

A d o p t e d

Budget

FOR CALENDAR YEAR 2014
WITH COMPARATIVE FIGURES FOR 2012 & 2013



Board of County Commissioners

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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.

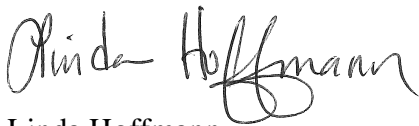
The 0.2% jail sales tax will end at the end of 2014. The County's other two dedicated sales taxes could end in 2018 and 2019. Property tax revenues may not increase as rapidly as they normally would if Urban Renewal Authorities continue to expand their use of Tax Increment

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

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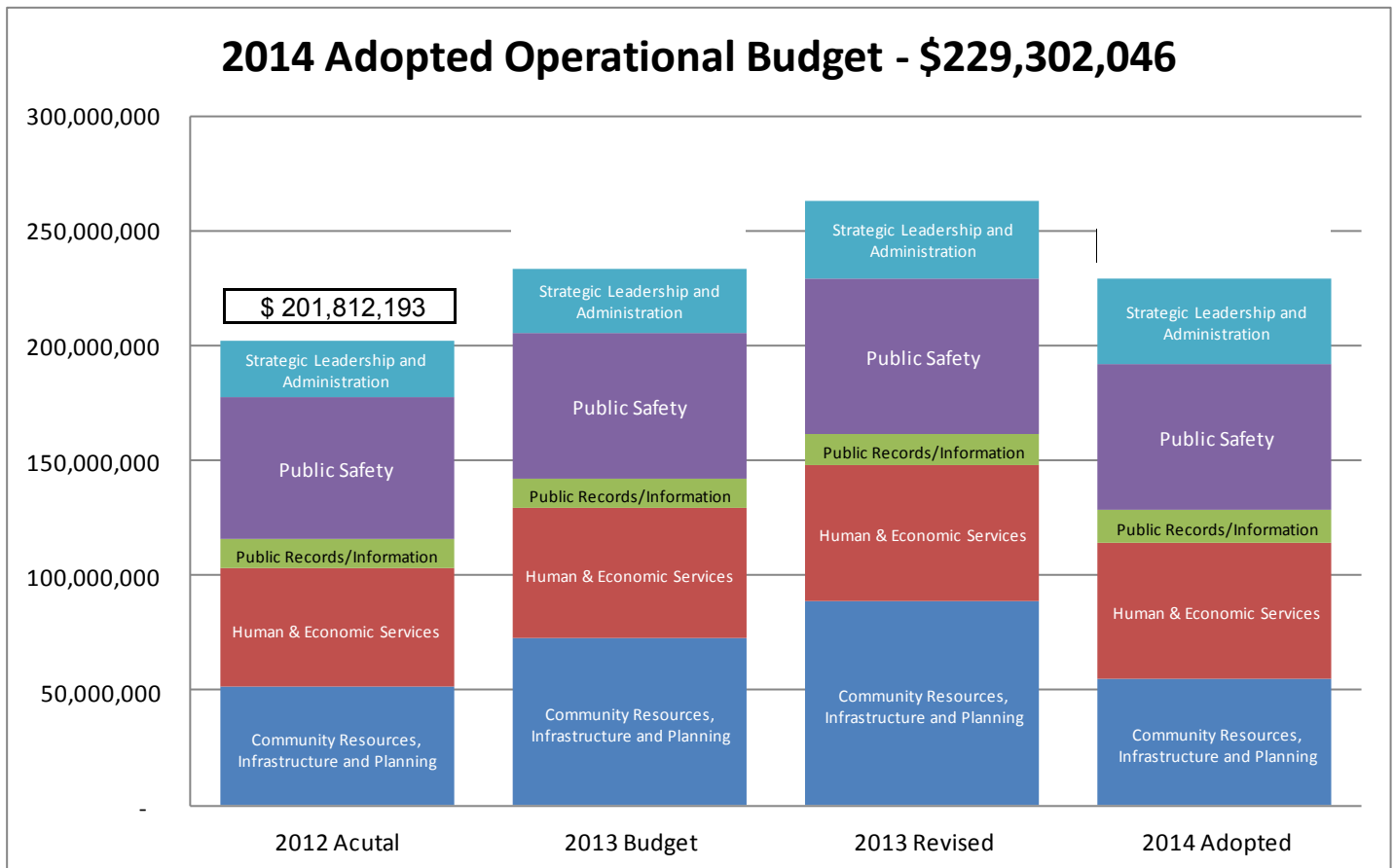
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Budget Message

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.

