest Earnings	57	100	100	0	\$100	0
	11,447	11,579	11,579	0	\$10,933	(646)
Expense						
Operating Expenditures	10,805	10,745	10,745	0	\$10,707	(38)
	10,805	10,745	10,745	0	\$10,707	(38)
Designated Funds						
Future Programs/Services	4,499	3,909	5,333	1,424	\$5,559	1,650
	4,499	3,909	5,333	1,424	\$5,559	226

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 393 - Pid47-park Hill Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	948	865	1,643	778	\$1,562	(81)
	948	865	1,643	778	\$1,562	(81)
Revenue						
Taxes	4,973	4,964	4,964	0	\$4,220	(744)
Interest Earnings	21	30	30	0	\$30	0
	4,995	4,994	4,994	0	\$4,250	(744)
Expense						
Operating Expenditures	4,299	5,075	5,075	0	\$4,526	(549)
	4,299	5,075	5,075	0	\$4,526	(549)
Designated Funds						
Future Programs/Services	1,643	784	1,562	778	\$1,286	502
	1,643	784	1,562	778	\$1,286	(276)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 394 - Pid49-wagon Wheel Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	4,551	7,466	8,406	940	\$232	(8,174)
	4,551	7,466	8,406	940	\$232	(8,174)
Revenue						
Taxes	4,066	4,040	4,040	0	\$4,489	449
Interest Earnings	55	50	50	0	\$50	0
Miscellaneous Revenue	0	0	4,000	4,000	\$0	(4,000)
	4,121	4,090	8,090	4,000	\$4,539	(3,551)
Expense						
Operating Expenditures	266	1,264	16,264	15,000	\$1,293	(14,971)
	266	1,264	16,264	15,000	\$1,293	(14,971)
Designated Funds						
Future Programs/Services	8,406	10,292	232	(10,060)	\$3,478	(6,814)
	8,406	10,292	232	(10,060)	\$3,478	3,246

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 395 - Pid48-puebla Vista Estates Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	57,870	6,283	7,933	1,650	\$12,557	4,624
	57,870	6,283	7,933	1,650	\$12,557	4,624
Revenue						
Taxes	64,557	23,550	23,550	0	\$23,550	0
Interest Earnings	363	100	100	0	\$100	0
	64,920	23,650	23,650	0	\$23,650	0
Expense						
Operating Expenditures	189,857	4,660	4,390	(270)	\$4,344	(46)
Other Expenses	0	14,366	14,636	270	\$14,682	46
	189,857	19,026	19,026	0	\$19,026	0
Designated Funds						
Future Programs/Services	(67,067)	10,907	12,557	1,650	\$17,181	6,274
	(67,067)	10,907	12,557	1,650	\$17,181	4,624

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 396 - Pid50-clydsedale Park Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	0	64,031	64,173	142	\$137,761	73,588
	0	64,031	64,173	142	\$137,761	73,588
Revenue						
Taxes	80,350	82,816	82,816	0	\$92,270	9,454
Interest Earnings	364	250	250	0	\$800	550
	80,714	83,066	83,066	0	\$93,070	10,004
Expense						
Operating Expenditures	16,541	9,478	9,478	0	\$10,085	607
	16,541	9,478	9,478	0	\$10,085	607
Designated Funds						
Future Programs/Services	64,172	137,619	137,761	142	\$220,746	83,127
	64,172	137,619	137,761	142	\$220,746	82,985

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 397 - Pid51-clydsedale Estates Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	0	2,031	3,561	1,530	\$5,526	1,965
	0	2,031	3,561	1,530	\$5,526	1,965
Revenue						
Taxes	3,788	3,750	3,750	0	\$4,975	1,225
Interest Earnings	19	0	0	0	\$0	0
	3,808	3,750	3,750	0	\$4,975	1,225
Expense						
Operating Expenditures	247	1,785	1,785	0	\$1,865	80
	247	1,785	1,785	0	\$1,865	80
Designated Funds						
Future Programs/Services	3,561	3,996	5,526	1,530	\$8,636	4,640
	3,561	3,996	5,526	1,530	\$8,636	3,110

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 398 - Pid44-horseshoe View Estates South Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	0	0	0	0	\$84,701	84,701
	0	0	0	0	\$84,701	84,701
Revenue						
Taxes	0	91,700	91,700	0	\$93,995	2,295
Interest Earnings	0	500	500	0	\$500	0
	0	92,200	92,200	0	\$94,495	2,295
Expense						
Operating Expenditures	0	7,499	7,499	0	\$7,199	(300)
	0	7,499	7,499	0	\$7,199	(300)
Designated Funds						
Future Programs/Services	0	84,701	84,701	0	\$171,997	87,296
	0	84,701	84,701	0	\$171,997	87,296

