

# LARIMER COUNTY: 2018 BUDGET



## PRESENTATION TO COUNTY COMMISSIONERS

OCTOBER 18, 2017



# OVERVIEW PRESENTATION



## Discussion Topics

- 2017 Accomplishments
- 2018 Key Initiatives
- Summary of 2017 Budget Revisions
- Summary of 2018 Proposed Budget
- Service Proposal Highlights
- Capital Improvement Plan Highlights
- Budget Review Calendar

## 2017 ACCOMPLISHMENTS



### Public Safety

- Community Corrections Innovation Award for Health Care Collaboration
- Emergency Management Director honored with flag presentation from Congressman
- Opened new 40 bed transitional dormitory suite for Community Corrections offenders to ease jail overcrowding
- District Attorney implemented Critical Incident Response Team

## 2017 ACCOMPLISHMENTS



### Community Resources, Infrastructure and Planning

- Mountain Resiliency Plan to be adopted by year end
- Parks and Ranch Master Plans completed
- Water sharing agreement negotiated – first in State
- Wasteshed community dialogue progressing



## 2017 ACCOMPLISHMENTS



### Human and Economic Health

- Workforce Center using innovative communication strategies with Works Program participants
- Children, Youth & Families reducing trauma through safe, in-home care with 94% success rate
- Larimer County Fair attracts more than 90,000 visitors
- Broadband feasibility study underway
- Larimer County Farmers Market sales reach \$700,000/season

## 2017 ACCOMPLISHMENTS



- ### Public Records and Information
- Motor Vehicle registration available via phone & kiosk, and offers on-line chat help
  - Assessor updates operating software
  - Remodeled Treasurer's Office showcases historic safe & photographs
  - County launches updated website: [Larimer.org](http://Larimer.org)

## 2017 ACCOMPLISHMENTS



### Support Services

- County achieves AAA Bond Rating
- Workers' compensation Experience Rating at 59% of peer average
- County opens Horsetooth Visitors Center and breaks ground on Loveland office building
- Innovation award for Post-Disaster Damage Assessment Tool

## 2018 INITIATIVES

\$2.5 million  
temporary  
property tax  
credit

Continuation of  
\$2 million road  
and bridge  
supplemental  
mill levy for I-25



\$18.5 million  
allocation for  
selected  
critical facilities

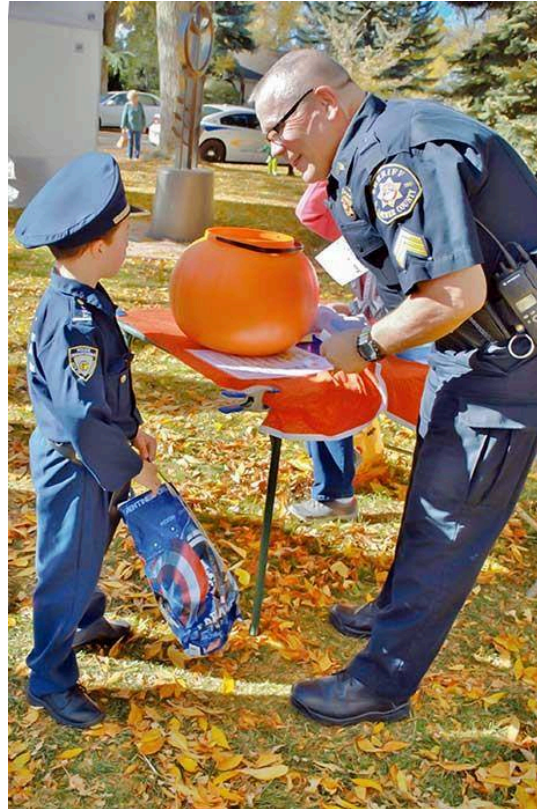
Completion of  
Facilities  
Master Plan



## 2018 INITIATIVES (continued)

Continued focus on public safety

Flood repairs from 2013 nearing completion



2013-2018 Strategic Plan wrapping up

2018-2023 Strategic Plan process launching

# Summary of 2017 Budget Revisions

Item	2017 Adopted	2017 Revised	\$ Change
Expenditures <i>(Millions)</i>	\$426.4	\$450.7	\$24.2
Revenues <i>(Millions)</i>	\$415.8	\$423.1	\$7.3

