

A d o p t e d

Budget

FOR CALENDAR YEAR 2015
WITH COMPARATIVE FIGURES FOR 2013 & 2014



Board of County Commissioners

Lew Gaiter III, District I
Steve Johnson, District II
Tom Donnelly, District III

Prepared By

Linda Hoffmann, County Manager

LARIMER COUNTY 2015 BUDGET BRIEF

LARIMER COUNTY – COMMITTED TO EXCELLENCE

ADOPTED OPERATING BUDGET	\$225,331,718
DISASTER RESPONSE & RECOVERY	\$33,617,259
TOTAL ADOPTED BUDGET (WITH NON OPERATIONAL GOVERNMENTAL ACCOUNTS)	\$390,299,431

HUMAN & ECONOMIC SERVICES

\$58,307,478 Disaster Recovery — \$47,164

Healthy People. Thriving Economy.

- 4-H Family & Consumer Education
- Child & Foster Care
- Emergency Preparedness & Response
- Employment & Training Services
- Enterprise Zone Support
- Environmental Pollution Control
- Financial Assistance Benefits
- Restaurant Inspections
- Maternal & Child Health Services
- Mental Health Support
- Public Health
- Senior & Disabled Services
- Veteran Services
- Youth Corps

PUBLIC SAFETY SERVICES

\$67,322,479 Disaster Recovery — \$0

Safe Communities. Impartial Justice.

- Alternative Sentencing
- Animal Control
- Code Compliance
- Community Corrections
- Coroner
- Crime Prevention, Statistics & Reporting
- Emergency Management
- Jail Operations
- Law Enforcement in Unincorporated Areas
- Public Prosecution
- Wildfire Fire Management

PUBLIC RECORDS & INFORMATION SERVICES

\$13,233,521 Disaster Recovery — \$0

Open Data. Transparent Processes.

- Birth & Death Certificates
- Elections & Voter Registration
- Marriage Licenses
- Property Value Assessment & Tax Collection
- Public Records
- Vehicle Registration

STRATEGIC LEADERSHIP & ADMINISTRATIVE SERVICES

\$30,371,642 Disaster Recovery — \$2,323,372

Engaged Service. Efficient Government.

- Budgeting
- Communications
- Elected & Executive Management
- Facilities
- Human Resources
- Information Technology
- Finance, Accounting & Purchasing
- County Attorney
- Performance Measurement
- Strategic Planning

COMMUNITY RESOURCES, INFRASTRUCTURE & PLANNING SERVICES

\$56,096,598 Disaster Recovery — \$31,246,723

Quality Infrastructure. Conscientious Planning.

- Building Inspections
- Community Planning & Development
- County Parks & Trails
- Development Planning
- Engineering
- Forestry
- Landfill & Solid Waste Management
- Open Spaces
- Road & Bridge Maintenance & Repair
- Rural Lands
- The Ranch