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 400 - Lcid-surplus And Deficiency Fund

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

<u>Beginning Balance</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Budget Equity	779,134	712,877	784,581	71,704	\$805,732	21,151
	779,134	712,877	784,581	71,704	\$805,732	21,151
<u>Revenue</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Interest Earnings	5,521	6,785	6,785	0	\$5,773	(1,012)
Other Revenue	0	14,366	14,366	0	\$14,682	316
	5,521	21,151	21,151	0	\$20,455	(696)
<u>Expense</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Debt Service	75	0	0	0	\$0	0
	75	0	0	0	\$0	0
<u>Designated Funds</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Future Programs/Services	784,581	734,028	805,732	71,704	\$826,187	92,159
	784,581	734,028	805,732	71,704	\$826,187	20,455
<u>Reserved Funds</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Reserved for Debt	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 443 - Lcid-ferndale Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	7,060	3,911	5,931	2,020	\$3,012	(2,919)
	7,060	3,911	5,931	2,020	\$3,012	(2,919)
Revenue						
Taxes	17	0	0	0	\$0	0
Assessments	13,379	11,600	11,600	0	\$11,813	213
Interest Earnings	4,590	3,774	3,774	0	\$2,978	(796)
	17,986	15,374	15,374	0	\$14,791	(583)
Expense						
Debt Service	19,115	13,293	18,293	5,000	\$12,455	(5,838)
	19,115	13,293	18,293	5,000	\$12,455	(5,838)
Designated Funds						
Future Programs/Services	5,931	5,992	3,012	(2,980)	\$5,348	(644)
	5,931	5,992	3,012	(2,980)	\$5,348	2,336

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 444 - Lcid-glacier View Meadows Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	19,506	21,339	21,311	(28)	\$23,711	2,400
	19,506	21,339	21,311	(28)	\$23,711	2,400
Revenue						
Taxes	74	0	0	0	\$0	0
Assessments	21,868	16,431	16,431	0	\$16,711	280
Interest Earnings	13,114	12,230	12,230	0	\$11,432	(798)
	35,057	28,661	28,661	0	\$28,143	(518)
Expense						
Debt Service	33,253	26,261	26,261	0	\$25,983	(278)
	33,253	26,261	26,261	0	\$25,983	(278)
Designated Funds						
Future Programs/Services	21,311	23,739	23,711	(28)	\$25,871	2,132
	21,311	23,739	23,711	(28)	\$25,871	2,160
Reserved Funds						
Reserved for Debt	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 446 - Lcid-hidden View Estates Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	8,367	7,183	7,789	606	\$9,103	1,314
	8,367	7,183	7,789	606	\$9,103	1,314
Revenue						
Taxes	50	0	0	0	\$0	0
Assessments	35,516	12,846	12,846	0	\$12,011	(835)
Interest Earnings	6,401	5,564	5,564	0	\$4,847	(717)
	41,966	18,410	18,410	0	\$16,858	(1,552)
Expense						
Debt Service	42,545	17,096	17,096	0	\$16,866	(230)
	42,545	17,096	17,096	0	\$16,866	(230)
Designated Funds						
Future Programs/Services	0	8,497	9,103	606	\$9,095	598
	0	8,497	9,103	606	\$9,095	(8)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 448 - Lcid-linmar Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	3,961	5,687	5,751	64	\$3,292	(2,459)
	3,961	5,687	5,751	64	\$3,292	(2,459)
Revenue						
Taxes	38	0	0	0	\$0	0
Assessments	15,874	16,787	16,787	0	\$17,752	965
Interest Earnings	6,405	5,464	5,464	0	\$4,479	(985)
	22,318	22,251	22,251	0	\$22,231	(20)
Expense						
Debt Service	20,528	19,710	24,710	5,000	\$18,600	(6,110)
	20,528	19,710	24,710	5,000	\$18,600	(6,110)
Designated Funds						
Future Programs/Services	5,751	8,228	3,292	(4,936)	\$6,923	(1,305)
	5,751	8,228	3,292	(4,936)	\$6,923	3,631

