

Proposed

Budget

FOR CALENDAR YEAR 2020
WITH COMPARATIVE FIGURES FOR 2018 & 2019



Board of County Commissioners

District I	John Kefalas
District II	Steve Johnson
District III	Tom Donnelly

Prepared By

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GFOA Distinguished Budget Presentation Award

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October 15, 2019

Board of County Commissioners
Larimer County Residents

SUBJECT: Proposed 2019 Revised and 2020 Larimer County Budgets

Dear Larimer County Commissioners and Residents:

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 2019 Revised and 2020 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 residents, property owners and visitors. 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. The County's net operating budget is organized into five service categories that describe the type of services delivered. Some service categories include contributions from multiple elected offices. The service categories are:

- Public Safety
- Human and Economic Health
- Community Planning, Infrastructure, and Resources
- Public Records and Information
- Support Services

In addition, the County budgets annually for capital improvement projects that provide enduring value to the citizens of Larimer County. Generally, these projects exceed \$50,000 in cost and are expected to last for five years or more. Some examples of capital expenditures include construction projects for buildings or roads, major maintenance or rehabilitation of existing assets, real property acquisition, vehicle and equipment purchases for the County's fleet, or replacements of software operating systems. The capital improvement projects reflected in the annual budget are derived from a comprehensive five-year plan.

Again this year, the County has separated recovery costs from the 2013 flood from operational budgets. This aids comparison of the cost of government over time. 2018 was expected to be the last annual budget with substantial flood recovery costs but due to delays in project approvals by the Federal Emergency Management Agency (FEMA) substantial costs have been incurred in 2019, continuing into 2020.





In addition, the budget includes a group of Non-Operational Governmental Accounts that are necessary to track various financial activities of County government such as transfers between funds, reserve funds for self-insurance needs, and taxes collected and distributed to other entities.

2020 Budget Process and Guidelines

The County's budgeting process begins in the spring each year. The Commissioners receive information about the internal strengths and weaknesses and the external opportunities and threats (SWOT) related to each of the service categories listed on the previous page. Themes emerge from this analysis that the Commissioners use to inform their budgeting decisions and strategies for the coming year. Throughout the year the Commissioners review performance measures for the five service categories. The measures illustrate trends in the outcomes resulting from County services which inform the Commissioners decisions for setting budgeting guidelines.

Future revenue and expense projections for the operating budget 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 2024. The models were used by the Commissioners to establish budget guidelines for 2020. The guidelines included a 1% increase in non-labor operational expenses above 2019 levels to offset increasing costs. The Commissioners strive to keep staff wages at or near levels benchmarked against market conditions to manage turn-over and attract and retain high quality staff members. For 2020, wages for non-deputized staff were budgeted to increase by up to 5.0% as a combination of salary range adjustments (2%) and merit increases (3%). Sheriff deputy compensation uses a step-plan that is proposed to be adjusted in 2020 in response to market conditions for law enforcement personnel.

All elected offices and departments submitted budget proposals according to the guidelines provided by the Commissioners. Identified needs beyond the established guidelines are addressed through service proposals. This mechanism allows the Commissioners to direct additional revenue into specific programs and projects in response to community needs and priorities. The service proposals are divided into three categories: Capacity Expansions, Strategic Plan Goals, and Service Expansions. The budgeted amounts shown in the proposed 2019 budget and described in this letter are a combination of basic services funded within the guidelines set by the Commissioners, and selected service proposals funded in 2020.

The County maintains a comprehensive 5-year Capital Improvement Plan reviewed by the Commissioners annually. Capital improvements are items that will benefit the County for five years or more and generally exceed a cost of \$50,000. The process to prepare this plan includes submittals of needs from all departments and offices, vetting by teams for each of the service categories, a review by the County's Strategic Leadership Committee, and finally consideration by the County Commissioners.

Highlights of the 2020 Proposed Budget – Revenues

Projected Property Tax Growth: 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. Colorado property tax law requires County Assessors to conduct countywide reappraisals of property every two years in odd-numbered years. Property taxes based on these updated assessed values are collected in the following year. Because of this reoccurring two-year cycle, the total assessed value of property changes more significantly year over year in even-numbered years, such as 2020. The County's property tax proceeds



in 2020 are estimated to increase 15% above 2019 collections. Three factors contributing to this substantial increase are raising property values, significant amount of new construction, and increased oil and gas activity in the county.

The County's operating mill levy has been 21.571 mills since 1992. It is divided between General Fund, Road and Bridge, Human Services, and Health and Environment. An additional 0.75 mills are collected and transmitted by the County to Foothills Gateway which provides services to persons with developmental disabilities. To offset some of the impact of rising property values reflected in the last reappraisal, a property tax credit totaling \$3.5 million is budgeted in 2020. The mill levy will be adjusted temporarily to distribute the credit among all Larimer County property owners and will be taken from the portion of the mill levy that would otherwise be credited to the county General Fund.

Projected Sales Tax Growth: There is not a sales tax in Larimer County that contributes directly to the County General Fund. Instead, the County collects three small dedicated sales taxes that fund specific services. A 0.15% (1½¢ on \$10) sales tax supports operations at the County jail. This tax currently generates enough revenue annually to cover approximately 35% of the jail's operational expenses.

A quarter cent (0.25%, 2½¢ on \$10) sales tax currently funds open space and is shared with municipalities. The County retains 50% of the sales tax collected and shares the other 50% with the eight municipalizes in the county.

There is also a 0.15% (1½¢ on \$10) sales tax that funds construction and operation of the county's fairgrounds facility, The Ranch. The County is completing an implementation strategy for the Ranch Master Plan which will specify the new facilities to be built, the improvements to existing facilities needed and include a plan for sustainable revenue generated at the complex to fund operations.

Sales tax collections exceeded the amounts predicted in the adopted budget during 2019 and are budgeted slightly below the Revised 2019 level in 2020 based on the County's conservative approach to budgeting these revenues. Sales tax revenue generated will be invested in each of the departments/offices receiving the funds for the purposes specified in the voter approval.

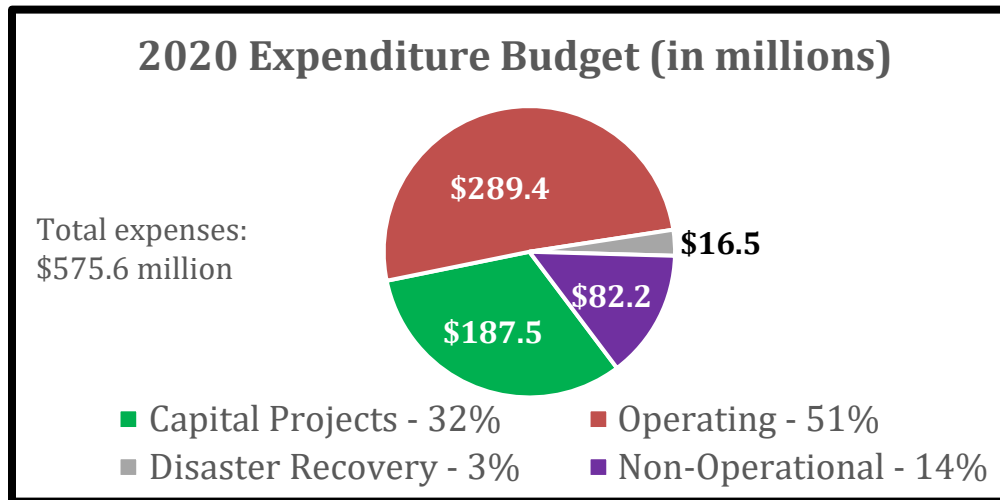
Grants from State and Federal Programs: Funding from State and Federal sources that support Human Services, Workforce Center, Health and Environment, and Criminal Justice services have fluctuated, but generally have not increased at the same pace as demand for services and costs.

The County is projecting a substantial reduction in TANF funding that will reduce the amount of funding available for the Human Services Department to partner with the Workforce Center. Through this partnership, the Workforce Center helps aid recipients seek employment. These services will continue in 2020, but staffing to provide the job coaching assistance and other support will be scaled back.

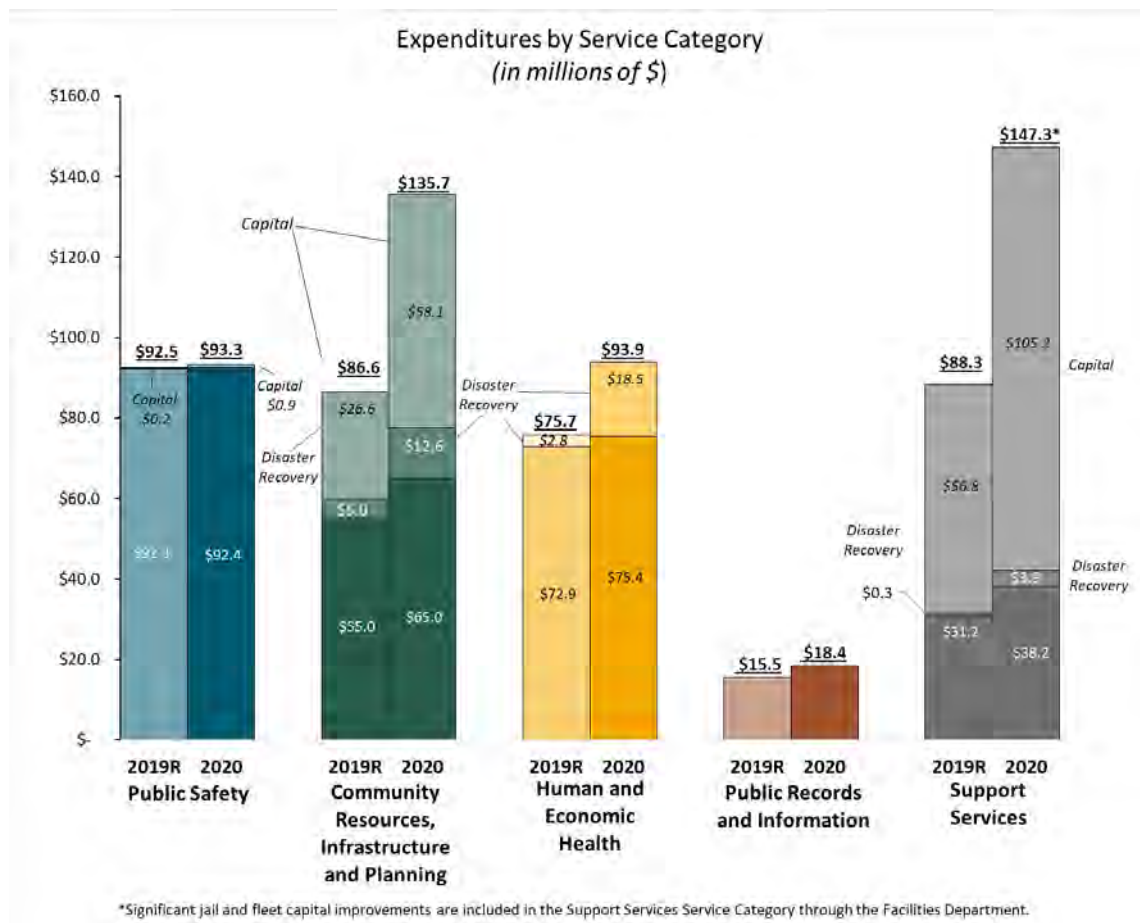
Fees and Charges for Services: Some County services derive significant financial support from fees and charges for services. Examples include the Parks Department, Solid Waste, Building Permits and Inspections, Motor Vehicle, Recording, Treasurer, and some components of the criminal justice system. These fees can be hard to predict but represent an important source of revenue for County services. Many of the fees are set by state statute. Fees at the County's landfill are set by the Commissioners. Fees collected are used exclusively for Solid Waste purposes which include household hazardous waste disposal, the operation of transfer stations in communities distant from the landfill, and recycling services. In addition, these fees will be the source of funding for future solid waste needs in the community as the current landfill reaches the end of its capacity in approximately 6 to 8 years.

Highlights of the Proposed 2020 Budget – Expenses

Expenses in the Proposed 2020 budget are divided into operating expenses, capital improvement plan items, non-operational accounts, and disaster recovery costs. The chart below depicts the Proposed 2020 budgeted expenses for each of these types:



The chart below depicts all expenses budgeted for 2020 how they compare with expenses from 2019 for each of the five service categories in the Operating Budget:





Public Safety: The County shoulders significant responsibility for public safety services in our community because of the role delegated to us by the State Constitution and statutes. The Sheriff's Office provides patrol services in unincorporated rural areas. The County also provides the following services to all residents of Larimer County whether they live in rural areas or within a city or town: operation of the community's jail; funding for the Coroner's office; an extensive array of alternative sentencing and community corrections programs; pre-trial services; emergency management functions; and primary funding for the District Attorney's office for Judicial District 8.

In 2019, after extensive study and community dialogue, the Commissioners voted to appropriate funds to improve the existing jail. Built in 1983 to then-current standards, the jail has experience significant over-crowding and no longer meets the community's needs. Certificates of Participation will fund an improvement project to build new support function areas such as a kitchen, medical treatment area, booking area, and meeting rooms for inmates and their legal counsel. In addition, approximately 250 new beds will be constructed to modern standards, allowing appropriate grouping of inmates to better suit their needs. Moving portions of the population into these new housing units, will improve safety and living conditions within the jail. The first payments on the Certificates of Participation will be made in 2020 and are expected to total approximately \$6 million.

In 2020, as the jail is under construction, hiring to staff the facility will begin. Each group of deputies will be recruited, trained and assigned on-the-job in the existing jail to fully ready them for service. Because of the number of new jail deputies to be hired in the next two years, additional civilian staff and resources will be added provide administrative support for functions such as recruitment, on-boarding and payroll. The total expense of these operational costs are budgeted at \$2 million in 2020. These costs are forecast to rise to \$7.2 million when fully operational in 2024.

The Proposed 2020 budget also includes additional funding for enhancements to the Sheriff's deputy step plan compensation program. As the demand for law enforcement officers increases, the availability of high quality staff members is strained. To keep up with these challenging market conditions and provide fair compensation for Larimer County's officers, the step plan is being modified to simplify movement through the steps and increase compensation levels within the steps. This change will increase overall compensation within the department by \$518,000.

The District Attorney's staffing needs are increasing with the rising rate of serious crimes. Video evidence for crimes committed in the Judicial District must be managed by the District Attorney's office. The volume of this evidence now exceeds a terabyte of data per month and is expected to grow in 2020. Because of the growth in the number of District Court cases, a new District Judge has been assigned by the State to Judicial District 8. In 2020, the District Attorney's office add staff to meet these needs.

Community Resources, Infrastructure and Planning: In this service category, significant work is still ongoing related to recovery from the 2013 flood. There are multiple funding sources from the federal level, most of which are administered through the State. These multiple layers of regulatory control and the complex nature of the criteria for funding are being addressed on the remaining projects to enable construction in 2020 on several large projects that had originally been planned for construction in 2018. County Road 47 and County Road 44H will be built or rebuilt in 2020. These projects total \$12.6 million, of which the County expects to be reimbursed approximately 87.5% from a combination of Federal Emergency Management Agency (FEMA) and state sources. County owned bridges connecting mountain neighborhoods across the Big Thompson River to Highway 34 were completed in 2019. Approvals for federal and state reimbursements toward the cost of construction are still pending. The reimbursements



for all flood recovery projects may not be timely enough to satisfy cash flow needs in the Road and Bridge fund. The County will be watching this situation closely throughout 2020 and making appropriate revenue transfers. In addition, staffing needs in Road and Bridge and engineering remain high because of the increase in historic workload attributed to flood recovery and implementation of the projects approved in the comprehensive Capital Improvement Plan.

The Solid Waste Department proposed 2020 budget includes expenses related to beginning work on new facilities to serve the needs of Larimer County in the coming decades. A multi-jurisdictional effort was completed to define solid waste strategies and identify needed facilities. A Policy Council was formed in 2019 to assist with this effort. In 2020, work will include design and construction on facilities to include a centralized solid waste transfer facility, a composting facility and a new land fill site.

Community Development completed work on the Comprehensive Plan in 2019 and began work on updates to the County's Land Use Code to implement the plan. In addition, the Community Development staff is working on updating or developing IGAs with multiple jurisdictions including Estes Park and Timnath. This work will continue in 2020, creating needs for additional dedicated staff. Larimer County will add electrical inspections to our Building Permit and Inspection services in 2020, taking over this responsibility from the State. Three new staff members will be hired to perform this work which will be funded through fees paid as part of the building permit process.

Human and Economic Health: Human and Economic Health Services are very dependent on programs and funding established by the federal and state governments. The County's work in this category addresses the needs of our community related to human services, public health, workforce development, economic development and behavioral health. The expenditures reflected in the budget include both the cost of administering these programs and some of the direct benefits to clients covered by the federal and state grant programs. It is particularly challenging to budget expenditures in this service category because most of the work is dependent on allocations made to the programs on fiscal calendars for the federal and state government that do not align with the County's calendar year. The proposed 2020 budget was built on the best information currently available, but changes may occur during the year.

The County continues to provide high quality services in food assistance, adult protection, child protection, childcare assistance, and Medicaid administration, and was recognized in 2019 by the State for our performance. Similarly, our Economic and Workforce Development Department is a national leader in the successful implementation of programs providing training, internships, and job search assistance and is a valued member of the multi-agency team addressing economic development needs throughout the county in a collaborative, coordinated fashion.

In November 2018, the voters approved funding mental health and substance abuse treatment throughout our community with a quarter cent (2½¢ on \$10) sales tax. The 2020 budget for these services includes continued work on distributing funds to service providers throughout the community to strengthen their service to residents. Work to design and construct a centrally located, mental health facility will continue with plans of opening for services to the community in spring of 2022.

Public Records and Information: The 2020 proposed budget in this service category is increased from 2019 in large part because of the cost of major elections. In 2019, the State passed a bill substantially increasing requirements for elections across the state. This law changed election practices and increased the number of required voting centers and ballot drop-boxes. Because 2020 will be a presidential



election year and the number of registered voters is growing, November 2020 is likely to be the largest election ever held in Larimer County.

On July 1, 2020, the Treasurer's office will take over the duties of the Public Trustee. Previously, a separate state-appointed official, the Public Trustee role will become the responsibility of the elected Treasurer. The Treasurer's budget for 2020, and in the future, will include this function.

The Public Affairs Department oversees a community survey in even-numbered years such as 2020. The budget for this department includes those expenses in 2020.

Support Services: One of the County's most pressing needs is timely expansion and replacement of facilities that serve our community. As the population grows, so does the demand for services and the need for facilities to accommodate expanded programs. The Facilities Master Plan completed in 2018 documents \$584 million in County facilities needs in the next 20 years. Some of this work is budgeted to occur in 2020 including continued work on fleet facilities and improvements to address severe overcrowding and conditions at the jail. In total this work is budgeted at \$80 million for these projects in 2020. A question to provide funding for additional capital projects is on the November 2019 ballot. If the measure is approved by voters, the 2020 proposed budget will be augmented prior to consideration for final adoption to include this work.

The 2020 proposed budget includes increased funding for information technology to keep up with the ever-increasing challenge of electronic security, and staffing to enhance the County's capabilities for sharing, analyzing, and leveraging data for decision making in multiple departments and offices.

Issues Impacting Future County Budgets

According to the analysis the County completed regarding internal strengths and weaknesses and external opportunities and threats, there are some key issues that will be critical in upcoming County budgets. These are summarized below.

Population Growth and Changing Demographic in the Community: The largest driver of the need for County services is simply growth of the community. The state demographer's office is projecting growth rates in Larimer County of between 1.5% and 1.9% annually between now and 2030, which yields a projected population of nearly 430,000 by 2030. Some of the impacts of growth that the County will need to address in future budgets are obvious: transportation needs, facilities obsolescence, and growing crime. These are compounded by the challenges of an aging demographic and rising housing and health care costs, and the availability and cost of childcare services. Since the County administers the bulk of government programs serving vulnerable populations and criminal justice offenders, the demand for our services and the associated staffing and facilities required is expected to rise sharply in the coming decade. The County's 2019-23 Strategic Plan includes objectives to address many of these needs. The 2020 budget includes resources to begin tackling many of them. Future budgets will need to provide additional resources to continue implementing solutions for these challenges.

County facility shortcomings have already been identified as an acute need and are compounded by population growth. Our buildings that house Cooperative Extension, Health and Environment and a portion of Human Services were built in 1978 and 1985. The Justice Center, housing Judicial District 8 must soon be expanded. The facilities master plan completed in 2018 gave the Commissioners the information they need to plan for the future, but much will remain to be done even with the substantial commitment to facilities reflected in the 2020 budget. Additional facilities can be funded beginning in



2020 if the sales tax question before votes is passed. If it is rejected, it's not clear how these needs can be addressed.

Revenue Source Stability: The primary source of discretionary revenue for the County is property tax. In 2017, the state was forced to reduce the residential assessment rate because of the disproportionate increase in residential property actual values compared to all other types of property. This adjustment was caused by legal requirements to comply with the Gallagher Amendment which sets up a maximum ratio of 45% for residential property tax receipts compared to total property tax receipts. The ratio is tested and achieved at a statewide level. Because Larimer County's property values are concentrated in residential properties, these adjustments limit property tax growth in our community. It is not known when the next adjustment will be made in residential assessment rates or if legislation at the state level will be considered to change Gallagher as it currently exists.

Critical programs in Human and Economic Health are funded primarily through state and federal grants. At this time it is not known if funding for these programs will drop, continue at the current level, or keep pace with the growing demand for services we anticipate. Demographic shifts in our community are steadily driving increases in the demand for services.

Continued Financial Health: The County currently enjoys a AAA credit rating, a characteristic of only 2% of counties in the nation. This rating is based on many factors but two important ones are the County's relatively low debt burden and the relatively high reserves available. Moving forward with the next generation of improvements at The Ranch, implementing the Solid Waste Master Plan for the region, and addressing multiple facility needs must be managed carefully to maintain the favorable credit rating currently assigned to the County.

Conclusion

The 2019 Revised and 2020 Proposed budgets comply with County policy and Colorado statutory requirements.

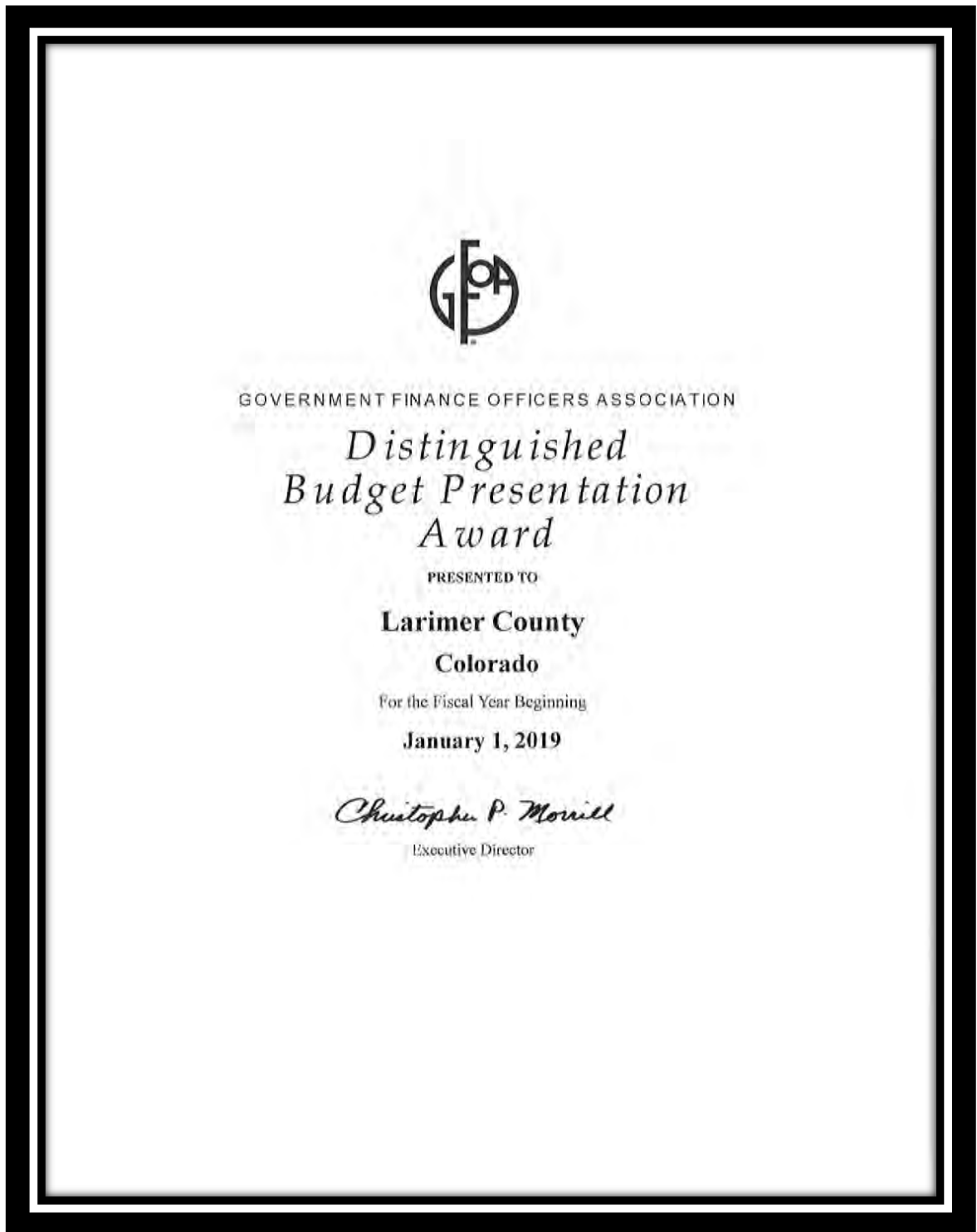
Sincerely,

A handwritten signature in black ink that reads "Linda Hoffmann". The signature is written in a cursive style and is positioned above the printed name.

Linda Hoffmann
County Manager

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Larimer County, for its annual budget for the fiscal year beginning Jan. 1, 2019. This is the first time Larimer County has received this award.

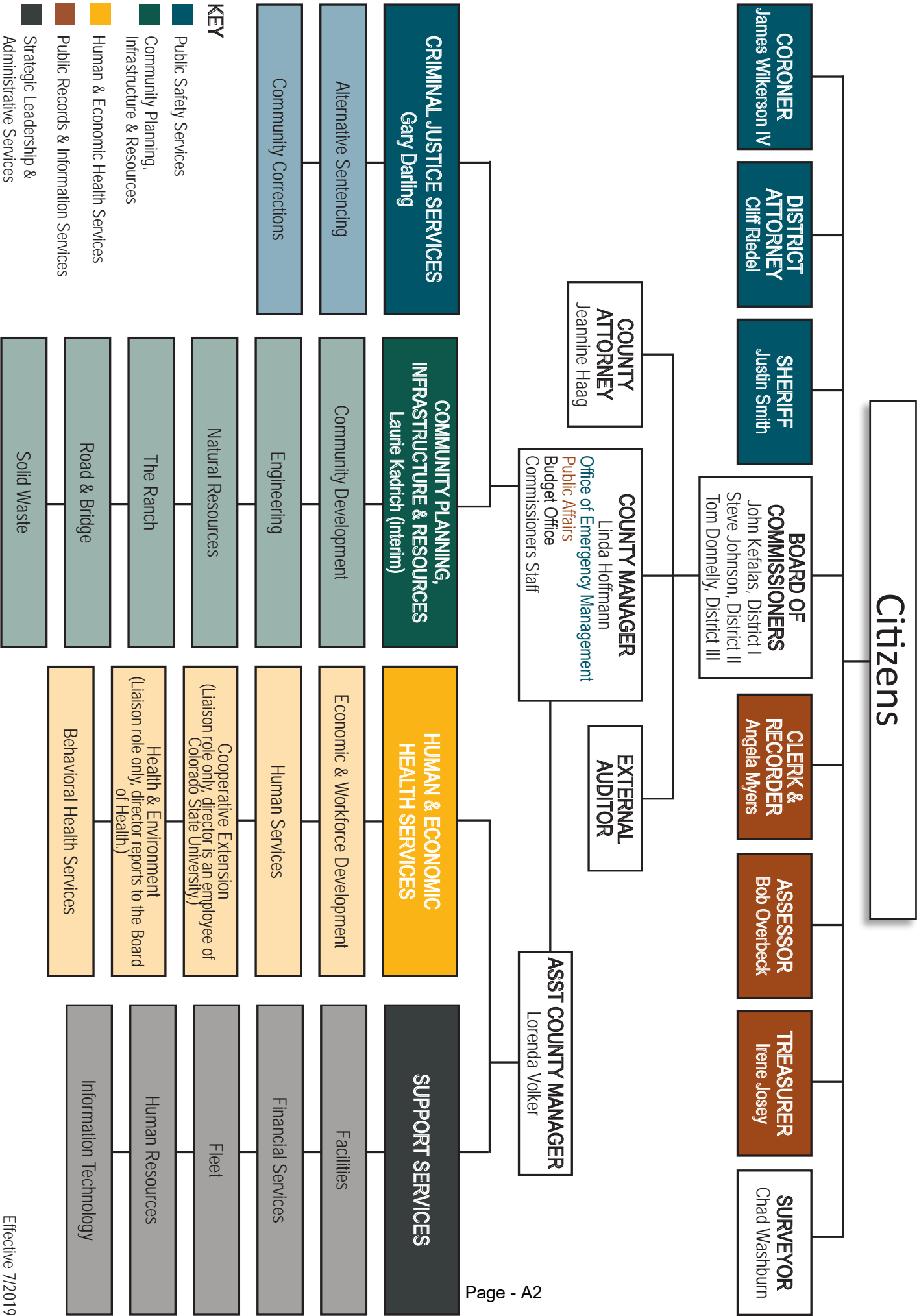
To be eligible for the award, a government entity must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Section A – Introduction & Overview



LARIMER COUNTY ORGANIZATIONAL CHART



- KEY**
- Public Safety Services
 - Community Planning, Infrastructure & Resources
 - Human & Economic Health Services
 - Public Records & Information Services
 - Strategic Leadership & Administrative Services

2020 Budget – Short Term Factors

Certain broad assumptions are determined in January through July each year to establish a basic foundation for building the County's budget, as the first year in the five-year budget projections. These general assumptions provide a framework for setting priorities, determining service levels, and allocating limited financial resources. Some adjustments are made from updated information available during the later months as available. The following general assumptions are used in guiding the County's 2020 Budget development:

State Aids & Federal Revenues

For forecasting purposes, ongoing intergovernmental revenues were assumed to be flat in 2020. In the 2020 budget, state aids and federal revenue total approximately \$89.6 million, or 19 percent of gross County revenue in the 2020 Budget. This represents a \$1.6 million or 2 percent increase from the 2019 Revised Budget, mainly related to Human Services programs and anticipated reimbursements for flood recovery projects in 2020.

Property Tax Revenues

Based on the initial 2019 certification of values provided by the Office of the County Assessor, net taxable value in 2019 for use in the 2020 budget grows by 18 percent due to rising property values, new construction, and oil and gas development. Property tax revenue for general county operating purposes (not including improvement districts, pest district or Foothills Gateway) rises by \$18 million or 15 percent over the 2019 Adopted Budget, including a one-time tax levy credit of \$3.5 million in 2020.

Sales, Use, and Specific Ownership Taxes

Sales, Use and Special Ownership tax revenues are budgeted at \$63.7 million, essentially unchanged from the 2019 Revised Budget, mainly due to conservative budgeting of such revenues. The 2020 budget represents a \$2.1 million or three percent increase over the 2019 Adopted Budget.

Personnel Costs

For forecasting purposes personnel costs were anticipated to rise by 2.7 percent in 2020. In the 2020 budget, personnel costs of \$184.8 million represent 32 percent of gross expenditures, and 63 percent of 2020 expenditures net of capital projects, disaster costs, inter-fund transfers and interdepartmental charges. The 2020 amount is a 5.5 percent increase over the 2019 Revised Budget. This increase primarily includes new positions added in 2020, especially for the first phase of the Jail Improvement Project (34.5 new positions with salary and benefit costs of \$1.5 million), base wage growth of 3.5 percent (reflecting a two percent range adjustment and a three percent merit increase to be granted upon eligible employees' anniversary dates), increases in health insurance of two percent, and generally flat or slightly increasing costs for dental insurance, long-term disability insurance, unemployment compensation, worker's compensation, life insurance, and employee assistance programs.

Operating Costs

For forecasting purposes operating expenses were held flat for 2020, with one percent increases assumed for 2020 forward. In the 2020 budget, gross operating costs of \$204.4 million represent 35 percent of the 2020 Budget gross expenditure amount of \$575.6 million. Of this total, approximately \$36.9 million is allocated to Capital or Disaster projects, and Non-Operational Accounts.

Capital Projects

The 2020 Capital Projects Service Category includes \$171.4 million in direct project funding (not including disaster-response projects), plus approximately \$16.1 million in interfund transfers to provide project funding. The 2020 Capital Budget and Five-Year Capital Improvement Plan include several large projects identified in the County's Facilities Master Plan.

