

LARIMER COUNTY



2020 BUDGET OVERVIEW

NOVEMBER 4TH AND 6TH, 2019



AGENDA

1. 2020 Key Initiatives
2. 2020 Budget Summary
 - I. Expenses
 - II. Revenues
 - III. TIF as % of Gross Assessed Value
3. Capital Budget Highlights
4. Service Proposal Highlights
5. 2020 Budget Review Calendar

2020 INITIATIVES

- Implementing Strategic Plan
 - Data Sharing & Analysis
 - Housing & Childcare Study
 - Inclusionary Job Coaching
 - Community Health Resilience Mapping



- New Solid Waste Facilities
- Behavioral Health Facility Construction
- Implementing Ranch Master Plan

2020 INITIATIVES (continued)

Continued focus on Public Safety

- Jail Improvement Project
- Body Worn Cameras
- Criminal Justice Services
- Emergency Operations Center
- District Attorney Staffing
- Coroner Staffing
- Completion of 2013 Flood Recovery



BUDGET SUMMARY – EXPENDITURES BY SERVICE CATEGORY

Service Category	2020 Proposed Exp. (In millions of \$)
Public Safety	\$92.4
Human & Economic Health	\$75.4
Community Planning, Infrastructure & Resources	\$65.0
Support Services	\$38.2
Public Records & Information	\$18.4
Subtotal – Net Operating	\$289.4
Capital Projects (Not Including Disaster-Related)	\$187.5
Disaster Recovery (Including Capital Projects)	\$16.5
Non-Operational Accounts	\$82.2
TOTAL – Gross Expenditures	\$575.6

BUDGET SUMMARY – EXPENDITURE HIGHLIGHTS

Personnel Costs:

- Increases 5.5% or \$9.6 million
 - Combination of compensation cost increases and new positions
 - Especially Jail Improvement Project: 34.5 FTE (\$1.6 million)
 - Sheriff Sworn Staff step increases: \$518K

Non-Personnel Operating Costs:

- Increases by 5% or \$10.3 million
 - Behavioral Health services increase \$1.7 million
 - Remainder is largely capital projects that use operating cost accounts (example – road maintenance contracts, Solid Waste projects)

BUDGET SUMMARY – EXPENDITURE HIGHLIGHTS

Capital Outlay:

- Increases by 172% or \$87.6 million
 - Jail Improvement (\$50 million)
 - Fleet Campus (\$29.5 million)
 - Behavioral Health Center (\$17.1 million)
 - Ranch Master Plan (\$11.2 million)

Debt Service:

- Debt Service payments increase by \$1.4 million or 28% over Revised Budget.
 - Planned issuance of Certificates of Participation in 2020 which will require an initial payment of \$6 million. Planned payment in 2019 did not occur due to timing.
 - Ranch debt payments complete in 2019 (\$3.9 million); most others are Improvement District.

BUDGET SUMMARY – EXPENDITURE HIGHLIGHTS

Interfund Transfers:

- Decrease \$25.2 million or 37%
 - Large 1-time General Fund transfer of \$22 million in 2019; offset by smaller transfer of \$4.4 million in 2020
 - Information Technology corporate services move to General Fund in 2020 (reduction of \$7.9 million)

BUDGET SUMMARY – REVENUE HIGHLIGHTS

Property Tax Revenues increase 15% or \$18 million*

- Valuation increased 18.2%
 - Oil & Gas +534%
 - Vacant +25%
 - Residential +18%
 - All others +11%
 - Offset by 1-time mill levy credit of \$3.5 million