NON-OPERATIONAL GOVERNMENTAL ACCOUNTS

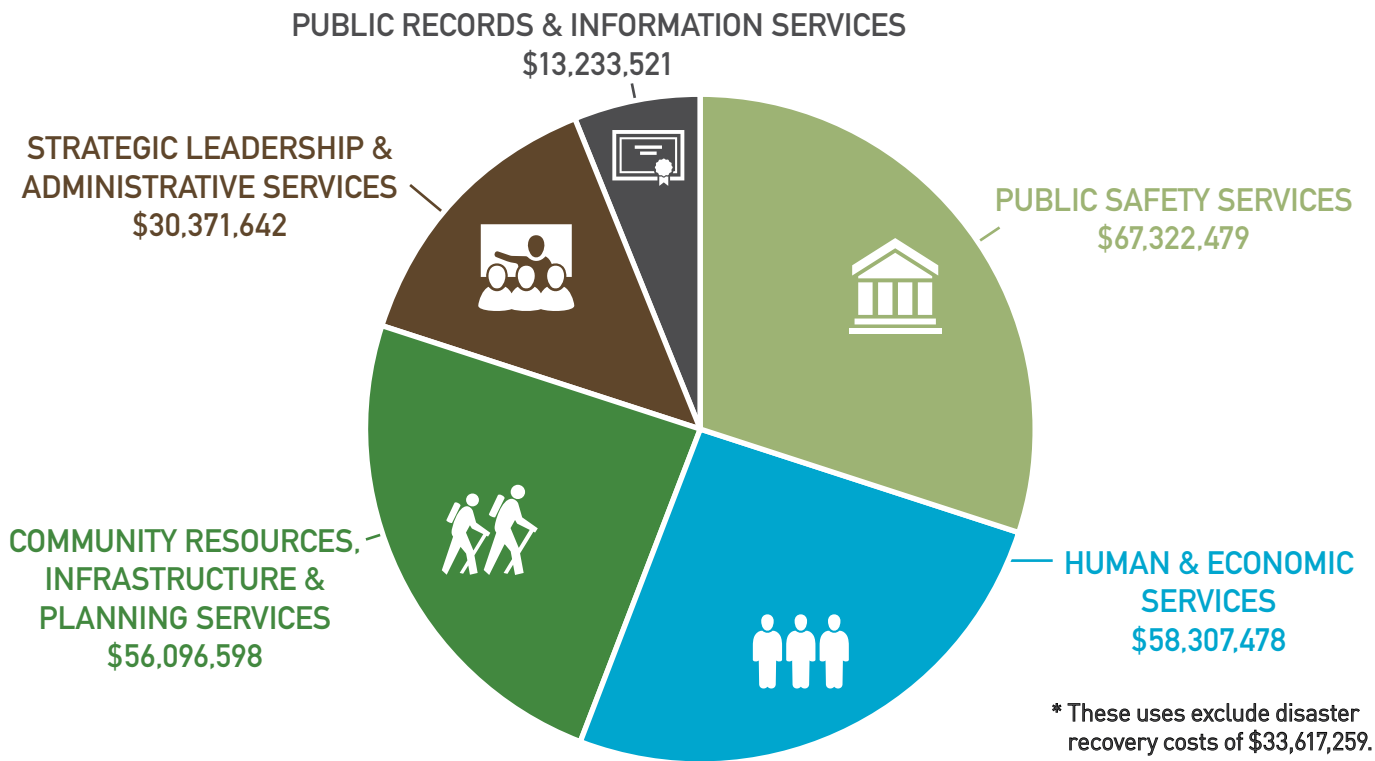
\$131,350,454 Disaster Recovery — \$0

Funds Accountability. Financial Oversight.

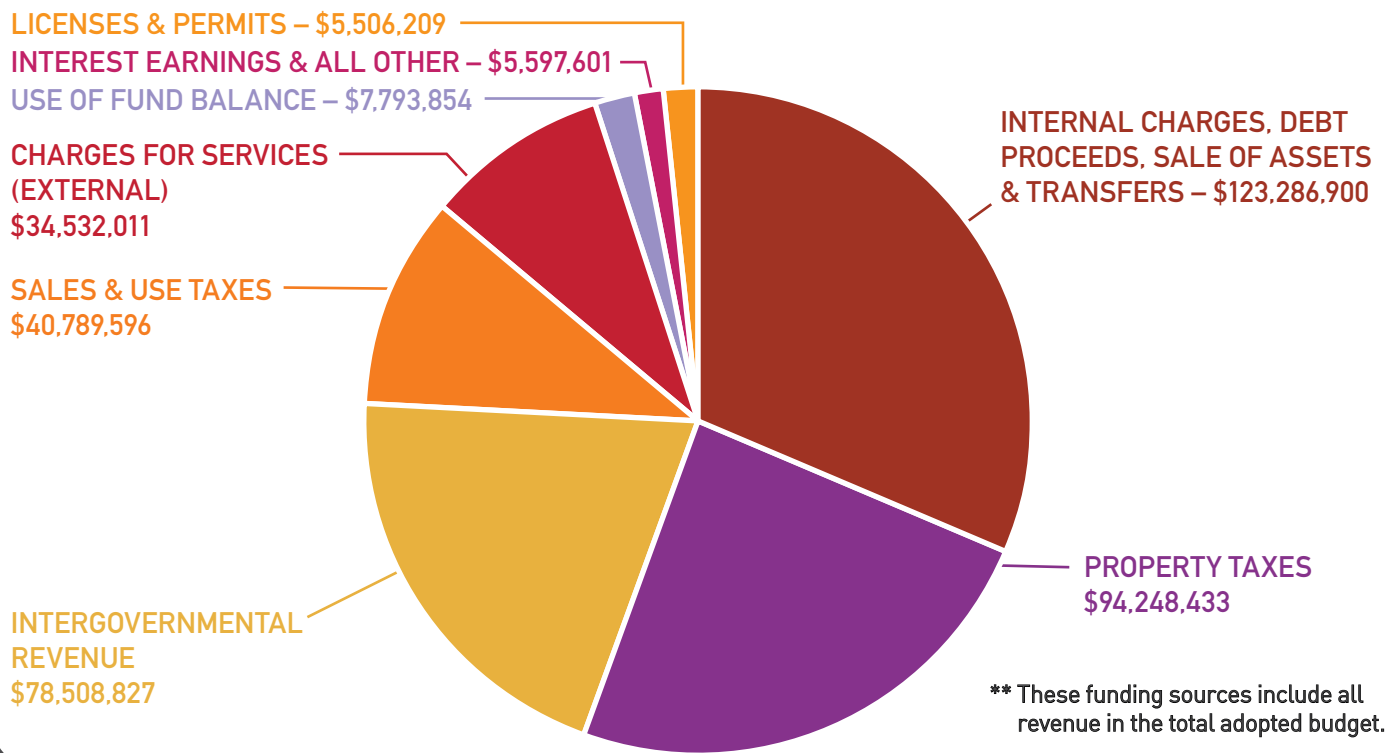
- Debt Service Funds
- Federal & State Funds
- Risk Management
- Sales Tax Fund
- Self-Insured Benefits Funds
- Transfers Between Funds & Departments