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 453 - Lcid-riverglen Fund

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

Revenue	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	Chg from Revised
Assessments	0	0	0	0	\$50,282	50,282
Interest Earnings	0	0	0	0	\$24,803	24,803
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$75,085</u>	<u>75,085</u>
Expense	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	Chg from Revised
Debt Service	0	0	0	0	\$75,085	75,085
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$75,085</u>	<u>75,085</u>

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 481 - Larimer County Building Authority Debt Service Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	1,680,055	1,680,055	1,679,379	(676)	\$639,395	(1,039,984)
	1,680,055	1,680,055	1,679,379	(676)	\$639,395	(1,039,984)
Revenue						
Interest Earnings	77,657	0	9,844	9,844	\$0	(9,844)
Other Financing Sources (TABOR Excl)	7,768,402	423,478	1,880,235	1,456,757	\$0	(1,880,235)
	7,846,059	423,478	1,890,079	1,466,601	\$0	(1,890,079)
Expense						
Debt Service	7,846,735	1,035,063	2,930,063	1,895,000	\$608,985	(2,321,078)
	7,846,735	1,035,063	2,930,063	1,895,000	\$608,985	(2,321,078)
Designated Funds						
Future Programs/Services	0	0	0	0	\$0	0
	0	0	0	0	\$0	0
Reserved Funds						
Reserved for Debt	1,679,379	1,068,470	639,395	(429,075)	\$30,410	(1,038,060)
	1,679,379	1,068,470	639,395	(429,075)	\$30,410	(608,985)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 482 - The Ranch Debt Service Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	359,691	1,082,400	1,083,227	827	\$1,085,300	2,073
	359,691	1,082,400	1,083,227	827	\$1,085,300	2,073
Revenue						
Interest Earnings	3,127	2,775	2,775	0	\$1,895	(880)
Other Financing Sources (TABOR Excl)	4,316,308	4,321,742	4,321,742	0	\$4,318,196	(3,546)
	4,319,435	4,324,517	4,324,517	0	\$4,320,091	(4,426)
Expense						
Debt Service	3,595,899	4,322,444	4,322,444	0	\$4,318,238	(4,206)
	3,595,899	4,322,444	4,322,444	0	\$4,318,238	(4,206)
Designated Funds						
Future Programs/Services	1,083,227	1,084,473	1,085,300	827	\$1,087,153	2,680
	1,083,227	1,084,473	1,085,300	827	\$1,087,153	1,853
Reserved Funds						
Reserved for Debt	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 483 - Open Space Debt Service Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	102,487	102,170	102,504	334	\$102,487	(17)
	102,487	102,170	102,504	334	\$102,487	(17)
Revenue						
Interest Earnings	1,168	0	0	0	\$0	0
Other Financing Sources (TABOR Excl)	1,230,363	1,229,496	1,229,496	0	\$1,230,754	1,258
	1,231,530	1,229,496	1,229,496	0	\$1,230,754	1,258
Expense						
Debt Service	1,231,513	1,229,513	1,229,513	0	\$1,231,113	1,600
	1,231,513	1,229,513	1,229,513	0	\$1,231,113	1,600
Designated Funds						
Future Programs/Services	0	0	0	0	\$0	0
	0	0	0	0	\$0	0
Reserved Funds						
Reserved for Debt	102,504	102,153	102,487	334	\$102,128	(25)
	102,504	102,153	102,487	334	\$102,128	(359)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 512 - Capital Expenditures Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	13,535,358	2,309,503	3,035,283	725,780	\$3,112,358	77,075
	13,535,358	2,309,503	3,035,283	725,780	\$3,112,358	77,075
Revenue						
Taxes	(1,720)	0	0	0	\$0	0
Intergovernmental Revenue	74,218	54,373	12,350	(42,023)	\$0	(12,350)
Charges for Services	256,405	244,231	244,231	0	\$244,231	0
Interest Earnings	52,326	100,000	100,000	0	\$20,000	(80,000)
Miscellaneous Revenue	37,922	0	0	0	\$0	0
Other Financing Sources (TABOR Excl)	4,758,798	2,172,000	1,681,333	(490,667)	\$1,788,147	106,814
	5,177,950	2,570,604	2,037,914	(532,690)	\$2,052,378	14,464
Expense						
Personnel	176,009	89,136	142,388	53,252	\$92,137	(50,251)
Operating Expenditures	1,916,228	307,393	257,118	(50,275)	\$588,463	331,345
Capital Outlay	13,585,788	2,097,000	1,561,333	(535,667)	\$1,432,077	(129,256)
	15,678,025	2,493,529	1,960,839	(532,690)	\$2,112,677	151,838
Designated Funds						
Working Capital	1,000,000	1,000,000	1,000,000	0	\$0	(1,000,000)
Capital Outlay and Projects	1,309,503	1,386,578	2,112,358	725,780	\$3,052,059	1,665,481
Future Programs/Services	725,780	0	0	0	\$0	0
	3,035,283	2,386,578	3,112,358	725,780	\$3,052,059	(60,299)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 522 - Replacement Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	22,815,431	18,456,975	24,460,621	6,003,646	\$19,674,690	(4,785,931)
	22,815,431	18,456,975	24,460,621	6,003,646	\$19,674,690	(4,785,931)
Revenue						
Intergovernmental Revenue	44,305	0	0	0	\$0	0
Charges for Services	22,055	0	0	0	\$0	0
Miscellaneous Revenue	131,715	0	477,254	477,254	\$15,197	(462,057)
Other Financing Sources (TABOR Excl)	4,998,442	1,855,000	1,907,170	52,170	\$1,626,551	(280,619)
	5,196,517	1,855,000	2,384,424	529,424	\$1,641,748	(742,676)
Expense						
Personnel	83,817	111,839	112,945	1,106	\$114,483	1,538
Operating Expenditures	1,006,285	1,864,167	3,188,551	1,324,384	\$2,096,212	(1,092,339)
Capital Outlay	1,840,289	824,099	698,684	(125,415)	\$483,058	(215,626)
Other Financing Uses	1,137,627	0	3,170,175	3,170,175	\$0	(3,170,175)
	4,068,017	2,800,105	7,170,355	4,370,250	\$2,693,753	(4,476,602)
Designated Funds						
Working Capital	0	0	0	0	\$0	0
Capital Outlay and Projects	18,070,815	17,511,870	19,514,181	2,002,311	\$18,622,685	1,110,815
Future Programs/Services	0	0	160,509	160,509	\$0	0
Capital Outlay/Projects	0	0	0	0	\$0	0
	18,070,815	17,511,870	19,674,690	2,162,820	\$18,622,685	(1,052,005)
Reserved Funds						
Reserved for Debt	0	0	0	0	\$0	0
Reserved for Emergencies	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 532 - Improvement District Construction-admin Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	207,642	207,842	240,894	33,052	\$240,894	0
	207,642	207,842	240,894	33,052	\$240,894	0
Revenue						
Charges for Services	54,142	50,000	50,000	0	\$60,000	10,000
Other Financing Sources (TABOR Excl)	147	0	0	0	\$0	0
	54,289	50,000	50,000	0	\$60,000	10,000
Expense						
Other Financing Uses	21,037	45,000	50,000	5,000	\$50,574	574
	21,037	45,000	50,000	5,000	\$50,574	574
Designated Funds						
Capital Outlay and Projects	240,894	212,842	240,894	28,052	\$250,320	37,478
Capital Outlay/Projects	0	0	0	0	\$0	0
	240,894	212,842	240,894	28,052	\$250,320	9,426