Sales, Use, & Special Ownership Tax decline by \$321K or 1%

External Charges for Service decline by \$718K or 2%

Interest Earnings decline by \$233K from Revised Budget

** = for county operating purposes only; does not include Foothills Gateway or Improvement Districts*

BUDGET SUMMARY – REVENUE HIGHLIGHTS

Licenses & Permits down 2% or \$176K

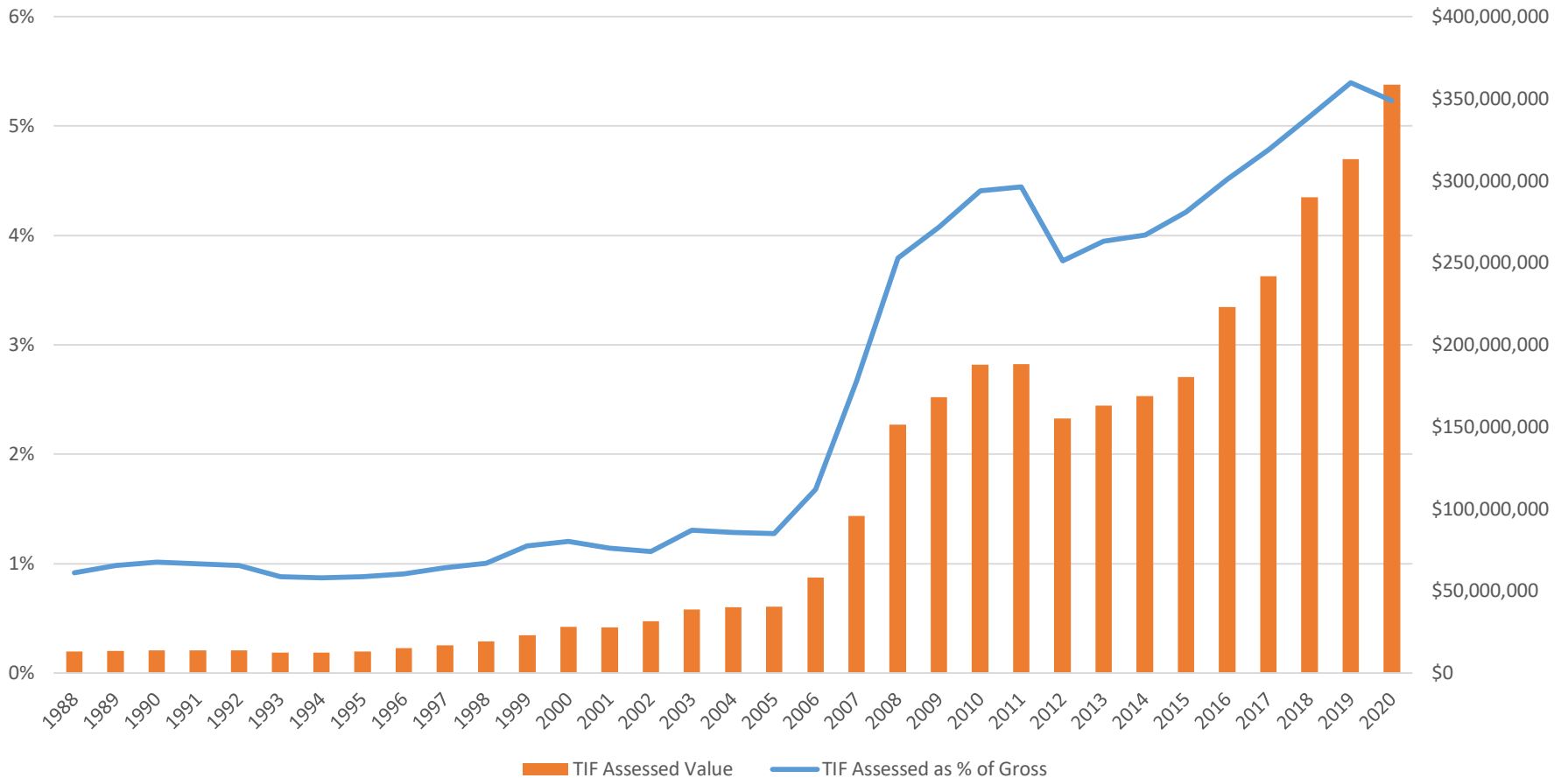
Debt Proceeds eliminated in 2020.

- \$75.5 million budgeted in 2019 for Jail Improvement project

Total Revenues are lower than Expenses by \$110.5 million, mainly due to Capital Project revenues received in 2019 to be spent in 2020.