2015 ADOPTED USES OF FUNDS*



2015 ADOPTED SOURCES OF FUNDS**



HUMAN & ECONOMIC SERVICES\$58,307,478

Economic Development	139,173
Cooperative Extension	719,531
Health & Environment	8,800,344
Human Services	40,911,596
The Ranch — 4-H & Community Building.....	1,137,420
Workforce Center	6,599,414

PUBLIC RECORDS & INFORMATION SVCS\$13,233,521

Assessor	4,102,291
Clerk & Recorder	7,430,482
Public Information	270,706
Surveyor	6,132
Treasurer.....	1,423,910

COMMUNITY RESOURCES, INFRASTRUCTURE & PLANNING SERVICES \$56,096,598

Citizen Resources.....	862,334
Code Compliance & Building	1,751,357
Development Planning.....	596,989
Engineering.....	4,771,738
Natural Resources	11,282,280
Road & Bridge	23,420,227
Rural Land	365,668
Solid Waste Management.....	5,461,958
The Ranch	7,584,047

PUBLIC SAFETY.....\$67,322,479

Alternative Sentencing Department	5,340,882
Animal Control.....	263,973
Community Corrections	10,186,016
Coroner	1,032,562
Criminal Justice Coordination.....	718,671
District Attorney	7,455,025
Sheriff.....	42,325,350

STRATEGIC LEADERSHIP & ADMIN SVCS \$30,371,642

Accounting & Reporting.....	2,440,398
Budget Office	251,995
Commissioners & County Manager	1,444,694
County Attorney	1,848,658
Facilities Planning, Management & Operations.....	5,412,537
Human Resources.....	1,862,694
Information Technology	16,065,554
Print Shop & Mail	394,549
Public Works Administration.....	385,180
Purchasing	265,383

ADOPTED OPERATING BUDGET

..... \$225,331,718

DISASTER RESPONSE & RECOVERY

.....\$33,617,259

**TOTAL ADOPTED BUDGET
(WITH NON-OPERATIONAL
GOVERNMENTAL ACCOUNTS)**

..... \$390,299,431

**NON-OPERATIONAL
GOVERNMENTAL ACCOUNTS.....\$131,350,454**

Accounting & Reporting & Debt Service.....	8,711,994
Budget Office Internal Transfers.....	44,153,563
Facilities Debt Service.....	13,402,247
Fleet Services	9,971,083
Self-Insured Benefits Funds	20,275,780
Public Trustee	456,000
Risk Management.....	2,734,122
Sales Tax Collection & Distribution	31,645,665

UNDERSTANDING YOUR 2015 LOCAL PROPERTY TAXES

..... An example of a \$282,988 residence

1. HOW 2015 TAXES ARE CALCULATED

NOTE: The County Assessor reappraises all property every two years, tax paid in 2015 is based on non-reappraisal values. For this example, the County Assessor has not increased 2015 property value over 2014.