## Significant Expenditure Changes:

- -\$34.3 million for Flood projects not pursued in 2017
- \$14.9 million carry-over from 2016
- \$10.2 million PID/GID construction
- \$8.6 million for Natural Resources Projects/Acquisitions
- \$5 million for Road & Bridge Projects/I-25
- \$4.3 million to pay off Larimer Humane Society Debt
- \$3.2 million for Loveland Building
- \$3.5 million for Fleet Purchases
- \$323K for Jail Contract Costs

# Summary of 2018 Budget

*(All figures in millions)*

Item	2017 Revised	2018 Proposed	\$ Change	% Change
Beginning Fund Balance	\$277.0	\$249.5	(\$27.5)	(10%)
Expenditures	\$450.7	\$492.2	\$41.5	9.2%
Revenues	\$423.1	\$441.2	\$18.1	4.3%
Ending Fund Balance	\$249.5	\$198.5	(\$51.0)*	(20%)

\* = Predominantly due to Capital Project Funding

# Summary of 2018 Budget

## Revenue Highlights (Change from 2017 Revised Budget):

### Property Tax:

- Increases by 10% or \$10.4 million for County Services
  - Includes 2018 Levy Credit of \$2.5 million
- Increases 11% for Foothills Gateway
- Flat for all other districts (PIDs/GIDs, Pest Control, etc.)

### Specific Ownership, Sales & Use Taxes:

- Net of expiring Larimer Humane Society, Sales & Use Tax increases 2%
- Specific Ownership increases 5%



# Summary of 2018 Budget

## Revenue Highlights (Change from 2017 Revised Budget) Continued:

### Intergovernmental Revenues:

- Increases 2% or \$1.8 million
  - \$10.3 million in Road & Bridge
  - -\$5.4 million in Open Lands/Parks
  - -\$5.3 million in Natural Disaster
  - \$1.9 million in Capital
  - \$1.2 million in Human Services

### External Charges for Services:

- Essentially flat at \$40.1 million based on conservative revenue estimates

# Summary of 2018 Budget

## Revenue Highlights (Change from 2017 Revised Budget) Continued:

### Internal Charges for Services:

- Increases 12% or \$6.3 million, mainly health insurance fund

### Transfers from Other Funds:

- Increases 21% or \$12.1 million
  - Largely for Capital or Disaster Response
    - \$12 million from excess component replacement reserves
    - \$3.6 million in Road & Bridge
    - \$1 million in Criminal Justice Services
    - -\$1.3 million in Information Technology
    - -\$1.4 million in General Fund
    - -\$2.1 million in Larimer Humane Society Sales Tax Fund

# Summary of 2018 Budget

## 2018 Expenditures by Service Category (in millions)

Service Category	2018 Proposed Exp.
Public Safety	\$84.1
Human & Economic Health	\$71.3
Community Resources, Infrastructure & Planning	\$62.6
Support Services	\$30.8
Public Records & Information	\$16.2
<b>Subtotal – Net Operating</b>	<b>\$265.0</b>
Non-Operational	\$95.8
Capital Projects (All Non-Disaster Projects)	\$90.0
Disaster Response (Includes Disaster Capital Proj.)	\$41.5
<b>TOTAL – Gross Expenditures</b>	<b>\$492.2</b>

# Summary of 2018 Budget

## Expenditure Highlights (Change from 2017 Revised Budget) Cont.:

### Personnel Costs:

- Increases 7% or \$11.3 million
  - Combination of compensation cost increases and new positions

### Operating Costs:

- Due to separate reporting of capital projects in 2018, comparisons with 2017 are imperfect.
- Generally, down from 2017 Revised in General Fund and up in other funds.