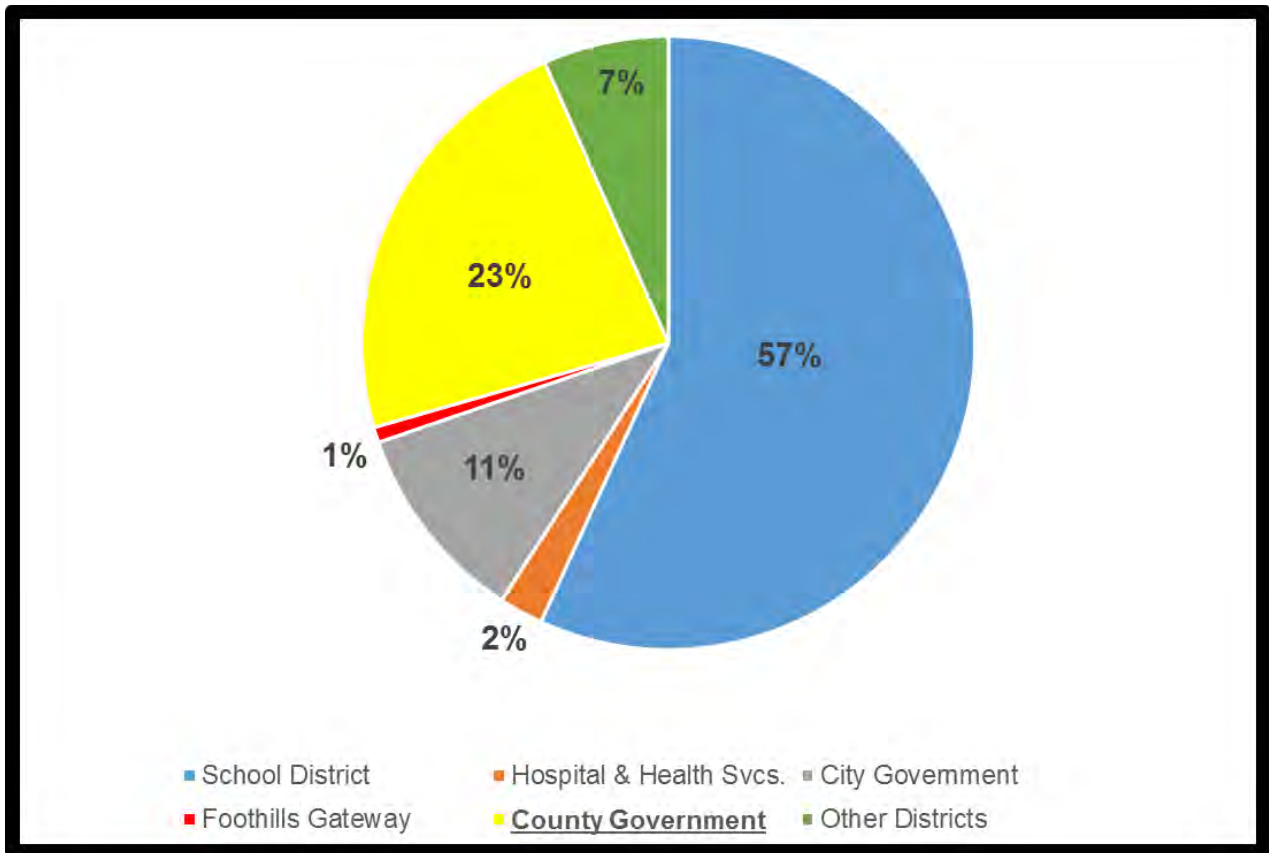
Disaster Recovery

Expenditures related to disaster recovery (primarily the 2013 floods) total \$16.5 million in 2020, including \$12.6 million related to two specific capital projects (CR 47 and CR 44H). This is an increase over the 2019 Revised Budget of \$11.2 million because these projects were planned for 2019 but were delayed until 2020.

2020 Tax Levy Summary

County Share of Property Tax Levy

Because property tax assessments come from the Larimer County Assessor, and tax bills come from the Larimer County Treasurer, many people might assume that Larimer County receives all property tax revenues. However, Larimer County government receives **only about one-quarter** of your property tax payments. Based on an example property tax bill and levies adopted by taxing districts, an estimated share of property tax revenues for 2020 is shown below:



Assessed Value Summary

Property tax revenue is determined through a formula that multiplies a mill levy rate to every \$1,000 of taxable assessed value. The 2020 Budget is based on the following property values supplied by the Office of the County Assessor (values in millions of \$):

Assessed Values				
Category	2018 Budget	2019 Budget	2020 Budget	'20-'19 % Chg.
Total Assessed Value	\$5,706	\$5,802	\$6,848	18%
TIF Value	\$290	\$313	\$358	14%
NET ASSESSED VALUE	\$5,416	\$5,489	\$6,490	18%
Actual Values				
New Construction	\$1,023	\$1,167	\$1,338	15%
TOTAL ACTUAL VALUE	\$51,864	\$53,315	\$63,008	18%

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

The 2020 Budget includes the following property tax revenues for County services:

- **Property tax revenue will increase by 15 percent 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 provide a one-time credit of .539 mills, for a net 2020 mill levy of 21.032 mills on a one-time basis in 2020 only.** This action, allowed by Colorado law, will reduce the amount of property tax levy collected in 2020 by approximately \$3.5 million from what would have been collected at the normal mill levy rate. The credit is being provided to buffer the significant impact on home and business owners from the increased property value assessment in 2019.
- **Larimer County will also levy 0.082 mills (authorized by state law)** to recover \$533,542 in revenue lost from abatements and refunds of property taxes in 2019. This is unchanged from the mill rate levied in 2019 to recover tax revenue lost in 2018.
- **Larimer County will continue to include the citizen-initiated tax for Foothills Gateway of 0.75 mills.** This tax was approved by the voters in November 2001 and will provide \$4,867,270 in 2020 towards the operation of Foothills Gateway. This is an 18 percent increase from the previous year.
- **2020 Larimer County Government Mill Levy:**

○ County Services Operating Mill Levy	21.571
○ Plus State Abatement Mill Levy	.082
○ Less One-Time Mill Levy Credit	-.539
○ <u>TOTAL County Operations Mill Levy:</u>	<u>21.114</u>
○ Foothills Gateway Levy	0.750
○ GRAND TOTAL Mill Levy:	21.864 mills
▪ Change from 2019:	-.539 mills
- **Tax Impact:** - The tax impact on the owner of a \$384,200 home (representing an 18.2% increase from the prior-year value in a reappraisal year) with a taxable value of \$27,470 is expected to be a \$73, or 14 percent increase in the County’s share of property tax in 2020 (not including the mill levy for Foothills Gateway).

Three-Year Comparisons

A comparison of the distribution of property tax revenue to support the Larimer County for the most recent three years is as follows (figures in millions of \$):

Fund	2018 Actual	2019 Adopted	2019 Revised	2020 Proposed	'20-'19 % Chg
101 – General	\$98.0	\$100.3	\$100.3	\$117.4	17%
182 – Health & Environment	\$3.4	\$3.5	\$3.5	\$4.0	13%
252 – Road & Bridge(b)	\$5.1	\$5.1	\$5.1	\$5.3	2%
262 – Human Services	\$8.9	\$9.2	\$9.2	\$9.5	3%
TOTAL County Services	\$115.4	\$118.2	\$118.2	\$136.2	14%
168 – Foothills Gateway	\$4.1	\$4.1	\$4.1	\$4.9	18%
GRAND TOTAL(a)	\$119.5	\$122.3	\$122.3	\$141.1	15%
<p>(a) = Totals may not add up due to rounding and do not include Public or General Improvement Districts or the Pest District Levies.</p> <p>(b) = Of the Road and Bridge Mil Levy, \$2.0 million is contributed to the I-25 Expansion Project each year from 2016 through 2020.</p>					

A comparison of the mill levies by fund for Larimer County for the most recent three years is as follows:

Fund	2018 Actual	2019 Adopted	2019 Revised	2020 Proposed	'20-'19 % Chg
101 – General	18.357	18.316	18.316	18.673	2%
182 – Health & Environment	.634	.642	.642	.617	-4%
252 – Road & Bridge(a)	.926	.937	.937	.812	-13%
262 – Human Services	1.654	1.676	1.676	1.469	-12%
Base Mill Levy (Limited by Law)	21.571	21.571	21.571	21.571	0%
Less: Temporary (One-Time) Tax Credit(b)	-.462	0.000	0.000	-.539	-100%
Plus: Abatements & Refunds Levy(b)	.233	.082	.082	.082	0%
TOTAL For County Services	21.342	21.653	21.653	21.114	-3%
168 – Foothills Gateway	.750	.750	.750	.750	0%
COUNTY GRAND TOTAL	22.092	22.403	22.403	21.864	-2%
<p>(a) = Of the Road and Bridge Mill Levy, 0.308 mills will be contributed to the I-25 Expansion project in 2020</p> <p>(b) = Any revenues associated with these mill levies accrue to the General Fund</p>					

2020 Revenue Summary

Overview

The 2020 Budget includes \$368.1 million in external revenues, which is a decrease of \$54.7 million or 13 percent from the 2019 Revised Budget of \$422.8 million. External revenues primarily include the property tax levy, sales and use taxes, intergovernmental revenues, debt proceeds, charges for services, grants, licenses and permits, and other miscellaneous revenues provided by outside sources. The 2019 Revised Budget included \$75.5 million in one-time proceeds from Certificates of Participation (COPs) to fund the Jail Improvement capital project. Net of these revenues the 2020 Budget represents an increase of 6 percent over the 2019 Revised Budget.

Internal revenues including transfers between funds, interdepartmental charges for services, decreases by \$23.8 million or 20 percent from the 2019 Revised Budget. The 2020 Budget would result in a net decrease in ending fund balances of \$110.5 million, as all revenues total \$465.1 million versus expenditures of \$576.1 million. This is mainly due the receipt of one-time revenues in 2019 for capital projects (such as the COP's) that will be spent in 2020.

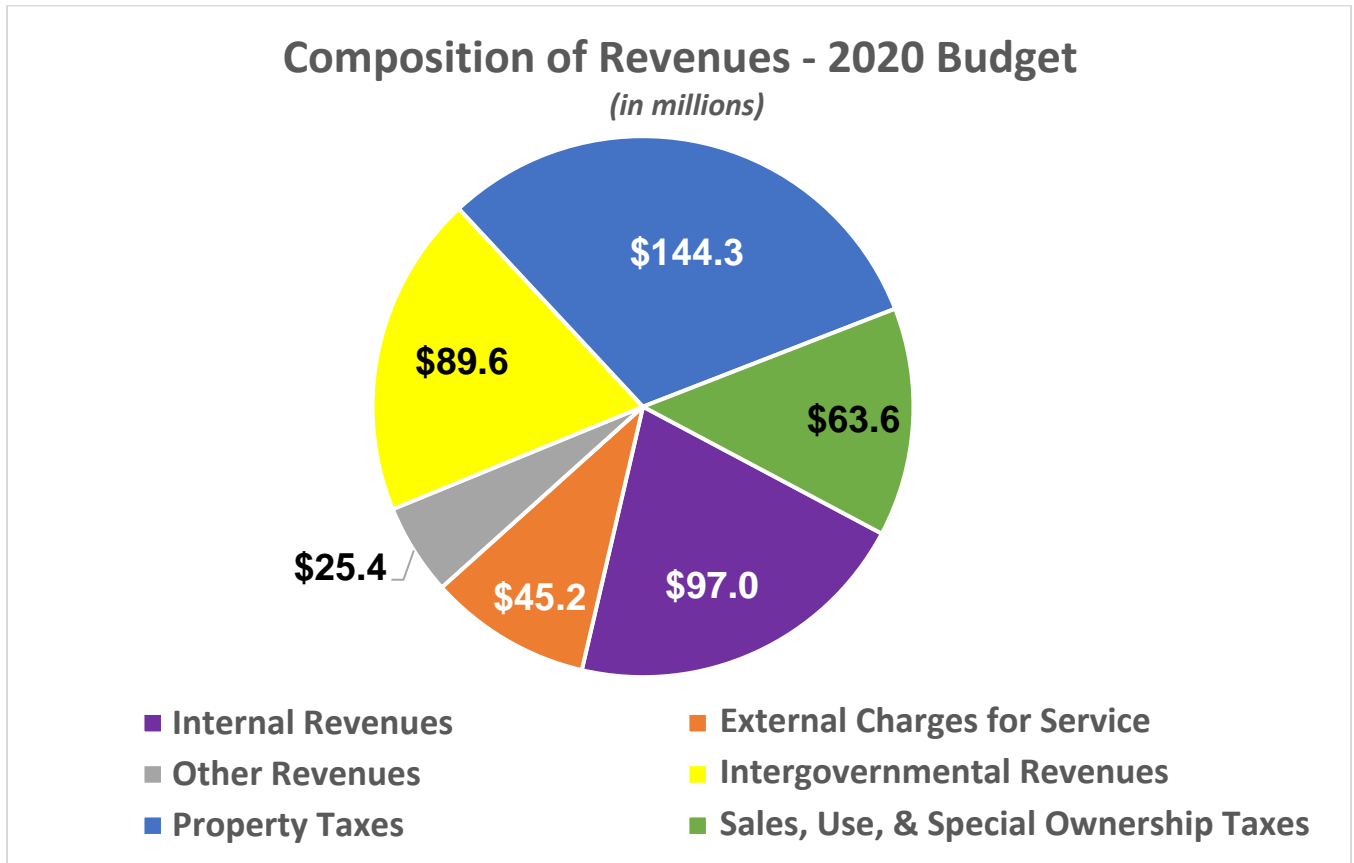
In total, County revenues to support operations decrease by \$78.5 million in 2020, or 14 percent from the 2019 Revised Budget, to \$465.1 million. This amount, plus beginning fund balances, matches expenditures plus ending fund balances and represents a balanced budget.

Revenue Estimate Methodology

Larimer County's Budget Preparation and Financial Policies include guidelines on how revenues shall be forecasted and budgeted. Generally, revenue estimates and budgets shall be developed using, "conservative, objective, and analytical approaches when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues."

Composition of Revenues

Larimer County, like most counties in Colorado, is highly dependent upon property tax levy and on State aids for mandated programs. In 2020, property tax revenues of \$144.3 million will represent 39 percent of the County's external operating revenues and 31 of all total revenues. Aids from the State of Colorado to support mandated programs and other general support represent 17 percent of total operating revenues.



Revenue Analysis by Category

Property Taxes

Property tax revenues increase by \$19.3 million or three percent over the 2019 Revised Budget, mainly due to an increase in assessed taxable value of 18.2 percent over 2019.

- Property taxes budgeted for General County operating purposes total \$136.2 million, an increase of \$18 million or fifteen percent over 2019. This amount is reduced by \$3.5 million from the amount that could be collected based on assessed value due to the inclusion of a one-time mill levy credit for taxpayers in 2020.
- An additional \$4.9 million is collected and distributed to the Foothills Gateway facility, an increase of 18 percent over 2019.
- An additional \$3.2 million is collected on behalf of General and Public Improvement Districts and the Pest Control District, which represents an increase of \$462,000 or 17 percent over 2019.

Intergovernmental Revenues

Intergovernmental revenues in 2020 increase by \$1.6 million to \$88.8 million, which is two percent above the 2019 Revised Budget. Significant changes include:

- Anticipated reimbursements and grants related to flood projects increase by \$5.9 million, as projects initially anticipated to be completed in 2019 were delayed into 2020.
- State gas tax receipts allocated to the Road and Bridge department decline by \$1.8 million due to a one-time allocation provided by the State in 2019.

- Revenues related to grants for capital projects decrease by \$3.7 million in the Road and Bridge department.

Sales, Use and Special Ownership Tax

Sales, Use and Special Ownership tax revenues are budgeted at \$63.7 million, a decrease of \$321,000 or one percent from the 2019 Revised Budget, mainly due to conservative budgeting of such revenues. The 2020 budget represents a \$2.1 million or three percent increase over the 2019 Adopted Budget.

Larimer County's sales tax revenues are for specific, voter-approved purposes and include:

- 0.15 percent (1 ½ cents on \$10) for Jail Operations (2020 budget of \$8.1 million in revenues).
- 0.25 percent (2 ½ cents on \$10) for Open Space (2020 budget of \$13.6 million).
- 0.15 percent (1 ½ cents on \$10) for construction and operation of the County Fairgrounds (2020 budget of \$8.1 million).
- 0.25 percent (2 ½ cents on \$10) for behavioral health services and construction of a facility (2020 budget of \$13.6 million).

Sales taxes are budgeted to stay essentially unchanged from the 2019 Revised Budget at \$43.5 million. The lack of increase is mainly due to conservative budgeting practices; the 2020 amount represents an increase over the 2019 Adopted Budget of 5.5 percent.

Use taxes, which are allocated to the same programs at the same proportions to sales tax, are anticipated to decrease by \$668,000 or 9 percent to approximately \$8.3 million. Specific Ownership tax increases by two percent to \$11.9 million in 2020. Most of this revenue source (\$11.6 million) is allocated to the Road and Bridge Department, while the remainder is allocated to improvement districts and the Pest Control District.

External Charges for Service

External charges for services decrease by \$718,000 or two percent below the 2019 Revised Budget to \$45.2 million. The most significant changes to the 2019 Revised Budget include:

- Revenues in the Solid Waste department decline by \$1.2 million due to conservative revenue estimates.
- Revenues in the Community Corrections Department increase by \$409,000 which represent increase per-diem reimbursement rates from the State for most client services (though rates for some specialized programs declined from 2019).
- Revenues related to the elections cycle increase by \$503,000 based on historical collections during presidential election years.
- Revenues in the Office of the Clerk and Recorder decline by \$325,000, based mainly on conservative estimates for Motor Vehicle (\$348,000).

Other External Revenue Sources

Most other external revenue sources, other than debt proceeds, decline by \$2.3 million or four percent from the 2019 Revised Budget. The decrease from the revised budget is due largely to conservative budgeting of revenues based on experience in 2019. For instance,

- Interest earnings decline by \$233,000 or five percent from the Revised Budget but increase by \$514,000 or 14 percent over the revised budget due to elevated interest rates.
- Miscellaneous Revenues increase by \$1.7 million or 20 percent, largely because departments that had not previously paid the Countywide Indirect Cost Allocation that offsets General Fund support for administrative services will be required to do so in 2020.

- Licenses and Permits decrease by two percent from the Revised Budget but increase by 25 percent over the Adopted Budget due to continued high demand for camping and building permits.

Debt proceeds were budgeted at \$75.5 in 2019 to fund the jail improvement project; there are no such revenues budgeted in 2020.

Internal Revenues

Internal revenues increase by \$20.1 million or 18 percent from the 2019 Revised Budget to \$127.8 million in 2020. This is primarily due to:

- Transfers between funds decrease by \$24.8 million of 37 percent, due mainly to a one-time transfer of \$22 million from the General Fund for capital projects in 2019 (the amount for such projects is \$4.4 million in 2020), and the transfer of corporate Information Technology services from an internal service fund to the General Fund in 2020, which results in a \$7.9 million reduction.
- The 2020 Budget would utilize \$110.5 million in fund balance for capital projects. Significant projects include:
 - County Jail Improvements, \$50 million
 - Fleet Services Campus Replacement, \$29.5 million
 - Ranch Master Plan Development, \$11.8 million
 - Solid Waste Wasteshed Consultants and Projects, \$10 million
 - Behavioral Health Facility construction, \$8.5 million
 - Pave a gravel section of County Road 72 from U.S. 287 to County Road 21, \$6 million
 - Purchase and develop an Emergency Operations Center, \$4.4 million

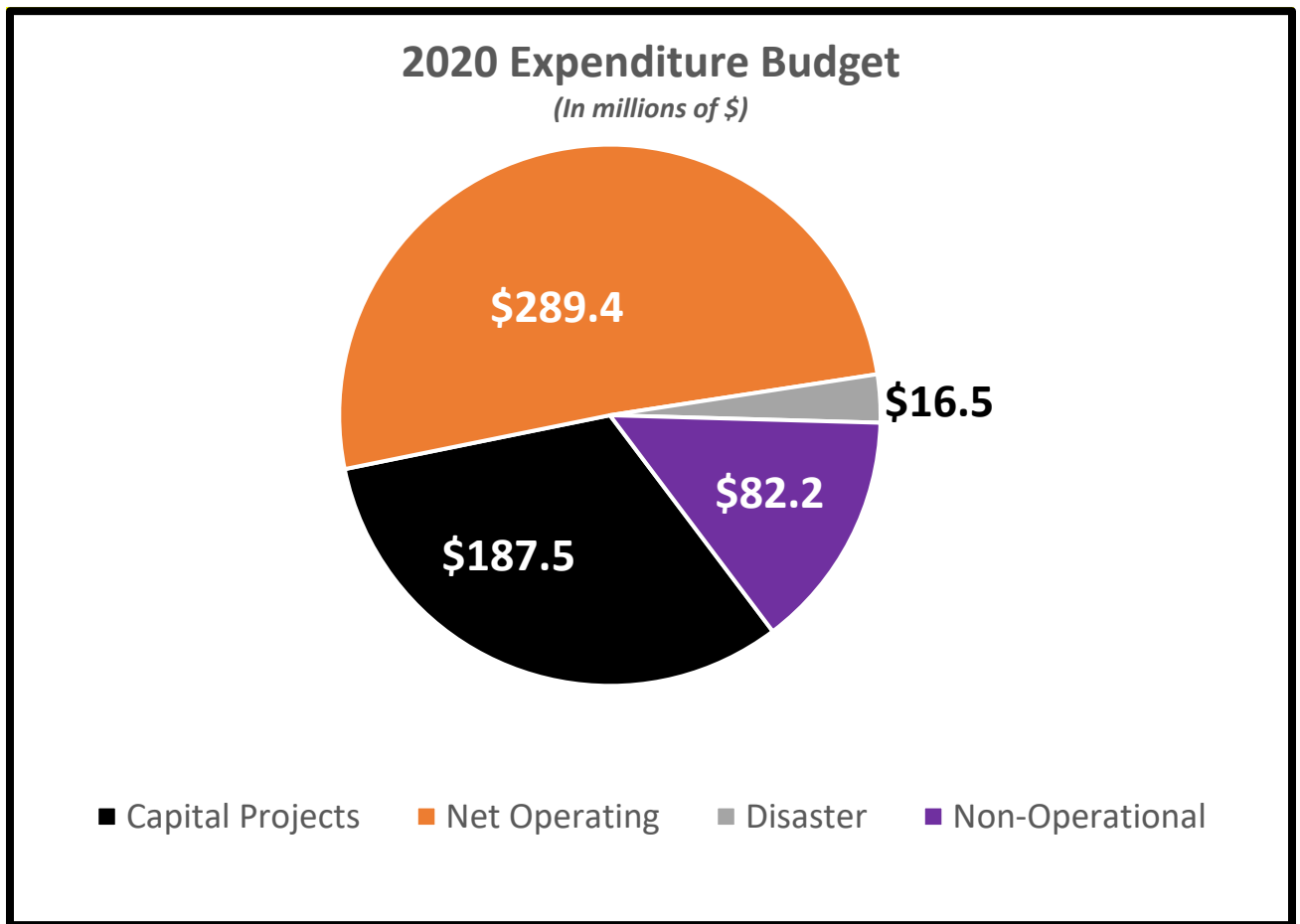
2020 Expenditure Summary

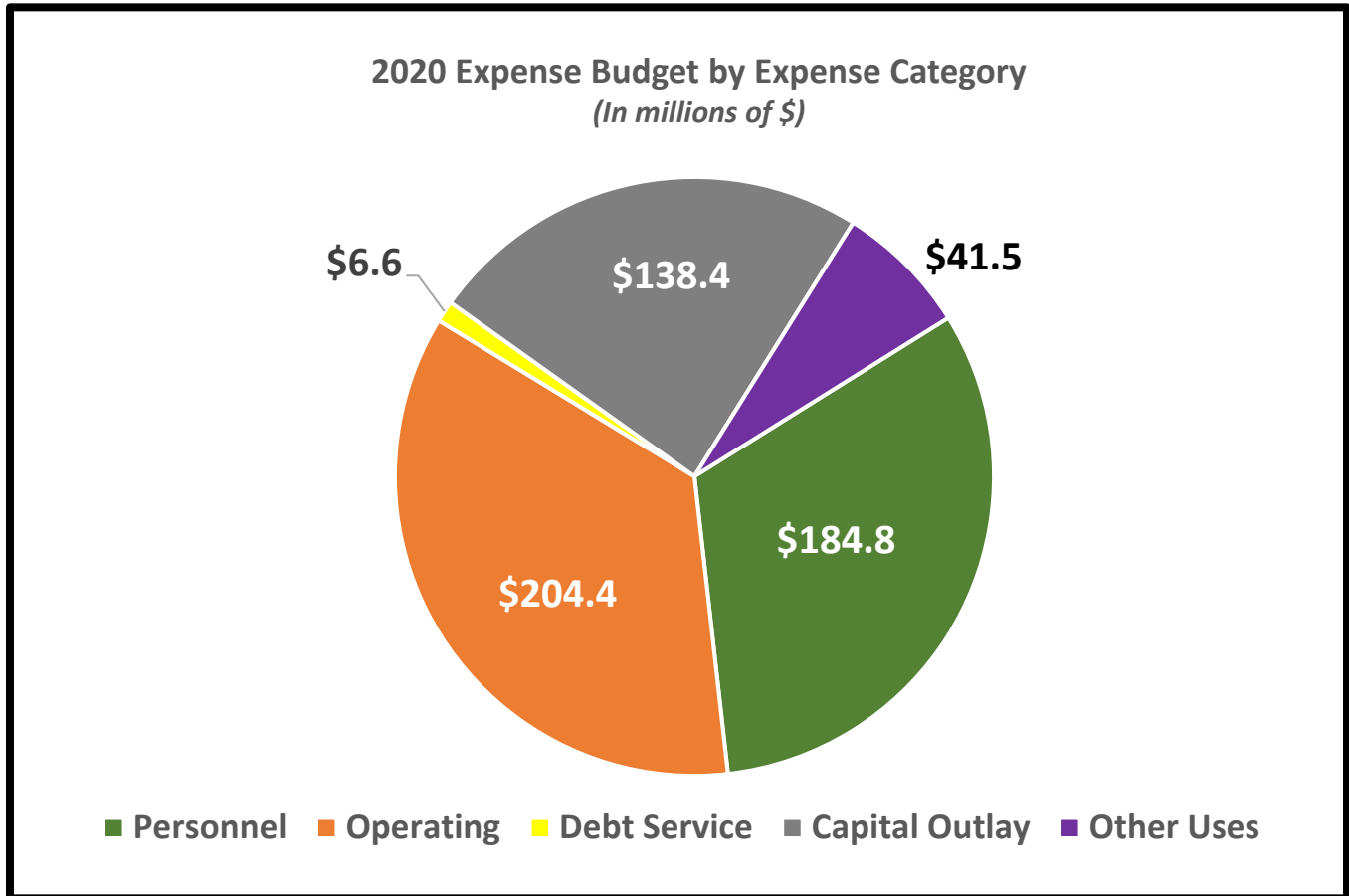
Overview

The 2020 gross expenditure budget for Larimer County Government is \$575.6 million, an increase over the 2019 Revised Budget of \$537.9 million or 7 percent. The gross expenditure budget includes:

- Non-Operational Governmental Accounts total \$82.2 million and include items such as internal sales tax transfers to other jurisdictions, internal service funds such as fleet management and employee benefits, and non-departmental inter-fund transfers.
- Expenditures related to the 2013 Big Thompson Flood total \$16.5 million in 2020 (see the Capital Projects section for additional information on disaster-related capital projects).
- Capital Project funding totals \$187.5 million. See section E of the Capital Budget for more detail.

Not including these three categories, the 2020 Budget includes net expenditures of \$289.4 million, an increase of \$31.3 million or 12 percent from the 2019 Adopted Budget.





Expenditure Highlights by Category

Operating Costs

Operating costs increase by \$10.3 million, or five percent, over the 2019 Revised Budget. Significant changes include:

- Costs for disaster relief capital projects, utilizing operating accounts, increase by \$8.3 million because projects originally planned for 2019 were delayed until 2020.
- Costs in the Office of the Sheriff decrease by \$2.2 million, mainly due to the completion of one-time projects carried forward from 2018 into 2019.
- Costs for capital projects, utilizing operating accounts, increase by \$4.9 million in Solid Waste and \$1.1 million in the Road and Bridge department.

Personnel Costs

Personnel costs increase by \$9.6 million or 5.5 percent over the 2019 Revised Budget. Significant changes from the 2019 Revised Budget include:

- 34.5 FTE new positions are created to begin staffing the first phase of the Jail Improvement Project, with a total salary and benefit cost of \$1.6 million.
- Costs to hire temporary election workers for the 2020 Presidential Election increase by \$1.5 million.
- Wage increases and benefit cost to continue for existing staff total approximately \$5.1 million.

Capital Outlay

Capital outlay costs increase by \$87.6 million to \$138.4 million, an increase of 172 percent over the 2019 Revised Budget mainly due to beginning implementation of the Facilities Master Plan and the Ranch Master Plan (see Capital Budget Section for additional information). Significant capital outlay expense accounts include the following projects (note that some costs for capital projects are coded to accounts that fall under “Operating Costs”. See the individual capital project narratives for more detail):

- Behavioral Health Center: \$17.1 million
- Ranch Master Plan projects: \$11.2 million
- Jail Improvement: \$50.5 million
- Fleet Campus Replacement: \$29.5 million
- Emergency Operations Center: \$4.9 million

Debt Service

Debt Service payments increase by \$1.4 million or 28 percent over the 2019 Revised Budget to \$6.6 million. 2020 will include the initial payments for the Certificates of Participation that fund the Jail Improvement Project and are estimated at \$6 million. Remaining debt service payments are mostly for Improvement District projects.

Inter-fund Transfers

Transfers between funds decrease by \$25.2 million or 37 percent from the 2019 Revised Budget. This reduction is mainly due to:

- The elimination of a one-time transfer of \$22 million from the General Fund for capital projects in 2019, offset by a transfer for such projects of \$4.4 million in 2020.
- The transfer of corporate Information Technology services from an internal service fund to the General Fund in 2020, which results in a \$7.9 million reduction.

2020 Service Proposals

The Larimer County Budget process provides Elected Offices and Divisions opportunities to request resources in addition to those required for ongoing operations. These requests can be for one-time or ongoing service projects or service changes. Categories for service proposals include:

1. Capacity Expansions – projects that respond to increasing service demands, due to factors like population growth or economic conditions, so that the County can avoid a reduction in service levels.
2. Initiatives to help achieve Goals and Objectives related to the County’s [Adopted Strategic Plan](#).
3. Service Expansions – projects that would provide new services or improve service quality.

Elected Offices and Divisions submitted 45 Service Proposals for 2020. These requests were evaluated based on the above three criteria, applicability to the County’s Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis from spring 2019, plus any documented performance improvement goals or return on investment. The following Service Proposals are included in the 2020 Budget, based on the categories above.