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

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

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	196,287	0	0	0	\$0	0
	196,287	0	0	0	\$0	0
Revenue						
Intergovernmental Revenue	197,675	0	0	0	\$0	0
Other Financing Sources (TABOR Excl)	0	0	0	0	\$0	0
	197,675	0	0	0	\$0	0
Expense						
Operating Expenditures	390,355	0	0	0	\$0	0
Debt Service	3,460	0	0	0	\$0	0
Other Financing Uses	147	0	0	0	\$0	0
	393,961	0	0	0	\$0	0
Designated Funds						
Working Capital	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 546 - Id Const-riverglen 12-1 Fund

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

Revenue	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	Chg from Revised
Other Financing Sources (TABOR Excl)	0	0	1,227,736	1,227,736	\$0	(1,227,736)
	<hr/> 0	<hr/> 0	<hr/> 1,227,736	<hr/> 1,227,736	<hr/> \$0	<hr/> (1,227,736)
 Expense						Chg from Revised
Operating Expenditures	0	0	1,227,736	1,227,736	\$0	(1,227,736)
	<hr/> 0	<hr/> 0	<hr/> 1,227,736	<hr/> 1,227,736	<hr/> \$0	<hr/> (1,227,736)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 552 - Solid Waste Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	20,800,174	21,025,108	22,539,946	1,514,838	\$23,309,748	769,802
	20,800,174	21,025,108	22,539,946	1,514,838	\$23,309,748	769,802
Revenue						
Licenses and Permits	1,000	1,000	1,000	0	\$1,000	0
Charges for Services	5,883,359	4,332,822	5,469,707	1,136,885	\$5,188,652	(281,055)
Interest Earnings	153,278	150,000	119,645	(30,355)	\$130,000	10,355
Miscellaneous Revenue	181,238	12,500	12,855	355	\$12,500	(355)
Other Financing Sources (TABOR Excl)	243,702	0	0	0	\$0	0
	6,462,577	4,496,322	5,603,207	1,106,885	\$5,332,152	(271,055)
Expense						
Personnel	1,506,846	1,574,745	1,599,653	24,908	\$1,774,762	175,109
Operating Expenditures	2,005,301	2,813,653	3,017,730	204,077	\$3,194,786	177,056
Capital Outlay	1,134,633	52,122	186,022	133,900	\$45,605	(140,417)
Other Financing Uses	76,025	30,000	30,000	0	\$30,000	0
	4,722,805	4,470,520	4,833,405	362,885	\$5,045,153	211,748
Designated Funds						
Working Capital	1,060,922	950,978	1,063,391	112,413	\$1,063,995	113,017
Capital Outlay and Projects	6,874,506	6,767,684	7,025,839	258,155	\$7,162,234	394,550
Future Programs/Services	14,604,518	13,332,248	15,220,518	1,888,270	\$15,370,518	2,038,270
Capital Outlay/Projects	0	0	0	0	\$0	0
	22,539,946	21,050,910	23,309,748	2,258,838	\$23,596,747	286,999
Reserved Funds						
Reserved for Debt	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 608 - Facilities And Information Technology Division Fund

The Equipment Leasing Fund accounts for equipment that is purchased and centrally managed (example computers), but the cost is allocated through rental rates to County departments based on usage.

For 2011 the Fund includes All Facilities and Information Technology Services.

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	16,516,912	17,172,902	19,686,075	2,513,173	\$20,533,043	846,968
	16,516,912	17,172,902	19,686,075	2,513,173	\$20,533,043	846,968
Revenue						
Intergovernmental Revenue	5,890	0	737	737	\$0	(737)
Charges for Services	5,439,993	5,769,909	5,439,066	(330,843)	\$5,597,727	158,661