### Capital Outlay:

- Increases 68% or \$23.7 million



# Summary of 2018 Budget

## Expenditure Highlights (Change from 2017 Revised Budget) Continued:

### Debt Service:

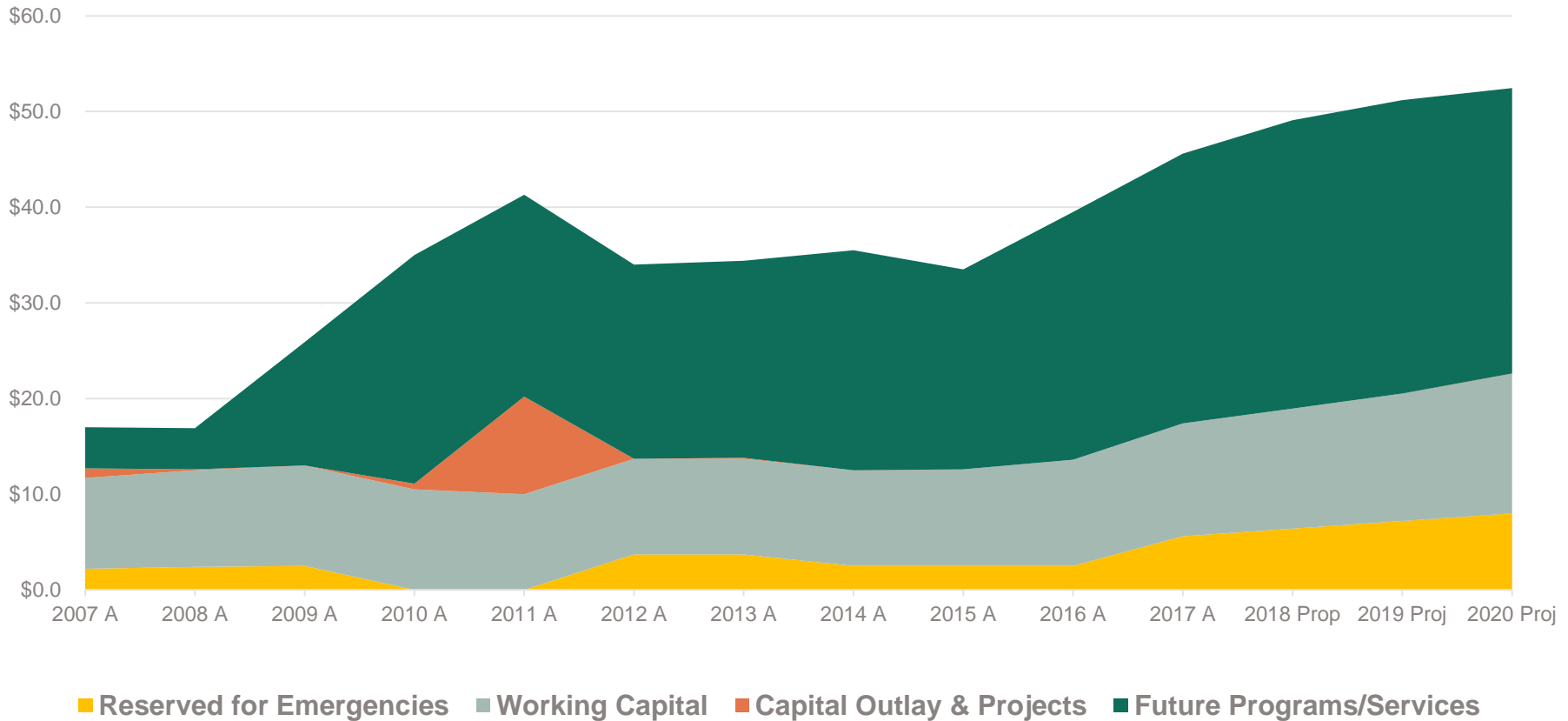
- Decreases 52% or \$6.8 million for Larimer Humane Society

### Inter-Fund Transfers:

- Increases 19% or \$8.6 million, mainly for capital projects

# Summary of 2018 Budget

Budgeted & Projected General Fund Balances, 2007-2020:



\* = 2018-2020 Assumes \$4 million turn-back from prior year

# Service Proposal Highlights

## Operating Budget Service Proposals

Service Proposal Type	# in Proposed Budget	\$ Gen Fund Support in Proposed Budget
Capacity Expansion	17	\$2,464,073
Strategic Plan Goals	2	\$170,000
Service Expansion	8	\$597,137
<b>TOTAL</b>	<b>27</b>	<b>\$3,231,210</b>

57 Service Proposals were received requesting a total of \$7.5 million in expenditures and \$7 million in General Fund Support

# Service Proposal Highlights

## Capacity Expansion Service Proposals

Office/Division/Dept	Description	General Fund Allocation
Community Corrections	Sustainable Funding	\$737,487
Community Development & Engineering	Shared Compliance Inspector	\$0
Community Development	Senior Planner	\$0
Community Development	Zoning Technician	\$0
District Attorney	Two Deputy DA Positions	\$193,348
Emergency Management	Community Outreach Position	\$0
Engineering	Construction Manager II Position	\$94,184
Engineering	Accounting Tech II LTE	\$0