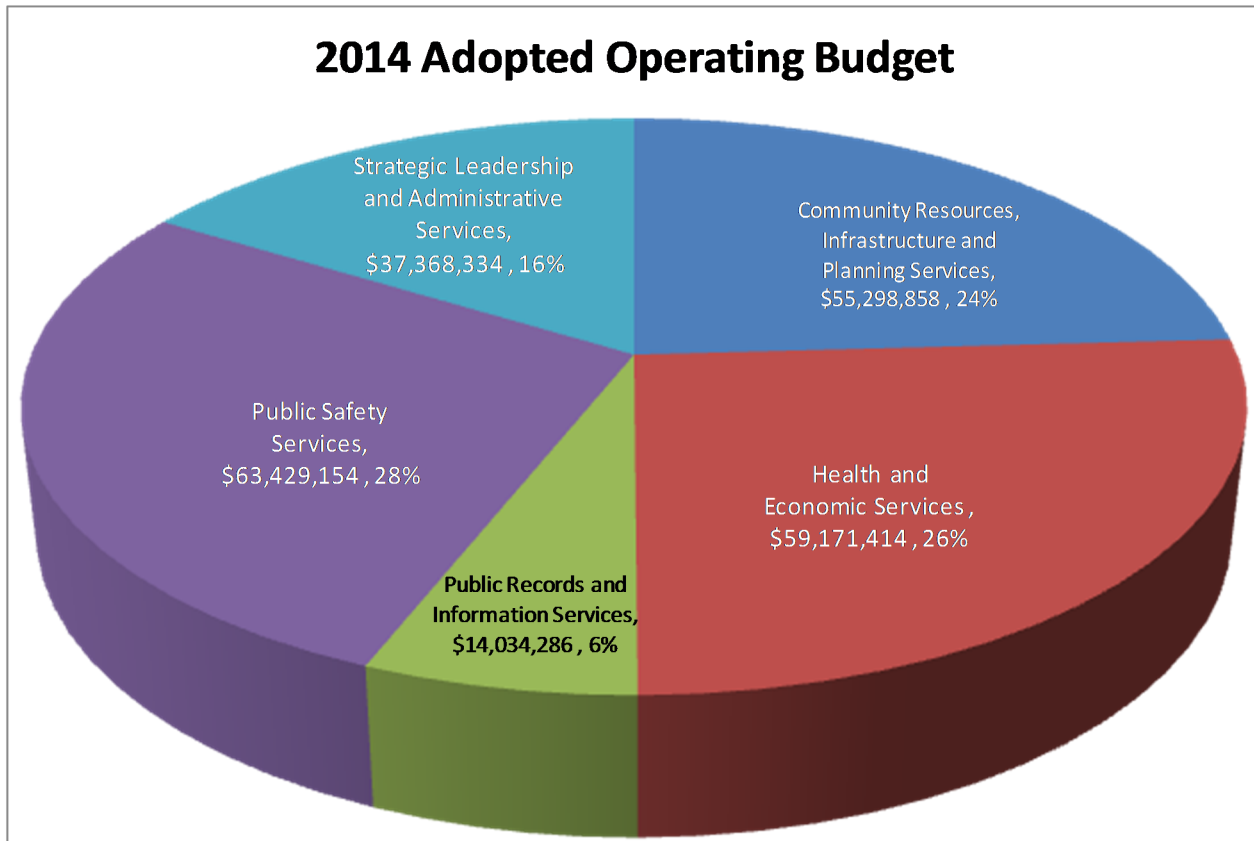
2014 Adopted Expenditures for County Government:

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:

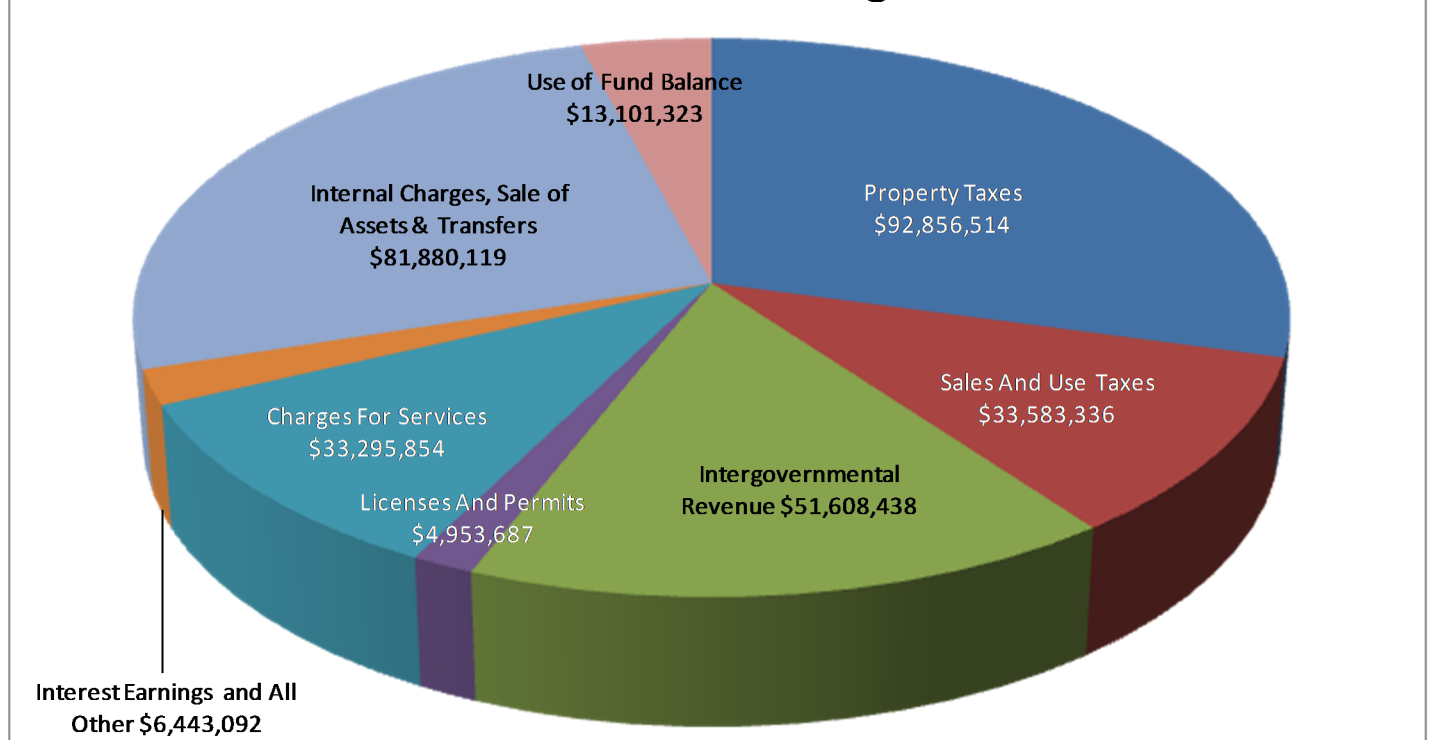
- A 1.0% Market based adjustment for all job pay ranges will be budgeted for 2014.
- Merit (movement within a pay range) and Performance increases will be budgeted for 2014 at a rate of 2%, conditional on satisfactory or better employee evaluation and applied on the employee annual review date.
- The 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
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						
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						
Operating Expenditures	7,089	9,621	9,621	0	\$9,640	19
	7,089	9,621	9,621	0	\$9,640	19
Designated Funds						
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
	19,769	27,566	57,981	30,415	\$65,527	7,546
Revenue						
Taxes	50,530	50,346	50,346	0	\$48,243	(2,103)
Interest Earnings	370	500	500	0	\$500	0
	50,900	50,846	50,846	0	\$48,743	(2,103)
Expense						
Operating Expenditures	12,688	43,300	43,300	0	\$43,153	(147)
	12,688	43,300	43,300	0	\$43,153	(147)
Designated Funds						
Future Programs/Services	57,981	35,112	65,527	30,415	\$71,117	36,005
	57,981	35,112	65,527	30,415	\$71,117	5,590

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						
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$0</u>	<u>0</u>
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						<u>Chg from Revised</u>
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						<u>Chg from Revised</u>
Debt Service	42,545	17,096	17,096	0	\$16,866	(230)
	42,545	17,096	17,096	0	\$16,866	(230)
Designated Funds						<u>Chg from Revised</u>
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>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	0	0	1,227,736	1,227,736	\$0	(1,227,736)
	<u>0</u>	<u>0</u>	<u>1,227,736</u>	<u>1,227,736</u>	<u>\$0</u>	<u>(1,227,736)</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	0	0	1,227,736	1,227,736	\$0	(1,227,736)
	<u>0</u>	<u>0</u>	<u>1,227,736</u>	<u>1,227,736</u>	<u>\$0</u>	<u>(1,227,736)</u>

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						<u>Chg from Revised</u>
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						<u>Chg from Revised</u>
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						<u>Chg from Revised</u>
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						<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: 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						<u>Chg from Revised</u>
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						<u>Chg from Revised</u>
Operating Expenditures	314,436	400,025	400,025	0	\$400,025	0
	314,436	400,025	400,025	0	\$400,025	0
Designated Funds						<u>Chg from Revised</u>
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>