Miscellaneous Revenue	7,121	21,945	21,945	0	\$2,500	(19,445)
Other Financing Sources (TABOR Excl)	13,175,892	12,317,462	15,058,669	2,741,207	\$12,620,616	(2,438,053)
	18,628,896	18,109,316	20,520,417	2,411,101	\$18,220,843	(2,299,574)
Expense						
Personnel	8,003,381	8,386,287	8,366,679	(19,608)	\$8,379,447	12,768
Operating Expenditures	5,714,958	6,990,504	7,974,247	983,743	\$6,928,061	(1,046,186)
Capital Outlay	1,053,004	4,137,295	3,055,879	(1,081,416)	\$1,479,597	(1,576,282)
Other Financing Uses	688,391	75,000	276,644	201,644	\$75,000	(201,644)
	15,459,733	19,589,086	19,673,449	84,363	\$16,862,105	(2,811,344)
Designated Funds						
Working Capital	518,814	258,612	258,612	0	\$150,485	(108,127)
Capital Outlay and Projects	0	906,807	962,913	56,106	\$3,304	(903,503)
Future Programs/Services	18,761,661	14,527,713	19,311,518	4,783,805	\$21,737,992	7,210,279
	19,280,475	15,693,132	20,533,043	4,839,911	\$21,891,781	1,358,738
Reserved Funds						
Reserved for Emergencies	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 612 - Fleet Services Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	6,508,418	6,021,230	6,527,109	505,879	\$5,785,745	(741,364)
	6,508,418	6,021,230	6,527,109	505,879	\$5,785,745	(741,364)
Revenue						
Charges for Services	4,331,836	7,997,652	6,417,641	(1,580,011)	\$5,538,483	(879,158)
Miscellaneous Revenue	50,397	0	0	0	\$0	0
Other Financing Sources (TABOR Excl)	1,826,961	150,000	2,423,393	2,273,393	\$2,024,811	(398,582)
	6,209,193	8,147,652	8,841,034	693,382	\$7,563,294	(1,277,740)
Expense						
Personnel	1,376,451	1,380,666	1,420,416	39,750	\$1,316,429	(103,987)
Operating Expenditures	3,613,974	3,079,394	3,843,195	763,801	\$3,154,388	(688,807)
Capital Outlay	1,173,685	3,873,327	4,297,187	423,860	\$3,447,562	(849,625)
Other Financing Uses	26,393	0	21,600	21,600	\$0	(21,600)
	6,190,503	8,333,387	9,582,398	1,249,011	\$7,918,379	(1,664,019)
Designated Funds						
Working Capital	4,004,806	1,065,176	818,237	(246,939)	\$818,237	(246,939)
Capital Outlay and Projects	1,110,911	3,804,806	4,225,685	420,879	\$3,870,600	65,794
Future Programs/Services	1,411,392	965,513	741,823	(223,690)	\$741,823	(223,690)
	6,527,109	5,835,495	5,785,745	(49,750)	\$5,430,660	(355,085)
Reserved Funds						
Reserved for Debt	0	0	0	0	\$0	0
Reserved for Inventory	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 645 - Employee Benefits Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	12,480,426	9,940,713	12,586,364	2,645,651	\$13,042,126	455,762
	12,480,426	9,940,713	12,586,364	2,645,651	\$13,042,126	455,762
Revenue						
Charges for Services	17,353,258	17,163,000	16,643,500	(519,500)	\$17,163,000	519,500
Interest Earnings	107,876	100,000	95,000	(5,000)	\$100,000	5,000
Miscellaneous Revenue	154,825	150,000	163,458	13,458	\$150,000	(13,458)
	17,615,959	17,413,000	16,901,958	(511,042)	\$17,413,000	511,042
Expense						
Personnel	233,732	234,084	272,977	38,893	\$247,335	(25,642)
Operating Expenditures	17,276,289	15,245,821	16,173,219	927,398	\$15,458,897	(714,322)
	17,510,021	15,479,905	16,446,196	966,291	\$15,706,232	(739,964)
Designated Funds						
Future Programs/Services	12,586,364	11,873,808	13,042,126	1,168,318	\$14,748,894	2,875,086
	12,586,364	11,873,808	13,042,126	1,168,318	\$14,748,894	1,706,768