BUDGET SUMMARY – TIF AS % OF GROSS ASSESSED VALUE

Tax Increment Value & % of Gross Value Since 1988



CAPITAL BUDGET HIGHLIGHTS

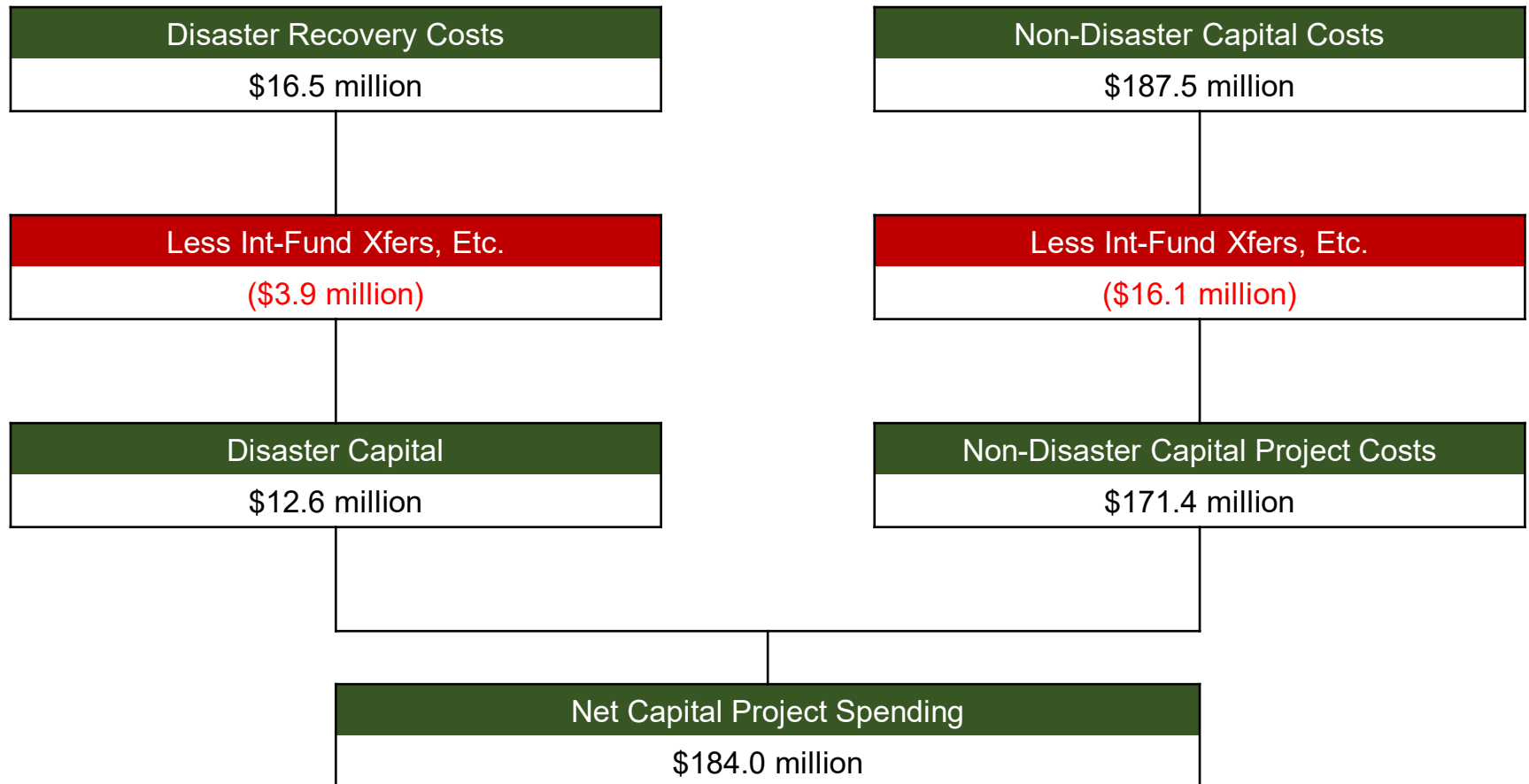
Five-Year Capital Improvement Plan

- Five categories of projects
 - Capital Renewal
 - Capital Expansion
 - Land & Real Asset Acquisition
 - Capital Studies
 - Disaster-Related Projects
- **\$493** million in proposed expenditures 2020-2024

Category	2020 Exp. \$	% of Total
Capital Renewal	\$22.2	12%
Capital Expansion	\$125.4	68%
Disaster	\$12.6	7%
Land & Real Asset Acquisition	\$13.8	8%
Capital Studies	\$10.0	5%

2020 CAPITAL BUDGET HIGHLIGHTS

Capital Budget Explained:





2020 CAPITAL BUDGET HIGHLIGHTS

- 76 Total Projects
- **\$184** million in net capital expenditures (including disaster projects)

Department	# of Projects	Capital Expenditure \$
Facilities	7	\$87.0
Road & Bridge*	25	\$27.3
Natural Resources	19	\$12.4
Information Technology	8	\$6.9
The Ranch	6	\$14.7
Solid Waste	5	\$10.3
Behavioral Health	1	\$18.5
All Others	5	\$6.9

* = Includes 2 disaster-related projects with \$12.6 million in expenses

2020 CAPITAL BUDGET HIGHLIGHTS

Capital Renewal Highlights – 39 Projects:

- Business Software Replacement - \$3.9 million
- Ranch Various Projects: \$3 million
- Fleet Replacement - \$3 million
- Countywide Replacement Plan - \$2.8 million
- Natural Resources Various Projects - \$2.2 million
- Facilities Replacement Plans - \$2.2 million
- Road and Bridge Various Projects - \$1.7 million

2020 CAPITAL BUDGET HIGHLIGHTS

Capital Expansion Highlights – 29 Projects:

- Jail Improvement: \$50.5 million
- Vine Street Replacement: \$29.5 million
- Behavioral Health Center: \$18.5 million
- Ranch Master Plan: \$11.8 million
- Pave CR 72 from US 287 to CR 21: \$6 million
- I-25 Expansion: \$2.8 million

2020 CAPITAL BUDGET HIGHLIGHTS

Land & Real Asset Acquisition Projects:

- Open Space/Natural Areas/Wildlife Protection: \$7.8 million
- Emergency Operations Center: \$4.9 million
- Road & Bridge Water & Aggregate Resources: \$1.2 million

Capital Study Projects:

- Regional Wasteshed - \$10 million

Disaster Projects:

- CR 44H Reconstruction: \$7.2 million
- CR 47 Reconstruction: \$5.4 million

SERVICE PROPOSAL HIGHLIGHTS

Operating Budget Service Proposals

Service Proposal Type	\$ General Fund Support in Proposed Budget
Capacity Expansion	\$1,575,325
Strategic Plan Goals	\$668,289
Service Expansion	\$722,412
TOTAL	\$2,966,026

46 Service Proposals were received requesting a total of \$5.1 million in expenditures and \$4.3 million in General Fund Support

SERVICE PROPOSAL HIGHLIGHTS – CAPACITY EXPANSION

Office/Division/Dept.	Description	General Fund Allocation
County Manager	Internship Program	\$0
Community Devel.	Larimer Humane Society Contract	\$68,370
Community Devel.	Electronic Plan Review	\$16,800 (a)
Coroner	Additional Staff + Vehicle	\$167,412 (b)
District Attorney	Intake Staffing	\$276,976
Engineering	Stormwater Right of Way Tech	\$115,520
Engineering	Improvement District Tech	\$0
Engineering	Construction Management Software	\$30,000

(a) = Plus \$14,500 in Building Department (fund 118)

(b) = \$41,000 is One-time in 2020



SERVICE PROPOSAL HIGHLIGHTS – CAPACITY EXPANSION

Office/Division/Dept.	Description	General Fund Allocation
Facilities	Administrative Staff	\$0
Finance	Sales Tax Accounting Tech	\$0
Finance/Road & Bridge	Accounting Tech-Limited Term	\$0
Human Resources	Benefits Team Lead Reallocation	\$98,587
Sheriff	Law Enforcement Step Plan Adjust.	\$518,000
Veterans' Services	Administrative Cost Support	\$87,000
Workforce Center	High School Equivalency Program	\$25,500

SERVICE PROPOSAL HIGHLIGHTS – STRATEGIC PLAN GOALS

Office/Division/Dept.	Description	General Fund Allocation
Information Tech.	Business Analyst – Data Project	\$191,334
Multiple	Community Health & Resilience Mapping	\$314,486 (a)
Multiple	Strategic Analysis – Childcare & Housing	\$100,000 (a)
Multiple	Inclusionary Job Coaching	\$62,469

(a) = One-time funding in 2020

SERVICE PROPOSAL HIGHLIGHTS – SERVICE EXPANSION

Office/Division/Dept.	Description	General Fund Allocation
Criminal Justice Svcs.	Victim Witness Staffing	\$69,593
Criminal Justice Svcs.	Pre-Trial Services Staffing	\$134,539
Criminal Justice Svcs.	Records Management Staffing	\$36,967
Community Devel.	Electrical Inspections & Permitting	\$0
Community Devel.	Planner 1 for Estes Valley	\$0
Community Devel.	Short-Term Rental Limited-Term Staffing	\$0
Finance	Cost Allocation Plan Consultant	\$18,000
Human Resources	Election Worker Admin Costs	\$107,923



SERVICE PROPOSAL HIGHLIGHTS – SERVICE EXPANSION

Office/Division/Dept.	Description	General Fund Allocation
Human Resources	Internal Communications	\$17,390
Information Tech.	Network Infrastructure Security	\$330,000 (a)
Public Affairs	Community Survey	\$8,000

(a) = \$230,000 is One-Time in 2020

2020 BUDGET REVIEW CALENDAR

- **November:** Community Meetings
- **November 4, 6:30 PM:** Public Hearing –
Commissioners' Hearing Room, Courthouse Offices, Fort Collins
- **November 6, 6:30 PM:** Public Hearing –
Board Chambers Room, Municipal Building, Estes Park
- **November 12, 1:30 PM:** Budget Direction Retreat
- **December 10, 9:00 AM (Admin Matters):** Review Final Budget Changes
- **December 20, 1:30 PM:** 2020 Budget Adoption
Commissioners' Hearing Room, Courthouse Offices

QUESTIONS?

Thank you!

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