Capacity Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Manager	Internship Program	\$0	Absorbed in Existing Budget	Two Years (2020 and 2021)

Explanation: Larimer County is applying for the Cathy Shipley Best and Brightest Internship Program, which provides funding for a full-time intern to work in the County Manager's Office. This intern will work under the County Manager's general direction and will work on special projects and assignments. Total annual cost of the internship is \$60,367, of which the Colorado Department of Local Affairs is providing \$20,000 annually as a grant award.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Larimer Humane Society Contract Increase	\$68,370	Property Tax Levy	Ongoing

Explanation: Funding is provided for the annual contract valuation formula, which is based on several factors: the cost to operate the animal shelter, provide veterinary services, provide animal protection and control services, sell and manage licenses, perform community outreach and provide overnight dispatch service along with an allocated cost for support services such as finance and human resources that are required for those functions. The contract cost is allocated to various jurisdictions with which LCHS provides contracted services. The 2020 budgeted amount also includes \$2,500 for the County to cover the cost of pet licensure for low-income seniors.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Electronic Plan Review	\$31,300	Property Tax Levy & User Fees	Ongoing

Explanation: The Community Development Department will purchase new software and equipment to allow customers to submit plans electronically. This will improve customer service and help staff review plans more efficiently. The project is funded partially from general fund resources (\$16,800) and from Building Department user fees (\$14,500)

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Coroner	Additional Staff and Vehicle	\$167,412	Property Tax Levy	Combination

Explanation: Two regular positions are added to the Coroner's Office, which continues to expand into a regional facility and see increased workload due to population increases. One position will handle administrative tasks, such as billing for facility use by outside parties; and one position is a Medicolegal Investigator that handles death investigations. Funding includes \$41,000 in one-time costs to purchase an additional vehicle.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
District Attorney	Intake Staffing	\$276,976	Property Tax Levy	Ongoing

Explanation: Two regular Deputy District Attorney positions and one regular administrative position are added to address increasing workloads related to digital evidence from body worn cameras, sensitive criminal investigations areas (such as elder abuse), and for screening of cases to determine levels of charges.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Stormwater Right-of-Way Tech Position	\$115,520	Property Tax Levy	Ongoing

Explanation: Larimer County has been regulated under the Municipal Separate Storm Sewer System (MS4) stormwater permitting requirements of the Colorado Department of Public Health & Environment (CDPHE) and Environmental Protection Agency (EPA) since 2008. Permitting requirements continue to evolve and additional requirements have been added in recent years. Existing staff can no longer absorb these duties, such as conducting more frequent and targeted field inspections for potential illicit stormwater discharges and responding to right of way/utility access permit requests.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Improvement District Tech Position	\$171,160	Outside Revenues	Ongoing

Explanation: One regular position is created to support the maintenance needs of the nearly 60 improvement districts plus potential new improvement districts and service levels. Considerable time is spent each year in working with individual road boards to plan and communicate the maintenance plans. When implemented, staff need to develop bids and then administer and field inspect the work of crack sealing, chip sealing and patching programs in the various subdivisions, in addition to monitoring contracts for snow and ice control and gravel road maintenance.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Construction Management Software	\$30,000	Property Tax Levy	Ongoing

Explanation: Funding is provided to purchase licenses for updated construction management software to help staff track progress on and expenses for at least \$10 million in annual infrastructure capital projects.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities	Administrative Staff	\$21,675	Absorbed in Existing Budget	Ongoing

Explanation: Management and oversight of County facilities, plus the addition of new or expanded facilities as part of the Master Plan has led to increased workload for administrative staff in the Facilities Management Department. Workload issues include vendor contracting and management, insurance compliance, asset maintenance tracking, and capital project billing.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Finance	Sales Tax Accounting Tech	\$48,899	Sales Tax Revenues	Ongoing

Explanation: One 0.75 FTE regular position is created in Sales Tax Administration to manage increasing workload. Examples include new regulations that require remote vendors to collect and remit sales tax, which led to an increase in open vendors from 28,000 to over 103,000; and increasing the enforcement of project cost reports (audit/review of building material use tax paid on building permits), which has resulted in more audits/reviews.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Finance and Road & Bridge	Accounting Tech – Limited Term	\$68,478	Disaster Reimbursements	One-Time

Explanation: Funding is continued for one limited term position for accounting duties related to flood recovery programs.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Benefits Team Lead Funding Reallocation	\$98,587	Property Tax Levy	Ongoing

Explanation: The funding source for this position is changed from the Employee Benefits Fund to the General Fund. All other similar positions were transferred to the General Fund in 2017.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Law Enforcement Step Plan Adjustments	\$518,000	Property Tax Levy	Ongoing

Explanation: Funding is provided to ensure that compensation for Larimer County law enforcement personnel remain consistent with other law enforcement agencies in the Northern Colorado Region and among the 10-peer county group.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Veterans' Services	Administrative Costs	\$87,000	Property Tax Levy	Ongoing

Explanation: Funding is provided for administrative support costs that had been absorbed by the Workforce Center, which can no longer be continued due to State and Federal revenue reductions. These resources will enable the Veterans' Services to fill the Veterans' Services Officer on a full-time basis in 2020.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Workforce Center	High School Equivalency Program	\$25,500	Property Tax Levy	Ongoing

Explanation: Funding is provided to continue providing high school equivalency programs that would be eliminated due to reductions in federal funding. This program had provided high school equivalencies to 149 young adults over the four-year period 2014-2019. The Workforce Center will engage other community partners that also provide these services to determine the most cost-effective programming approach, and seek Board of County Commissioners approval to utilize these funds.

Strategic Plan Goals

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	Business Analyst Capacity Expansion	\$191,334	Property Tax Levy	Combination

Explanation: The Larimer County 2019-2023 Strategic Plan (goal three objective four) has identified the need to promote data-driven decision making within the organization. With limited capacity and specific gaps in required range of skills for the nature of work, resources are provided for a data catalog tool for automated/assisted discovery of all shareable data assets that the county uses, and increased business analysis capacity on a short-term contract basis. One regular Business Analyst position is created to implement this and other data analysis-related Strategic Plan items. These resources will lead to projects that provide greater efficiency, consistency, and security in operations and services for county customers. The Business Analyst position will assist with the Community Health and Resilience Mapping proposal summarized below.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Multiple	Community Health & Resilience Mapping	\$314,486	Property Tax Levy	One-Time

Explanation: The Larimer County 2019-2023 Strategic Plan (goal three objective four) has identified the need to promote data-driven decision making within the organization. Funding is provided to develop a tool that will enable county staff to measure and map community health and wellbeing. This is imperative to Larimer County's mission because it will enable the county to continue to make data-driven decisions on the resources, services and programs needed by the community. The tool will pull from both internal and external (local and national) data sources that align with a County definition of community health and wellbeing. The data will include metrics relating to the overall health of our children and youth, families, individual adults and our aging population in relation to topics such as physical health, mental health, food insecurity, employment and financial security topics. Additional data sources may be available to measure and map natural resources and infrastructure resources such as flood plains, watersheds and other elements necessary to the health of the County. The Business Analyst in the Business Analyst Capacity Expansion proposal summarized above will assist with this effort.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Multiple	Strategic Analysis – Childcare and Housing	\$100,000	Property Tax Levy	One-Time

Explanation: The Larimer County 2019-2024 Strategic Plan (goal two objectives three and four) has identified the need to improve the access to childcare and housing across Larimer County. While both objectives have a wealth of initiatives occurring across the County with non-profit, for profit, business and community partners, a significant gap exists regarding County-wide data and needs analyses and strategic direction. Funding is provided for a contract to conduct a full County-wide needs and data analysis on both topics. The contractor will be expected to analyze all existing data, obtain feedback and input from the business sector and from community residents. The deliverable will also provide the Board of County Commissioners with a framework that outlines strategic direction and action based on national research and best practices in both areas.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Multiple	Job Coaching	\$62,469	Property Tax Levy	Ongoing

Explanation: The Larimer County 2019-2023 Strategic Plan (goal two, objective two) will increase job opportunities available to persons with disabilities in our community by first expanding our organization's efforts to employ persons with disability and then helping other organizations achieve similar goals. Larimer County 2019-2023 Strategic Plan (goal three objective three) seeks to improve the County's ability to be more collaborative, adaptable and inclusive in the way it provides services. One position is created that will help meet these objectives in a variety of ways, including developing recruitment and hiring practices that encourage the hiring of persons with disabilities where appropriate, and ensuring harder-to-reach populations are included in recruitment and hiring efforts, and outreach projects (such as facility planning, service delivery alternatives, Community Survey, etc.).

Service Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Criminal Justice Services	Victim Witness Specialist Position	\$69,593	Property Tax Levy	Ongoing

Explanation: One existing part-time position is increased to full-time and one 80 percent regular position is created due to the anticipated workload from a change in State law. House Bill 19-1064 decreed that each victim of a crime has the right to be informed when a person who is accused or convicted of a crime against a victim enters custody, fails to appear for custody, is released or discharged from custody from county jail or other facility or escapes a secure or non-secure correctional facility or program. Additionally, the victim has a right to be informed when a person convicted of a crime against the victim is placed in or transferred to a less secure public or private correctional facility or program.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Criminal Justice Services	Pre-Trial Services Specialist Positions	\$134,539	Property Tax Levy	Ongoing

Explanation: Two regular Court Services Specialist I positions are created due to a 52 percent increase in individuals ordered into pre-trial services over the past five years, which reduces overall costs to the County by keeping individuals out of jail while awaiting trial. The additional positions will ensure staff are able to provide mandated supervision duties to all level of pre-trial service clients.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Criminal Justice Services	Records Management Position	\$36,967	Property Tax Levy	Ongoing

Explanation: One half-time regular Department Specialist is created due to the anticipated workload from a change in State law. House Bill 19-1275 allows courts to order the sealing of defendants' criminal justice records for fully dismissed cases, completed diversion agreements, and completed deferred judgments with dismissed counts. This bill also allows defendants to petition for sealing criminal conviction records without requiring them to file a separate civil action.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Electrical Permits and Inspections Service	\$262,129	User Fees	Ongoing

Explanation: Three regular positions are created so that Larimer County may take over electrical permitting and inspections from the State, effective July 1, 2020. Electrical permits/inspections within this service area would include work as part of residential, commercial and utility buildings (new, additions, alterations), photovoltaic installations, electric-only permits (service upgrades, temporary power poles), furnace, ACs and water heaters, mobile home parks, fire alarms, electrical signs, oil/gas operations, and cell towers. The County would adopt the 2017 National Electrical Code, hire, train and equip electrical inspectors and a new permit technician, adopt electrical permit and inspection procedures, reprogram our permit processing system to include electrical, prepare educational handouts, and notify the public,

especially electrical contractors. The county would review electrical plans only for commercial installations, multi-family, single-family dwellings over a certain size/ampage and solar PV permits. Plan review will be done either by new inspectors or existing plan review staff with proper experience and training. Costs for this program will be covered by fees currently paid to the State for these services.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Planner 1 Position for Estes Valley	\$0	Absorbed in Existing Budget	Ongoing

Explanation: Larimer County will resume development review for projects in the unincorporated Estes Valley beginning January 2020. Previously, the town staff have conducted development review on behalf of the County, where the County has compensated the town for that work as agreed through an intergovernmental agreement. This position will be funded with resources previously remitted to the town. Transition will require converting historic case files, modifying application forms, adopting and administering a new overlay district within the Larimer County Land Use Code for the Estes Valley, and providing ongoing development review services for approximately 15-18 new land use cases per year, according to recent trends. The new planner will also respond to customer phone calls and emails, and staff pre-application development requests from Estes Valley applicants.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Short-Term Rental Positions – Limited Term	\$111,803	Absorbed in Existing Budget	Limited Term

Explanation: Two limited term positions are created (through the end of 2021 to implement new short-term rental regulations that will become effective Sept. 1, 2019. The County intends to accept limited numbers of applications in 2019 and to begin to notify owners in 2020 about the need to seek compliance by the end of 2021. Application and permit fees will cover the cost of the positions.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Finance	Cost Allocation Plan Consultant	\$18,000	Property Tax Levy	Ongoing

Explanation: Funding is provided to outsource annual production of the County's Cost Allocation Plan, which is used to recover administrative overhead costs (human resources, information technology, budget, finance, etc.) from state and federal grant and reimbursement programs. Most of the 10-county peer group utilize a firm to prepare these plans, which must comply with State and Federal regulations.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Election Worker Administrative Costs	\$107,923	Property Tax Levy	Cyclical

Explanation: Funding is provided to cover increased costs due to the Elections Office adding approximately 1,369 employees into the payroll system (as Elections Workers are employees, which means all employment requirements apply, I-9, W-4, etc.). There are unique tax requirements for Election Workers, if wages meet a certain threshold we have to refund certain taxes withheld at the end of the year, as well as run a specific end of year process, this requires specific handling of Election Workers, through the end of the year. This funding will be cyclical in nature as some election cycles (especially Presidential) require significantly more election workers be hired.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Internal Communication Resources	\$17,390	Property Tax Levy	Ongoing

Explanation: Funding is provided to increase an existing position from part-time to full-time to improve existing internal communication efforts to County employees.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	Network Infrastructure Security	\$330,000	Property Tax Levy	Combination

Explanation: Funding is provided to further improve the County's critical information technology network against cyberthreats. The amount provided in 2020 will enable implementation of security measures with an ongoing cost of \$100,000 annually.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Public Information	Community Survey	\$8,000	Property Tax Levy	Cyclical

Explanation: The Public Affairs Department anticipates the need for additional outreach resources for the biennial Community Survey, such as language translation and ADA compliant options for people with disabilities that have not been pursued in past community survey efforts. This funding will be cyclical as the survey is completed every two years.

Position Summary Schedule

Overview

A schedule of changes to regular, authorized positions in the 2020 budget by Office/Department and Service Category is shown below and are reported as full-time equivalents (FTE). Limited-term and temporary positions are not included in this summary.

Elected Office/Department		2018 Final	2019 Revised	2020 Change	2020 Budget
Public Safety					
	Coroner	8.00	9.00	2.00	11.00
	Criminal Justice Services	187.50	188.50	5.30	193.80
	District Attorney	87.00	87.00	3.00	90.00
	Emergency Management	3.00	3.00		3.00
	Sheriff	410.00	415.00	36.00	451.00
<u>Subtotal – Public Safety</u>		<u>695.50</u>	<u>700.50</u>	<u>+46.30</u>	<u>746.80</u>
Community Planning, Infrastructure and Resources (CPIRs)					
	Community Development	38.22	40.22	4.00	44.22
	Engineering	31.00	31.00	2.00	33.00
	Natural Resources	43.70	47.10	3.00	50.10
	Road and Bridge	66.00	69.00	1.00	70.00
	The Ranch	21.50	22.62		22.62
	Solid Waste	25.50	25.50	4.00	29.50
<u>Subtotal – CPIRs</u>		<u>225.92</u>	<u>235.44</u>	<u>+14.00</u>	<u>249.44</u>
Human and Economic Health					
	Behavioral Health		4.50	1.50	6.00
	Extension	4.00	4.00		4.00
	Health and Environment	83.40	83.40	-5.50	77.90
	Human Services	362.43	364.98	38.50	403.48
	Workforce & Economic Development	6.00	58.75		58.75
<u>Subtotal – Human & Economic Health</u>		<u>455.83</u>	<u>515.63</u>	<u>+34.50</u>	<u>550.13</u>
Public Records & Information					
	Assessor	43.00	43.00		43.00
	Clerk and Recorder	85.00	87.00		87.00
	Public Communication	2.75	2.75		2.75
	Treasurer	14.00	14.00		14.00
<u>Subtotal – Public Records & Information</u>		<u>144.75</u>	<u>146.75</u>	<u>N/A</u>	<u>146.75</u>

	Elected Office/Department	2018 Final	2019 Revised	2020 Change	2020 Budget
Support Services					
	Board of County Commissioners	12.00	12.00		12.00
	County Attorney	15.42	16.42		16.42
	Facilities	32.50	33.50	1.50	35.00
	Finance	26.25	25.25	1.00	26.25
	Fleet	18.00	18.00		18.00
	Human Resources	20.80	20.80	2.20	23.00
	Information Technology	76.50	77.50	1.00	78.50
	<u>Subtotal – Support Services</u>	<u>201.47</u>	<u>203.47</u>	<u>+5.70</u>	<u>209.17</u>
	TOTAL	1,723.47	1,801.79	+100.50	1902.29

Specific changes by Service Category are displayed below:

Elected Office/Department		FTE Change	Details
Public Safety			
Coroner		+2.00	Admin Assistant I (1); Medicolegal Investigator I (1)
Criminal Justice Services		+5.30	Correctional Case Specialist II (1); Victim Witness Specialist (1.8); Dept. Specialist (0.5) Court Services Specialist I (2)
District Attorney		+3.00	Legal Assistant I (1); Deputy DA III (2);
Sheriff		+36.00	Booking Data Specialist (1); Corporal (3); Deputies (27); Emergency Services Tech (1); HR Tech (1); Sergeant (2); Sr. Accounting Tech (1)
Community Planning, Infrastructure and Resources (CPIRs)			
Community Development		+4.00	Building Inspector (2); Building and Code Compliance Tech (1); Planner I (1)
Engineering		+2.00	Engineering Tech II (2)
Natural Resources		+3.00	Park Ranger (2); Weed Control Tech I (1)
Road and Bridge		+1.00	Project Manager (1)
Solid Waste		+4.00	Landfill Worker II (1); Solid Waste Manager (1); Landfill Gate Attendant (2)
Human and Economic Health			
Behavioral Health		+1.50	Comms. Specialist (0.5); Grant Manager (1)
Health and Environment		-5.50	Dept. Specialist II (-1); Health Educator (-1); Nursing Supervisor (-0.5); Public Health Nurse (-1); Senior Accounting Tech (-1); WIC Educator (-1)
Human Services		+38.50	Case Aide (1); Human & Economic Health Director (1) Converting 36.5 positions from limited term to regular
Support Services			
Facilities		+1.50	Facilities Services Worker II (1); Admin Assistant (0.5)
Finance		+1.00	Accounting Tech I (0.75); Dept. Specialist (0.25)
Human Resources		+2.20	Comms Specialist (0.2); Dept. Specialist II (1); Employment Specialist (1)
Information Technology		+1.00	Business Analyst (1)
TOTAL		+100.50	

Larimer County Budget Preparation Calendar

The budget shall be developed to comply with the following dates and events:

Date	Event
January 1	Start of Fiscal Year
On or Before January 31	A certified copy of the adopted budget must be filed with the Colorado Division of Local Government (29-1-113(1), C.R.S.)
On or Before March 1	The U.S. Bureau of Labor Statistics releases the the Consumer Price Index (the "CPI") for the Denver/Boulder area. This annual percent change is used with "local growth" to calculate "fiscal year spending" and property tax revenue limitations of TABOR. (Article X, Sec. 20, Colorado Constitution)
On or Before April 30	County Manager presents multi-year revenue & expenditure forecast and identifies critical financial issues for BOCC and elected officials.
On or before May 30	BOCC communicates their priorities and strategic initiatives to the County Manager and elected officials.
On or before June 15	Budget Office distributes budget procedures for revising the current budget and development of budget for the upcoming fiscal year.
On or before August 1	Human Resources department provides the Budget Office compensation and benefit information for use in projecting current & ensuing year personnel costs
On or before August 25	Assessors certify to all taxing entities and to the Division of Local Government the total new assessed and actual values (for real and personal property) used to compute the statutory and TABOR property tax revenue limits. (39-5- 121 (2) (b) and 39-5-128, C.R.S.)
On or before September 1	Deadline for all spending agencies to submit all required budget information to the Budget Office.
Between September 1 and October 1	Meeting with all spending agencies to review details of budget information and requests.
Between October 1 and October 15	Recommended balanced budget developed for BOCC including publication materials.
On or before October 15	County Manager must submit recommended, balanced budget and revised current budget to the BOCC. (29-1-105, C.R.S.) BOCC must publish "Notice of Budget" upon receiving recommended budget. (29-1-106(1), C.R.S.)
After October 15	County Manager reviews recommended, balanced budget and revised current budget with BOCC providing necessary rationale and justifications for the budgetary proposals and levels of services supported by the budget.
On or before December 1	BOCC holds public hearings on the recommended, balanced budget and, after public hearings, may give County Manager direction to make further modifications to the budget.
On or before December 10	Assessors' changes in assessed valuation will be made only once by a single notification (re-certification) to the county commissioners or other body authorized by law to levy property tax, and to the DLG. (39-1-111(5), C.R.S.)
On or before December 15	Deadline for certification of mill levy (39-5-128(1), C.R.S). Larimer County, if levying property tax, must adopt budget before certifying the levy to the county.
On or before December 22	2 Deadline for county commissioners to levy taxes and to certify the levies to the assessor. (39-1-111(1), C.R.S.)

PUBLIC HEARINGS – Hearings on the 2020 Proposed Budget will be held on:

HEARINGS TO REVIEW PROPOSED BUDGET – Comments will be welcomed on:

November 4, 2019 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 are able to call with questions or comments by dialing 970-498-7016

November 6, 2019 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 – Adoption of the 2020 Budget is schedule to occur on:

December 20, 2019 at 1:30 P.M.

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

Copies of the 2020 Proposed Budget are available at the Larimer County Budget Office, 200 West Oak Street, Fort Collins, Colorado (phone 970-498-7017). The budget is available online at <http://www.larimer.org>

Comments on the County Budget may be:

- Emailed to the County Commissioners at BOCC@larimer.org
Remember—email to Elected Officials are public record and may be viewed by others 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 Proposed Budget for 2020. 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 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.

Section B – Financial Summary

2020 Expenditures by Department

Overview

The 2020 gross expenditure budget for Larimer County Government is \$575.6 million, broken out by Elected Office/Department as shown in the tables below:

Elected Office/Department	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 BUDGET	2020-2019 REVISED \$
Assessor	\$4,206,649	\$4,516,625	\$41,385	\$4,558,010	\$4,571,872	\$13,862
Clerk and Recorder	\$9,131,365	\$8,652,145	\$787,498	\$9,439,643	\$13,249,087	\$3,809,444
Engineering	\$10,863,624	\$7,254,146	\$1,903,409	\$9,157,555	\$9,593,291	\$435,736
Natural Resources	\$20,556,465	\$19,846,785	(\$74,685)	\$19,772,100	\$26,449,163	\$6,677,063
Community Development	\$5,365,438	\$5,640,143	\$1,020,488	\$6,660,631	\$6,170,005	(\$490,626)
Road and Bridge	\$43,245,636	\$54,010,685	(\$6,451,879)	\$47,558,806	\$52,403,862	\$4,845,056
The Ranch	\$12,726,706	\$10,829,442	\$254,024	\$11,083,466	\$24,504,073	\$13,420,607
Solid Waste	\$5,587,127	\$11,122,546	\$1,351,732	\$12,474,278	\$17,306,482	\$4,832,204
Community Planning, Infrastructure & Resources - TOTAL	\$99,373,043	\$109,827,232	(\$2,099,321)	\$107,727,911	\$137,501,130	\$29,773,219
Alternative Sentencing Department	\$7,805,270	\$9,111,342	\$120,386	\$9,231,728	\$8,473,847	(\$757,881)
Community Corrections	\$10,488,818	\$11,159,941	\$202,977	\$11,362,918	\$11,326,529	(\$36,389)
Criminal Justice Coordination	\$782,128	\$1,704,073	(\$539,389)	\$1,164,684	\$1,206,498	\$41,814
Criminal Justice - TOTAL	\$19,076,216	\$21,975,356	(\$216,026)	\$21,759,330	\$21,006,874	(\$752,456)
Budget	\$39,455,353	\$61,456,889	(\$3,970,628)	\$48,839,884	\$34,031,123	(\$23,455,138)
Commissioners and County Manager	\$3,260,238	\$5,429,066	(\$2,780,526)	\$2,648,540	\$5,651,893	\$3,003,353
County Attorney	\$2,187,012	\$2,396,422	\$150,000	\$2,546,422	\$2,465,583	(\$80,839)
Facilities Management	\$34,940,741	\$41,109,197	\$5,251,346	\$46,360,543	\$96,161,407	\$49,800,864
Fleet Services	\$10,661,644	\$14,584,676	\$113,347	\$14,698,023	\$8,912,518	\$4,848,210
Human Resources	\$27,408,263	\$35,146,469	\$362,825	\$35,509,294	\$34,204,981	(\$1,304,313)
Emergency Management	\$663,311	\$497,937	\$87,581	\$585,518	\$548,566	(\$36,952)
County Manager - TOTAL	\$118,576,562	\$160,620,116	(\$786,055)	\$159,834,061	\$181,976,071	\$22,142,010
Coroner	\$1,251,136	\$1,598,48	\$36,000	\$1,634,484	\$1,623,289	(\$11,195)
District Attorney	\$8,757,141	\$9,330,211	\$300,035	\$9,630,246	\$10,171,596	\$541,350
Accounting and Reporting	\$7,626,890	\$10,915,383	(\$4,857,525)	\$6,057,838	\$8,187,838	\$2,129,980
Purchasing	\$406,611	\$490,769	\$0	\$490,769	\$500,416	\$9,647
Risk Management	\$2,909,235	\$2,994,944	\$0	\$2,994,944	\$3,098,051	\$103,107
Sales Tax Collection and Distribution	\$12,137,587	\$10,753,934	\$310,243	\$11,064,177	\$8,547,369	(\$2,516,808)
Financial Services - TOTAL	\$23,080,323	\$25,155,030	(\$4,547,282)	\$20,607,748	\$20,333,675	(\$274,073)

Elected Office/Department	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 BUDGET	2020-2019 REVISED \$
Information Technology Management	\$19,413,939	\$21,552,899	(\$883,439)	\$20,669,460	\$29,409,033	\$8,739,573
Behavioral Health	\$0	\$4,366,503	\$0	\$4,366,503	\$22,484,459	\$18,117,956
Cooperative Extension	\$803,504	\$1,087,914	\$79,041	\$1,166,955	\$1,180,361	\$13,406
Health and Environment	\$10,570,147	\$11,176,951	\$144,991	\$11,321,942	\$11,139,983	(\$181,959)
Human Services	\$44,835,647	\$49,277,809	\$0	\$49,277,809	\$50,459,479	\$1,181,670
Workforce Center	\$9,586,810	\$8,687,506	\$87,224	\$8,774,730	\$7,850,137	(\$924,593)
TOTAL - Health and Human Services	\$65,796,109	\$74,607,393	\$311,256	\$74,918,649	\$93,122,959	\$18,204,310
Sheriff	\$53,630,642	\$55,663,499	\$3,459,629	\$59,123,128	\$60,672,499	\$1,549,371
Surveyor	\$6,948	\$7,183	\$0	\$7,183	\$10,242	\$3,059
Treasurer(a)	\$1,318,484	\$2,017,702	\$0	\$2,017,702	\$1,986,447	(\$31,255)
TOTAL - All Departments	\$423,618,556	\$495,524,415	(\$3,596,320)	\$491,928,095	\$575,634,774	\$83,706,679
(a) = Includes Office of the Public Trustee						

Budget Summary by Service Category

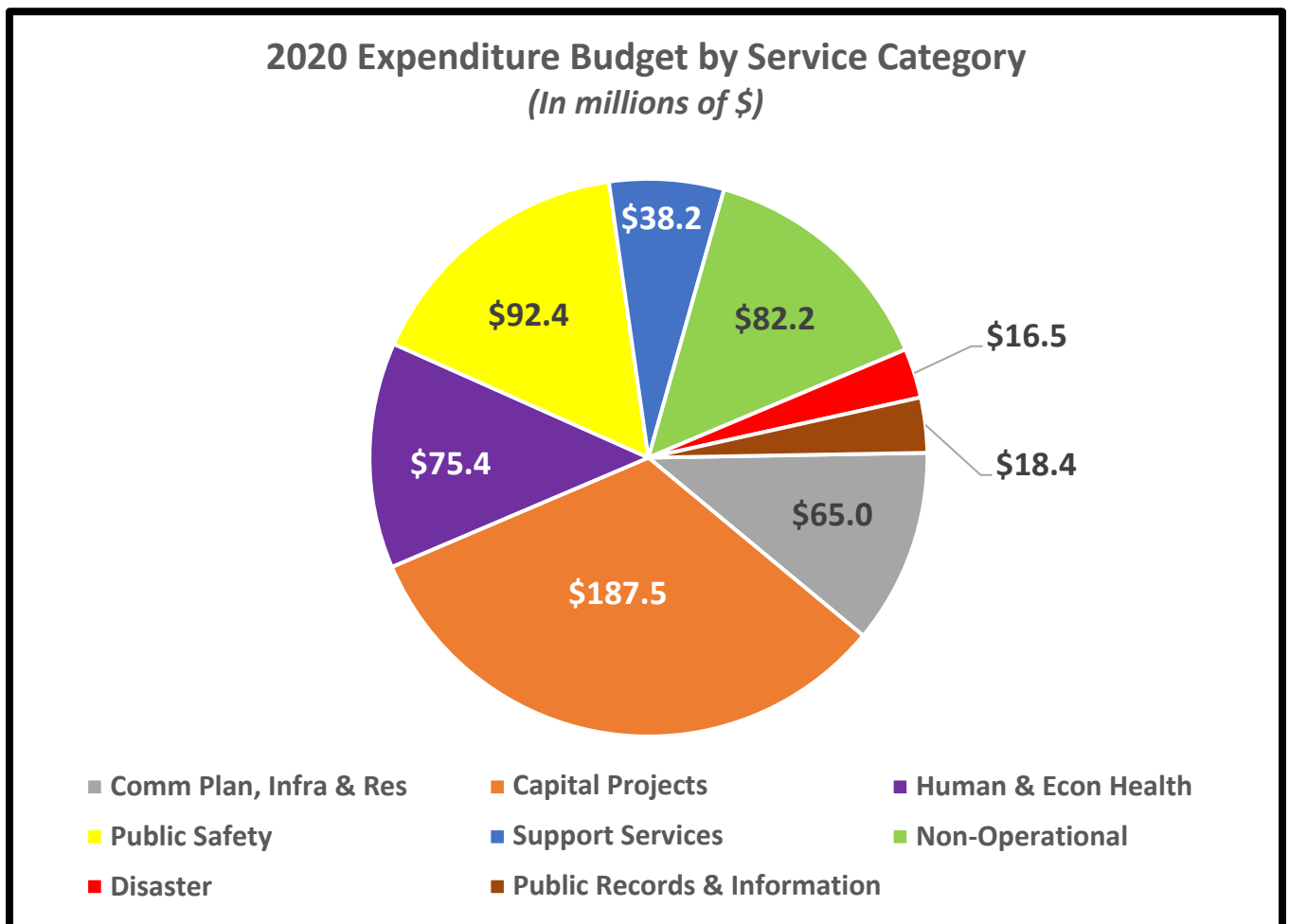
Overview

The 2020 Larimer County Budget is allocated largely by Service Category. A Service Category is a group of elected offices, divisions, departments, or programs that contribute to a broad functional area. Departments and programs are combined into Service Categories to emphasize collaboration between offices and departments in order to focus on goals and outcomes that serve citizens.

The County’s Service Categories are:

- Public Records and Information
- Community Planning, Infrastructure and Resources
- Human and Economic Health
- Public Safety
- Support Services
- Non-Operational Accounts
- Capital Projects
- Disaster-Related Projects

The chart below shows the share of expenditures allocated to each Service Category in 2020. More detailed information about each Service Category is shown on the following pages.