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 672 - Unemployment Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	157,875	227,550	357,182	129,632	\$736,657	379,475
	157,875	227,550	357,182	129,632	\$736,657	379,475
Revenue						
Charges for Services	509,585	472,000	775,000	303,000	\$775,000	0
Interest Earnings	4,158	4,500	4,500	0	\$5,000	500
	513,743	476,500	779,500	303,000	\$780,000	500
Expense						
Operating Expenditures	314,436	400,025	400,025	0	\$400,025	0
	314,436	400,025	400,025	0	\$400,025	0
Designated Funds						
Future Programs/Services	357,182	304,025	736,657	432,632	\$1,116,632	812,607
	357,182	304,025	736,657	432,632	\$1,116,632	379,975

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 682 - Risk Management Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	7,227,025	7,027,025	8,040,996	1,013,971	\$8,040,996	0
	7,227,025	7,027,025	8,040,996	1,013,971	\$8,040,996	0
Revenue						
Charges for Services	2,644,349	2,644,783	2,644,783	0	\$2,720,282	75,499
Interest Earnings	67,292	50,000	61,962	11,962	\$50,000	(11,962)
Miscellaneous Revenue	122,858	50,000	158,941	108,941	\$50,000	(108,941)
	2,834,499	2,744,783	2,865,686	120,903	\$2,820,282	(45,404)
Expense						
Personnel	235,452	238,836	253,056	14,220	\$252,728	(328)
Operating Expenditures	1,785,077	2,505,947	2,612,630	106,683	\$2,567,554	(45,076)
	2,020,529	2,744,783	2,865,686	120,903	\$2,820,282	(45,404)
Designated Funds						
Working Capital	117,629	112,463	112,463	0	\$112,463	0
Capital Outlay and Projects	0	0	0	0	\$0	0
Future Programs/Services	7,923,367	6,914,562	7,928,533	1,013,971	\$7,928,533	1,013,971
Capital Outlay/Projects	0	0	0	0	\$0	0
	8,040,996	7,027,025	8,040,996	1,013,971	\$8,040,996	0
Reserved Funds						
Reserved for Emergencies	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 882 - Drainage-fox Meadows Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	1,400	1,450	1,410	(40)	\$1,460	50
	1,400	1,450	1,410	(40)	\$1,460	50
Revenue						
Interest Earnings	10	50	50	0	\$20	(30)
	10	50	50	0	\$20	(30)
Expense						
	0	0	0	0	\$0	0
Designated Funds						
Working Capital	0	0	0	0	\$0	0
Future Programs/Services	1,410	1,500	1,460	(40)	\$1,480	(20)
	1,410	1,500	1,460	(40)	\$1,480	20