Actual Value for 2014 taxes	\$282,988
Actual Value for 2015 taxes	\$282,988
State Determined Assessment Rate	x 7.96%
Value for Taxation	\$22,525.85
COMBINED MILL LEVY	x 83.553
Total Taxes Due in 2015:	\$1,882.10

NOTE: A mill equals \$1 on every \$1,000 of taxable value.

2. MILL LEVY OF TAXING AUTHORITIES

TAXING AUTHORITY	MILL LEVY
School District	47.989
COUNTY GOV'T SERVICES	21.571
COUNTY ABATEMENTS LEVY	0.137
FOOTHILLS GATEWAY INC.	0.750
COUNTY GOV'T TOTAL	22.458
City Government Services	9.797
Hospital / Health Services	2.167
Other Services (Water, Library, etc.)	1.142
COMBINED MILL LEVY	83.553

NOTE: The above mill levies (except County) are examples. Each tax entity (where the property is located) will announce its mill levy when it adopts its annual budget. Your actual Combined Mill Levy depends on the location of the property.

3. WHERE YOUR TAXES GO

	For 2015	Percent
Your School District	\$1,080.99	57.44%
COUNTY GOVERNMENT SERVICES	488.99	25.98%
County for Foothills Gateway Inc.	16.89	0.90%
Your City Government	220.69	11.73%
Your Hospital/Health Services District	48.81	2.59%
Other Districts (Water, Library, etc.)	25.72	1.37%
Total Example Estimated Tax Bill	\$1,882.10	100%

LARIMER COUNTY ELECTED OFFICES

Assessor Steve Miller
 Clerk & Recorder Angela Myers
 Coroner James A. Wilkerson, M.D.
 District Attorney Cliff Riedel
 Sheriff Justin Smith
 Surveyor Chad Washburn
 Treasurer Irene Josey

LARIMER COUNTY BOARD OF COUNTY COMMISSIONERS



District #1:
Lew Gaiter III 970-498-7001

District #2:
Steve Johnson 970-498-7002

District #3:
Tom Donnelly 970-498-7003

Email the Commissioners at BOCC@larimer.org.
 The 2015 Adopted Budget is available: online; at the Budget Office, 200 West Oak St., Fort Collins; and in local libraries.





OFFICE OF THE COUNTY MANAGER

Linda Hoffmann
County Manager
Post Office Box 1190
Fort Collins, Colorado 80522-1190
(970) 498-7004
Fax (970) 498-7006
E-Mail lhoffmann@larimer.org

December 18, 2014

Citizens of Larimer County

SUBJECT: Adopted 2014 Revised and 2015 Larimer County Budgets

Dear Larimer County Citizens:

As specified in policy adopted by the Board of County Commissioners, it is the responsibility of the County Manager to prepare a proposed budget for presentation to the Board, based on the Board's expressed priorities and direction. The 2014 Revised and 2015 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. They were submitted for review in October 2014.

Following submittal by the County Manager and Budget Director, the Commissioners conducted multiple work sessions and public hearings to gather additional information which included citizen comment. On December 18, 2014, the Commissioners conducted a final hearing and passed resolutions to revise the 2014 budget and adopt the 2015 budget, as well as take other required actions.

Larimer County government includes multiple divisions and departments under the ten elected county officials established by the Colorado constitution. Each of the departments provides a collection of services to citizens. The vast majority of county services are provided without regard to municipal boundaries: city residents receive the same level of service as those living in unincorporated areas. This budget is organized into five service categories that describe the type of services delivered. Most of the service types include contributions from multiple elected offices. The service types are:

- Public Safety Services
- Human and Economic Services
- Community Resources, Infrastructure, and Planning Services
- Public Records and Information Services
- Strategic Leadership and Administrative Services

Combined, these services constitute the County's net operating budget. In addition, the budget includes a group of Non-Operational Governmental Accounts that are necessary to track various financial activities of County government. These include transfers between departments and funds, reserve funds for self-insurance needs, and taxes collected and distributed to other entities. With the recent natural disasters, the County has dipped deep into reserve funds. This inflates the budget through higher expenses and through the double-counting created by internal transfers. The double-counting occurs when money is pulled out of reserves and reflected in the activities of that fund. When the same money is spent on services by the department, those expenses are reflected in the budget for the

department. This double counting is necessary for financial accounting audit purposes and it has been addressed in the budget by using Non-Operational Governmental Accounts as a category of activity.