Public Records and Information

These departments serve County residents by collecting, maintaining, and making available the many sources of information that State law requires the County to manage. These services include vehicle registrations, recording of real estate records, voting records, elections, property assessments, tax bills, property boundaries, and informing the public of County-related issues and events. Departments in this service category include:

- Office of the Assessor
- Office of the Clerk and Recorder
- Office of the Surveyor
- Office of the Treasurer
- Public Communication

Description	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 BUDGET	\$ Change from REV
Licenses & Permits	\$47,118	\$38,639	\$0	\$38,639	\$40,418	\$1,779
External Charges for Services	\$11,381,285	\$10,817,648	\$682,460	\$11,500,108	\$11,685,437	\$185,329
Interest Earnings	\$5,002,461	\$4,000,000	\$1,500,000	\$5,500,000	\$5,000,000	(\$500,000)
Miscellaneous Revenues	\$8,363	\$300	\$120	\$420	\$1,200	\$780
Internal Charges for Services	\$0	\$2,200	\$0	\$2,200	\$0	(\$2,200)
Total Revenue	\$16,439,226	\$14,858,787	\$2,182,580	\$17,041,367	\$16,727,055	(\$314,312)
Personnel	\$11,328,681	\$12,061,459	\$94,052	\$12,155,511	\$13,809,385	\$1,653,874
Operating Costs	\$3,113,078	\$3,096,570	\$219,507	\$3,316,077	\$4,560,967	\$1,244,890
Capital Outlay	\$0	\$0	\$32,000	\$32,000	\$6,000	(\$26,000)
Other Financing Uses	\$0	\$0	\$36,343	\$36,343	\$0	(\$36,343)
Total Expenses	\$14,441,759	\$15,158,029	\$381,902	\$15,539,931	\$18,376,352	\$2,836,421

Community Resources, Infrastructure and Planning

These departments manage, maintain, develop, and inspect much of the County's built environment with the goal of providing quality transportation, outdoor recreation and conservation, environmental safety, and well-planned development in the County's unincorporated areas. Departments include:

- Code Compliance & Building
- Engineering
- Natural Resources
- Development Planning
- Public Works Administration
- Road & Bridge
- The Ranch & Fairgrounds
- Solid Waste

Description	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 BUDGET	\$ Change to REV
Property Taxes	\$5,635,548	\$5,841,698	\$0	\$5,841,698	\$6,423,474	\$581,776
Sales & Use Tax	\$5,642,934	\$7,751,022	\$255,707	\$8,006,729	\$8,052,217	\$45,488
Other Taxes	\$11,096,389	\$4,600,210	\$6,994,530	\$11,594,740	\$11,846,604	\$251,864
Intergovernmental Revenue	\$15,554,758	\$6,588,147	(\$147,265)	\$14,810,882	\$9,910,567	(\$4,900,315)
Licenses & Permits	\$7,600,638	\$6,968,467	\$2,263,146	\$9,231,613	\$9,039,163	(\$192,450)
External Charges for Services	\$18,402,588	\$16,024,461	\$2,272,317	\$18,296,778	\$17,403,296	(\$893,482)
Interest Earnings	\$1,260,915	\$748,827	\$94,369	\$843,196	\$732,165	(\$111,031)
Miscellaneous Revenues	\$1,447,593	\$1,075,680	(\$29,916)	\$1,045,764	\$873,534	(\$172,230)
Other Revenues	\$0	\$23,000	\$0	\$23,000	\$0	(\$23,000)
Sale of Capital Assets	\$1,632	\$0	\$0	\$0	\$0	\$0
Transfers from County Funds	\$4,549,710	\$1,152,793	\$1,115,063	\$3,387,856	\$2,209,918	(\$1,177,938)
Internal Charges for Services	\$185,956	\$207,911	(\$5,133)	\$202,778	\$175,833	(\$26,945)
Total Revenue	\$71,378,661	\$50,982,217	\$12,812,818	\$63,795,035	\$66,666,771	(\$2,871,736)
Personnel	\$22,838,819	\$24,914,606	\$121,903	\$25,036,509	\$26,672,122	\$1,635,613
Operating Costs	\$37,026,619	\$25,907,736	\$4,178,771	\$30,086,507	\$36,072,200	\$5,985,693
Capital Outlay	\$4,035,088	\$100,000	(\$1,565,250)	(\$1,465,250)	\$9,262	\$1,474,512
Debt Service	\$217,760	\$218,280	\$0	\$218,280	\$218,280	\$0
Other Financing Uses	\$5,672,776	\$775,896	\$345,381	\$1,121,277	\$2,005,505	\$884,228
Other Expenses	\$0	\$25,000	\$0	\$25,000	\$0	(\$25,000)
Inventory Reporting	(\$14,748)	\$55,000	(\$90,000)	(\$35,000)	\$55,000	\$90,000
Total Expenses	\$69,776,314	\$51,996,511	\$2,990,805	\$54,987,316	\$65,032,369	\$10,045,053

Human and Economic Health

These departments provide state or federally mandated services such as income maintenance, child support, aging services, workforce development, public health and environmental protection, and other discretionary services such as extension, 4H programs, and economic development. Departments include:

- Behavioral Health
- Economic Development
- Cooperative Extension
- Health & Environment
- Human Services
- Community Building at the Ranch
- Workforce Center

Description	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 BUDGET	\$ Change from REV
Property Taxes	\$12,374,213	\$12,722,107	\$0	\$12,722,107	\$13,539,162	\$817,055
Sales & Use Tax	\$0	\$12,899,313	\$933,223	\$13,832,536	\$6,035,727	(\$7,796,809)
Intergovernmental Revenue	\$45,596,298	\$47,193,810	\$345,476	\$47,539,286	\$48,894,953	\$1,355,667
Licenses & Permits	\$821,265	\$807,060	\$15,000	\$822,060	\$836,810	\$14,750
External Charges for Services	\$1,602,982	\$1,581,469	(\$47,250)	\$1,534,219	\$1,438,030	(\$96,189)
Interest Earnings	\$1,344	\$21,008	\$20,732	\$41,740	\$62,776	\$21,036
Miscellaneous Revenues	\$1,763,448	\$1,925,105	\$127,613	\$2,052,718	\$1,890,638	(\$162,080)
Transfers from County Funds	\$1,368,276	\$1,308,993	\$216,175	\$1,525,168	\$869,747	(\$655,421)
Internal Charges for Services	\$2,212,167	\$2,186,195	\$0	\$2,186,195	\$2,082,540	(\$103,655)
Total Revenue	\$65,739,994	\$80,645,060	\$1,610,969	\$82,256,029	\$75,650,383	(\$6,605,646)
Personnel	\$43,455,812	\$47,137,982	\$302,820	\$47,440,802	\$47,940,279	\$499,477
Operating Costs	\$23,322,239	\$25,479,557	\$17,196	\$25,496,753	\$27,445,943	\$1,949,190
Capital Outlay	\$0	\$13,760	(\$8,760)	\$5,000	\$0	(\$5,000)
Other Financing Uses	\$45,489	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$66,823,539	\$72,631,299	\$311,256	\$72,942,555	\$75,386,222	\$2,443,667

Public Safety

These departments work to ensure the safety of Larimer County residents and property, especially in the areas criminal justice and disaster-response. They provide many state-mandated services such as criminal prosecution, law enforcement, housing inmates in the County jail, process serving, death investigations, and emergency management. Departments include:

- Office of the Sheriff
- Office of the District Attorney
- Office of the Coroner
- Animal Management
- Alternative Sentencing
- Criminal Justice Coordination
- Community Corrections
- Emergency Management

Description	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 BUDGET	\$ Change From REV
Sales & Use Tax	\$8,725,334	\$9,169,082	\$0	\$9,169,082	\$9,398,309	\$229,227
Intergovernmental Revenue	\$4,400,550	\$3,888,200	\$561,598	\$4,449,798	\$4,226,298	(\$223,500)
Licenses & Permits	\$413,281	\$350,000	\$0	\$350,000	\$350,000	\$0
External Charges for Services	\$12,498,028	\$12,405,292	\$951,935	\$13,357,227	\$13,837,940	\$480,713
Interest Earnings	\$167,161	\$64,266	\$3,000	\$67,266	\$99,201	\$31,935
Miscellaneous Revenues	\$1,449,436	\$789,906	(\$188,570)	\$601,336	\$681,441	\$80,105
Transfers from County Funds	\$8,109,014	\$2,989,713	(\$58,130)	\$2,931,583	\$562,864	(\$2,368,719)
Internal Charges for Services	\$360,451	\$656,844	(\$206,127)	\$450,717	\$365,320	(\$85,397)
Total Revenue	\$36,123,254	\$30,313,303	\$1,063,706	\$31,377,009	\$29,521,373	(\$1,855,636)
Personnel	\$63,056,269	\$67,545,366	(\$217,940)	\$67,327,426	\$71,962,192	\$4,634,766
Operating Costs	\$19,370,191	\$20,963,409	\$3,072,749	\$24,036,158	\$20,296,891	(\$3,739,267)
Capital Outlay	\$0	\$0	\$576,000	\$576,000	\$0	(\$576,000)
Other Financing Uses	\$762,685	\$320,696	\$40,384	\$361,080	\$95,825	(\$265,255)
Total Expenses	\$83,189,144	\$88,829,474	\$3,471,193	\$92,300,667	\$92,354,908	\$54,241

Support Services

These programs provide overall policy and management direction to departments that report to the Board of County Commissioners, and provide many internal services critical to the day-to-day operation of the County such as human resources, legal services, information technology, facilities maintenance, finance, and budgeting. Departments include:

- The Board of County Commissioners
- County Manager
- Accounting & Reporting
- Budget Office
- County Attorney
- Facilities Planning & Operations
- Human Resources
- Information Technology Operations
- Purchasing

Description	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 BUDGET	Var to REVISED \$
Intergovernmental Revenue	\$29,429	\$25,560	\$0	\$25,560	\$45,560	\$20,000
Licenses & Permits	\$9,700	\$0	\$0	\$0	\$0	\$0
External Charges for Services	\$269,811	\$237,948	\$0	\$237,948	\$227,995	(\$9,953)
Miscellaneous Revenues	\$184,104	\$144,000	\$0	\$144,000	\$149,000	\$5,000
Sale of Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Transfers from County Funds	\$14,317,230	\$13,174,057	\$0	\$13,174,057	\$6,254,239	(\$6,919,818)
Internal Charges for Services	\$9,676,751	\$10,059,560	(\$191,000)	\$9,868,560	\$11,533,007	\$1,664,447
Total Revenue	\$24,487,024	\$23,641,125	(\$191,000)	\$23,450,125	\$18,209,801	(\$5,240,324)
Personnel	\$17,846,828	\$19,628,724	\$14,990	\$19,643,714	\$20,798,993	\$1,155,279
Operating Costs	\$12,169,578	\$11,503,285	(\$1,085,883)	\$10,417,402	\$16,421,903	\$6,004,501
Capital Outlay	\$2,440,396	\$1,103,205	\$0	\$1,103,205	\$1,022,000	(\$81,205)
Other Financing Uses	\$699,376	\$0	\$79,040	\$79,040	\$0	(\$79,040)
Total Expenses	\$33,156,178	\$32,235,214	(\$991,853)	\$31,243,361	\$38,242,896	\$6,999,535

Non-Operational Accounts

This Service Category includes many services or items that do not fit within one of the Service Categories above, either because they represent collection and transfers of resources to non-County functions, are internal transfers of resources between funds, or represent employee benefits, insurance, or services that are also charged to the departmental budgets included in the Service Categories above. Programs in this Service Category include:

- Fringe Benefits
- Debt Service
- Sales Tax Collection and Distribution
- Fleet
- Budget Office Internal Transfers
- Foothills Gateway
- Public Trustee
- Risk Management

Description	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 BUDGET	\$ Change to REV
Property Taxes	\$102,097,371	\$104,401,185	\$0	\$104,401,185	\$122,265,032	\$17,863,847
Sales & Use Tax	\$15,624,966	\$10,929,455	\$642,593	\$11,572,048	\$8,727,327	(\$2,844,721)
Intergovernmental Revenue	\$1,100,031	\$694,850	\$0	\$694,850	\$1,061,997	\$367,147
External Charges for Services	\$292,511	\$600,520	\$0	\$600,520	\$600,530	\$10
Interest Earnings	(\$1,128,785)	(\$1,255,264)	(\$907,219)	(\$2,162,483)	(\$2,258,139)	(\$95,656)
Miscellaneous Revenues	\$4,649,619	\$4,504,530	\$52,614	\$4,557,144	\$5,903,881	\$1,346,737
Other Revenues	\$0	\$2,000	\$0	\$2,000	\$0	(\$2,000)
Assessments	\$333,992	\$261,488	\$0	\$261,488	\$261,974	\$486
Transfers from County Funds	\$897,000	\$5,291,803	(\$4,145,461)	\$1,146,342	\$6,752,043	\$5,605,701
Internal Charges for Services	\$35,489,531	\$37,401,457	\$0	\$37,401,457	\$36,495,828	(\$905,629)
Total Revenue	\$159,356,236	\$162,832,024	(\$4,357,473)	\$158,474,551	\$179,810,473	\$21,335,922
Personnel	\$2,014,688	\$2,772,581	\$241,109	\$3,013,690	\$3,047,780	\$34,090
Operating Costs	\$48,491,104	\$52,459,995	\$579,134	\$53,039,129	\$52,128,020	(\$911,109)
Capital Outlay	\$211,666	\$0	\$0	\$295,000	\$0	(\$295,000)
Debt Service	\$6,057,724	\$9,174,525	(\$4,857,525)	\$4,317,000	\$6,365,230	\$2,048,230
Other Financing Uses	\$33,153,042	\$28,919,871	(\$4,445,628)	\$46,727,243	\$20,679,422	(\$26,047,821)
Total Expenses	\$89,928,224	\$93,326,972	(\$8,482,910)	\$107,392,062	\$82,220,452	(\$25,171,610)

Capital Projects

This Service Category includes large one-time projects that help maintain, expand, or replace County assets; or purchase new real assets such as land or equipment; implement master plans. Disaster recovery projects *are not* included in the data for this Service Category below but *are* included in the Capital Improvements Budget. See the separate Capital Improvements Budget for more detail on this Service Category.

Description	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	Var to REVISED \$
Property Taxes	\$2,047,008	\$2,045,434	\$0	\$2,045,434	\$2,050,297	\$4,863
Sales & Use Tax	\$5,404,514	\$9,492,849	\$322,676	\$9,815,525	\$19,608,844	\$9,793,319
Other Taxes	\$4,088	\$6,783,181	(\$6,780,000)	\$3,181	\$3,520	\$339
Intergovernmental Revenue	\$7,200,838	\$14,768,355	\$2,858,760	\$17,627,115	\$8,264,125	(\$9,362,990)
External Charges for Services	\$377,346	\$384,629	\$0	\$384,629	\$0	(\$384,629)
Interest Earnings	\$505,098	\$182,529	\$36,264	\$218,793	\$639,687	\$420,894
Miscellaneous Revenues	\$1,469,008	\$0	\$40,000	\$40,000	\$300,000	\$260,000
Other Revenues	\$0	\$111,983	(\$51,320)	\$60,663	\$0	(\$60,663)
Assessments	\$210,341	\$42,243	\$0	\$42,243	\$43,615	\$1,372
Sale of Capital Assets	\$1,885,801	\$600,000	\$0	\$600,000	\$400,000	(\$200,000)
Debt Proceeds	\$0	\$75,488,491	\$0	\$75,488,491	\$0	(\$75,488,491)
Transfers from County Funds	\$24,588,393	\$45,223,629	(\$429,258)	\$44,794,372	\$21,384,695	(\$23,409,676)
Internal Charges for Services	\$4,346,096	\$4,551,884	\$0	\$4,551,884	\$4,926,425	\$374,541
Total Revenue	\$48,038,531	\$159,675,727	(\$4,002,878)	\$155,672,849	\$57,621,208	(\$98,051,641)
Personnel	\$317,598	\$384,751	\$0	\$384,751	\$268,894	(\$115,857)
Operating Costs	\$18,300,242	\$37,696,154	\$5,420,970	\$43,117,124	\$34,623,638	(\$8,493,486)
Capital Outlay	\$20,948,652	\$46,405,644	\$3,929,264	\$50,334,908	\$137,348,029	\$87,013,121
Debt Service	\$161,882	\$488,491	\$127,360	\$615,851	\$0	(\$615,851)
Other Financing Uses	\$13,698,440	\$39,484,525	\$741,239	\$40,225,764	\$15,252,754	(\$24,973,010)
Other Expenses	\$0	\$31,580	\$0	\$31,580	\$0	(\$31,580)
Inventory Reporting	\$169,467	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$53,596,282	\$124,491,145	\$10,218,833	\$134,709,978	\$187,493,315	\$52,783,337

Disaster-Related Projects

These items represent costs to repair or replace infrastructure damaged in natural disasters, or projects whose main purpose is to mitigate future disasters. For 2019 this budget largely represents projects in the Road and Bridge department to repair assets damaged in the 2013 flood; please see the Capital Improvements Budget for further detail.

Description	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change from REV
Intergovernmental Revenue	\$9,944,908	\$15,652,319	(\$4,326,858)	\$11,325,461	\$17,225,939	\$5,900,478
Miscellaneous Revenues	\$286,681	\$0	\$0	\$0	\$300,000	\$300,000
Transfers from County Funds	\$1,368,521	\$3,622,769	(\$3,285,509)	\$337,260	\$3,384,087	\$3,046,827
Total Revenue	\$11,600,111	\$19,275,088	(\$7,612,367)	\$11,617,725	\$20,910,026	\$9,292,301
Personnel	\$268,286	\$215,558	(\$44,644)	\$170,914	\$284,239	\$113,325
Operating Costs	\$11,096,531	\$13,377,456	(\$8,825,362)	\$4,552,094	\$12,859,931	\$8,307,837
Capital Outlay	\$175,961	\$0	\$300,000	\$300,000	\$0	(\$300,000)
Other Financing Uses	\$1,166,337	\$3,262,769	(\$2,925,540)	\$337,229	\$3,384,087	\$3,046,858
Total Expenses	\$12,707,116	\$16,855,783	(\$11,495,546)	\$5,360,237	\$16,528,257	\$11,168,020

Revenue & Expenditure Summaries

Summary of Estimated Financial Sources & Uses – All Funds

Summary

The charts below provide a three-year comparison of:

1. Expenditures and revenues by major category – all funds.
2. Expenditures by fund type & fund
3. Revenues, expenditures, and fund balances by major category for major funds, enterprise funds, all minor funds combined, and all funds

The County's definitions and policies for fund balance can be found in the Budget Preparation and Management Policies section. Figures in all charts below are in millions of dollars.

Table 1 – Expenditures & Revenues by Major Category – All Funds

Comparison of Revenues & Expenditures by Category, 2018-2020 (in millions of \$)						
Revenue Category	2018 Actual	2019 Budget	2019 Revised Budget	2020 Budget	2020 - Rev 2019 \$	2020 - Rev 2019 %
Property Taxes	\$122.2	\$125.0	\$125.0	\$144.3	\$19.3	15%
Sales & Use Tax	\$35.4	\$50.2	\$52.4	\$51.8	(\$0.6)	-1%
Other Taxes	\$11.1	\$11.4	\$11.6	\$11.9	\$0.3	2%
Intergovernmental Revenue	\$83.8	\$88.8	\$88.1	\$89.6	\$1.6	2%
Licenses & Permits	\$8.9	\$8.2	\$10.4	\$10.3	(\$0.2)	-2%
External Charges for Services	\$44.8	\$42.1	\$45.9	\$45.2	(\$0.7)	-2%
Interest Earnings	\$5.8	\$3.8	\$4.5	\$4.3	(\$0.3)	-5%
Miscellaneous Revenues	\$11.3	\$8.4	\$8.4	\$10.1	\$1.7	20%
Other Revenues	\$0.0	\$0.1	\$0.0	\$0.0	\$0	0%
Assessments	\$0.5	\$0.3	\$0.3	\$0.3	\$0	0%
Sale of Capital Assets	\$1.9	\$0.6	\$0.6	\$0.4	(\$0.2)	-33%
Debt Proceeds	\$0.0	\$75.5	\$75.5	\$0.0	(\$75.5)	-100%
Transfers from County Funds	\$55.2	\$72.8	\$66.2	\$41.4	(\$24.8)	-37%
Internal Charges for Services	\$52.3	\$55.1	\$54.7	\$55.6	\$0.9	2%
Use/(Add to) Fund Balance	(\$9.6)	(\$46.6)	(\$51.8)	\$110.5	\$162.8	N/A
TOTAL GROSS REVENUES (a)	\$423.6	\$495.5	\$491.9	\$575.6	\$83.7	17%
Expenditure Category	2018 Actual	2019 Budget	2019 Revised Budget	2020 Budget	2020 - Rev 2019 \$	2020 - Rev 2019 %
Personnel	\$161.1	\$174.7	\$175.2	\$184.8	\$9.6	6%
Operating Costs	\$172.9	\$190.6	\$194.1	\$204.4	\$10.3	5%
Capital Outlay	\$27.8	\$47.5	\$50.8	\$138.4	\$87.6	172%
Debt Service	\$6.4	\$9.9	\$5.2	\$6.6	\$1.4	28%
Inter-Fund Transfers	\$55.2	\$72.8	\$66.6	\$41.4	(\$24.7)	-37%
Other Expenses	\$0.2	\$0.1	\$0.0	\$0.1	\$0.0	-94%
TOTAL GROSS EXP. (a)	\$423.6	\$495.5	\$491.9	\$575.6	\$83.7	17%
<i>(a) = Totals may not foot due to rounding</i>						

Table 2 - Expenditures by fund type & fund

Comparison of Expenditures by Fund & Fund Type, 2018-2020						
(in millions)						
Fund	2018 Actual	2019 Budget	2019 Revised Budget	2020 Budget	2020 - Rev 2019 \$	2020 - Rev 2019 %
GENERAL FUND	\$131.3	\$162.5	\$163.3	\$159.0	(\$4.3)	--3%
Natural Disaster	\$3.3	\$4.8	\$3.4	\$3.7	\$0.3	10%
SPECIAL REVENUE FUNDS						
Criminal Justice Services	\$19.1	\$11.3	\$11.3	\$11.3	\$0.0	0%
Building Inspection	\$2.1	\$2.2	\$2.4	\$2.6	\$0.2	6%
Conservation Trust	\$0.2	\$1.1	\$0.5	\$0.9	\$0.4	78%
Workforce Center	\$8.6	\$7.8	\$7.9	\$6.9	(\$1.0)	-13%
The Ranch	\$12.7	\$10.8	\$11.1	\$24.5	\$13.4	121%
Developmental Disabilities	\$4.1	\$4.1	\$4.1	\$4.9	\$0.8	18%
Health & Environment	\$10.6	\$11.2	\$11.3	\$11.1	(\$0.2)	-2%
Open Space(a)	\$15.1	\$10.3	\$11.9	\$15.9	\$4.0	34%
Sales Tax Fund(a)	\$12.1	\$10.8	\$11.1	\$8.5	(\$2.5)	-23%
Parks Fund(a)	\$4.7	\$7.4	\$5.9	\$9.5	\$3.7	62%
Pest Control	\$1.0	\$1.1	\$1.0	\$1.1	\$0.1	5%
Public Trustee	\$0.4	\$0.4	\$0.4	\$0.3	\$0.0	0%
Road & Bridge(a)	\$44.2	\$54.9	\$48.3	\$55.2	\$6.9	14%
Human Services	\$44.8	\$49.3	\$49.3	\$50.5	\$1.2	2%
Behavioral Health	\$0.0	\$4.4	\$4.4	\$22.5	\$18.1	415%
Drainage Funds(a)	\$0.0	\$0.1	\$0.1	\$0.1	\$0.0	3%
DEBT SERVICE FUNDS						
Assessment Debt(a)	\$0.4	\$0.4	\$0.4	\$0.4	(\$0.1)	-14%
The Ranch	\$4.4	\$3.9	\$3.9	\$0.0	(\$3.9)	-100%
Jail COPs	\$0.0	\$4.9	\$0.0	\$6.0	\$6.0	100%
Open Space(c)	\$1.2	\$0.0	\$0.0	\$0.0	\$0.0	0%
CAPITAL PROJECT FUNDS						
Information Technology Capital	\$0.0	\$0.0	\$0.0	\$5.1	\$5.1	100%
Facilities Capital Projects	\$14.6	\$32.0	\$37.2	\$84.9	\$47.7	128%
Replacement Fund	\$1.1	\$7.0	\$7.7	\$3.2	(\$4.5)	-59%
Improvement Districts(a)	\$3.3	\$1.7	\$2.6	\$2.2	(\$0.4)	-17%
ENTERPRISE FUND						
Solid Waste	\$5.6	\$11.1	\$12.5	\$17.3	\$4.8	39%
INTERNAL SERVICE FUNDS						
Info Technology – End User Tech.	\$19.4	\$21.4	\$20.7	\$14.1	(\$6.6)	-32%
Facilities	\$20.2	\$9.1	\$9.2	\$11.3	\$2.1	23%
Fleet Services	\$10.7	\$14.6	\$14.7	\$8.9	(\$5.8)	-39%
Employee Benefits	\$24.3	\$32.0	\$32.2	\$30.6	(\$1.6)	-5%
Unemployment	\$0.1	\$0.3	\$0.3	\$0.3	\$0	3%
Risk Management	\$2.8	\$2.8	\$2.8	\$2.8	\$0.1	3%
TOTAL GROSS EXPENDITURES(a)(b)	\$423.6	\$495.5	\$491.9	\$575.6	\$83.7	17%
(a) = Includes sub-funds						
(b) = Totals may not foot due to rounding						
(c) = Will not be shown in future budgets because no longer in use.						

Department & Fund Structure

Summary

The Larimer County budget includes several elected offices and departments that are budgeted across more than 110 appropriated funds. The matrix below shows how elected offices and departments are budgeted across different types of funds.

Division/Department/Elected Office	Fund Type					
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assessor	X			X		
Clerk & Recorder						
Administration & Support	X			X		
Recording	X			X		
Motor Vehicle	X					
Elections	X			X		
Board of Equalization	X					
Community Planning, Infrastructure & Resources						
Code Compliance & Building		X				
Development Planning	X					
Engineering	X	X		X		
Natural Resources	X	X				
Pest District		X				
Road & Bridge	X(a)	X				
Ranch		X				
Solid Waste		X			X	
County Manager						
Budget	X					
Commissioners & County Mgr	X			X		
County Attorney	X			X		
Facilities Management				X		X
Fleet Services						X
Human Resources	X					X
Coroner	X			X		
Criminal Justice Services						
Alternative Sentencing	X			X		
Community Corrections		X		X		
Criminal Justice Coordination	X			X		
District Attorney	X			X		
Financial Services						
Accounting & Reporting	X		X			
Purchasing	X					
Risk Management	X					X
Sales Tax Collection & Dist.		X				
Health & Human Services						
Behavioral Health		X				
Cooperative Extension	X			X		
Health & Environment		X		X		
Human Services		X				
Workforce Center	X	X				
Information Technology	X			X		X
Public Trustee	X					
Sheriff	X			X		
Surveyor	X					
Treasurer	X					

(a) = Expenses in Disaster Fund, which is sub-fund of the General Fund

Section C – Capital Plan & Budget

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2020-2024 Capital Improvement Plan

Overview

The Larimer County Capital Improvement Plan (CIP) is a five-year plan showing the estimated resources that will be required to manage the County's capital assets. The plan includes the capital projects budget for the coming year (2020) and planned expenditures for the following four years (2020-2024). The definition of a capital project under this plan is any project that is one-time in nature and has a total project cost of greater than \$50,000, with the exception of any new fleet equipment that is added to the County's replacement plan, for which the threshold is \$15,000.

Larimer County has five categories of capital projects for its CIP and capital projects budget:

- **Capital Renewal:** This includes the replacement or repair of existing assets with like units, or the renovation of existing office space or other structures that does not add any significant space. In Larimer County this includes the fleet replacement plan, information technology hardware and software replacement plans, replacement of election equipment, building component plans, and office suite renovations.
- **Capital Expansion:** This includes the construction of new facilities, renovations of facilities that significantly add to usable space or new functions, re-construction of roads or bridges to add capacity, new fleet equipment acquisitions (additions to the replacement plan), improvements to rental properties, and lease purchase arrangements.
- **Land and Real Asset Acquisitions:** This category includes the acquisition of land that is not part of a capital expansion project, permanent easements, or water rights acquisitions.
- **Capital Planning:** This category includes major studies that are new or replacement master plans, or others that may have a significant impact on future capital spending.
- **Disaster Projects:** These are any projects that are required in response to a federally, state or locally-declared disaster that could not be anticipated. Examples include projects to repair damage from the 2013 floods.

Financial Summary

The five-year CIP is funded through a variety of sources. A breakdown of funding by major category is shown below:

	2020 Budget	2021 Plan	2022 Plan	2023 Plan	2024 Plan
TOTAL Expenditures	\$184.0	\$113.6	\$80.1	\$86.3	\$28.9
Disaster Reimb.	\$11.3	\$0.0	\$0.0	\$0.0	\$0.0
Grants & Intergovt.	\$3.4	\$2.2	\$0.4	\$3.4	\$0.0
Internal Service Charges	\$3.0	\$4.2	\$4.1	\$4.3	\$6.7
Property & Other Taxes	\$22.8	\$14.3	\$6.1	\$6.2	\$6.2
Fund Balances	\$162.4	\$94.4	\$71.6	\$74.1	\$18.0
TOTAL Revenues	\$202.8	\$115.2	\$82.2	\$88.0	\$30.9
Add to Fund Balance	\$18.8	\$1.6	\$2.1	\$1.7	\$1.0

Capital Project Plan by Category

The 2020-2024 CIP includes \$493 million in projects over the five-year period from 2020-2024. A breakdown of projects summarized by category is shown below (in millions):

		2020 Budget	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Capital Renewal		\$22.2	\$18.1	\$11.1	\$14.5	\$14.8
	Info. Technology	\$6.9	\$1.9	\$2.3	\$3.8	\$2.3
	Fleet	\$3.0	\$4.2	\$4.1	\$4.3	\$6.7
	Facilities	\$2.2	\$5.0	\$1.6	\$4.1	\$2.3
	Road & Bridge	\$1.7	\$2.1	\$0.8	\$1.1	\$2.9
	Other Public Works	\$5.5	\$3.9	\$1.4	\$0.3	\$0.2
	Other	\$2.9	\$1.0	\$0.9	\$0.9	\$0.4
Capital Expansion		\$125.4	\$84.0	\$58.0	\$61.8	\$7.0
	Beh. Health Fac.	\$18.5	\$7.6	\$0.0	\$0.0	\$0.0
	Jail Expansion	\$50.0	\$16.5	\$0.0	\$0.0	\$0.0
	Fleet Facility	\$29.5	\$0.0	\$0.0	\$0.0	\$0.0
	Ranch Master Plan	\$11.8	\$50.0	\$50.0	\$50.0	\$0.0
	Road & Bridge	\$9.0	\$6.3	\$6.9	\$11.7	\$3.7
	I-25 Expansion	\$2.8	\$2.0	\$0.0	\$0.0	\$0.0
	Natural Resources	\$2.4	\$1.2	\$0.0	\$0.0	\$3.3
	Other	\$1.4	\$0.4	\$1.1	\$0.1	\$0.0
Land & Real Asset Acquisition		\$13.8	\$1.6	\$1.0	\$0.0	\$0.0
	Natural Resources	\$7.8	\$1.6	\$1.0	\$0.0	\$0.0
	Road & Bridge	\$1.2	\$0.0	\$0.0	\$0.0	\$0.0
	Emergency Op Ctr	\$4.9	\$0.0	\$0.0	\$0.0	\$0.0
Capital Studies		\$10.0	\$10.0	\$10.0	\$10.0	\$7.0
	Solid Waste – Wasteshed	\$10.0	\$10.0	\$10.0	\$10.0	\$7.0
Disaster Projects		\$12.6	\$0.0	\$0.0	\$0.0	\$0.0
	Road & Bridge	\$12.6	\$0.0	\$0.0	\$0.0	\$0.0
GRAND TOTAL		\$184.0	\$113.6	\$80.1	\$86.3	\$28.9

Note: Totals may not add due to rounding

Future Projects

The table below lists planned projects in the 5-Year CIP beyond 2020.

Dept	Description	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Capital Expansion					
Ranch	Campus - Pickup Truck Procurement	\$0	\$0	\$0	\$50,000
Ranch	First National Bank - Electric Forklift	\$0	\$0	\$0	\$45,000
Ranch	MAC Indoor Arena - Skidsteer Loader	\$35,000	\$0	\$0	\$0
Ranch	MAC Indoor Arena - Stall panels and gates	\$40,000	\$0	\$40,000	\$0
Ranch	MAC Indoor Arena - Tandem Dump Truck	\$50,000	\$0	\$0	\$0
Ranch	MAC Indoor Arena - Tractor Procurement	\$40,000	\$0	\$0	\$0
Ranch	MAC Indoor Arena - Water Truck	\$30,000	\$0	\$0	\$0
Nat Res	Chimney Hollow OS - Management Plan	\$0	\$0	\$0	\$3,250,000
Nat Res	Administrative Office Building Expansion	\$485,000	\$0	\$0	\$0
Road & Bridge	Country Club & Gregory Intersection Impr	\$0	\$150,000	\$150,000	\$1,500,000
Road & Bridge	Impr CR 19 from CR 38E to CR 40	\$0	\$300,000	\$4,300,000	\$0
Road & Bridge	Impr to CR 38E at Trowbridge Dr	\$75,000	\$1,000,000	\$0	\$0
Road & Bridge	Impr to CR 40 From CR 9 to CR 7	\$150,000	\$75,000	\$2,074,573	\$0
Road & Bridge	Intersection Impr at CR 13 & CR 30	\$250,000	\$150,000	\$1,500,000	\$0
Road & Bridge	Intersection Impr at CR 21 & CR 8	\$500,000	\$1,500,000	\$0	\$0
Road & Bridge	Laramie River Employee Housing	\$500,000	\$0	\$0	\$0
Road & Bridge	Impr on CR 17 from CR 50 to HWY 287	\$2,109,000	\$0	\$0	\$0
Road & Bridge	Widen CR 70 from I25 to CR 15	\$2,020,000	\$3,037,500	\$3,037,500	\$0
Solid Waste	Landfill closure projects	\$0	\$1,000,000	\$0	\$0
Capital Renewal					
Ranch	Budweiser Event Center Boiler Replacement	\$530,000	\$0	\$0	\$0
Ranch	Budweiser Event Center Centerhung Video Upgrade	\$0	\$230,000	\$0	\$0
Ranch	Campus - Exterior Audio Replacements	\$50,000	\$0	\$0	\$0
Ranch	Campus - Zamboni Ice Resurfacers	\$150,000	\$0	\$0	\$0
Ranch	Budweiser Event Center A/V Equip Repl	\$0	\$100,000	\$0	\$0
Ranch	Budweiser Event Center Zamboni Replacement	\$0	\$0	\$75,000	\$0
Nat Res	HTMOS Mgmt Plan Update & Imp	\$400,000	\$0	\$0	\$0
Nat Res	Carter Lake Campground Renovation	\$65,000	\$589,000	\$0	\$0
Nat Res	Carter Lake Vault Toilets	\$60,000	\$0	\$0	\$0
Nat Res	Flatiron - Replace Existing Vault Toilet	\$135,000	\$0	\$0	\$0
Nat Res	Horsetooth Reservoir Gate House Replacements	\$150,000	\$0	\$0	\$0
Road & Bridge	Replace bridge on CR 27 at Buckhorn Creek	\$1,600,000	\$0	\$0	\$0
Road & Bridge	Replace bridge on CR 11H at Big Thompson	\$0	\$250,000	\$150,000	\$2,500,000
Road & Bridge	Replace Dale Creek Structures on CR45E	\$75,000	\$60,000	\$0	\$0
IT	Telecommunication Replacement	\$0	\$0	\$2,000,000	\$0

2020 Capital Projects Budget

Overview

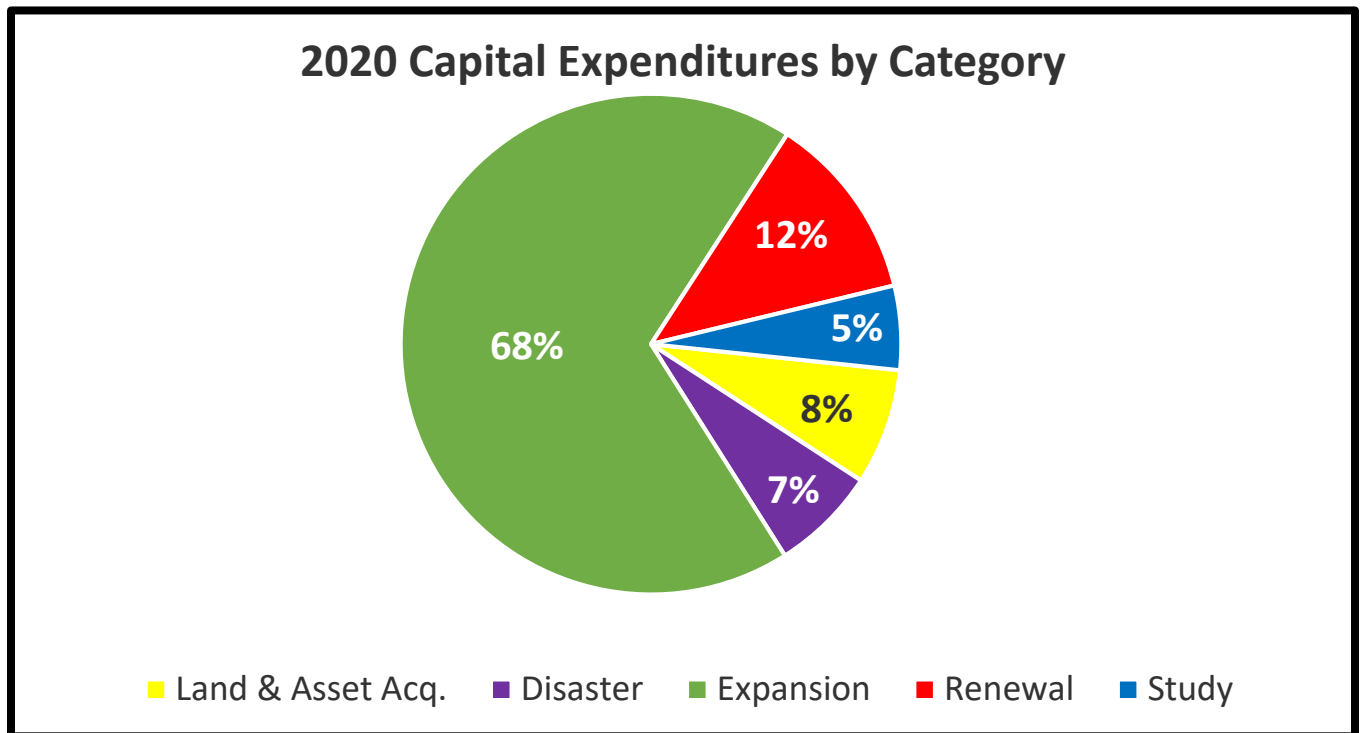
The 2020 Capital Projects Budget includes projects that are identified as part of the 5-year Capital Improvements Plan (CIP; see previous pages). The goal of this plan is to identify emerging capital asset needs and allocate funding so that these needs can be addressed in a cost-effective manner.

