LARIMER COUNTY

2019

BUDGET\[BRIEF]\]

Larimer County's 2019 adopted operating budget is $260,850,515. The total adopted budget, with non-operational governmental accounts, capital projects and disaster recovery costs is $495,524,415.

LARIMER COUNTY BOARD OF COUNTY COMMISSIONERS

(From left) Tom Donnelly, District 3; Steve Johnson, District 2; John Kefalas, District 1

COMMISSIONERS MESSAGE

Larimer County works to get the most value for our citizens in the County Budget. Through careful, prudent fiscal management, we opened the Loveland Campus in 2018 to provide services to Southern Larimer County with no new taxes or debt. A major effort in 2019 will be an expansion of the fleet shop, fairgrounds and the county jail within the existing budget. Funding our five-year facilities plan will ensure that we meet the needs of today and future generations in transportation, law enforcement, emergency response, public health, human services and land use planning.

LARIMER COUNTY ELECTED OFFICIALS

Bob Overbeck
Assessor

Angela Myers
Clerk & Recorder

James A. Wilkerson IV M.D.
Coroner

Cliff Riedel
District Attorney

Justin Smith
Sheriff

Chad Washburn
Surveyor

Irene Josey
Treasurer

www.larimer.org/budget

(970) 498-7017
2019 ADOPTED SOURCES OF FUNDS*

- $42.1M Charges for Services (External)
- $61.6M Sales, Use, Spec Own Tax
- $125M Property Taxes
- $88.5M Miscellaneous & All Other
- $88.8M Intergovernmental Revenue
- $8.2M Licenses & Permits
- $127.8M Internal charges, Debt Proceeds & Transfers

* These funding sources include all revenue in the total proposed budget

2019 ADOPTED USES OF FUNDS**

- $260.8M
  - Public Records & Information Services
    - Birth & Death Certificates
    - Elections & Voter Registration
    - Marriage Licenses
    - Property Value Assessment
    - Property Tax Collection
    - Public Records
    - Vehicle Registration
    - Communications
  - Community Planning, Infrastructure & Resources
    - Building Inspections
    - Community Development
    - County Parks & Trails
    - Development Planning
    - Engineering
    - Forestry
    - Landfill & Solid Waste
    - Open Spaces
    - Roads & Bridges
    - Rural Lands
    - The Ranch
  - Support Services
    - Budgeting
    - Elected & Executive Management
    - Facilities
    - Human Resources
    - Information Technology
    - Finance, Accounting & Purchasing
    - County Attorney
    - Performance Measurement
    - Strategic Planning
  - Human & Economic Health Services
    - 4-H Family & Consumer Education
    - Child & Foster Care
    - Employment & Training Services
    - Enterprise Zone Support
    - Environmental Pollution Control
    - Financial Assistance Benefits
    - Restaurant Inspections
    - Maternal & Child Health Services
    - Public Health
    - Senior & Disabled Services
    - Veteran Services
    - Youth Corps
    - Behavioral Health
  - $15.2M Public Safety Services
    - Alternative Sentencing
    - Animal Control
    - Code Compliance
    - Community Corrections
    - Coroner
    - Crime Prevention, Statistics & Reporting
    - District Attorney
    - Emergency Management
    - Jail Operation
    - Law Enforcement in Unincorporated Areas
    - Wildfire Fire Management
  - $32.2M
  - $52M
  - $72.6M

** These uses exclude disaster recovery costs ($16,855,783), capital projects ($124,491,145) and non-operational accounts ($93,326,972).
2019 TAX LEVY SUMMARY

The tax impact on the owner of a $411,119 home (representing no increase from the prior-year value as 2019 is a non-reappraisal year), with a taxable value of $29,601 is expected to be a $9, or 2 percent increase in the County's share of property tax in 2019.

WHERE DOES YOUR PROPERTY TAX MONEY GO?***

- **Your School District**: 48% or $1,074.96/yr
- **County for Foothills Gateway Inc.**: 1% or $22.20/yr
- **Your Health District Services**: 3% or $64.15/yr
- **Other Districts (Water, Library, etc.)**: 6% or $133.68/yr
- **Your City Government**: 13% or $283.10/yr
- **County Government Services**: 29% or $640.93/yr

Mill Levy of Taxing Authority***

<table>
<thead>
<tr>
<th>Taxing Authority</th>
<th>Mill Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>School District</td>
<td>36.315</td>
</tr>
<tr>
<td>County Government Services + 21.571</td>
<td></td>
</tr>
<tr>
<td>County Abatements Levy + 0.082</td>
<td></td>
</tr>
<tr>
<td>Foothills Gateway Inc. + 0.750</td>
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</tr>
<tr>
<td>County Government Total</td>
<td>22.403</td>
</tr>
<tr>
<td>City Government Services</td>
<td>9.564</td>
</tr>
<tr>
<td>Other Services (Water, Library, etc.)</td>
<td>4.516</td>
</tr>
<tr>
<td>Health/District Services</td>
<td>2.167</td>
</tr>
<tr>
<td><strong>Total Mill Levy</strong></td>
<td><strong>74.965</strong></td>
</tr>
</tbody>
</table>

*** Mill levies are set by each taxing authority. The mill levy's applicable to your property tax may differ from this example, which represents a home in Loveland.
2019 Capital Projects by Type (includes disaster projects)

- Capital Expansion: $52.6 M
- Capital Real Asset Acquisition: $2.7 M
- Capital Study: $4 M
- Capital Renewal: $25.8 M
- Capital Disaster: $12 M

Funded by General Fund Property Tax

<table>
<thead>
<tr>
<th>Expansion</th>
<th>Renovation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police &amp; Courts - $5 M</td>
<td>IT Replacement - $5.7 M</td>
</tr>
<tr>
<td>I-25 Expansion - $2 M</td>
<td>Fleet Replacement - $3.3 M</td>
</tr>
<tr>
<td>New Coroner Facility - $1.8 M</td>
<td>Facilities Replacement - $1.2 M</td>
</tr>
</tbody>
</table>

Funded by Other Sources

<table>
<thead>
<tr>
<th>Expansion</th>
<th>Renovation</th>
<th>Acquisition</th>
<th>Disaster</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fleet Satellite Shops - $14 M</td>
<td>County Road Maintenance - $6.8 M</td>
<td>Open Space Acquisition - $2 M</td>
<td>CR44H - $6 M</td>
</tr>
<tr>
<td>Jail Expansion - $8.5 M</td>
<td>Business Software Replacement - $4.8 M</td>
<td>Regional Trails - $0.5 M</td>
<td>CR47 - $5 M</td>
</tr>
<tr>
<td>Behavioral Health Facility - $2.8 M</td>
<td>Fleet Replacement - $3 M</td>
<td></td>
<td>Big Thompson Bridges - $1 M</td>
</tr>
</tbody>
</table>

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