# Service Proposal Highlights

## Capacity Expansion Service Proposals Cont.

Office/Division/Dept	Description	General Fund Allocation
Engineering	Boxelder Stormwater Auth. Billing	\$21,000
Engineering	Environmental Coordinator	\$14,999
Engineering	Construction Inspector Regular Pos.	\$0
Engineering	Traffic/Asset Technician Position	\$0
Information Technology	Enterprise Software Costs	\$125,977
Road & Bridge	Admin Asst – Flood Projects	\$0
Sheriff	Jail Operating Costs	\$842,970
Sheriff	Forensic Science Tech Positions	\$201,714
Sheriff	Jail Booking Spec & Coord Positions	\$232,394

# Service Proposal Highlights

## Strategic Plan Service Proposals

Office/Division/Dept	Description	General Fund Allocation
Engineering	Senior Transportation Plan	\$50,000
County Manager – Behavioral Health	First Responder Program	\$120,000

# Service Proposal Highlights

## Service Expansion Service Proposals

Office/Division/Dept	Description	General Fund Allocation
Economic Development & Cooperative Extension	Cottage Food Producer Education*	\$0
Economic Development	Broadband Program*	\$107,728
Facilities	Security Management*	\$96,000
Facilities	Security Services*	\$45,000
Human Resources	Internship Program*	\$12,500
Information Technology	Enterprise Content Management	\$245,561
The Ranch	Business Reorganization	\$0
Risk Management	Americans with Disabilities Act Coordinator*	\$90,348

\* = New Service

# Capital Improvement Plan Highlights

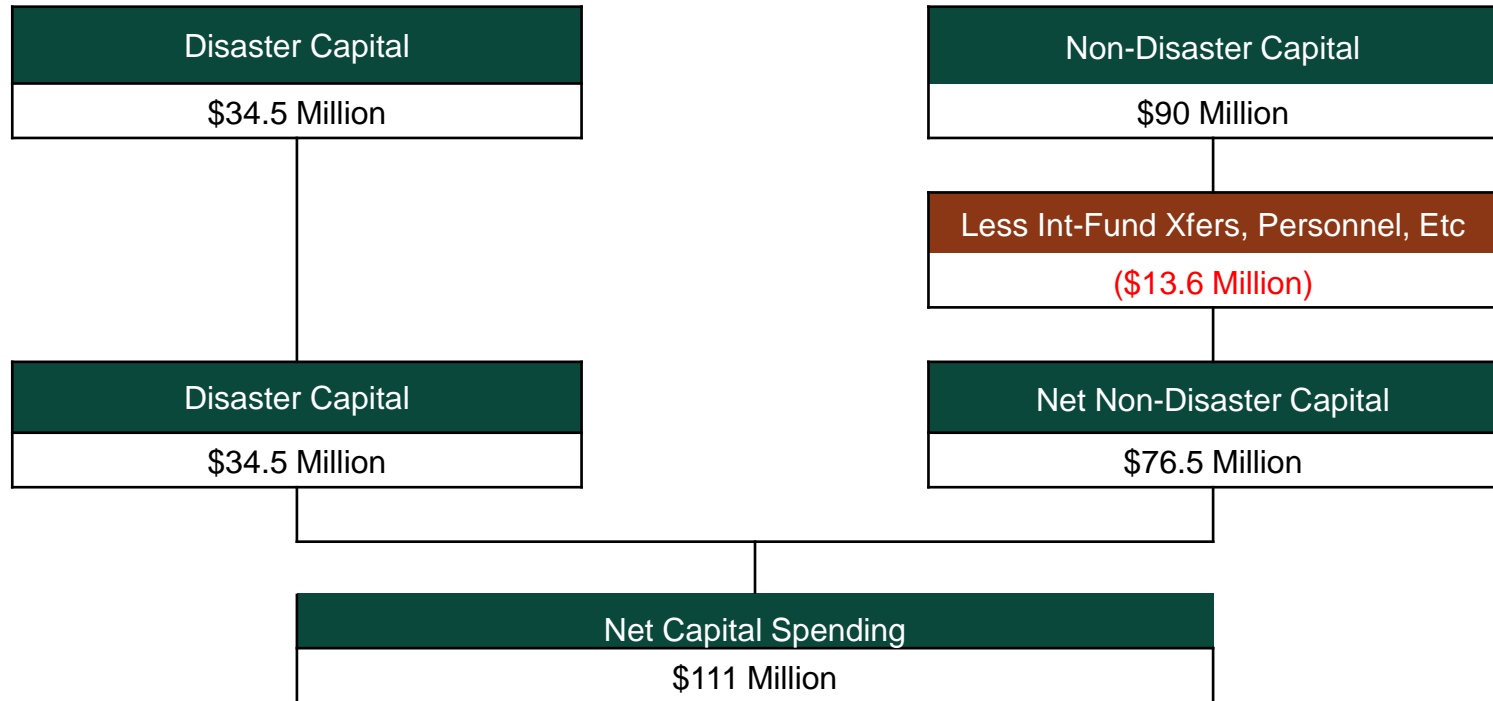
## New Five-Year Capital Improvement Plan