2020 County Capital Budget Summary

The 2020 Capital Projects Budget includes approximately \$184 million in funding for capital projects in 2020. The following pages include narratives for each project with information regarding the project scope and timeframe, a brief explanation of the need for the project, costs by phase of the project, revenue sources, and any on-going operating costs or savings that will result from the implementation of the project. Projects are shown by Category (Capital Renewal, Capital Expansion, etc.). 2020 Expenditures by Service Category are shown below:

Service Category & Department	2020 Capital Expenditures
Road & Bridge	\$14,707,917
Natural Resources	\$12,356,460
The Ranch/Fairgrounds	\$14,710,000
Solid Waste	\$10,340,000
Subtotal - Community Resources, Infrastructure & Planning	\$52,114,377
Information Technology	\$6,928,101
Facilities	\$87,034,000
Finance	\$150,000
Fleet Services	\$3,025,942
Subtotal – Support Services	\$97,138,043
Replacement Plan (Various Depts.)	\$2,810,601
Criminal Justice Services	\$67,728
Office of the Sheriff	\$752,577
Subtotal – Public Safety	\$820,305
Subtotal – Human & Economic Health (Behavioral Health)	\$18,540,000
Subtotal – Disaster	\$12,560,000
TOTAL – ALL CAPITAL PROJECTS	\$183,983,326

A breakdown of 2020 capital projects funding by category is shown below:



Impact on Operating Expenses

The 2020 Capital Projects Budget and five-year Capital Improvement Plan (five-year CIP) will have a significant impact on the County's long-term operating budget, primarily due to the following projects:

Jail Improvement

This project, which is the first phase of the expansion of the County Jail, will add 115,910 square feet and 158 new beds to the existing facility. Future operating impacts are estimated at approximately \$7.2 million by 2024, which will be phased in gradually as the Office of the Sheriff and the Facilities Management Department add new staff in preparation for project completion in mid-2022. The 2020 budget includes \$2 million to begin hiring the first of an estimated 68.5 FTE positions in the Office of the Sheriff. These figures will be refined in future projections and budgets once the design phase is completed.

In addition, the County anticipates Certificate of Participation (COP) payments of approximately \$6 million in 2020 (assuming issuance in the third or fourth quarter of 2019) and each year thereafter through 2034.

Ranch Master Plan

The 2020 Capital Budget includes the first phase of development related to the Ranch Master Plan. The five-year CIP includes an estimate of approximately \$160 million in improvements to the Ranch campus to implement the plan. The specific projects that will result from the Master Plan are undetermined; therefore, future operating impacts will be estimated once project specifics are known. Any operating impacts will be funded by user fees or sales tax revenues.

Behavioral Health Facility

As a result of a referendum approved in November 2019, the County will construct a facility that will provide critical behavioral health services. The design phase of this project will begin in 2020 and operating costs will be dependent upon the facility's design and service mix. All operating costs will be funded by revenues from the voter-approved sales tax.

Body Worn Cameras

The Office of the Sheriff will implement a body worn camera project in 2020. The annual operating costs of this project are approximately \$570,551, including one new position to manage the increase data. It is anticipated that the Office of the Sheriff will absorb approximately \$184,000 of this cost within its existing budget, necessitating increased general fund support of \$387,000 annually.

Emergency Operations Center

The County will be purchasing and constructing a facility to serve as an Emergency Operations Center in 2020. It is anticipated the facility will be operational in January 2021, and operating costs for the approximately 12,500 square feet is estimated at \$81,250 annually.

2020 Capital Land & Real Asset Acquisition Projects

**LARIMER COUNTY CIP
Land and Real Asset Acquisition**

212-682110-00000000-000-Open Space-Regional Open Spaces

REQUEST NAME

Land Acquisition

REQUEST CODE

CIPA-212-682110-00000000-000-20-4048

REQUEST TYPE

CIP - Land & Real Asset Acq

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$1,641,039 is provided in 2020 for Open Lands acquisition projects. Lands are in fee and conservation easement to meet Open Lands Master Plan goals and generally based on appraised values as possible. To date, acquisition funds have been substantially leveraged thru landowner donations/bargain sales, and partnerships with other agencies, organizations and grant funding. Lands prioritized for acquisition in the Open Lands Master Plan are those with high ecological, scenic, agricultural, buffer or recreational value. The Open Lands Master Plan highlights 13 priority land conservation areas countywide where land acquisitions will be focused.

Capital Items

	2020	2021	2022	2023	2024	Total
Acquisition	1,641,039	0	0	0	0	1,641,039
Total	1,641,039	0	0	0	0	1,641,039

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	1,641,039	0	0	0	0	1,641,039
Total	1,641,039	0	0	0	0	1,641,039

**LARIMER COUNTY CIP
Land and Real Asset Acquisition**

218-682100-00000000-000-NR-ACQUISITION AND CONSERVATION

REQUEST NAME

Land Acquisition

REQUEST CODE

CIPA-218-682100-00000000-000-20-4056

REQUEST TYPE

CIP - Land & Real Asset Acq

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$6,108,961 is provided in 2020 for Land Acquisition utilizing the Help Preserve Open Spaces sales tax funds. Lands prioritized for acquisition in the Open Lands Master Plan are those with high ecological, scenic, agricultural, buffer or recreational value. The Open Lands Master Plan highlights 13 priority land conservation areas countywide where land acquisitions will be focused.

Capital Items

	2020	2021	2022	2023	2024	Total
Acquisition	6,108,961	1,600,000	1,000,000	0	0	8,708,961
Total	6,108,961	1,600,000	1,000,000	0	0	8,708,961

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted						
Beginning	5,131,527	896,000	800,000	0	0	6,827,527
Fund						
LG-Other Local	977,434	704,000	200,000	0	0	1,881,434
Government						
Total	6,108,961	1,600,000	1,000,000	0	0	8,708,961

**LARIMER COUNTY CIP
Land and Real Asset Acquisition**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

AGGREGATE RESOURCES NW SERVICE AREA

REQUEST CODE

CIPA-252-645250-00000000-000-20-4101

REQUEST TYPE

CIP - Land & Real Asset Acq

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Purchase of gravel resource in Northwest area of the County to ensure the County will have the resources available to continue to maintain non-paved roads in the future. The County is currently under contract with a consultant to perform site reconnaissance and provide a report to the County. Resource is projected to be purchased in 2020 and funded out of fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Acquisition	725,000	0	0	0	0	725,000
Total	725,000	0	0	0	0	725,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted						
Beginning	725,000	0	0	0	0	725,000
Fund						
Total	725,000	0	0	0	0	725,000

**LARIMER COUNTY CIP
Land and Real Asset Acquisition**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

LONG TERM WATER FOR ROAD MAINTENANCE

REQUEST CODE

CIPA-252-645250-00000000-000-20-4102

REQUEST TYPE

CIP - Land & Real Asset Acq

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Purchase shares of raw water for road maintenance to save money and ensure we have the resource available to continue our non-paved road maintenance in the future. Projected purchase of raw water to occur in 2020 and funded out of capital project fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Acquisition	430,000	0	0	0	0	430,000
Total	430,000	0	0	0	0	430,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted						
Beginning	430,000	0	0	0	0	430,000
Fund						
Total	430,000	0	0	0	0	430,000

LARIMER COUNTY CIP
Land and Real Asset Acquisition

512-620100-SF0817-000-FS - Emergency Operations Center

REQUEST NAME

Emergency Operations Center

REQUEST CODE

CIPA-512-620100-SF0817-000-20-413

REQUEST TYPE

CIP - Land & Real Asset Acq

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$4.875 million is provided, including \$4,375,000, from the General Fund to purchase a facility and make improvements to develop an Emergency Operations Center. The County will seek partner jurisdictions to share space and offset costs. The project will seek partial funding from the Colorado Department of Local Affairs to help reduce the County's cost to purchase and improve the space.

Operating costs are estimated at \$81,250 annually beginning in 2021.

Capital Items

	2020	2021	2022	2023	2024	Total
Acquisition	2,875,000	0	0	0	0	2,875,000
Construction	2,000,000	0	0	0	0	2,000,000
Total	4,875,000	0	0	0	0	4,875,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from General	4,375,000	0	0	0	0	4,375,000
CO-Dept of Local Affairs	500,000	0	0	0	0	500,000
Total	4,875,000	0	0	0	0	4,875,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
Future Programs/	-4,375,000	0	0	0	0	-4,375,000
Tfr to Capital E	4,375,000	0	0	0	0	4,375,000
Internal Facilit	0	81,250	81,250	81,250	81,250	325,000
Total	0	81,250	81,250	81,250	81,250	325,000

2020 Capital Disaster-Related Projects

**LARIMER COUNTY CIP
Disaster Projects**

DRDBRG-Road and Bridge

REQUEST NAME

PN9330 - CR 44H RECONSTRUCTION

REQUEST CODE

CIPD-DRDBRG-20-4127

REQUEST TYPE

CIP - Disaster Projects

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Project is currently in re-design process and PW is pending obligation from FEMA. Construction projected to occur in 2020. Funding sources include FEMA, CDBG-DR, Forest Service and transfers from the Larimer County Disaster Fund.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	7,200,000	0	0	0	0	7,200,000
Total	7,200,000	0	0	0	0	7,200,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Psth-CO Dept of Public S	2,000,000	0	0	0	0	2,000,000
Psth-CO Dept of Public S	3,675,000	0	0	0	0	3,675,000
CO-Dept of Public Safety	612,500	0	0	0	0	612,500
Tfr from Natural Disaste Misc	612,500	0	0	0	0	612,500
Reimbursements	300,000	0	0	0	0	300,000
Total	7,200,000	0	0	0	0	7,200,000

**LARIMER COUNTY CIP
Disaster Projects**

DRDBRG-Road and Bridge

REQUEST NAME

PN9332 - CR 47 RECONSTRUCTION

REQUEST CODE

CIPD-DRDBRG-20-4128

REQUEST TYPE

CIP - Disaster Projects

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Project is currently in re-design process and PW is pending obligation from FEMA. Construction expected to occur in 2020 and funded from FEMA and Larimer County Disaster Fund.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	5,360,000	0	0	0	0	5,360,000
Total	5,360,000	0	0	0	0	5,360,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Psth-CO Dept of Public S	4,020,000	0	0	0	0	4,020,000
CO-Dept of Public Safety	670,000	0	0	0	0	670,000
Tfr from Natural Disaste	670,000	0	0	0	0	670,000
Total	5,360,000	0	0	0	0	5,360,000

2020 Capital Expansion Projects

**LARIMER COUNTY CIP
Capital Expansion**

101-511102-00000000-000-Hdqtr General Administration

REQUEST NAME

SHR - Body Worn Cameras

REQUEST CODE

CIPE-101-511102-00000000-000-20-4132

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$857,905 is provided in 2020 to provide body-worn cameras for the Office of the Sheriff. The project will enable the Office of the Sheriff to enter into a multi-year and multi-equipment contract for Body Worn Cameras (BWCs), vehicle and interview room cameras, video storage, and tasers. In addition, one regular position is created to support and maintain the storage of data. The total cost of this project, over five (5) years is approximately \$2.7 million. On-going support and replacement costs are estimated at \$571,019.

In 2020 one-time funding for implementation of this project will include \$349,855 in general fund surplus to be carried over in the Office of the Sheriff's budget from 2019, and a transfer of \$402,722 from the Replacement Fund (522) for items that will be replaced early by this project. New general fund resources of \$127,248 will support the new position.

In 2021 it is anticipated that the Office of the Sheriff will absorb \$183,945 of the ongoing support and replacement costs for a net general fund impact of \$387,074.

Larimer County Sheriff's Office has partnered with County Information Technology, County Attorney, District Attorney's Office, and Loveland Police Department to research body worn cameras. The reasons for utilizing body worn cameras (BWCs) include:

- Better documentation to address potential legal issues
- More transparency to the community
- Can help dial down a volatile situation because every word and act are being recorded
- Additional documentation when building a case
- BWC net savings per officer is approximately \$3,000 annually (National Institute of Justice)
- Hospitals and other first responders are finding value in wearing BWCs.
- Ft. Collins Police Services and Loveland use AXON BWCs. By standardizing on BWC equipment, enables the departments to better report on incidents when they each back-up one another.

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	752,577	0	0	0	0	752,577
Total	752,577	0	0	0	0	752,577

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	349,855	0	0	0	0	349,855
Tfr from Replacement	402,722	0	0	0	0	402,722
Total	752,577	0	0	0	0	752,577

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
Salary & Benefits						
Evidence Technic	73,788	74,436	74,436	74,436	74,436	371,532
O & M Ongoing						
53610 Projects	15,000	2,000	2,000	2,000	2,000	23,000
51805 Furniture Non-Ca	10,000	0	0	0	0	10,000
53799 Miscellaneous	3,073	0	0	0	0	3,073
53001 Operating Suppli	300	300	300	300	300	1,500
52408 End User Device	1,500	1,500	1,500	1,500	1,500	7,500
52409 End User Computi	1,032	1,032	1,032	1,032	1,032	5,160

**LARIMER COUNTY CIP
Capital Expansion**

Expenses		2020	2021	2022	2023	2024	Total
51401	Prof Licenses/Me	135	135	135	135	135	675
53201	Staff Training/T	500	500	500	500	500	2,500
58101	Tfr to General	402,722	0	0	0	0	402,722
31845	Capital Outlay a	-402,722	0	0	0	0	-402,722
52201	Technology Servi	0	491,116	491,116	491,116	491,116	1,964,464
52011	Boarding Prisone	0	-100,000	-100,000	-100,000	-100,000	-400,000
50702	Other Personnel	0	-83,945	-83,945	-83,945	-83,945	-335,780
31850	Future Programs/	-455,184	-387,074	-387,074	-387,074	-387,074	-2,003,480
Total		-349,856	0	0	0	0	-349,856

Revenue		2020	2021	2022	2023	2024	Total
O & M Ongoing							
39999	Budgeted Beginn	-349,855	0	0	0	0	-349,855
Total		-349,855	0	0	0	0	-349,855

Net		-1	0	0	0	0	-1
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FTE

FTE	Position	2020	2021	2022	2023	2024
	Evidence Technic	1.00	1.00	1.00	1.00	1.00
Total		1.00	1.00	1.00	1.00	1.00

Dept Priority CountyMgr Prior
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**LARIMER COUNTY CIP
Capital Expansion**

162-692000-TR-Capital

REQUEST NAME

Master Plan Development 2020-2024

REQUEST CODE

CIPE-162-692000-20-4029

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$10 million from Ranch fund balance is provided in 2020 for the initial phase of Master plan development at The Ranch. The implementation plan is to be developed and finalized in late 2019 /early 2020. This will determine the future projects and sequencing.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	10,000,000	50,000,000	50,000,000	50,000,000	0	160,000,000
Total	10,000,000	50,000,000	50,000,000	50,000,000	0	160,000,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	10,000,000	50,000,000	50,000,000	50,000,000	0	160,000,000
Total	10,000,000	50,000,000	50,000,000	50,000,000	0	160,000,000

**LARIMER COUNTY CIP
Capital Expansion**

162-692000-00000000-000-TR-Capital

REQUEST NAME

Master Plan Design & Infrastructure

REQUEST CODE

CIPE-162-692000-00000000-000-20-4032

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$1,750,000 is provided in 2020 for Master Plan Design and Infrastructure and engineering for relocation of Arena Circle.

Capital Items

	2020	2021	2022	2023	2024	Total
Design	1,750,000	0	0	0	0	1,750,000
Total	1,750,000	0	0	0	0	1,750,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	1,750,000	0	0	0	0	1,750,000
Total	1,750,000	0	0	0	0	1,750,000

**LARIMER COUNTY CIP
Capital Expansion**

162-692000-00000000-000-TR-Capital

REQUEST NAME

Campus WIFI Enhancements

REQUEST CODE

CIPE-162-692000-00000000-000-20-4035

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$50,000 from Ranch fund balance is provided in 2020 for a project to enhance wireless access on the Ranch campus.

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	50,000	0	100,000	0	0	150,000
Total	50,000	0	100,000	0	0	150,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	50,000	0	100,000	0	0	150,000
Total	50,000	0	100,000	0	0	150,000

**LARIMER COUNTY CIP
Capital Expansion**

212-682110-NR0200-000-NR - Glade Park River Restoration Project

REQUEST NAME

Glade Park River Restoration and Parking

REQUEST CODE

CIPE-212-682110-NR0200-000-20-4049

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

The Big Thompson River Conservation and Recreation Plan was developed with stakeholders following the 2013 flood and identified the need to improve river condition and habitat at Glade Park and rebuild a small parking area out of the floodplain. Glade Park was open and popular post-flood and there is public demand for it to reopen as a fishing and river access point to the Big Thompson River. Working with the Big Thompson Watershed Coalition (BTWC), the initial 10% river design was completed via grant funding and now is poised for design completion, permitting and implementation. Improved river channel form, riparian vegetation and upland plant restoration and parking access will provide public access for fishing, river play, etc. at this popular site near Loveland.

Capital Items

		2020	2021	2022	2023	2024	Total
Construction	Glade Park River	180,000	0	0	0	0	180,000
Total		180,000	0	0	0	0	180,000

Funding Sources

		2020	2021	2022	2023	2024	Total
Budgeted							
Beginning							
Fund		180,000	0	0	0	0	180,000
Total		180,000	0	0	0	0	180,000

**LARIMER COUNTY CIP
Capital Expansion**

212-682110-NR0203-000-Horsetooth Archery Range Project

REQUEST NAME

Horsetooth Archery Range

REQUEST CODE

CIPE-212-682110-NR0203-000-20-4050

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$75,000 is budgeted in 2020 to complete construction of an Archery Range on the north end of Horsetooth Reservoir. The north end of Horsetooth Reservoir was identified in the 2018 Parks Master Plan for development as an archery range after review of multiple alternatives.

Capital Items

		2020	2021	2022	2023	2024	Total
Construction	HT Archery Range	75,000	0	0	0	0	75,000
Total		75,000	0	0	0	0	75,000

Funding Sources

		2020	2021	2022	2023	2024	Total
Tfr from							
Conservation		75,000	0	0	0	0	75,000
Tr							
Total		75,000	0	0	0	0	75,000

Operating Budget

Expenses		2020	2021	2022	2023	2024	Total
O & M Ongoing							
58212	Tfr to Open Land	75,000	0	0	0	0	75,000
31850	Future Programs/	-75,000	0	0	0	0	-75,000
Total		0	0	0	0	0	0

**LARIMER COUNTY CIP
Capital Expansion**

212-682110-NR0205-000-NR-Poudre River Trail Construction

REQUEST NAME

Poudre River Trail Construction

REQUEST CODE

CIPE-212-682110-NR0205-000-20-4051

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$1,440,000, including \$800,000 in 2020, is provided from Open Lands and Parks funds to construct additional segments of the Poudre River Trail.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	800,000	640,000	0	0	0	1,440,000
Total	800,000	640,000	0	0	0	1,440,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted						
Beginning Fund	800,000	0	0	0	0	800,000
Tfr from Open Lands LTM	0	640,000	0	0	0	640,000
Total	800,000	640,000	0	0	0	1,440,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58219 Tfr to Open Land	0	640,000	0	0	0	640,000
31850 Future Programs/	0	-640,000	0	0	0	-640,000
Total	0	0	0	0	0	0

LARIMER COUNTY CIP
Capital Expansion

218-682100-NR0204-000-NR-Habitat Restoration Project

REQUEST NAME

Habitat Restoration Project

REQUEST CODE

CIPE-218-682100-NR0204-000-20-4057

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$100,000, including \$10,000 in 2020, is budgeted for habitat restoration projects.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	10,000	90,000	0	0	0	100,000
Total	10,000	90,000	0	0	0	100,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Open Lands Acqu	10,000	50,000	0	0	0	60,000
Tfr from Open Lands LTM	0	40,000	0	0	0	40,000
Total	10,000	90,000	0	0	0	100,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58212 Tfr to Open Land	10,000	50,000	0	0	0	60,000
31850 Future Programs/	-10,000	-50,000	0	0	0	-60,000
58218 Tfr to Open Land	0	40,000	0	0	0	40,000
31850 Future Programs/	0	-40,000	0	0	0	-40,000
Total	0	0	0	0	0	0

LARIMER COUNTY CIP
Capital Expansion

228-681300-NR0750-000-PK-Carter Lake Biglandia Group Site

REQUEST NAME

Carter Lake Biglandia Group Site

REQUEST CODE

CIPE-228-681300-NR0750-000-20-4062

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$825,185 is budgeted in 2020 from Conservation Trust Fund and Long-Term Management and Improvement funds to construct a group camping site at Carter Lake.

Capital Items

		2020	2021	2022	2023	2024	Total
Construction	Carter Lake Bigl	825,185	0	0	0	0	825,185
Total		825,185	0	0	0	0	825,185

Funding Sources

		2020	2021	2022	2023	2024	Total
Tfr from Parks		412,592	0	0	0	0	412,592
Tfr from Conservation		412,593	0	0	0	0	412,593
Tr							
Total		825,185	0	0	0	0	825,185

Operating Budget

Expenses		2020	2021	2022	2023	2024	Total
O & M Ongoing							
58226	Tfr to Parks	412,592	0	0	0	0	412,592
31850	Future Programs/	-412,592	0	0	0	0	-412,592
58226	Tfr to Parks	412,593	0	0	0	0	412,593
31850	Future Programs/	-412,593	0	0	0	0	-412,593
Total		0	0	0	0	0	0

**LARIMER COUNTY CIP
Capital Expansion**

228-681300-NR0757-000-PK-HT Reservoir Natural Surface Trail

REQUEST NAME

HT Reservoir - Natural Surface Trail

REQUEST CODE

CIPE-228-681300-NR0757-000-20-4068

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$67,500 is provided in 2020 to construct a trail that will provide an off road single trail connection from the large day use parking area at South Bay into Inlet Bay and the Blue Sky Trail, thereby reducing congestion at other trail heads in the system.

Capital Items

		2020	2021	2022	2023	2024	Total
Construction	HT Res Natural S	67,500	0	0	0	0	67,500
Total		67,500	0	0	0	0	67,500

Funding Sources

		2020	2021	2022	2023	2024	Total
Tfr from							
Conservation		67,500	0	0	0	0	67,500
Tr							
Total		67,500	0	0	0	0	67,500

Operating Budget

Expenses		2020	2021	2022	2023	2024	Total
O & M Ongoing							
58226	Tfr to Parks	67,500	0	0	0	0	67,500
31850	Future Programs/	-67,500	0	0	0	0	-67,500
Total		0	0	0	0	0	0

LARIMER COUNTY CIP
Capital Expansion

228-681300-NR0758-000-PK-HT Reservoir Satanka Bay and Expanded Parking

REQUEST NAME

HT Reservoir Satanka Bay and Expanded Parking

REQUEST CODE

CIPE-228-681300-NR0758-000-20-4069

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$241,775 is provided in 2020 to complete the construction of an expanded parking lot at Satanka Bay at Horsetooth Reservoir.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction HT Reservoir Sat	241,775	0	0	0	0	241,775
Total	241,775	0	0	0	0	241,775

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Parks	120,887	0	0	0	0	120,887
Tfr from Conservation Tr	120,888	0	0	0	0	120,888
Total	241,775	0	0	0	0	241,775

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58226 Tfr to Parks	120,887	0	0	0	0	120,887
31850 Future Programs/	-120,887	0	0	0	0	-120,887
58226 Tfr to Parks	120,888	0	0	0	0	120,888
31850 Future Programs/	-120,888	0	0	0	0	-120,888
Total	0	0	0	0	0	0

LARIMER COUNTY CIP
Capital Expansion

228-681300-NR0764-000-PK-ANS Shelter Project

REQUEST NAME

Aquatic Nuisance Species Stations

REQUEST CODE

CIPE-228-681300-NR0764-000-20-4072

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$200,000 from federal partner sources is provided in 2020 to replace inspection stations at reservoirs owned by the U.S. Bureau of Reclamation (BOR) and managed by Larimer County Department of Natural Resources (LCDNR). Inspecting for aquatic nuisance species at BOR reservoirs managed by LCDNR is a critical activity to protect the water and associated infrastructure associated with the CB-T project supplying local water and providing recreational opportunities. The stations are being designed sustainably and as a 50-year asset. Cost to construct and maintain will come from user fees collected at the reservoirs and as matched by partners.

Capital Items

		2020	2021	2022	2023	2024	Total
Construction	ANS Stations	200,000	0	0	0	0	200,000
Total		200,000	0	0	0	0	200,000

Funding Sources

		2020	2021	2022	2023	2024	Total
Fed-US Dept	of Interior	200,000	0	0	0	0	200,000
Total		200,000	0	0	0	0	200,000

**LARIMER COUNTY CIP
Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PN 327-IMPROVEMENTS ON CR 17 FROM CR 50 TO HWY 287

REQUEST CODE

CIPE-252-645250-00000000-000-20-4083

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Improvements to CR 17 from CR 50 to US 287 due to increased traffic volumes in Fort Collins and Northern Larimer County. Design is currently in process and will continue in 2020 with construction scheduled to begin in 2021. This project will be funded from a grant and capital expansion fees.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Design	50,000	0	0	0	0	50,000
Road Construction	0	2,109,000	0	0	0	2,109,000
Acquisition	65,000	0	0	0	0	65,000
Total	115,000	2,109,000	0	0	0	2,224,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Transportation	115,000	1,349,000	0	0	0	1,464,000
Psth-CO Dept Transportat	0	760,000	0	0	0	760,000
Total	115,000	2,109,000	0	0	0	2,224,000

**LARIMER COUNTY CIP
Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PAVE GRAVEL SECTION OF CR 72-US287 TO CR 21

REQUEST CODE

CIPE-252-645250-00000000-000-20-4085

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This project will pave the gravel section of CR 72 from US287 to existing pavement west of CR 21. This section of the Owl Canyon Corridor is a gravel road with traffic volumes that are more than eight times greater than defined as the capacity of a gravel road by county standards. The maintenance costs on this road are over seven times the cost of the average Larimer County gravel road. This project is projected to be constructed in 2020 and funded through a combination of capital expansion fees and capital fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	6,000,000	0	0	0	0	6,000,000
Total	6,000,000	0	0	0	0	6,000,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	4,606,883	0	0	0	0	4,606,883
Tfr from Transportation	1,393,117	0	0	0	0	1,393,117
Total	6,000,000	0	0	0	0	6,000,000

**LARIMER COUNTY CIP
Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
DEDICATED DE-ICING TRUCK	CIPE-252-645250-00000000-000-20-4086	CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Currently, the Road and Bridge Department utilizes granular materials for de-icing the roads. We know that liquid de-icing can help improve our response. By utilizing liquid de-icing materials and applying them with a dedicated truck, we expect to realize quicker results on the road, allowing us to use less de-icing materials, labor hours and equipment hours than we do currently. This purchase is slated for 2020 and funded out of capital fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Vehicles	225,000	0	0	0	0	225,000
Total	225,000	0	0	0	0	225,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	225,000	0	0	0	-15,219	209,781
Total	225,000	0	0	0	-15,219	209,781

Operating Budget

Expenses		2020	2021	2022	2023	2024	Total
O & M Ongoing							
52406	Internal Fleet E	15,219	15,219	15,219	15,219	0	60,876
55006	Equipment Capita	225,000	0	0	0	0	225,000
Total		240,219	15,219	15,219	15,219	0	285,876
Revenue		2020	2021	2022	2023	2024	Total
O & M Ongoing							
39999	Budgeted Beginn	15,219	15,219	15,219	15,219	15,219	76,095
48252	Tfr from Road an	225,000	0	0	0	0	225,000
Total		240,219	15,219	15,219	15,219	15,219	301,095
Net		0	0	0	0	-15,219	-15,219

**LARIMER COUNTY CIP
Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CR 54 AND HWY 1 TRAFFIC SIGNAL

REQUEST CODE

CIPE-252-645250-00000000-000-20-4087

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Install traffic signal at CR 54 and Hwy 1. Traffic volumes at this intersection have increased and is becoming the regional connection between Wellington/Northern Larimer County to Fort Collins. This will resolve the capacity and safety issues at the intersection. Highway 1 is the responsibility of CDOT and the signal will become theirs to operate and maintain. This signal is projected to be installed in 2020 and will be funded through a grant and capital fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	500,000	0	0	0	0	500,000
Total	500,000	0	0	0	0	500,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	50,000	0	0	0	0	50,000
Psth-CO Dept Transportat	450,000	0	0	0	0	450,000
Total	500,000	0	0	0	0	500,000

**LARIMER COUNTY CIP
Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME
ADA PROJECTS

REQUEST CODE
CIPE-252-645250-00000000-000-20-
4088

REQUEST TYPE
CIP - Capital Expansion

Start Date
1/1/2020

PROJECT DESCRIPTION / NECESSITY

The Americans with Disabilities Act (ADA) requires that all State and Local governments must ensure that individuals with disabilities are not excluded from programs, services and activities (pedestrian facilities are an example of a program). We are federally mandated to have an ADA Transition Plan that outlines our intent to bring all pedestrian facilities within the County's jurisdiction into compliance with ADA standards. This project will allow us to implement these projects that are still to be specifically identified. These will be funded out of capital fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	210,000	220,500	231,525	243,101	255,256	1,160,382
Total	210,000	220,500	231,525	243,101	255,256	1,160,382

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	210,000	220,500	231,525	243,101	255,256	1,160,382
Total	210,000	220,500	231,525	243,101	255,256	1,160,382

**LARIMER COUNTY CIP
Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

AVL FLEET MANAGEMENT SYSTEM

REQUEST CODE

CIPE-252-645250-00000000-000-20-4089

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Utilization of AVL on our equipment/vehicles will allow us to better answer or respond to customer inquiries and/or complaints. As the system will log information such as tracks, material usage, and plow engagement. This is planned to be purchased in 2020 out of capital fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	120,000	0	0	0	0	120,000
Total	120,000	0	0	0	0	120,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	120,000	0	0	0	0	120,000
Total	120,000	0	0	0	0	120,000