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 883 - Drainage-mccelland/mail Creek Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	6,002	6,052	6,046	(6)	\$6,096	50
	6,002	6,052	6,046	(6)	\$6,096	50
Revenue						
Interest Earnings	44	50	50	0	\$40	(10)
	44	50	50	0	\$40	(10)
Expense						
	0	0	0	0	\$0	0
Designated Funds						
Working Capital	0	0	0	0	\$0	0
Future Programs/Services	6,046	6,102	6,096	(6)	\$6,136	34
	6,046	6,102	6,096	(6)	\$6,136	40

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 884 - Drainage-evergreen/greenbriar Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	1,700	1,740	1,713	(27)	\$1,733	20
	1,700	1,740	1,713	(27)	\$1,733	20
Revenue						
Interest Earnings	12	20	20	0	\$15	(5)
	12	20	20	0	\$15	(5)
Expense						
	0	0	0	0	\$0	0
Designated Funds						
Working Capital	0	0	0	0	\$0	0
Future Programs/Services	1,713	1,760	1,733	(27)	\$1,748	(12)
	1,713	1,760	1,733	(27)	\$1,748	15

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 885 - Drainage-west Vine Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	235,189	237,389	237,098	(291)	\$119,298	(117,800)
	235,189	237,389	237,098	(291)	\$119,298	(117,800)
Revenue						
Charges for Services	202	200	200	0	\$200	0
Interest Earnings	1,706	2,000	2,000	0	\$1,800	(200)
	1,908	2,200	2,200	0	\$2,000	(200)
Expense						
Operating Expenditures	0	120,000	120,000	0	\$0	(120,000)
	0	120,000	120,000	0	\$0	(120,000)
Designated Funds						
Working Capital	0	0	0	0	\$0	0
Future Programs/Services	237,098	119,589	119,298	(291)	\$121,298	1,709
	237,098	119,589	119,298	(291)	\$121,298	2,000

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 886 - Drainage-canal/spring Creek Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	4,294	4,394	4,325	(69)	\$4,375	50
	4,294	4,394	4,325	(69)	\$4,375	50
Revenue						
Interest Earnings	31	50	50	0	\$30	(20)
	31	50	50	0	\$30	(20)
Expense						
	0	0	0	0	\$0	0
Designated Funds						
Working Capital	0	0	0	0	\$0	0
Future Programs/Services	4,325	4,444	4,375	(69)	\$4,405	(39)
	4,325	4,444	4,375	(69)	\$4,405	30

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 887 - Drainage-fossil Creek Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	312,362	317,362	315,672	(1,690)	\$319,172	3,500
	312,362	317,362	315,672	(1,690)	\$319,172	3,500
Revenue						
Charges for Services	1,041	500	500	0	\$500	0
Interest Earnings	2,269	3,000	3,000	0	\$2,000	(1,000)
	3,310	3,500	3,500	0	\$2,500	(1,000)
Expense						
	0	0	0	0	\$0	0
Designated Funds						
Working Capital	0	0	0	0	\$0	0
Future Programs/Services	315,672	320,862	319,172	(1,690)	\$321,672	810
	315,672	320,862	319,172	(1,690)	\$321,672	2,500

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 888 - Drainage-dry Creek Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	2,044	2,084	2,059	(25)	\$2,079	20
	2,044	2,084	2,059	(25)	\$2,079	20
Revenue						
Interest Earnings	15	20	20	0	\$20	0
	15	20	20	0	\$20	0
Expense						
	0	0	0	0	\$0	0
Designated Funds						
Working Capital	0	0	0	0	\$0	0
Future Programs/Services	2,059	2,104	2,079	(25)	\$2,099	(5)
	2,059	2,104	2,079	(25)	\$2,099	20