- Five categories of projects
  - Capital Renewal
  - Capital Expansion
  - Land & Real Asset Acquisition
  - Capital Studies
  - Disaster-Related Projects
- \$264.5 million in proposed expenditures 2018-2022

Category	Planned Exp\$	% of Total
Capital Renewal	\$107.9	41%
Capital Expansion	\$90.6	34%
Disaster	\$43.3	16%
Land & Real Asset Acquisition	\$12.8	5%
Capital Studies	\$10.0	4%

# 2018 Capital Improvement Budget Highlights

## Capital Project Budget Explained:



- **Note:** Ongoing Facilities Master Plan will likely add projects in 2018+

# 2018 Capital Improvement Budget Highlights

Capital Project Highlights:

- 81 Total Projects
- \$111 million in net capital expenditures (including disaster projects)

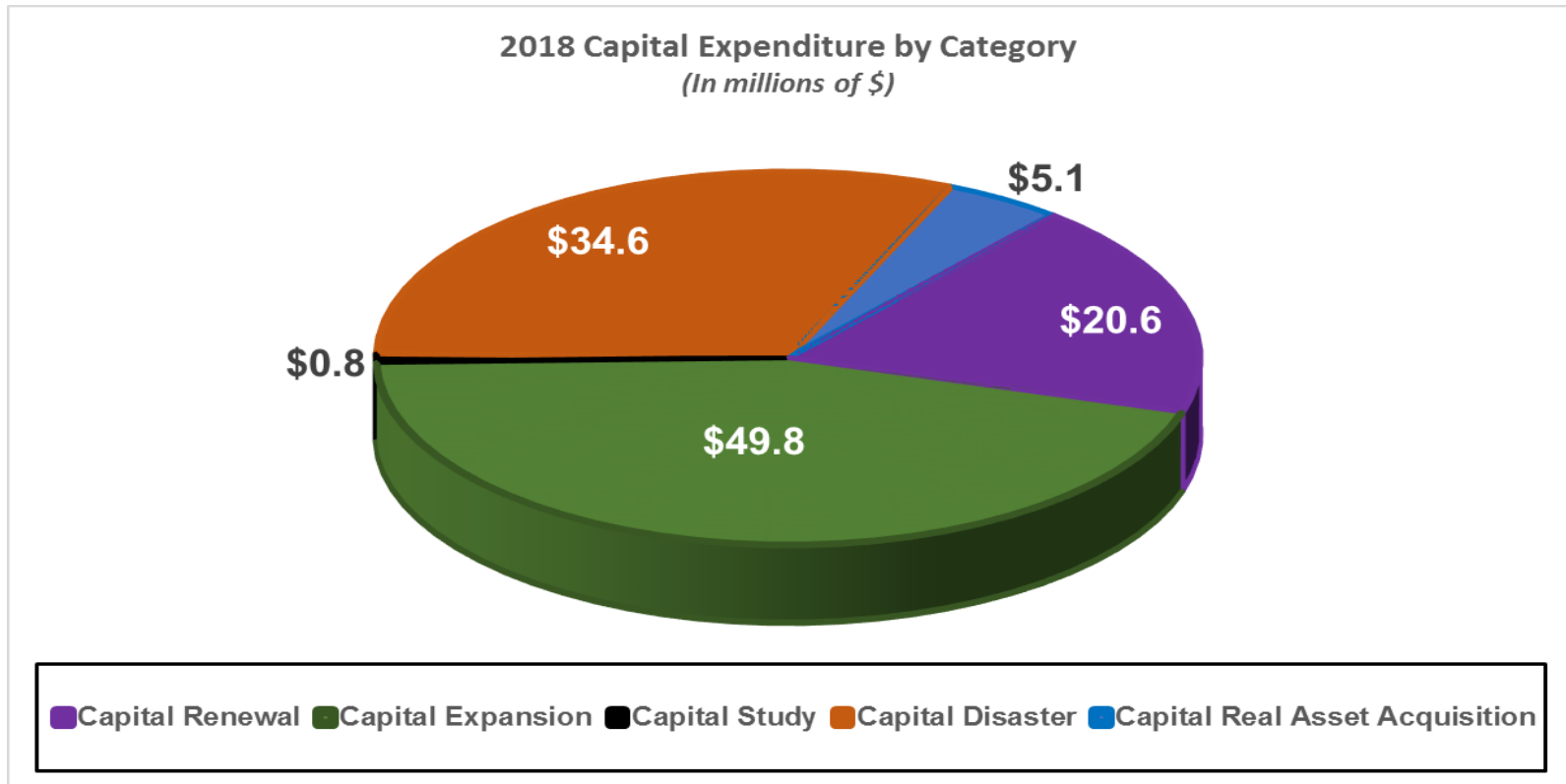
Department	# Projects	Capital Expenditure \$
Facilities	14	\$34.0
Road & Bridge	26	\$58.4
Natural Resources	21	\$7.5
Information Technology	6	\$4.0
The Ranch	5	\$3.2
Fleet Services	2	\$3.1
Solid Waste	7	\$0.8