**LARIMER COUNTY CIP
Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PAVE GRAVEL ROADS

REQUEST CODE

CIPE-252-645250-00000000-000-20-4091

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This intent of this project is to pave gravel roads that are currently over the 400 ADT paving threshold and are creating maintenance issues for Road and Bridge. There will be an annual amount that will be allocated to this project out of fund balance, with construction to occur as it fits into schedules and aligned with other nearby projects. Some segments that have been identified as needing to be paved are as follows:

Roadway segments

- CR 60/60E from CR 15 to CR 19 = \$16,593/mile (600/650 ADT)
- CR 73C from CR 74E to Tami Road = \$ 18,789/mile (1300 ADT)
- CR 50 from CR 5 to I-25 = \$15,497/mile (450 ADT)
- CR 122 from HWY 36 to Alpine Dr. = \$ 42,453/mile (600/650 ADT)
- CR 2 from CR 15 to Countyline = \$ 16,647/mile (400 ADT)

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	367,500	385,875	405,169	425,427	446,698	2,030,669
Total	367,500	385,875	405,169	425,427	446,698	2,030,669

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	367,500	385,875	405,169	425,427	446,698	2,030,669
Total	367,500	385,875	405,169	425,427	446,698	2,030,669

**LARIMER COUNTY CIP
Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PN 303-INTERSECTION IMPROVEMENTS CR 54G AND CR19

REQUEST CODE

CIPE-252-645250-00000000-000-20-4092

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Increased traffic volumes at this intersection have created a capacity and safety issue. Improvements to Intersection at CR 54G & CR 19 include adding north bound to east bound right turn lane. Design is in process with construction planned to occur in 2020. This project will be funded out of capital expansion fees and fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	300,000	0	0	0	0	300,000
Total	300,000	0	0	0	0	300,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund Tfr from Transportation	150,000	0	0	0	0	150,000
Total	300,000	0	0	0	0	300,000

**LARIMER COUNTY CIP
Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PN 330 - IMPROVEMENTS TO CR13 ON N SIDE OF DONATH

REQUEST CODE

CIPE-252-645250-00000000-000-20-4093

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Due to increased traffic volumes from Loveland to Fort Collins, safety and capacity improvements are needed at CR 13 to improve (flatten) the curve on the north side of Donath Lake south of HWY 392. Construction is planned for 2020 and will be funded out of capital expansion fees and fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	570,000	0	0	0	0	570,000
Total	570,000	0	0	0	0	570,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund Tfr from Transportation	285,000	0	0	0	0	285,000
Total	570,000	0	0	0	0	570,000

**LARIMER COUNTY CIP
Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PN 332 - IMPROVEMENTS ON CR 14 FROM CR 21
TO CR 23

REQUEST CODE

CIPE-252-645250-00000000-000-20-
4094

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Safety improvements to widen shoulders on CR 14 between CR 21 and CR 23 due to increased traffic volumes. Design is in process with construction planned in 2020. This project will be funded out of capital expansion fees and fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	250,000	0	0	0	0	250,000
Total	250,000	0	0	0	0	250,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund Tfr from Transportation	50,000	0	0	0	0	50,000
	200,000	0	0	0	0	200,000
Total	250,000	0	0	0	0	250,000

**LARIMER COUNTY CIP
Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

IMPROVEMENTS TO CR 38E AT TROWBRIDGE DR

REQUEST CODE

CIPE-252-645250-00000000-000-20-4096

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Improvements to CR 38E at Trwobridge Dr. includes adding a left turn lane from CR 38E to S Bound Trowbridge. Traffic volumes and bicycle usage in Fort Collins and in and around Horsetooth Reservoir are driving the need for improvements. Providing a turn lane for vehicles to safely wait until there is an adequate gap in opposing traffic will allow through traffic the ability to continue travelling without having to stop and wait for vehicles to turn. Design is projected to begin 2020 with construction in 2022. This project will be funded from capital expansion fees and fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Design	150,000	0	0	0	0	150,000
Acquisition	0	75,000	0	0	0	75,000
Road Construction	0	0	1,000,000	0	0	1,000,000
Total	150,000	75,000	1,000,000	0	0	1,225,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	0	500,000	0	0	500,000
Tfr from Transportation	150,000	75,000	500,000	0	0	725,000
Total	150,000	75,000	1,000,000	0	0	1,225,000

**LARIMER COUNTY CIP
Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CR 14 OVERLAY PAYMENT TO JOHNSTOWN

REQUEST CODE

CIPE-252-645250-00000000-000-20-4098

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

The County entered into an IGA with the Town of Johnstown that states if the County contributes to the paving of this section of road, the Town will annex the road once the work is complete and they will then be responsible for the maintenance of the road. The County will pay Johnstown a total of \$200k over 3 years starting in 2020. This will be funded out of capital expansion fees and capital project fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	66,667	66,667	66,666	0	0	200,000
Total	66,667	66,667	66,666	0	0	200,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	10,999	66,666	0	0	77,665
Tfr from Transportation	66,667	55,668	0	0	0	122,335
Total	66,667	66,667	66,666	0	0	200,000

**LARIMER COUNTY CIP
Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

INTERSECTION IMPROVEMENTS AT CR 21 AND CR 8

REQUEST CODE

CIPE-252-645250-00000000-000-20-4099

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Increased traffic volumes due to growth in the Berthoud area are driving needed improvements at the Intersection of CR 21 and CR 8. Design is projected to begin in 2020 with construction in 2022. This project will be funded from capital expansion fees and fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Design	200,000	0	0	0	0	200,000
Road Construction	0	0	1,500,000	0	0	1,500,000
Acquisition	0	500,000	0	0	0	500,000
Total	200,000	500,000	1,500,000	0	0	2,200,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	250,000	750,000	0	0	1,000,000
Tfr from Transportation	200,000	250,000	750,000	0	0	1,200,000
Total	200,000	500,000	1,500,000	0	0	2,200,000

**LARIMER COUNTY CIP
Capital Expansion**

252-645250-RBI25IMP-000-Capital Improvements I25 Contribution Fund Road and Bridge Mil

REQUEST NAME

I25 EXPANSION PROJECT

REQUEST CODE

CIPE-252-645250-RBI25IMP-000-20-4103

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This project, created as part of the 2016 budget, provides \$2 million annually, for a five-year period through 2020, raised through a supplemental road and bridge mill levy that is used for a local match for federal grants to improve bridges on I-25. The County entered into intergovernmental agreements with all eight of the municipalities in the County to arrange for the municipal share of the supplemental temporary County Road and Bridge mill levy to be dedicated to I-25 project.

Capital Items

	2020	2021	2022	2023	2024	Total
Other	760,000	0	0	0	0	760,000
Road Construction	2,000,000	2,000,000	0	0	0	4,000,000
Total	2,760,000	2,000,000	0	0	0	4,760,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	1,240,000	0	0	0	1,240,000
Real Property Taxes	2,000,000	0	0	0	0	2,000,000
LG-Other Local Government	760,000	760,000	0	0	0	1,520,000
Total	2,760,000	2,000,000	0	0	0	4,760,000

**LARIMER COUNTY CIP
Capital Expansion**

265-370000-00000000-000-Behavioral Health Operations

REQUEST NAME

Behavioral Health Facility

REQUEST CODE

CIPE-265-370000-00000000-000-20-4104

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

In November 2018, voters approved a sales tax increase to provide mental and behavioral health services to the Community. Design on a structure anticipated to be about 50K sq ft will begin in 2019, with construction expected to wrap up in 2021. The County expects to build on a 40 acre parcel at the SE corner of the existing County Landfill on S. Taft Hill in Fort Collins.

Capital Items

	2020	2021	2022	2023	2024	Total
Design	560,000	560,000	0	0	0	1,120,000
Other	1,480,000	1,570,000	0	0	0	3,050,000
Construction	16,500,000	5,500,000	0	0	0	22,000,000
Total	18,540,000	7,630,000	0	0	0	26,170,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted						
Beginning Fund	8,540,000	0	0	0	0	8,540,000
Sales Tax	10,000,000	7,630,000	0	0	0	17,630,000
Total	18,540,000	7,630,000	0	0	0	26,170,000

**LARIMER COUNTY CIP
Capital Expansion**

512-620100-FS0802-000-FS-Jail Improvement Project

REQUEST NAME

County Jail Improvements

REQUEST CODE

CIPE-512-620100-FS0802-000-20-4143

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

\$50.5 million is budgeted for continuing design and construction costs to improve the County Jail in 2020. Design development began in 2020, with the intent of having the first site work package complete for the general contractor to mobilize on-site to start construction by the end of 2019. Building packages starting with the West services (Kitchen, Laundry, Shipping and Receiving), Pod Tower, Booking and Transportation/Medical Remodel will follow into mid-2020 and will be bid out by the general contractor as each bid package becomes available. It is expected that construction will last approximately 24 months and will be complete in mid to late 2022. The complete project will add 115,910 square feet and 158 beds to the facility.

This project is funded through the issuance of Certificates of Participation, costs for which will total approximately \$6 million annually for a 15-year period through 2034. The first phases of operations are funded at just under \$2 million in 2020, which includes the addition of 34.5 FTE, of which 1.5 FTE are limited term or temporary. Estimated operating costs when the project is complete are \$7.2 million by 2024.

Capital Items

	2020	2021	2022	2023	2024	Total
Design	500,000	500,000	0	0	0	1,000,000
Construction	50,000,000	16,000,000	0	0	0	66,000,000
Ending Fund Balance	16,500,000	0	0	0	0	16,500,000
Total	67,000,000	16,500,000	0	0	0	83,500,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	67,000,000	16,500,000	0	0	0	83,500,000
Total	67,000,000	16,500,000	0	0	0	83,500,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
53799 Miscellaneous	0	5,526,932	6,943,902	7,015,746	7,196,974	26,683,554
Total	0	5,526,932	6,943,902	7,015,746	7,196,974	26,683,554

LARIMER COUNTY CIP
Capital Expansion

512-620100-FS0803-000-FS-Fleet Campus

REQUEST NAME

Fleet Services Campus

REQUEST CODE

CIPE-512-620100-FS0803-000-20-4144

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

The ability to effectively plan for, provide, and service the County's fleet is paramount to serving the community at a high level. The current Fleet campus on Vine St. is years beyond its useful life cycle, and nearly every component of the campus is substandard for such an important part of County operations. A 30-acre parcel of land is required to meet the future needs of the several departments who will operate from this campus: Fleet, Road & Bridge, Weeds, and Facilities.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	29,500,000	0	0	0	0	29,500,000
Total	29,500,000	0	0	0	0	29,500,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted						
Beginning	29,500,000	0	0	0	0	29,500,000
Fund						
Total	29,500,000	0	0	0	0	29,500,000

2020 Capital Renewal Projects

**LARIMER COUNTY CIP
Capital Renewal**

112-256201-00000000-000-Residential

REQUEST NAME

2019-2021 LCCC Wardrobe Replacement

REQUEST CODE

CIPR-112-256201-00000000-000-20-4028

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$67,728 in Community Corrections fund balance is provided in 2020 to continue to replace 332 wardrobes that are 12-14 years old in the Community Corrections department (LCCC). LCCC has been making the wardrobes work by replacing drawers with 3 shelves and bus tubs.

All existing wardrobes are to be replaced over a 3-year period 2019-2021. By spreading the replacement of the wardrobes over a 3-year period, we will extend the life of the wardrobes that have been repaired, while replacing the wardrobes that are in the worst shape right away.

Capital Items

	2020	2021	2022	2023	2024	Total
Other	67,728	67,728	0	0	0	135,456
Total	67,728	67,728	0	0	0	135,456

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	67,728	67,728	0	0	0	135,456
Total	67,728	67,728	0	0	0	135,456

LARIMER COUNTY CIP
Capital Renewal

162-692000-00000000-575-Ranch Capital Events Center

REQUEST NAME

Master Plan Budwesier Event Center Seating Replace

REQUEST CODE

CIPR-162-692000-00000000-575-20-4036

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

2020 Budweiser Event Center Master Plan Construction Project to replace all seating and retractable structures - \$2,000,000

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	2,000,000	0	0	0	0	2,000,000
Total	2,000,000	0	0	0	0	2,000,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	2,000,000	0	0	0	0	2,000,000
Total	2,000,000	0	0	0	0	2,000,000

LARIMER COUNTY CIP
Capital Renewal

162-692000-00000000-575-Ranch Capital Events Center

REQUEST NAME

Budweiser Event Center Roof Replacement

REQUEST CODE

CIPR-162-692000-00000000-575-20-4038

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Full replacement of the roof membrane for the event center.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	800,000	0	0	0	0	800,000
Total	800,000	0	0	0	0	800,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	800,000	0	0	0	0	800,000
Total	800,000	0	0	0	0	800,000

LARIMER COUNTY CIP
Capital Renewal

162-692000-00000000-576-Ranch Capital Indoor Arena

REQUEST NAME

MAC Indoor Arena - Bleacher Seating Replacement

REQUEST CODE

CIPR-162-692000-00000000-576-20-4042

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$110,000 from Ranch fund balance is provided in 2020 to replace existing seats in the MAC Indoor Arena with backs and individual seats.

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	110,000	0	0	0	0	110,000
Total	110,000	0	0	0	0	110,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	110,000	0	0	0	0	110,000
Total	110,000	0	0	0	0	110,000

LARIMER COUNTY CIP
Capital Renewal

212-682110-NR-Open Space-Regional Open Spaces

REQUEST NAME

Natural Resources Fund Balance Tie Out

REQUEST CODE

CIPR-212-682110-20-4148

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Zero out fund balance use to tie budget

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
31850 Future Programs/	-2,187,039	0	0	0	0	-2,187,039
31850 Future Programs/	-5,131,527	0	0	0	0	-5,131,527
Total	-7,318,566	0	0	0	0	-7,318,566
Revenue	2020	2021	2022	2023	2024	Total
O & M Ongoing						
39999 Budgeted Beginn	-5,131,527	0	0	0	0	-5,131,527
39999 Budgeted Beginn	-2,187,039	0	0	0	0	-2,187,039
Total	-7,318,566	0	0	0	0	-7,318,566
Net	0	0	0	0	0	0

**LARIMER COUNTY CIP
Capital Renewal**

212-682110-NR0742-000-OS-Hermit Cabin Remove and Replace Project

REQUEST NAME

Hermit Park Remove and Replace Cabins Project

REQUEST CODE

CIPR-212-682110-NR0742-000-20-4052

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$216,000 is budgeted in 2020 to remove and replace the Madrona Point and Bear Claw Cabins at Hermit Park. To improve the ecological and visual landscape adjacent to the wetlands at Hermit Park Open Space, these cabins are slated for removal and subsequent replacement in the already developed cabin loop.

Capital Items

		2020	2021	2022	2023	2024	Total
Construction	Hermit Pk-remove	216,000	0	0	0	0	216,000
Total		216,000	0	0	0	0	216,000

Funding Sources

		2020	2021	2022	2023	2024	Total
Budgeted							
Beginning		216,000	0	0	0	0	216,000
Fund							
Total		216,000	0	0	0	0	216,000

LARIMER COUNTY CIP
Capital Renewal

212-682110-NR0746-000-OS-Historic Structures Project

REQUEST NAME

Historic Structures - Stabilize Priority Buildings

REQUEST CODE

CIPR-212-682110-NR0746-000-20-4053

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$50,000 is provided annually over the five-year period through 2022 from the Open Lands Fund to stabilize 15 historic structures that have been identified on county-owned Open Spaces.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	50,000	50,000	50,000	0	0	150,000
Total	50,000	50,000	50,000	0	0	150,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted						
Beginning Fund	50,000	0	0	0	0	50,000
Tfr from Open Lands LTM	0	50,000	50,000	0	0	100,000
Total	50,000	50,000	50,000	0	0	150,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58219 Tfr to Open Land	0	50,000	50,000	0	0	100,000
31850 Future Programs/	0	-50,000	-50,000	0	0	-100,000
Total	0	0	0	0	0	0

Properties

Department

Natural Resources

**LARIMER COUNTY CIP
Capital Renewal**

212-682110-NR0763-000-OL Red Mtn Management Plan

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
Red Mountain Open Space Management Plan Update	CIPR-212-682110-NR0763-000-20-4055	CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$100,000 is budgeted in 2020 to update the existing Red Mountain Open Space property management plan. The updating of this plan is timed to be updated with the City of Fort Collins' Soapstone Prairie Plan update since the two open spaces are managed at a landscape scale being both adjacent with intersecting trails.

Capital Items

		2020	2021	2022	2023	2024	Total
Construction	Update Property	100,000	100,000	70,000	0	0	270,000
Total		100,000	100,000	70,000	0	0	270,000

Funding Sources

		2020	2021	2022	2023	2024	Total
Budgeted							
Beginning		100,000	0	0	0	0	100,000
Fund							
Tfr from Open							
Lands LTM		0	100,000	70,000	0	0	170,000
Total		100,000	100,000	70,000	0	0	270,000

Operating Budget

Expenses		2020	2021	2022	2023	2024	Total
O & M Ongoing							
58219	Tfr to Open Land	0	100,000	70,000	0	0	170,000
31850	Future Programs/	0	-100,000	-70,000	0	0	-170,000
Total		0	0	0	0	0	0

LARIMER COUNTY CIP
Capital Renewal

228-681300-NR0202-000-Parks-Inlet Bay Parking Lot

REQUEST NAME

Inlet Bay Parking Lot

REQUEST CODE

CIPR-228-681300-NR0202-000-20-4060

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$450,000 is provided to pave the Inlet Bay Parking Lot in 2020.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction Asphalt pave par	450,000	0	0	0	0	450,000
Total	450,000	0	0	0	0	450,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Parks	225,000	0	0	0	0	225,000
Tfr from Open Lands Acqu	225,000	0	0	0	0	225,000
Total	450,000	0	0	0	0	450,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58226 Tfr to Parks	225,000	0	0	0	0	225,000
31850 Future Programs/	-225,000	0	0	0	0	-225,000
58226 Tfr to Parks	225,000	0	0	0	0	225,000
31850 Future Programs/	-225,000	0	0	0	0	-225,000
Total	0	0	0	0	0	0

LARIMER COUNTY CIP
Capital Renewal

228-681300-NR0749-000-PK-Admin Office Connectivity

REQUEST NAME

Admin Office Connectivity

REQUEST CODE

CIPR-228-681300-NR0749-000-20-4061

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$360,000 is budgeted in 2020 to complete a project to install T-1 fiber connectivity to the Department of Natural Resources administrative office building, located at 1800 South County Road 31, near Carter Lake.

Capital Items

		2020	2021	2022	2023	2024	Total
Construction	DNRAO fiber conn	360,000	0	0	0	0	360,000
Total		360,000	0	0	0	0	360,000

Funding Sources

		2020	2021	2022	2023	2024	Total
Tfr from Parks		90,000	0	0	0	0	90,000
Tfr from Open Lands Acqu		90,000	0	0	0	0	90,000
LG-Other Local Governmen		180,000	0	0	0	0	180,000
Total		360,000	0	0	0	0	360,000

Operating Budget

Expenses		2020	2021	2022	2023	2024	Total
O & M Ongoing							
58226	Tfr to Parks	90,000	0	0	0	0	90,000
31850	Future Programs/	-90,000	0	0	0	0	-90,000
58226	Tfr to Parks	90,000	0	0	0	0	90,000
31850	Future Programs/	-90,000	0	0	0	0	-90,000
Total		0	0	0	0	0	0

LARIMER COUNTY CIP
Capital Renewal

228-681300-NR0751-000-PK-Carter Lake Marina Parking Lot

REQUEST NAME

Carter Lake Marina Parking Lot

REQUEST CODE

CIPR-228-681300-NR0751-000-20-4063

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$225,000 is provided in 2020 to complete the paving of an existing gravel parking lot at the Carter Lake Marina.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	225,000	0	0	0	0	225,000
Total	225,000	0	0	0	0	225,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Parks	112,500	0	0	0	0	112,500
Tfr from Conservation Tr	112,500	0	0	0	0	112,500
Total	225,000	0	0	0	0	225,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58226 Tfr to Parks	112,500	0	0	0	0	112,500
31850 Future Programs/	-112,500	0	0	0	0	-112,500
58226 Tfr to Parks	112,500	0	0	0	0	112,500
31850 Future Programs/	-112,500	0	0	0	0	-112,500
Total	0	0	0	0	0	0

LARIMER COUNTY CIP
Capital Renewal

228-681300-NR0756-000-PK-HT Reservoir Entrance Station Project

REQUEST NAME

Replacement of Entrance Station - Carter

REQUEST CODE

CIPR-228-681300-NR0756-000-20-4067

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$135,000 is provided in 2020 to replace entrance stations at Carter Lake with concrete block style construction material.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction Replace HT Res E	135,000	0	0	0	0	135,000
Total	135,000	0	0	0	0	135,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Parks	67,500	0	0	0	0	67,500
Tfr from Open Lands Acqu	67,500	0	0	0	0	67,500
Total	135,000	0	0	0	0	135,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58226 Tfr to Parks	67,500	0	0	0	0	67,500
31850 Future Programs/	-67,500	0	0	0	0	-67,500
58226 Tfr to Parks	67,500	0	0	0	0	67,500
31850 Future Programs/	-67,500	0	0	0	0	-67,500
Total	0	0	0	0	0	0

LARIMER COUNTY CIP
Capital Renewal

228-681300-NR0760-000-PK-HT Reservoir South Bay Camper Cabins Project

REQUEST NAME

HT Reservoir South Bay Camper Cabins Project

REQUEST CODE

CIPR-228-681300-NR0760-000-20-4071

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$378,000 is provided in 2020 to replace 7 existing camper cabins with more sustainable construction style camper cabins

Capital Items

	2020	2021	2022	2023	2024	Total
Construction Replace 7 camper	378,000	0	0	0	0	378,000
Total	378,000	0	0	0	0	378,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Parks	189,000	0	0	0	0	189,000
Tfr from Open Lands Acqu	189,000	0	0	0	0	189,000
Total	378,000	0	0	0	0	378,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58226 Tfr to Parks	189,000	0	0	0	0	189,000
31850 Future Programs/	-189,000	0	0	0	0	-189,000
58226 Tfr to Parks	189,000	0	0	0	0	189,000
31850 Future Programs/	-189,000	0	0	0	0	-189,000
Total	0	0	0	0	0	0

LARIMER COUNTY CIP
Capital Renewal

228-681300-NR0768-000-PK-Flatiron Reservoir Campground Updates

REQUEST NAME

Flatiron Reservoir Campground Updates

REQUEST CODE

CIPR-228-681300-NR0768-000-20-4073

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

funding of \$293,000 from Parks and Conservation Trust Fund resources is provided in 2020 for Flatiron Reservoir Campground updates. Campground renewal projects while portions of Flatiron Reservoir campground are closed due to outtake structure/canal improvements

Capital Items

		2020	2021	2022	2023	2024	Total
Construction	Capital renewal	293,000	0	0	0	0	293,000
Total		293,000	0	0	0	0	293,000

Funding Sources

		2020	2021	2022	2023	2024	Total
Tfr from Parks		146,500	0	0	0	0	146,500
Tfr from Conservation		146,500	0	0	0	0	146,500
Tr							
Total		293,000	0	0	0	0	293,000

Operating Budget

Expenses		2020	2021	2022	2023	2024	Total
O & M Ongoing							
58226	Tfr to Parks	146,500	0	0	0	0	146,500
31850	Future Programs/	-146,500	0	0	0	0	-146,500
58226	Tfr to Parks	146,500	0	0	0	0	146,500
31850	Future Programs/	-146,500	0	0	0	0	-146,500
Total		0	0	0	0	0	0

**LARIMER COUNTY CIP
Capital Renewal**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PN333 -REPLACE BRIDGE ON CR 27 OVER
BUCKHORN CREEK

REQUEST CODE

CIPR-252-645250-00000000-000-20-
4075

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Engineering Project 333 is to Replace bridge on CR 27 .1 miles north of CR 32C at the Masonville Post Office. This major structure is being replaced in part because it is rates as functionally obsolete. Safety is becoming a concern for the bridge due to the narrowness of the structure and the increasing volumes of traffic. Design started in 2019, will continue in 2020, with construction to start in 2021. We plan on using \$630k in capital expansion fees and capital fund balance to pay for this project.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Design	150,000	0	0	0	0	150,000
Road Construction	0	1,600,000	0	0	0	1,600,000
Total	150,000	1,600,000	0	0	0	1,750,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	1,120,000	0	0	0	1,120,000
Tfr from Transportation	150,000	480,000	0	0	0	630,000
Total	150,000	1,600,000	0	0	0	1,750,000

**LARIMER COUNTY CIP
Capital Renewal**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

GUARDRAIL AND BRIDGE RAIL REPLACEMENT
COUNTYWIDE

REQUEST CODE

CIPR-252-645250-00000000-000-20-
4076

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Road and Bridge has hired a consultant to inventory and inspect all guardrail and bridge rail on mainline county roads. There are 658 segments of guardrail and 353 individual locations on mainline county roads. Safety standards have been updated and with materials degrading over time, the rail will need to be replaced in order to maintain the safety function of the system. We anticipate starting the needed replacements in 2020 when the inspection report is complete. This project will be funded out of capital fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	53,750	82,688	86,822	91,164	95,722	410,146
Total	53,750	82,688	86,822	91,164	95,722	410,146

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	53,750	82,688	86,822	91,164	95,722	410,146
Total	53,750	82,688	86,822	91,164	95,722	410,146

**LARIMER COUNTY CIP
Capital Renewal**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

REPLACE DALE CREEK STRUCTURES ON CR45E

REQUEST CODE

CIPR-252-645250-00000000-000-20-4077

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Removal and/or replacement of 6 minor structures on CR 45E north of S287. These structures are structurally deficient. Two have been removed as of July 2019 and the scheduled replacement of others are planned to occur 2020 - 2023, with one of the larger being replaced in 2023. This project will be funded out of capital fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	75,000	75,000	75,000	575,000	0	800,000
Acquisition	0	0	30,000	0	0	30,000
Road Design	0	75,000	30,000	0	0	105,000
Total	75,000	150,000	135,000	575,000	0	935,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	75,000	150,000	135,000	575,000	0	935,000
Total	75,000	150,000	135,000	575,000	0	935,000

LARIMER COUNTY CIP
Capital Renewal

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PN 331 - REPLACE BRIDGE ON CR 13

REQUEST CODE

CIPR-252-645250-00000000-000-20-4078

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Replace structure on CR 13, 1.09 miles north of CR 30, due to sedimentation buildup and the structure being undersized. Construction to occur in 2020 and funded out of capital expansion fees and Fossil Creek Stormwater Basin.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	400,000	0	0	0	0	400,000
Total	400,000	0	0	0	0	400,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Misc Reimbursements	300,000	0	0	0	0	300,000
Tfr from Transportation	100,000	0	0	0	0	100,000
Total	400,000	0	0	0	0	400,000

**LARIMER COUNTY CIP
Capital Renewal**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PN8066 - CR 52E STRUCTURE REHAB

REQUEST CODE

CIPR-252-645250-00000000-000-20-4079

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Rehabilitation of two structures on CR 52E east of CR 23 over Poudre River in order to improve and extend the life of the structures. Design currently in process, with rehab to occur in 2020 and funded out of capital fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	600,000	0	0	0	0	600,000
Total	600,000	0	0	0	0	600,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	600,000	0	0	0	0	600,000
Total	600,000	0	0	0	0	600,000

LARIMER COUNTY CIP
Capital Renewal

252-645250-00000000-000-Capital Improvements

REQUEST NAME

MINOR STRUCTURE INSPECTIONS

REQUEST CODE

CIPR-252-645250-00000000-000-20-4080

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Minor structure inspections that are performed by a consultant every five years. We perform these inspections to identify repairs and prioritize replacement as needed. Inspections are due to be performed in 2020.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Design	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

**LARIMER COUNTY CIP
Capital Renewal**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

MINOR STRUCTURE REPLACEMENTS

REQUEST CODE

CIPR-252-645250-00000000-000-20-4081

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of is provided for an annual minor structure replacement program utilizing Road and Bridge Fund balance. Structures are identified and replaced through the inspection program.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	240,000	260,000	280,000	300,000	320,000	1,400,000
Total	240,000	260,000	280,000	300,000	320,000	1,400,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	240,000	260,000	280,000	300,000	320,000	1,400,000
Total	240,000	260,000	280,000	300,000	320,000	1,400,000

**LARIMER COUNTY CIP
Capital Renewal**

508-460010-IT0388-000-ITD - Enterprise Software Replacement

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Enterprise Software Replacement	CIPR-508-460010-IT0388-000-20-4105	CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$3.4 million is budgeted in 2020 for the replacement of business software critical to the operation of county services. The capital plan also provides maintenance cycles and refresh of applications that have reached end of life. The goal of the capital plan is to drive improved value, lower support costs and overall business efficiency providing priority county services. As applications age and become fragile we see a dramatic increase in failures and business disruptions which directly effects services to citizens. The goal of this plan is to forecast the optimal time to refresh critical business applications to drive efficiency, implement improvements and lower support costs. This plan also drives the requirement to use best practices in business analysis and project management in the implementation of business operations through these capital projects. The General Fund contribution for 2020 is \$1,350,000 to this replacement plan per year. An additional \$2,115,308 is transferred from the Information Technology internal services fund (608). The estimated needs over the five-year period from 2020-2024 total \$9.3 million.

The major systems to be replaced or improved in 2020 include:

- Business Objects Enterprise - \$100,000
- County Website and Intranet Content - \$50,000
- Finance and Accounting (ERP - Financial System) Replacement: \$1,600,000 (2020 is the second year of the project which will have a total cost of \$2,800,000)
- Highways Asset Management by Exor - \$800,000
- OnBase Enterprise Software - \$100,000
- District Attorney Digital Records Transfer from Public Safety (LERMS) - \$50,000
- Health Department Clinic Management System (ETHOS) - \$450,000

An additional \$250,000 is budgeted for project management support for implementation.

Capital Items

	2020	2021	2022	2023	2024	Total
Software-Non Cap	3,150,000	325,000	200,000	875,000	1,500,000	6,050,000
Ending Fund Balance	65,308	775,000	900,000	225,000	0	1,965,308
Other	250,000	250,000	250,000	250,000	250,000	1,250,000
Total	3,465,308	1,350,000	1,350,000	1,350,000	1,750,000	9,265,308

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	0	0	0	408,333	408,333
Tfr from General	1,350,000	1,350,000	1,350,000	1,350,000	1,341,667	6,741,667
Tfr from Fac and Info Te	2,115,308	0	0	0	0	2,115,308
Total	3,465,308	1,350,000	1,350,000	1,350,000	1,750,000	9,265,308

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
31850 Future Programs/	-301,406	0	0	0	0	-301,406
58508 Tfr to IT Capita	301,406	0	0	0	0	301,406
58508 Tfr to IT Capita	265,392	0	0	0	0	265,392
31850 Future Programs/	-265,392	0	0	0	0	-265,392
31850 Future Programs/	-1,548,510	0	0	0	0	-1,548,510
58508 Tfr to IT Capita	1,548,510	0	0	0	0	1,548,510
Total	0	0	0	0	0	0

**LARIMER COUNTY CIP
Capital Renewal**

508-460010-IT0389-000-ITD - Sheriff Tri-Tech

REQUEST NAME

Enterprise Software Replacement - TriTech

REQUEST CODE

CIPR-508-460010-IT0389-000-20-4106

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$463,251 is provided to complete the TriTech software replacement project, which had a combined budget of \$1,800,000 over the three year period 2018-2020. This system is utilized by the Larimer County Sheriff's Office and several municipal law enforcement jurisdictions.

Capital Items

	2020	2021	2022	2023	2024	Total
Software-Non Cap	463,251	0	0	0	0	463,251
Total	463,251	0	0	0	0	463,251

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Fac and Info Te	463,251	0	0	0	0	463,251
Total	463,251	0	0	0	0	463,251

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
31850 Future Programs/	-463,251	0	0	0	0	-463,251
58508 Tfr to IT Capita	463,251	0	0	0	0	463,251
Total	0	0	0	0	0	0

**LARIMER COUNTY CIP
Capital Renewal**

508-460450-IT0510-000-ITD - Enterprise Infrastructure Replacement

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Infrastructure Replacement	CIPR-508-460450-IT0510-000-20-4107	CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This is the replacement plan for the entire serve/storage infrastructure for Larimer County. This plan funds all replacement of servers and storage in support of department applications and the enterprise infrastructure. This plan is funded in part by a \$650,000 annual contribution from the General Fund.