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 889 - Drainage-cooper Slough Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	3,515	3,565	3,541	(24)	\$3,591	50
	3,515	3,565	3,541	(24)	\$3,591	50
Revenue						
Interest Earnings	25	50	50	0	\$40	(10)
	25	50	50	0	\$40	(10)
Expense						
	0	0	0	0	\$0	0
Designated Funds						
Working Capital	0	0	0	0	\$0	0
Future Programs/Services	3,541	3,615	3,591	(24)	\$3,631	16
	3,541	3,615	3,591	(24)	\$3,631	40

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 890 - Drainage-boxelder Creek Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	32,539	48,400	30,470	(17,930)	\$34,270	3,800
	32,539	48,400	30,470	(17,930)	\$34,270	3,800
Revenue						
Taxes	554	0	0	0	\$0	0
Charges for Services	323,409	41,200	373,000	331,800	\$356,200	(16,800)
Interest Earnings	564	700	700	0	\$700	0
	324,527	41,900	373,700	331,800	\$356,900	(16,800)
Expense						
Operating Expenditures	326,597	38,100	369,900	331,800	\$352,625	(17,275)
	326,597	38,100	369,900	331,800	\$352,625	(17,275)
Designated Funds						
Working Capital	0	0	0	0	\$0	0
Future Programs/Services	30,470	52,200	34,270	(17,930)	\$38,545	(13,655)
	30,470	52,200	34,270	(17,930)	\$38,545	4,275
Reserved Funds						
Reserved for Debt	0	0	0	0	\$0	0
	0	0	0	0	\$0	0

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 892 - Drainage-loveland Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	50,688	51,588	51,360	(228)	\$52,060	700
	50,688	51,588	51,360	(228)	\$52,060	700
Revenue						
Charges for Services	303	300	300	0	\$300	0
Interest Earnings	369	400	400	0	\$400	0
	672	700	700	0	\$700	0
Expense						
	0	0	0	0	\$0	0
Designated Funds						
Working Capital	0	0	0	0	\$0	0
Future Programs/Services	51,360	52,288	52,060	(228)	\$52,760	472
	51,360	52,288	52,060	(228)	\$52,760	700

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 893 - Drainage-laporte Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	2,488	2,538	2,506	(32)	\$2,546	40
	2,488	2,538	2,506	(32)	\$2,546	40
Revenue						
Interest Earnings	18	40	40	0	\$40	0
	18	40	40	0	\$40	0
Expense						
	0	0	0	0	\$0	0
Designated Funds						
Working Capital	0	0	0	0	\$0	0
Future Programs/Services	2,506	2,578	2,546	(32)	\$2,586	8
	2,506	2,578	2,546	(32)	\$2,586	40

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 898 - Development Review Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	65,730	59,730	65,465	5,735	\$44,465	(21,000)
	65,730	59,730	65,465	5,735	\$44,465	(21,000)
Revenue						
Charges for Services	60,220	4,000	4,000	0	\$4,000	0
	60,220	4,000	4,000	0	\$4,000	0
Expense						
Operating Expenditures	50,486	0	0	0	\$0	0
Other Financing Uses	10,000	10,000	25,000	15,000	\$10,000	(15,000)
	60,486	10,000	25,000	15,000	\$10,000	(15,000)
Designated Funds						
Future Programs/Services	65,465	53,730	44,465	(9,265)	\$38,465	(15,265)
	65,465	53,730	44,465	(9,265)	\$38,465	(6,000)

Larimer County Adopted 2014 Budget
Summary of Adopted Budget by Fund

Fund: 899 - Glacier View Meadows Fund

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Revised</u>	<u>2013 Change</u>	<u>2014 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	1,502	1,502	1,502	0	\$1,502	0
	<u>1,502</u>	<u>1,502</u>	<u>1,502</u>	<u>0</u>	<u>\$1,502</u>	<u>0</u>
Revenue						<u>Chg from Revised</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$0</u>	<u>0</u>
Expense						<u>Chg from Revised</u>
Operating Expenditures	0	1,502	0	(1,502)	\$1,502	1,502
	<u>0</u>	<u>1,502</u>	<u>0</u>	<u>(1,502)</u>	<u>\$1,502</u>	<u>1,502</u>
Designated Funds						<u>Chg from Revised</u>
Capital Outlay and Projects	1,502	0	0	0	\$0	0
Future Programs/Services	0	0	1,502	1,502	\$0	0
Capital Outlay/Projects	0	0	0	0	\$0	0
	<u>1,502</u>	<u>0</u>	<u>1,502</u>	<u>1,502</u>	<u>\$0</u>	<u>(1,502)</u>