- **Note:** Ongoing Facilities Master Plan will likely add projects in 2018+

# 2018 Capital Improvement Budget Highlights

## Capital Project Highlights:

- 81 Total Projects
- \$111 million in total expenditures





## 2018 Capital Improvement Budget Highlights

### Capital Renewal Highlights:

- 41 Projects
- Road & Bridge Asphalt Overlay/Patching/ Chip Seal/Etc. - \$6.4 million
- IT Software & Infrastructure Replacement - \$3.6 million
- Fleet Vehicle & Fuel Replacement - \$3.1 million
- Natural Resources - \$2 million
- Road & Bridge Structures & Bridges - \$2 million
- Facilities Component Replacement - \$1.9 million
- Annual Replacement Plan - \$565K
- Buckhorn Tower Replacement - \$426K
- Ranch Component & Polar Floor Replacement - \$368K
- Solid Waste Maintenance & Replacement - \$265K

## 2018 Capital Improvement Budget Highlights

### Capital Expansion Highlights:

- 27 Projects
- Loveland Campus Completion - \$12.7 million
- Loveland Police & Courts Expansion - \$5 million
- County Jail Expansion, Phase I - \$5 million
- Coroner Facility - \$4 million
- Fleet Satellite Shops - \$4 million
- Road and Bridge – CR 70 from 15-19 - \$5.1 million
- Road and Bridge – CR 17 from 16-287 - \$4.8 million
- Ranch – Events Center Enhancements, Security, Dasher Boards - \$2.8 million
- Road and Bridge I-25 Project - \$2 million
- Road and Bridge Other Projects - \$2.5 million

## 2018 Capital Improvement Budget Highlights

### Land & Real Asset Acquisition Highlights:

- 7 Projects
- Natural Resources Estes Valley Fish Hatchery Partnership - \$2 million
- Natural Resources River Priority Areas - \$1.5 million
- Road & Bridge Aggregate Resources - \$900K
- Natural Resources Ag Lands Partnerships - \$300K
- Road & Bridge Water Resources - \$225K
- Others - \$210K

## 2018 Capital Improvement Budget Highlights

### Disaster Response Highlights:

- 4 Projects
- CR44H Reconstruction - \$21.6 million
- CR 47 Reconstruction - \$5.8 million
- Big Thompson/US 34 Bridges - \$4.2 million
- CR 15 Bridge Replacement - \$3 million

### Capital Study Highlights:

- 2 Projects
- Facilities Master Plan Completion - \$510K
- Solid Waste – Wasteshed Project - \$300K

## 2018 Budget Review Calendar

- **October & November:** Citizen Meetings
- **November 6, 5:00 PM:** Public Hearing –  
Commissioners' Hearing Room, Courthouse Offices, Fort Collins
- **November 7, 6:30 PM:** Public Hearing –  
Board Chambers Room, Municipal Building, Estes Park
- **November 8, 1:30 PM:** Budget Direction Work Session
- **December 12, 9:00 AM:** Review Final Budget Changes
- **December 20, 1:30 PM:** 2018 Budget Adoption  
Commissioners' Hearing Room, Courthouse Offices

## 2018 Budget Review

**QUESTIONS?**

**Thank You!**