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	696,383	848,558	1,481,831	325,125	193,750	3,545,647
Ending Fund Balance	135,686	0	0	324,875	456,250	916,811
Total	832,069	848,558	1,481,831	650,000	650,000	4,462,458

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Fac and Info Te	182,069	198,558	831,831	0	0	1,212,458
Tfr from General	650,000	650,000	650,000	650,000	650,000	3,250,000
Total	832,069	848,558	1,481,831	650,000	650,000	4,462,458

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58508 Tfr to IT Capita	182,069	0	0	0	0	182,069
31850 Future Programs/	-182,069	0	0	0	0	-182,069
Total	0	0	0	0	0	0

LARIMER COUNTY CIP
Capital Renewal

508-460460-IT0678-000-ITD- Printer/Scanner Replacement

REQUEST NAME

Printer/Scanner Replacement

REQUEST CODE

CIPR-508-460460-IT0678-000-20-4108

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This is the replacement plan for scanners and purchased printers outside of the County's managed print program.

Capital Items

	2020	2021	2022	2023	2024	Total
Non-Capital Equipment	65,620	14,073	23,288	103,106	22,650	228,737
Ending Fund Balance	243,059	10,927	1,712	0	2,350	258,048
Total	308,679	25,000	25,000	103,106	25,000	486,785

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Fac and Info Te	251,679	0	0	78,106	0	329,785
Tfr from General	57,000	25,000	25,000	25,000	25,000	157,000
Total	308,679	25,000	25,000	103,106	25,000	486,785

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58508 Tfr to IT Capita	251,679	0	0	0	0	251,679
31850 Future Programs/	-251,679	0	0	0	0	-251,679
Total	0	0	0	0	0	0

LARIMER COUNTY CIP
Capital Renewal

508-460460-IT0679-000-ITD - Audio Visual Replacement

REQUEST NAME

Audio/Visual Equipment Replacement

REQUEST CODE

CIPR-508-460460-IT0679-000-20-4109

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This is the replacement plan for audio/visual equipment throughout the County.

Capital Items

	2020	2021	2022	2023	2024	Total
Non-Capital Equipment	28,142	35,912	92,528	37,738	97,927	292,247
Ending Fund Balance	518,424	0	0	0	0	518,424
Total	546,566	35,912	92,528	37,738	97,927	810,671

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Fac and Info Te	521,566	10,912	67,528	12,738	72,927	685,671
Tfr from General	25,000	25,000	25,000	25,000	25,000	125,000
Total	546,566	35,912	92,528	37,738	97,927	810,671

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
31850 Future Programs/	-521,566	0	0	0	0	-521,566
58508 Tfr to IT Capita	521,566	0	0	0	0	521,566
Total	0	0	0	0	0	0

LARIMER COUNTY CIP
Capital Renewal

508-460470-IT0135-000-ITD - Fiber Infrastructure Replacement

REQUEST NAME

Fiber Infrastructure Replacement

REQUEST CODE

CIPR-508-460470-IT0135-000-20-4110

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This funds the ongoing expense of the fiber network infrastructure for Larimer County Government.

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from General	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

**LARIMER COUNTY CIP
Capital Renewal**

508-460510-IT0465-000-ITD - Tech Communication Replacement

REQUEST NAME

Technical Communications Replacement

REQUEST CODE

CIPR-508-460510-IT0465-000-20-4111

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This is the replacement plan for the entire public safety radio system. This includes hardware on towers, 911 dispatch center, patrol cars, pagers. This is critical to the support of the public safety infrastructure.

Capital Items

	2020	2021	2022	2023	2024	Total
Non-Capital Equipment	376,112	192,195	175,191	89,524	84,213	917,235
Ending Fund Balance	668,223	0	0	40,476	45,787	754,486
Total	1,044,335	192,195	175,191	130,000	130,000	1,671,721

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	84,035	62,705	13,014	8,335	168,089
Tfr from General	104,000	108,160	112,486	116,986	121,665	563,297
Tfr from Fac and Info Te	940,335	0	0	0	0	940,335
Total	1,044,335	192,195	175,191	130,000	130,000	1,671,721

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58508 Tfr to IT Capita	940,335	0	0	0	0	940,335
31850 Future Programs/	-940,335	0	0	0	0	-940,335
Total	0	0	0	0	0	0

**LARIMER COUNTY CIP
Capital Renewal**

522-110010-00000000-000-Non-Departmental Replacement Plan

REQUEST NAME

Countywide Replacement Plan

REQUEST CODE

CIPR-522-110010-00000000-000-20-4150

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This capital project represents the countywide equipment replacement plan. Numerous items specific to individual departments are budgeted in this fund. Some items are funded by an annual ongoing appropriation from the General Fund (Approximately \$1.1 million in 2020) while some are funded directly departments or accumulated fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	2,810,601	918,640	1,019,873	837,023	431,083	6,017,220
Ending Fund Balance	0	138,818	63,176	272,236	682,528	1,156,758
Total	2,810,601	1,057,458	1,083,049	1,109,259	1,113,611	7,173,978

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	1,778,129	0	0	0	0	1,778,129
Tfr from General	1,032,472	1,057,458	1,083,049	1,109,259	1,113,611	5,395,849
Total	2,810,601	1,057,458	1,083,049	1,109,259	1,113,611	7,173,978

LARIMER COUNTY CIP
Capital Renewal

552-661000-00000000-000-Landfill

REQUEST NAME

Landfill Asphalt Maintenance Plan

REQUEST CODE

CIPR-552-661000-00000000-000-20-
4114

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Asphalt upkeep and maintenance at the Landfill

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	50,000	50,000	50,000	60,000	60,000	270,000
Total	50,000	50,000	50,000	60,000	60,000	270,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	50,000	50,000	50,000	60,000	60,000	270,000
Total	50,000	50,000	50,000	60,000	60,000	270,000

**LARIMER COUNTY CIP
Capital Renewal**

552-661000-00000000-000-Landfill

REQUEST NAME

Landfill Customer Enhancement Projects

REQUEST CODE

CIPR-552-661000-00000000-000-20-4115

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Customer enhancement improvement projects at the Landfill Site is budgeted at \$45,000 annually, to be provided from fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Other	45,000	45,000	45,000	45,000	45,000	225,000
Total	45,000	45,000	45,000	45,000	45,000	225,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	45,000	45,000	45,000	45,000	45,000	225,000
Total	45,000	45,000	45,000	45,000	45,000	225,000

**LARIMER COUNTY CIP
Capital Renewal**

552-661000-00000000-000-Landfill

REQUEST NAME

Landfill Environmental projects

REQUEST CODE

CIPR-552-661000-00000000-000-20-4116

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$2,350,000 is provided, including \$50,000 in 2019, from Solid Waste Fund balance for various environmental safety projects related to groundwater protection and gas collection over the five-year period.

2019- Landfill environmental project groundwater \$50,000
 2020- Landfill gas collection system \$2,000,000, groundwater project \$75,000
 2021- Landfill groundwater project \$75,000

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	200,000	2,075,000	75,000	75,000	50,000	2,475,000
Total	200,000	2,075,000	75,000	75,000	50,000	2,475,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	200,000	2,075,000	75,000	75,000	50,000	2,475,000
Total	200,000	2,075,000	75,000	75,000	50,000	2,475,000

LARIMER COUNTY CIP
Capital Renewal

552-662000-00000000-000-Recycling

REQUEST NAME

Recycle Center Asphalt Maintenance Projects

REQUEST CODE

CIPR-552-662000-00000000-000-20-4119

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Asphalt upkeep and maintenance at the Recycle Center

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	45,000	50,000	50,000	50,000	50,000	245,000
Total	45,000	50,000	50,000	50,000	50,000	245,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	45,000	50,000	50,000	50,000	50,000	245,000
Total	45,000	50,000	50,000	50,000	50,000	245,000

LARIMER COUNTY CIP
Capital Renewal

608-460470-IT0126-000-Network Infrastructure Capital

REQUEST NAME

Network Replacement

REQUEST CODE

CIPR-608-460470-IT0126-000-20-4121

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This is the replacement plan for the County's network.

Capital Items

	2020	2021	2022	2023	2024	Total
Non-Capital Equipment	1,798,593	95,000	19,465	0	86,200	1,999,258
Total	1,798,593	95,000	19,465	0	86,200	1,999,258

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	1,798,593	95,000	19,465	0	86,200	1,999,258
Total	1,798,593	95,000	19,465	0	86,200	1,999,258

**LARIMER COUNTY CIP
Capital Renewal**

610-460200-FS0752-000-FS-Building Component Replacement

REQUEST NAME

General Building Component Replacement

REQUEST CODE

CIPR-610-460200-FS0752-000-20-4122

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This project includes funds designated for replacement of various building systems and components countywide (HVAC, generators, plumbing, access control systems, etc.). The plan is funded with General Fund support of approximately \$1.05 million annually. It provides for replacement of components on a scheduled plan to prevent failures. Funding for certain Public Works and Public Safety facilities is provided separately.

Capital Items

	2020	2021	2022	2023	2024	Total
Non-Capital Equipment	421,000	3,845,000	1,029,000	3,473,000	1,476,000	10,244,000
Ending Fund Balance	697,000	0	157,000	0	0	854,000
Total	1,118,000	3,845,000	1,186,000	3,473,000	1,476,000	11,098,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	2,693,000	0	2,251,000	217,000	5,161,000
Tfr from General	1,118,000	1,152,000	1,186,000	1,222,000	1,259,000	5,937,000
Total	1,118,000	3,845,000	1,186,000	3,473,000	1,476,000	11,098,000

Properties

Department

Facilities

**LARIMER COUNTY CIP
Capital Renewal**

610-460200-FS0752-502-1800 S County Rd 31 Admin Offices

REQUEST NAME

Natural Resources Component Replacement

REQUEST CODE

CIPR-610-460200-FS0752-502-20-4123

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$1.83 million, including \$365,000 in 2020, is provided for replacement of components on a scheduled plan to prevent failures and mitigate risk of being unable to provide services upon failure. The General Fund contributes an average of approximately \$400,000 annually into this plan.

Capital Items

	2020	2021	2022	2023	2024	Total
Non-Capital Equipment	365,000	793,000	150,000	251,000	268,000	1,827,000
Ending Fund Balance	7,000	0	245,000	156,000	151,000	559,000
Total	372,000	793,000	395,000	407,000	419,000	2,386,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	410,000	0	0	0	410,000
Tfr from General	372,000	383,000	395,000	407,000	419,000	1,976,000
Total	372,000	793,000	395,000	407,000	419,000	2,386,000

**LARIMER COUNTY CIP
Capital Renewal**

610-460200-FS0752-512-Detention Center-2405 Midpoint

REQUEST NAME

Jail Building Component Replacement

REQUEST CODE

CIPR-610-460200-FS0752-512-20-4124

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$1,273,000 is provided in 2020 for replacement of various building systems and components (HVAC, generators, plumbing, access control systems, etc.) at the Larimer County Jail. The replacement plan over the five-year period from 2020-2024 would require \$3 million. Funding for this plan is provided by General Fund support in the amount of an average of approximately \$1.05 Million annually.

Capital Items

	2020	2021	2022	2023	2024	Total
Non-Capital Equipment	1,273,000	408,000	406,000	397,000	514,000	2,998,000
Ending Fund Balance	0	612,000	645,000	685,000	601,000	2,543,000
Total	1,273,000	1,020,000	1,051,000	1,082,000	1,115,000	5,541,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	282,000	0	0	0	0	282,000
Tfr from General	991,000	1,020,000	1,051,000	1,082,000	1,115,000	5,259,000
Total	1,273,000	1,020,000	1,051,000	1,082,000	1,115,000	5,541,000

Properties

Department

Facilities

**LARIMER COUNTY CIP
Capital Renewal**

610-460225-00000000-000-FS - Security Services

REQUEST NAME

Security Improvements

REQUEST CODE

CIPR-610-460225-00000000-000-20-4125

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

All employees and community members who use County facilities will benefit from a safe working environment. County-wide Security improvements are anticipated to ensure that a security program is established to minimize threats and tailor to those it services, without compromising work outputs and customer service. This project involves improvements to current security protocols and security measures as needed at County facilities.

Capital Items

	2020	2021	2022	2023	2024	Total
Other	100,000	0	0	0	0	100,000
Total	100,000	0	0	0	0	100,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from General	100,000	0	0	0	0	100,000
Total	100,000	0	0	0	0	100,000

**LARIMER COUNTY CIP
Capital Renewal**

612-695400-00000000-000-Equipment Purchases

REQUEST NAME

Fleet Replacement

REQUEST CODE

CIPR-612-695400-00000000-000-20-4126

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$3,025,942 is provided in 2020 for the annual fleet replacement plan. The plan is funded through replacement rates charged to owner departments. Estimated costs for the plan over the five-year period are \$22.3 million. For 2020 the plan includes the purchase of 73 pieces of equipment:

- 10 Buses/Vans
- 3 Semi/Tandem
- 16 Components
- 4 Pieces of Heavy Equipment/Tandem or Semi
- 6 Heavy-Duty Pickups
- 15 Light-Duty Pickups/SUVs
- 2 Motorcycles
- 7 Pieces of Off-road Equipment
- 10 Sedans

Capital Items

	2020	2021	2022	2023	2024	Total
Vehicles	3,025,942	4,179,948	4,075,950	4,320,911	6,696,278	22,299,029
Total	3,025,942	4,179,948	4,075,950	4,320,911	6,696,278	22,299,029

Funding Sources

	2020	2021	2022	2023	2024	Total
Equipment	3,025,942	4,179,948	4,075,950	4,320,911	6,696,278	22,299,029
Maint-Rates						
Total	3,025,942	4,179,948	4,075,950	4,320,911	6,696,278	22,299,029

2020 Capital Study Projects

**LARIMER COUNTY CIP
Capital Study**

552-661000-SW0723-000-North Front Rage Reg Wasteshed

REQUEST NAME

Wasteshed Consultants and Projects

REQUEST CODE

CIPS-552-661000-SW0723-000-20-4118

REQUEST TYPE

CIP - Capital Study

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Regional Solid Waste Infrastructure Master Plan

Capital Items

	2020	2021	2022	2023	2024	Total
Master/Capital Plan	3,410,000	1,000,000	1,000,000	1,000,000	1,000,000	7,410,000
Construction	6,590,000	9,000,000	9,000,000	9,000,000	6,000,000	39,590,000
Total	10,000,000	10,000,000	10,000,000	10,000,000	7,000,000	47,000,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	10,000,000	10,000,000	10,000,000	10,000,000	7,000,000	47,000,000
Total	10,000,000	10,000,000	10,000,000	10,000,000	7,000,000	47,000,000

Section D – Budget by Funds

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DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	277,216,144	244,730,500	42,030,125	286,760,625	338,466,701	51,706,076
Property Taxes	122,154,140	125,010,424	0	125,010,424	144,277,965	19,267,541
Sales & Use Tax	35,397,749	50,241,721	2,154,199	52,395,920	51,822,424	(573,496)
Other Taxes	11,100,477	11,383,391	214,530	11,597,921	11,850,124	252,203
Intergovernmental Revenue	83,826,812	88,766,245	(708,289)	88,057,956	89,629,438	1,571,482
Licenses & Permits	8,892,002	8,164,166	2,278,146	10,442,312	10,266,391	(175,921)
External Charges for Services	44,824,549	42,051,967	3,859,462	45,911,429	45,193,228	(718,201)
Interest Earnings	5,808,194	3,761,366	747,146	4,508,512	4,275,690	(232,822)
Miscellaneous Revenues	11,258,253	8,439,521	1,861	8,441,382	10,099,694	1,658,312
Other Revenues	0	86,983	(51,320)	35,663	0	(35,663)
Assessments	544,332	303,731	0	303,731	305,589	1,858
Sale of Capital Assets	1,887,433	600,000	0	600,000	400,000	(200,000)
Debt Proceeds	0	75,488,491	0	75,488,491	0	(75,488,491)
Transfers from County Funds	55,198,145	72,763,758	(6,587,120)	66,176,638	41,417,593	(24,759,045)
Internal Charges for Services	52,270,952	55,066,051	(402,260)	54,663,791	55,578,953	915,162
Total Revenue	433,163,037	542,127,815	1,506,355	543,634,170	465,117,090	(78,517,080)
Personnel	161,126,983	174,661,046	512,290	175,173,336	184,783,886	9,610,550
Operating Costs	172,889,580	190,564,094	3,577,082	194,141,176	204,409,494	10,268,318
Capital Outlay	27,811,763	47,542,642	3,263,254	50,805,896	138,385,291	87,579,395
Debt Service	6,437,366	9,881,296	(4,730,165)	5,151,131	6,583,510	1,432,379
Other Financing Uses	55,198,145	72,763,757	(6,128,781)	66,634,976	41,417,593	(25,217,383)
Other Expenses	0	56,580	0	56,580	0	(56,580)
Inventory Reporting	154,720	55,000	(90,000)	-35,000	55,000	90,000
Total Expenses	423,618,556	495,524,415	(3,596,320)	491,928,095	575,634,774	83,706,679
Reserved for Emergencies	6,790,934	9,853,528	(2,345)	9,851,183	8,400,553	(1,450,630)
Reserved for Loan Advances	255,639	295,254	0	295,254	295,254	0
Unrealized Gain	1,286,736	0	0	0	0	0
Working Capital	39,005,225	47,425,313	3,882,918	51,308,231	37,818,529	(13,489,702)
Capital Outlay & Projects	78,101,747	128,949,242	(50,131)	128,899,111	41,397,801	(87,501,310)
Future Projects & Services	161,017,444	101,618,786	39,987,338	141,606,124	134,797,791	(6,808,333)
Undesignated/Unrestricted	0	3,191,777	3,315,020	6,506,797	5,239,089	(1,267,708)
Ending Fund Balance	286,760,625	291,333,900	47,132,800	338,466,700	227,949,017	(110,517,683)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	52,525,410	10,990,670	63,516,080	42,914,029	(20,602,051)
Property Taxes	98,040,761	100,284,211	0	100,284,211	117,397,762	17,113,551
Sales & Use Tax	8,725,334	9,169,082	0	9,169,082	9,398,309	229,227
Intergovernmental Revenue	5,376,994	4,607,010	554,598	5,161,608	5,333,555	171,947
Licenses & Permits	578,036	502,539	0	502,539	506,936	4,397
External Charges for Services	14,017,440	14,351,716	857,954	15,209,670	15,576,293	366,623
Interest Earnings	3,266,165	2,322,542	467,500	2,790,042	2,014,451	(775,591)
Miscellaneous Revenues	5,195,663	5,164,727	(107,409)	5,057,318	6,486,781	1,429,463
Transfers from County Funds	1,015,593	2,453,596	459,957	2,913,553	641,183	(2,272,370)
Internal Charges for Services	1,603,791	1,874,064	(297,127)	1,576,937	2,293,477	716,540
Total Revenue	137,819,776	140,729,487	1,935,473	142,664,960	159,648,747	16,983,787
Personnel	73,111,687	85,790,939	58,181	85,849,120	100,915,940	15,066,820
Operating Costs	24,496,472	27,810,880	4,392,855	32,203,735	32,170,028	(33,707)
Capital Outlay	0	0	608,000	608,000	758,577	150,577
Other Financing Uses	33,740,125	48,901,354	(4,295,199)	44,606,155	25,160,344	(19,445,811)
Total Expenses	131,348,284	162,503,173	763,837	163,267,010	159,004,889	(4,262,121)
Reserved for Emergencies	6,760,945	7,300,000	0	7,300,000	7,500,000	200,000
Unrealized Gain	1,286,736	0	0	0	0	0
Working Capital	14,000,000	14,000,000	0	14,000,000	15,250,000	1,250,000
Future Projects & Services	41,468,399	9,451,724	12,162,305	21,614,029	20,807,887	(806,142)
Ending Fund Balance	63,516,080	30,751,724	12,162,305	42,914,029	43,557,887	643,858

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	5,155,001	2,814,619	7,969,620	6,748,980	(1,220,640)
Intergovernmental Revenue	3,250,604	2,711,887	(562,277)	2,149,610	2,463,362	313,752
Miscellaneous Revenues	17,081	0	0	0	0	0
Transfers from County Funds	202,184	360,000	(360,000)	0	0	0
Total Revenue	3,469,869	3,071,887	(922,277)	2,149,610	2,463,362	313,752
Personnel	261,231	215,558	(44,644)	170,914	284,239	113,325
Operating Costs	1,777,180	1,277,456	1,284,651	2,562,107	49,931	(2,512,176)
Capital Outlay	113,879	0	300,000	300,000	0	(300,000)
Other Financing Uses	1,166,337	3,262,769	(2,925,540)	337,229	3,384,087	3,046,858
Total Expenses	3,318,627	4,755,783	(1,385,533)	3,370,250	3,718,257	348,007
Future Projects & Services	7,969,620	279,328	25,599	304,927	254,996	(49,931)
Undesignated/Unrestricted	0	3,191,777	3,252,276	6,444,053	5,239,089	(1,204,964)
Ending Fund Balance	7,969,620	3,471,105	3,277,875	6,748,980	5,494,085	(1,254,895)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	2,767,992	856,409	3,624,401	3,385,848	(238,553)
Intergovernmental Revenue	151,641	25,000	7,000	32,000	30,000	(2,000)
External Charges for Services	10,412,939	9,350,103	774,441	10,124,544	10,538,342	413,798
Interest Earnings	67,245	55,000	0	55,000	87,750	32,750
Miscellaneous Revenues	89,516	48,125	0	48,125	53,000	4,875
Transfers from County Funds	8,109,014	757,500	(1,848)	755,652	562,864	(192,788)
Internal Charges for Services	204,003	0	0	0	0	0
Total Revenue	19,034,358	10,235,728	779,593	11,015,321	11,271,956	256,635
Personnel	14,342,755	7,810,298	(47,966)	7,762,332	8,062,165	299,833
Operating Costs	4,733,461	3,093,499	60,012	3,153,511	3,261,865	108,354
Capital Outlay	0	147,100	0	147,100	0	(147,100)
Other Financing Uses	0	232,213	(41,282)	190,931	0	(190,931)
Total Expenses	19,076,216	11,283,110	(29,236)	11,253,874	11,324,029	70,155
Working Capital	666,125	666,125	0	666,125	666,125	0
Capital Outlay & Projects	50,000	50,000	0	50,000	50,000	0
Future Projects & Services	2,908,276	1,004,485	1,665,238	2,669,723	2,617,650	(52,073)
Ending Fund Balance	3,624,401	1,720,610	1,665,238	3,385,848	3,333,775	(52,073)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	3,430,744	366,442	3,797,186	3,797,998	812
Licenses & Permits	2,357,309	2,021,000	372,000	2,393,000	2,627,852	234,852
External Charges for Services	15,477	12,500	6,000	18,500	13,500	(5,000)
Total Revenue	2,372,785	2,033,500	378,000	2,411,500	2,641,352	229,852
Personnel	1,651,653	1,689,593	182,500	1,872,093	1,974,746	102,653
Operating Costs	465,707	485,988	52,607	538,595	589,528	50,933
Other Financing Uses	5,000	0	0	0	0	0
Total Expenses	2,122,361	2,175,581	235,107	2,410,688	2,564,274	153,586
Working Capital	2,175,581	2,175,581	0	2,175,581	2,290,783	115,202
Capital Outlay & Projects	135,000	135,000	0	135,000	195,000	60,000
Future Projects & Services	1,486,605	978,082	509,335	1,487,417	1,389,293	(98,124)
Ending Fund Balance	3,797,186	3,288,663	509,335	3,797,998	3,875,076	77,078

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	1,864,812	877,802	2,742,614	2,864,805	122,191
Intergovernmental Revenue	667,762	630,000	0	630,000	670,000	40,000
Interest Earnings	43,341	16,800	0	16,800	41,800	25,000
Total Revenue	711,103	646,800	0	646,800	711,800	65,000
Other Financing Uses	186,778	1,079,367	(554,758)	524,609	934,981	410,372
Total Expenses	186,778	1,079,367	(554,758)	524,609	934,981	410,372
Future Projects & Services	2,742,614	1,432,245	1,432,560	2,864,805	2,641,624	(223,181)
Ending Fund Balance	2,742,614	1,432,245	1,432,560	2,864,805	2,641,624	(223,181)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	464,798	127,669	592,467	258,272	(334,195)
Intergovernmental Revenue	5,193,589	4,445,414	0	4,445,414	3,923,365	(522,049)
External Charges for Services	567,357	314,965	0	314,965	288,080	(26,885)
Miscellaneous Revenues	183,022	25,000	1,616	26,616	178,516	151,900
Transfers from County Funds	755,345	775,602	0	775,602	804,463	28,861
Internal Charges for Services	2,066,337	2,045,745	0	2,045,745	1,940,462	(105,283)
Total Revenue	8,765,650	7,606,726	1,616	7,608,342	7,134,886	(473,456)
Personnel	5,458,167	5,008,067	0	5,008,067	4,609,704	(398,363)
Operating Costs	3,148,499	2,808,535	125,935	2,934,470	2,285,892	(648,578)
Total Expenses	8,606,667	7,816,602	125,935	7,942,537	6,895,597	(1,046,940)
Future Projects & Services	592,467	254,922	3,350	258,272	497,561	239,289
Ending Fund Balance	592,467	254,922	3,350	258,272	497,561	239,289

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	10,548,839	1,894,708	12,443,547	16,691,788	4,248,241
Sales & Use Tax	5,404,514	6,732,849	322,676	7,055,525	9,608,844	2,553,319
External Charges for Services	6,057,355	6,366,697	2,400	6,369,097	6,458,366	89,269
Interest Earnings	217,415	11,137	36,264	47,401	120,000	72,599
Miscellaneous Revenues	1,159,643	1,004,400	0	1,004,400	868,000	(136,400)
Sale of Capital Assets	60,800	0	0	0	0	0
Transfers from County Funds	104,299	425,284	360,000	785,284	65,284	(720,000)
Internal Charges for Services	20,791	70,000	0	70,000	70,000	0
Total Revenue	13,024,816	14,610,367	721,340	15,331,707	17,190,494	1,858,787
Personnel	2,071,411	2,188,940	(100)	2,188,840	2,385,581	196,741
Operating Costs	7,459,766	8,440,502	64,124	8,504,626	7,408,492	(1,096,134)
Capital Outlay	3,189,810	200,000	190,000	390,000	14,710,000	14,320,000
Other Financing Uses	5,719	0	0	0	0	0
Total Expenses	12,726,706	10,829,442	254,024	11,083,466	24,504,073	13,420,607
Working Capital	2,100,000	2,100,000	0	2,100,000	0	(2,100,000)
Future Projects & Services	10,343,547	12,229,764	2,362,024	14,591,788	9,378,209	(5,213,579)
Ending Fund Balance	12,443,547	14,329,764	2,362,024	16,691,788	9,378,209	(7,313,579)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Property Taxes	4,056,161	4,116,974	0	4,116,974	4,867,270	750,296
Total Revenue	4,056,161	4,116,974	0	4,116,974	4,867,270	750,296
Operating Costs	4,056,161	4,116,974	0	4,116,974	4,867,270	750,296
Total Expenses	4,056,161	4,116,974	0	4,116,974	4,867,270	750,296

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	1,928,726	61,886	1,990,612	1,780,794	(209,818)
Property Taxes	3,428,794	3,524,554	0	3,524,554	4,006,107	481,553
Intergovernmental Revenue	5,084,837	4,915,335	345,476	5,260,811	5,091,187	(169,624)
Licenses & Permits	821,265	807,060	15,000	822,060	836,810	14,750
External Charges for Services	727,311	878,000	(45,250)	832,750	839,750	7,000
Miscellaneous Revenues	80,301	72,583	44,956	117,539	93,524	(24,015)
Transfers from County Funds	286,369	197,785	216,175	413,960	0	(413,960)
Internal Charges for Services	144,980	140,450	0	140,450	142,078	1,628
Total Revenue	10,573,858	10,535,767	576,357	11,112,124	11,009,456	(102,668)
Personnel	8,824,472	9,164,032	288,998	9,453,030	9,212,719	(240,311)
Operating Costs	1,739,969	2,004,159	(135,247)	1,868,912	1,927,264	58,352
Capital Outlay	0	8,760	(8,760)	0	0	0
Total Expenses	10,564,441	11,176,951	144,991	11,321,942	11,139,983	(181,959)
Reserved for Emergencies	0	163,605	0	163,605	163,605	0
Working Capital	662,964	662,964	0	662,964	880,314	217,350
Future Projects & Services	1,327,648	460,973	493,252	954,225	606,348	(347,877)
Ending Fund Balance	1,990,612	1,287,542	493,252	1,780,794	1,650,267	(130,527)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	-4,569,204	3,164,571	-1,404,633	-3,002,106	(1,597,473)
Sales & Use Tax	2,699,313	0	0	0	0	0
Intergovernmental Revenue	4,143,791	1,590,000	(90,000)	1,500,000	0	(1,500,000)
External Charges for Services	6,400	8,000	0	8,000	0	(8,000)
Interest Earnings	131,266	0	0	0	0	0
Miscellaneous Revenues	358,417	50,000	(50,000)	0	0	0
Transfers from County Funds	2,713,594	190,000	2,202,577	2,392,577	1,349,850	(1,042,727)
Total Revenue	10,052,781	1,838,000	2,062,577	3,900,577	1,349,850	(2,550,727)
Personnel	284,365	0	0	0	0	0
Operating Costs	3,863,776	64,960	1,036,634	1,101,594	131,992	(969,602)
Capital Outlay	4,016,233	2,880,000	90,000	2,970,000	3,072,039	102,039
Other Financing Uses	3,289,004	550,000	876,456	1,426,456	581,500	(844,956)
Total Expenses	11,453,378	3,494,960	2,003,090	5,498,050	3,785,531	(1,712,519)
Future Projects & Services	-1,404,633	-6,036,164	3,034,058	-3,002,106	-5,427,787	(2,425,681)
Ending Fund Balance	-1,404,633	-6,036,164	3,034,058	-3,002,106	-5,427,787	(2,425,681)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	4,371,798	906,258	5,278,056	2,984,235	(2,293,821)
Sales & Use Tax	2,943,621	0	0	0	0	0
Intergovernmental Revenue	79,362	0	144,756	144,756	0	(144,756)
Licenses & Permits	814,615	0	1,294,680	1,294,680	1,297,080	2,400
External Charges for Services	157,136	0	153,757	153,757	154,063	306
Interest Earnings	84,917	0	0	0	0	0
Miscellaneous Revenues	37,279	0	21,106	21,106	0	(21,106)
Transfers from County Funds	568,584	0	8,277	8,277	0	(8,277)
Total Revenue	4,685,514	0	1,622,576	1,622,576	1,451,143	(171,433)
Personnel	1,429,104	78,891	1,461,344	1,540,235	1,546,209	5,974
Operating Costs	1,757,274	0	2,093,185	2,093,185	2,217,532	124,347
Capital Outlay	0	0	60,000	60,000	0	(60,000)
Other Financing Uses	420,019	0	222,977	222,977	0	(222,977)
Total Expenses	3,606,397	78,891	3,837,506	3,916,397	3,763,741	(152,656)
Working Capital	0	0	1,300	1,300	0	(1,300)
Future Projects & Services	5,278,056	4,371,797	(1,388,862)	2,982,935	671,637	(2,311,298)
Ending Fund Balance	5,278,056	4,371,797	(1,387,562)	2,984,235	671,637	(2,312,598)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
External Charges for Services	4,815	8,200	0	8,200	6,340	(1,860)
Interest Earnings	43	55	0	55	33	(22)
Total Revenue	4,858	8,255	0	8,255	6,373	(1,882)
Operating Costs	4,858	8,255	0	8,255	6,373	(1,882)
Total Expenses	4,858	8,255	0	8,255	6,373	(1,882)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	67,977	(9,553)	58,424	118,866	60,442
External Charges for Services	40,175	60,000	0	60,000	50,000	(10,000)
Interest Earnings	640	442	0	442	368	(74)
Total Revenue	40,815	60,442	0	60,442	50,368	(10,074)
Future Projects & Services	58,424	128,419	(9,553)	118,866	169,234	50,368
Ending Fund Balance	58,424	128,419	(9,553)	118,866	169,234	50,368

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	0	0	0	773,087	773,087
Sales & Use Tax	0	2,712,857	89,499	2,802,356	2,818,276	15,920
Intergovernmental Revenue	0	0	10,205	10,205	977,434	967,229
External Charges for Services	0	0	0	0	10,000	10,000
Interest Earnings	0	3,592	6,779	10,371	10,430	59
Miscellaneous Revenues	0	0	3,881	3,881	0	(3,881)
Transfers from County Funds	0	0	0	0	10,000	10,000
Total Revenue	0	2,716,449	110,364	2,826,813	3,826,140	999,327
Personnel	0	381,964	0	381,964	296,619	(85,345)
Operating Costs	0	440,890	780	441,670	402,683	(38,987)
Capital Outlay	0	0	0	0	6,108,961	6,108,961
Other Financing Uses	0	0	1,230,092	1,230,092	1,208,422	(21,670)
Total Expenses	0	822,854	1,230,872	2,053,726	8,016,685	5,962,959
Future Projects & Services	0	1,793,595	(1,020,508)	773,087	-3,427,458	(4,200,545)
Ending Fund Balance	0	1,793,595	(1,020,508)	773,087	-3,427,458	(4,200,545)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	0	0	0	4,856,425	4,856,425
Sales & Use Tax	0	5,038,165	166,208	5,204,373	5,233,941	29,568
Licenses & Permits	0	835,033	(835,033)	0	0	0
External Charges for Services	0	153,757	(153,757)	0	0	0
Interest Earnings	0	6,670	12,590	19,260	19,369	109
Miscellaneous Revenues	0	400	6,807	7,207	0	(7,207)
Transfers from County Funds	0	535,477	(535,477)	0	0	0
Total Revenue	0	6,569,502	(1,338,662)	5,230,840	5,253,310	22,470
Personnel	0	1,387,748	(1,387,748)	0	121,827	121,827
Operating Costs	0	2,058,009	(1,953,666)	104,343	92,589	(11,754)
Capital Outlay	0	500,000	(500,000)	0	0	0
Other Financing Uses	0	1,950,116	(1,680,044)	270,072	66,428	(203,644)
Total Expenses	0	5,895,873	(5,521,458)	374,415	280,844	(93,571)
Future Projects & Services	0	504,739	4,351,686	4,856,425	9,828,891	4,972,466
Ending Fund Balance	0	504,739	4,351,686	4,856,425	9,828,891	4,972,466

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Sales & Use Tax	0	0	60,130	60,130	107,789	47,659
Interest Earnings	0	0	223	223	223	0
Total Revenue	0	0	60,353	60,353	108,012	47,659
Personnel	0	0	0	0	62,835	62,835
Operating Costs	0	0	60,353	60,353	8,503	(51,850)
Total Expenses	0	0	60,353	60,353	71,338	10,985

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	360,000	0	360,000	0	(360,000)
Sales & Use Tax	59,014	158,532	(13,095)	145,437	118,992	(26,445)
Interest Earnings	188	262	485	747	122	(625)
Miscellaneous Revenues	0	0	201	201	0	(201)
Total Revenue	59,202	158,794	(12,409)	146,385	119,114	(27,271)
Personnel	44,389	62,124	3,703	65,827	62,835	(2,992)
Operating Costs	14,243	90,998	(16,112)	74,886	58,504	(16,382)
Debt Service	550	5,672	0	5,672	10,000	4,328
Other Financing Uses	0	360,000	0	360,000	0	(360,000)
Total Expenses	59,182	518,794	(12,409)	506,385	131,338	(375,047)
Capital Outlay & Projects	360,000	0	0	0	0	0
Ending Fund Balance	360,000	0	0	0	0	0

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Sales & Use Tax	9,538,430	7,959,539	247,214	8,206,753	8,160,930	(45,823)
Interest Earnings	25,229	10,538	19,833	30,371	30,201	(170)
Miscellaneous Revenues	0	0	11,364	11,364	0	(11,364)
Total Revenue	9,563,659	7,970,077	278,411	8,248,488	8,191,131	(57,357)
Personnel	44,286	62,105	3,703	65,808	62,835	(2,973)
Operating Costs	9,519,229	7,907,972	274,708	8,182,680	8,140,521	(42,159)
Debt Service	144	0	0	0	0	0
Total Expenses	9,563,658	7,970,077	278,411	8,248,488	8,203,355	(45,133)
Capital Outlay & Projects	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	3,256,063	366,857	3,622,920	2,108,965	(1,513,955)
Sales & Use Tax	918,394	262,141	296,703	558,844	329,616	(229,228)
Interest Earnings	10,458	10,000	90,000	100,000	100,000	0
Miscellaneous Revenues	0	0	14,408	14,408	0	(14,408)
Transfers from County Funds	0	0	103	103	0	(103)
Total Revenue	928,853	272,141	401,214	673,355	429,616	(243,739)
Personnel	44,286	62,105	3,703	65,808	62,835	(2,973)
Operating Costs	14,245	141,317	(19,815)	121,502	58,504	(62,998)
Other Financing Uses	232,389	2,000,000	0	2,000,000	0	(2,000,000)
Total Expenses	290,919	2,203,422	(16,112)	2,187,310	121,338	(2,065,972)
Capital Outlay & Projects	3,622,920	0	0	0	0	0
Future Projects & Services	0	1,324,782	784,183	2,108,965	2,429,467	320,502
Ending Fund Balance	3,622,920	1,324,782	784,183	2,108,965	2,429,467	320,502

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	241,641	(241,641)	0	41,641	41,641
Sales & Use Tax	28,666	10,000	51,641	61,641	10,000	(51,641)
Interest Earnings	15,747	10,000	5,000	15,000	10,000	(5,000)
Miscellaneous Revenues	0	0	26,641	26,641	0	(26,641)
Total Revenue	44,414	20,000	83,282	103,282	20,000	(83,282)
Personnel	44,283	0	0	0	0	0
Operating Costs	2,179,544	61,641	0	61,641	20,000	(41,641)
Total Expenses	2,223,827	61,641	0	61,641	20,000	(41,641)
Future Projects & Services	0	200,000	(158,359)	41,641	41,641	0
Ending Fund Balance	0	200,000	(158,359)	41,641	41,641	0

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	1,932,782	453,322	2,386,104	3,366,665	980,561
Intergovernmental Revenue	225,805	226,877	99,123	326,000	326,000	0
Licenses & Permits	3,185,495	3,016,134	1,428,499	4,444,633	4,442,213	(2,420)
External Charges for Services	274,331	235,535	0	235,535	243,175	7,640
Miscellaneous Revenues	76,000	73,000	(13,000)	60,000	60,000	0
Transfers from County Funds	541,001	524,241	188,670	712,911	284,725	(428,186)
Internal Charges for Services	4,068	11,111	0	11,111	11,333	222
Total Revenue	4,306,701	4,086,898	1,703,292	5,790,190	5,367,446	(422,744)
Personnel	1,692,650	1,934,973	34,349	1,969,322	2,142,502	173,180
Operating Costs	1,842,073	1,936,396	236,101	2,172,497	2,355,660	183,163
Other Financing Uses	214,615	459,954	207,856	667,810	1,625,055	957,245
Total Expenses	3,749,337	4,331,323	478,306	4,809,629	6,123,218	1,313,589
Working Capital	0	0	5,100	5,100	0	(5,100)
Future Projects & Services	2,386,104	1,688,357	1,673,208	3,361,565	2,610,894	(750,671)
Ending Fund Balance	2,386,104	1,688,357	1,678,308	3,366,665	2,610,894	(755,771)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	-415,562	32,840	-382,722	-303,503	79,219
Intergovernmental Revenue	123,529	400,000	(380,000)	20,000	380,000	360,000
External Charges for Services	1,944	6,200	0	6,200	3,000	(3,200)
Miscellaneous Revenues	1,000	0	0	0	0	0
Transfers from County Funds	687,256	2,726,667	(1,616,907)	1,109,760	2,952,335	1,842,575
Total Revenue	813,729	3,132,867	(1,996,907)	1,135,960	3,335,335	2,199,375
Personnel	1,551,555	1,697,275	123,084	1,820,359	1,740,234	(80,125)
Operating Costs	-977,501	-1,628,762	158,373	-1,470,389	-1,516,809	(46,420)
Capital Outlay	24,834	2,983,735	(2,394,960)	588,775	3,175,460	2,586,685
Other Financing Uses	398,424	0	117,997	117,997	0	(117,997)
Total Expenses	997,312	3,052,248	(1,995,506)	1,056,742	3,398,886	2,342,144
Future Projects & Services	-382,722	-334,943	31,440	-303,503	-367,054	(63,551)
Ending Fund Balance	-382,722	-334,943	31,440	-303,503	-367,054	(63,551)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	906,891	57,104	963,995	1,009,258	45,263
Property Taxes	619,896	621,462	0	621,462	698,502	77,040
Other Taxes	56,806	40,000	0	40,000	40,000	0
Intergovernmental Revenue	123,866	117,608	(72,641)	44,967	44,967	0
External Charges for Services	219,743	194,052	109,267	303,319	349,319	46,000
Miscellaneous Revenues	120	0	0	0	0	0
Transfers from County Funds	9,749	6,160	(24,570)	-18,410	22,309	40,719
Internal Charges for Services	102,306	114,800	(39,800)	75,000	76,500	1,500
Total Revenue	1,132,486	1,094,082	(27,744)	1,066,338	1,231,597	165,259
Personnel	696,794	762,988	(83,690)	679,298	753,574	74,276
Operating Costs	331,253	360,497	(18,720)	341,777	320,680	(21,097)
Total Expenses	1,028,047	1,123,485	(102,410)	1,021,075	1,074,254	53,179
Reserved for Emergencies	29,969	32,823	(2,345)	30,478	36,948	6,470
Working Capital	112,349	112,349	13,776	126,125	107,516	(18,609)
Future Projects & Services	821,677	732,316	120,339	852,655	1,022,137	169,482
Ending Fund Balance	963,995	877,488	131,770	1,009,258	1,166,601	157,343

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	0	302,903	302,903	302,903	0
External Charges for Services	0	375,000	0	375,000	320,000	(55,000)
Interest Earnings	0	4,000	0	4,000	6,700	2,700
Miscellaneous Revenues	0	2,000	0	2,000	300	(1,700)
Total Revenue	0	381,000	0	381,000	327,000	(54,000)
Personnel	0	300,000	0	300,000	225,000	(75,000)
Operating Costs	0	81,000	0	81,000	80,000	(1,000)
Other Financing Uses	0	0	0	0	19,903	19,903
Total Expenses	0	381,000	0	381,000	324,903	(56,097)
Working Capital	0	0	0	0	305,000	305,000
Future Projects & Services	0	0	302,903	302,903	0	(302,903)
Ending Fund Balance	0	0	302,903	302,903	305,000	2,097

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	17,011,396	(1,863,490)	15,147,906	16,058,618	910,712
Property Taxes	5,008,168	5,144,569	0	5,144,569	5,269,303	124,734
Other Taxes	10,865,890	11,194,655	214,530	11,409,185	11,637,368	228,183
Intergovernmental Revenue	22,769,470	30,787,453	(764,529)	30,022,924	30,038,868	15,944
External Charges for Services	631,086	710,415	(60,000)	650,415	650,415	0
Miscellaneous Revenues	1,329,120	4,250	40,000	44,250	601,750	557,500
Other Revenues	0	51,320	(51,320)	0	0	0
Transfers from County Funds	2,099,747	4,222,769	(3,125,509)	1,097,260	6,193,871	5,096,611
Internal Charges for Services	41,979	0	26,667	26,667	0	(26,667)
Total Revenue	42,745,461	52,115,431	(3,720,161)	48,395,270	54,391,575	5,996,305
Personnel	6,021,248	6,762,561	(426,084)	6,336,477	7,090,811	754,334
Operating Costs	36,341,702	46,325,938	(6,554,436)	39,771,502	43,384,858	3,613,356
Capital Outlay	200,189	545,000	364,000	909,000	1,340,000	431,000
Other Financing Uses	433,132	185,194	317,385	502,579	449,579	(53,000)
Inventory Reporting	154,720	55,000	(90,000)	-35,000	55,000	90,000
Total Expenses	43,150,990	53,873,693	(6,389,135)	47,484,558	52,320,248	4,835,690
Working Capital	5,907,928	5,907,928	180,760	6,088,688	6,088,688	0
Capital Outlay & Projects	24,354,770	18,946,280	(1,339,686)	17,606,594	12,044,596	(5,561,998)
Future Projects & Services	-15,114,792	-9,601,074	1,964,410	-7,636,664	-3,339	7,633,325
Ending Fund Balance	15,147,906	15,253,134	805,484	16,058,618	18,129,945	2,071,327

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	7,381,269	212,189	7,593,458	7,868,458	275,000
Licenses & Permits	1,131,056	980,000	0	980,000	550,000	(430,000)
Interest Earnings	124,053	83,000	0	83,000	49,700	(33,300)
Total Revenue	1,255,108	1,063,000	0	1,063,000	599,700	(463,300)
Operating Costs	150,000	28,000	0	28,000	28,000	0
Other Financing Uses	933,410	960,000	(200,000)	760,000	2,809,784	2,049,784
Total Expenses	1,083,410	988,000	(200,000)	788,000	2,837,784	2,049,784
Future Projects & Services	7,593,458	7,456,269	412,189	7,868,458	5,630,374	(2,238,084)
Ending Fund Balance	7,593,458	7,456,269	412,189	7,868,458	5,630,374	(2,238,084)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	10,476,812	2,359,710	12,836,522	12,468,755	(367,767)
Property Taxes	8,945,419	9,197,553	0	9,197,553	9,533,055	335,502
Intergovernmental Revenue	35,260,536	37,809,661	0	37,809,661	39,550,971	1,741,310
Miscellaneous Revenues	1,389,370	1,632,506	0	1,632,506	1,395,503	(237,003)
Transfers from County Funds	263,262	270,322	0	270,322	0	(270,322)
Total Revenue	45,858,588	48,910,042	0	48,910,042	50,479,529	1,569,487
Personnel	27,913,484	31,185,940	0	31,185,940	31,943,173	757,233
Operating Costs	16,898,174	18,086,869	0	18,086,869	18,516,306	429,437
Capital Outlay	0	5,000	0	5,000	0	(5,000)
Other Financing Uses	23,989	0	0	0	0	0
Total Expenses	44,835,647	49,277,809	0	49,277,809	50,459,479	1,181,670
Reserved for Emergencies	0	700,000	0	700,000	700,000	0
Reserved for Loan Advances	255,639	295,254	0	295,254	295,254	0
Working Capital	7,222,196	7,222,196	2,359,710	9,581,906	9,581,906	0
Future Projects & Services	5,358,687	1,891,595	0	1,891,595	1,911,646	20,051
Ending Fund Balance	12,836,522	10,109,045	2,359,710	12,468,755	12,488,806	20,051

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	0	0	0	12,267,497	12,267,497
Sales & Use Tax	0	15,659,313	933,223	16,592,536	16,035,727	(556,809)
Intergovernmental Revenue	0	0	0	0	299,730	299,730
Interest Earnings	0	20,732	20,732	41,464	59,776	18,312
Total Revenue	0	15,680,045	953,955	16,634,000	16,395,233	(238,767)
Personnel	0	359,953	0	359,953	650,759	290,806
Operating Costs	0	1,326,550	0	1,326,550	4,773,700	3,447,150
Capital Outlay	0	2,680,000	0	2,680,000	17,060,000	14,380,000
Total Expenses	0	4,366,503	0	4,366,503	22,484,459	18,117,956
Reserved for Emergencies	0	25,000	0	25,000	0	(25,000)
Working Capital	0	100,000	0	100,000	114,790	14,790
Future Projects & Services	0	11,188,542	953,955	12,142,497	6,063,481	(6,079,016)
Ending Fund Balance	0	11,313,542	953,955	12,267,497	6,178,271	(6,089,226)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	432,197	(2,685)	429,512	517,012	87,500
External Charges for Services	81,556	90,000	0	90,000	95,000	5,000
Interest Earnings	6,533	5,500	0	5,500	5,500	0
Total Revenue	88,089	95,500	0	95,500	100,500	5,000
Operating Costs	6,774	8,000	0	8,000	8,000	0
Total Expenses	6,774	8,000	0	8,000	8,000	0
Future Projects & Services	429,512	519,697	(2,685)	517,012	609,512	92,500
Ending Fund Balance	429,512	519,697	(2,685)	517,012	609,512	92,500

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	7,021,458	575,157	7,596,615	7,542,439	(54,176)
Property Taxes	2,016,663	2,080,895	0	2,080,895	2,454,332	373,437
Other Taxes	174,555	145,922	0	145,922	169,141	23,219
Interest Earnings	152,550	98,935	0	98,935	98,835	(100)
Miscellaneous Revenues	21,341	0	0	0	0	0
Other Revenues	0	23,000	0	23,000	0	(23,000)
Transfers from County Funds	321,601	221,601	0	221,601	221,601	0
Total Revenue	2,686,710	2,570,353	0	2,570,353	2,943,909	373,556
Operating Costs	2,821,355	1,238,155	943,095	2,181,250	1,762,777	(418,473)
Debt Service	217,760	218,280	0	218,280	218,280	0
Other Financing Uses	300,000	200,000	0	200,000	200,000	0
Other Expenses	0	25,000	0	25,000	0	(25,000)
Total Expenses	3,339,115	1,681,435	943,095	2,624,530	2,181,057	(443,473)
Reserved for Emergencies	20	0	0	0	0	0
Future Projects & Services	7,596,598	7,910,376	(367,938)	7,542,438	8,305,291	762,853
Ending Fund Balance	7,596,618	7,910,376	(367,938)	7,542,438	8,305,291	762,853

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	237,504	10,145	247,649	247,241	(408)
Property Taxes	37,775	40,206	0	40,206	51,634	11,428
Other Taxes	3,226	2,814	0	2,814	3,615	801
Interest Earnings	4,087	4,500	0	4,500	0	(4,500)
Transfers from County Funds	14,610	0	0	0	0	0
Total Revenue	59,697	47,520	0	47,520	55,249	7,729
Operating Costs	8,581	14,814	33,114	47,928	3,615	(44,313)
Other Financing Uses	14,610	0	0	0	0	0
Total Expenses	23,191	14,814	33,114	47,928	3,615	(44,313)
Future Projects & Services	247,649	270,210	(22,969)	247,241	298,875	51,634
Ending Fund Balance	247,649	270,210	(22,969)	247,241	298,875	51,634

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	1,189,577	88,919	1,278,496	1,254,481	(24,015)
Property Taxes	450	0	0	0	0	0
Interest Earnings	133,599	121,797	0	121,797	118,615	(3,182)
Other Revenues	0	2,000	0	2,000	0	(2,000)
Assessments	333,992	261,488	0	261,488	261,974	486
Total Revenue	468,040	385,285	0	385,285	380,589	(4,696)
Operating Costs	1,061	0	0	0	0	0
Debt Service	430,830	375,022	34,278	409,300	351,730	(57,570)
Total Expenses	431,891	375,022	34,278	409,300	351,730	(57,570)
Future Projects & Services	1,278,496	1,199,840	54,641	1,254,481	1,283,340	28,859
Ending Fund Balance	1,278,496	1,199,840	54,641	1,254,481	1,283,340	28,859

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	1,317,646	(12,740)	1,304,906	0	(1,304,906)
Sales & Use Tax	4,182,015	2,539,243	0	2,539,243	0	(2,539,243)
Interest Earnings	52,620	45,139	12,740	57,879	0	(57,879)
Total Revenue	4,234,635	2,584,382	12,740	2,597,122	0	(2,597,122)
Debt Service	4,399,000	3,902,028	0	3,902,028	0	(3,902,028)
Total Expenses	4,399,000	3,902,028	0	3,902,028	0	(3,902,028)
Future Projects & Services	1,304,906	0	0	0	0	0
Ending Fund Balance	1,304,906	0	0	0	0	0

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Sales & Use Tax	898,447	0	0	0	0	0
Interest Earnings	10,751	0	0	0	0	0
Total Revenue	909,198	0	0	0	0	0
Debt Service	1,227,200	0	0	0	0	0
Total Expenses	1,227,200	0	0	0	0	0

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Transfers from County Funds	0	4,891,803	(4,891,803)	0	6,003,500	6,003,500
Total Revenue	0	4,891,803	(4,891,803)	0	6,003,500	6,003,500
Debt Service	0	4,891,803	(4,891,803)	0	6,003,500	6,003,500
Total Expenses	0	4,891,803	(4,891,803)	0	6,003,500	6,003,500

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Transfers from County Funds	0	0	0	0	6,760,208	6,760,208
Total Revenue	0	0	0	0	6,760,208	6,760,208
Operating Costs	0	0	0	0	4,333,125	4,333,125
Capital Outlay	0	0	0	0	796,383	796,383
Total Expenses	0	0	0	0	5,129,508	5,129,508
Capital Outlay & Projects	0	0	0	0	1,630,700	1,630,700
Ending Fund Balance	0	0	0	0	1,630,700	1,630,700

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Operating Costs	155,707	0	0	0	0	0
Total Expenses	155,707	0	0	0	0	0

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	19,236,727	3,959,578	23,196,305	97,087,772	73,891,467
Property Taxes	3	0	0	0	0	0
Intergovernmental Revenue	876,504	500,000	0	500,000	500,000	0
External Charges for Services	248,391	260,100	0	260,100	0	(260,100)
Interest Earnings	321,750	150,000	0	150,000	500,000	350,000
Miscellaneous Revenues	261,235	0	0	0	0	0
Sale of Capital Assets	1,002,103	0	0	0	0	0
Debt Proceeds	0	75,488,491	0	75,488,491	0	(75,488,491)
Transfers from County Funds	17,931,765	34,607,000	79,040	34,686,040	4,375,000	(30,311,040)
Total Revenue	20,641,751	111,005,591	79,040	111,084,631	5,375,000	(105,709,631)
Personnel	126,281	132,463	0	132,463	0	(132,463)
Operating Costs	2,900,904	328,364	149,040	477,404	0	(477,404)
Capital Outlay	11,364,147	31,065,000	5,029,806	36,094,806	84,875,000	48,780,194
Debt Service	0	488,491	0	488,491	0	(488,491)
Other Financing Uses	187,844	0	0	0	0	0
Total Expenses	14,579,176	32,014,318	5,178,846	37,193,164	84,875,000	47,681,836
Working Capital	1,000,000	1,000,000	(1,000,000)	0	0	0
Capital Outlay & Projects	22,196,305	97,228,000	(140,228)	97,087,772	17,587,772	(79,500,000)
Ending Fund Balance	23,196,305	98,228,000	(1,140,228)	97,087,772	17,587,772	(79,500,000)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	8,842,218	631,731	9,473,949	2,913,961	(6,559,988)
External Charges for Services	28,413	26,010	0	26,010	0	(26,010)
Miscellaneous Revenues	4,016	0	0	0	0	0
Sale of Capital Assets	19,291	0	0	0	0	0
Transfers from County Funds	1,608,940	1,046,157	110,848	1,157,005	1,087,297	(69,708)
Total Revenue	1,660,659	1,072,167	110,848	1,183,015	1,087,297	(95,718)
Operating Costs	782,902	858,590	453,206	1,311,796	759,934	(551,862)
Capital Outlay	323,816	439,136	242,071	681,207	2,050,667	1,369,460
Other Financing Uses	36,055	5,750,000	0	5,750,000	402,722	(5,347,278)
Total Expenses	1,142,773	7,047,726	695,277	7,743,003	3,213,323	(4,529,680)
Capital Outlay & Projects	2,866,659	2,866,659	(415,327)	2,451,332	787,935	(1,663,397)
Future Projects & Services	6,607,290	0	399,885	399,885	0	(399,885)
Undesignated/Unrestricted	0	0	62,744	62,744	0	(62,744)
Ending Fund Balance	9,473,949	2,866,659	47,302	2,913,961	787,935	(2,126,026)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	328,345	(194,538)	133,807	19,178	(114,629)
Property Taxes	50	0	0	0	0	0
External Charges for Services	100,542	98,519	0	98,519	0	(98,519)
Interest Earnings	2,047	21,092	0	21,092	19,387	(1,705)
Miscellaneous Revenues	400	0	0	0	0	0
Other Revenues	0	10,663	0	10,663	0	(10,663)
Assessments	210,341	42,243	0	42,243	43,615	1,372
Transfers from County Funds	14,321	15,000	0	15,000	0	(15,000)
Total Revenue	327,700	187,517	0	187,517	63,002	(124,515)
Operating Costs	854,930	35,416	0	35,416	19,044	(16,372)
Debt Service	161,882	0	127,360	127,360	0	(127,360)
Other Financing Uses	14,321	107,790	0	107,790	85,580	(22,210)
Other Expenses	0	31,580	0	31,580	0	(31,580)
Total Expenses	1,031,134	174,786	127,360	302,146	104,624	(197,522)
Capital Outlay & Projects	133,806	341,076	0	341,076	63,136	(277,940)
Future Projects & Services	0	0	(321,898)	-321,898	-85,580	236,318
Ending Fund Balance	133,806	341,076	(321,898)	19,178	-22,444	(41,622)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	38,395,974	4,584,800	42,980,774	41,435,896	(1,544,878)
Licenses & Permits	4,225	2,400	3,000	5,400	5,500	100
External Charges for Services	10,646,711	8,075,530	2,214,650	10,290,180	9,101,660	(1,188,520)
Interest Earnings	668,875	525,000	75,000	600,000	500,000	(100,000)
Miscellaneous Revenues	24,104	12,530	1,290	13,820	12,320	(1,500)
Sale of Capital Assets	1,632	0	0	0	0	0
Internal Charges for Services	17,663	12,000	8,000	20,000	18,000	(2,000)
Total Revenue	11,363,210	8,627,460	2,301,940	10,929,400	9,637,480	(1,291,920)
Personnel	2,382,285	2,664,917	112,957	2,777,874	2,756,492	(21,382)
Operating Costs	3,185,987	7,537,129	2,069,025	9,606,154	14,540,728	4,934,574
Capital Outlay	18,855	920,500	(830,250)	90,250	9,262	(80,988)
Total Expenses	5,587,127	11,122,546	1,351,732	12,474,278	17,306,482	4,832,204
Reserved for Emergencies	0	1,632,100	0	1,632,100	0	(1,632,100)
Working Capital	3,516,729	11,579,797	2,301,940	13,881,737	0	(13,881,737)
Capital Outlay & Projects	11,404,030	0	0	0	0	0
Future Projects & Services	28,060,015	22,688,991	3,233,068	25,922,059	33,766,894	7,844,835
Ending Fund Balance	42,980,774	35,900,888	5,535,008	41,435,896	33,766,894	(7,669,002)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	11,793,321	414,990	12,208,311	8,620,221	(3,588,090)
External Charges for Services	171,870	142,000	0	142,000	158,500	16,500
Miscellaneous Revenues	15,736	0	0	0	0	0
Transfers from County Funds	9,840,432	10,367,904	0	10,367,904	0	(10,367,904)
Internal Charges for Services	6,580,151	6,571,466	0	6,571,466	6,902,280	330,814
Total Revenue	16,608,189	17,081,370	0	17,081,370	7,060,780	(10,020,590)
Personnel	8,820,414	9,701,866	0	9,701,866	2,055,427	(7,646,439)
Operating Costs	6,262,801	9,902,406	(1,204,678)	8,697,728	6,548,677	(2,149,051)
Capital Outlay	3,104,347	1,753,627	0	1,753,627	1,022,000	(731,627)
Other Financing Uses	1,226,376	0	516,239	516,239	4,474,208	3,957,969
Total Expenses	19,413,939	21,357,899	(688,439)	20,669,460	14,100,312	(6,569,148)
Working Capital	213,460	213,460	(129,668)	83,792	298,570	214,778
Capital Outlay & Projects	2,089,966	2,089,966	(1,046,631)	1,043,335	1,727,431	684,096
Future Projects & Services	9,904,885	5,213,366	2,279,728	7,493,094	-445,312	(7,938,406)
Ending Fund Balance	12,208,311	7,516,792	1,103,429	8,620,221	1,580,689	(7,039,532)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	4,898,569	802,273	5,700,842	6,440,862	740,020
External Charges for Services	97,922	95,948	0	95,948	38,495	(57,453)
Miscellaneous Revenues	6,607	0	0	0	0	0
Transfers from County Funds	7,311,883	7,638,377	0	7,638,377	8,942,463	1,304,086
Internal Charges for Services	1,836,895	2,273,074	(100,000)	2,173,074	2,702,570	529,496
Total Revenue	9,253,306	10,007,399	(100,000)	9,907,399	11,683,528	1,776,129
Personnel	2,293,897	2,717,211	0	2,717,211	2,998,276	281,065
Operating Costs	5,318,063	5,527,668	(6,540)	5,521,128	8,288,132	2,767,004
Capital Outlay	223,899	100,000	0	100,000	0	(100,000)
Other Financing Uses	12,370,000	750,000	79,040	829,040	0	(829,040)
Total Expenses	20,205,858	9,094,879	72,500	9,167,379	11,286,407	2,119,028
Working Capital	466,589	466,589	0	466,589	866,513	399,924
Capital Outlay & Projects	666,000	666,000	750,000	1,416,000	5,790,000	4,374,000
Future Projects & Services	4,568,253	4,678,500	(120,227)	4,558,273	181,469	(4,376,804)
Ending Fund Balance	5,700,842	5,811,089	629,773	6,440,862	6,837,982	397,120

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	11,924,216	2,441,741	14,365,957	9,914,684	(4,451,273)
Intergovernmental Revenue	498,522	0	0	0	0	0
External Charges for Services	292,466	225,520	0	225,520	280,530	55,010
Miscellaneous Revenues	45,456	0	0	0	0	0
Sale of Capital Assets	803,607	600,000	0	600,000	400,000	(200,000)
Transfers from County Funds	777,597	99,513	113,347	212,860	381,000	168,140
Internal Charges for Services	9,277,976	9,208,370	0	9,208,370	9,853,855	645,485
Total Revenue	11,695,625	10,133,403	113,347	10,246,750	10,915,385	668,635
Personnel	1,570,569	1,656,634	0	1,656,634	1,655,274	(1,360)
Operating Costs	3,859,321	3,613,258	0	3,613,258	3,850,302	237,044
Capital Outlay	5,231,754	3,314,784	113,347	3,428,131	3,406,942	(21,189)
Other Financing Uses	0	6,000,000	0	6,000,000	0	(6,000,000)
Total Expenses	10,661,644	14,584,676	113,347	14,698,023	8,912,518	(5,785,505)
Working Capital	442,980	700,000	150,000	850,000	850,000	0
Capital Outlay & Projects	10,222,291	6,626,261	2,141,741	8,768,002	1,521,231	(7,246,771)
Future Projects & Services	3,700,686	146,682	150,000	296,682	9,546,320	9,249,638
Ending Fund Balance	14,365,957	7,472,943	2,441,741	9,914,684	11,917,551	2,002,867

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	7,282,446	3,935,868	11,218,314	10,066,114	(1,152,200)
Interest Earnings	201,360	154,000	0	154,000	300,000	146,000
Miscellaneous Revenues	872,077	300,000	0	300,000	300,000	0
Transfers from County Funds	0	400,000	230,000	630,000	728,640	98,640
Internal Charges for Services	27,687,106	29,977,904	0	29,977,904	28,810,000	(1,167,904)
Total Revenue	28,760,543	30,831,904	230,000	31,061,904	30,138,640	(923,264)
Personnel	151,325	588,286	230,000	818,286	795,395	(22,891)
Operating Costs	24,188,569	31,395,818	0	31,395,818	29,830,454	(1,565,364)
Total Expenses	24,339,894	31,984,104	230,000	32,214,104	30,625,849	(1,588,255)
Future Projects & Services	11,218,314	6,130,246	3,935,868	10,066,114	9,578,904	(487,210)
Ending Fund Balance	11,218,314	6,130,246	3,935,868	10,066,114	9,578,904	(487,210)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	1,458,793	176,117	1,634,910	1,501,910	(133,000)
Interest Earnings	30,966	26,000	0	26,000	26,000	0
Internal Charges for Services	116,158	116,000	0	116,000	116,000	0
Total Revenue	147,124	142,000	0	142,000	142,000	0
Operating Costs	146,007	275,000	0	275,000	255,000	(20,000)
Total Expenses	146,007	275,000	0	275,000	255,000	(20,000)
Future Projects & Services	1,634,910	1,325,793	176,117	1,501,910	1,388,910	(113,000)
Ending Fund Balance	1,634,910	1,325,793	176,117	1,501,910	1,388,910	(113,000)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	10,265,252	712,973	10,978,225	10,978,226	1
Interest Earnings	227,852	50,000	0	50,000	150,000	100,000
Miscellaneous Revenues	90,748	50,000	0	50,000	50,000	0
Internal Charges for Services	2,566,750	2,651,067	0	2,651,067	2,642,398	(8,669)
Total Revenue	2,885,350	2,751,067	0	2,751,067	2,842,398	91,331
Personnel	294,391	293,615	0	293,615	315,879	22,264
Operating Costs	2,537,474	2,457,451	0	2,457,451	2,526,340	68,889
Total Expenses	2,831,865	2,751,066	0	2,751,066	2,842,218	91,152
Working Capital	518,324	518,324	0	518,324	518,324	0
Future Projects & Services	10,459,901	9,746,929	712,973	10,459,902	10,460,082	180
Ending Fund Balance	10,978,225	10,265,253	712,973	10,978,226	10,978,406	180

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 PROPOSED	\$ Change From REVI
Beginning Fund Balance	0	398,072	174,521	572,593	564,426	(8,167)
External Charges for Services	23,170	13,200	0	13,200	18,400	5,200
Interest Earnings	8,496	4,633	0	4,633	6,430	1,797
Transfers from County Funds	21,000	31,000	0	31,000	31,000	0
Total Revenue	52,667	48,833	0	48,833	55,830	6,997
Operating Costs	43,059	43,502	(1,502)	42,000	43,502	1,502
Other Financing Uses	0	15,000	0	15,000	15,000	0
Total Expenses	43,059	58,502	(1,502)	57,000	58,502	1,502
Future Projects & Services	572,593	388,403	176,023	564,426	561,754	(2,672)
Ending Fund Balance	572,593	388,403	176,023	564,426	561,754	(2,672)