CONTEXT OF THE 2015 BUDGET

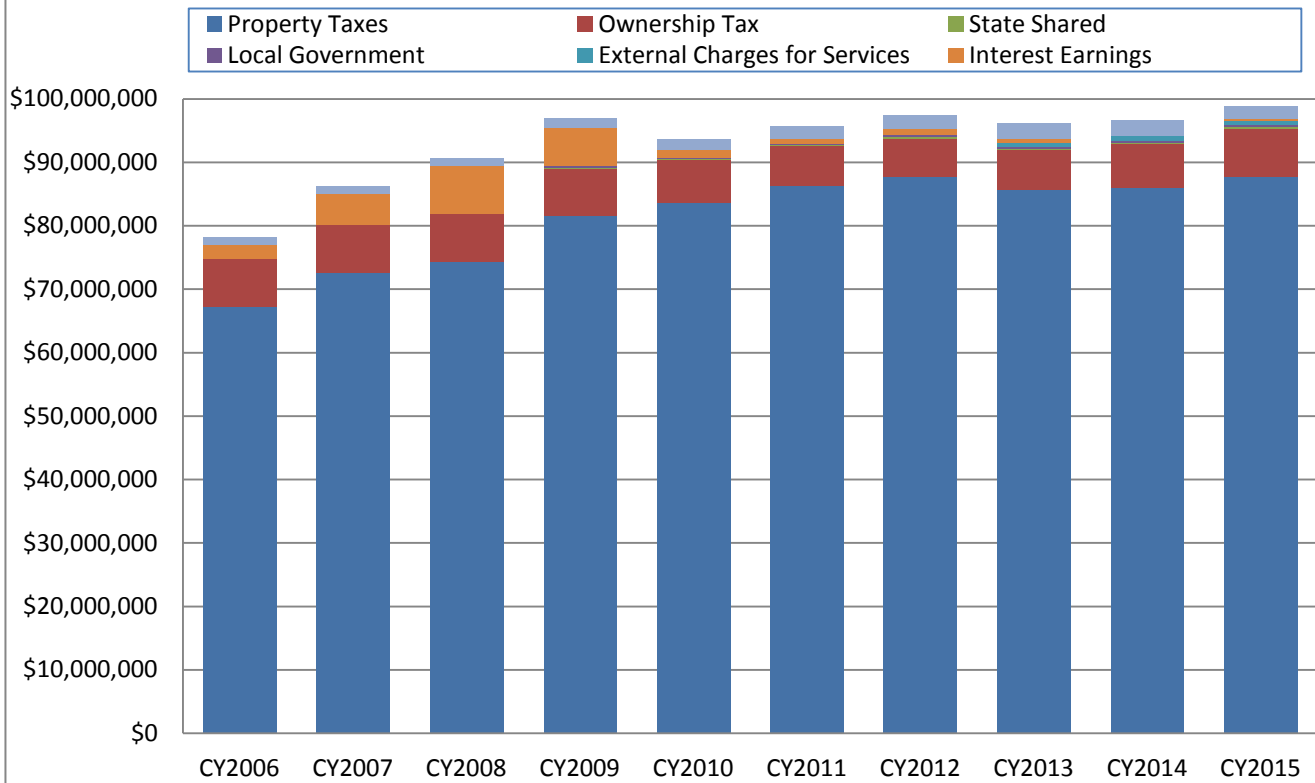
Budget Impacts of Recent Natural Disasters: Larimer County is still in recovery from the High Park Fire in 2012 and the 2013 Flood. The 2014 and 2015 budgets are still carrying approximately \$5 million in High Park Fire expenses.

The 2014 budget was adopted when many County roads were still closed and many others were only repaired to a primitive standard following the September 2013 flood. Now, a year later, the cost of some repairs can still not be accurately estimated because of unpredictable construction costs, evolving reimbursement procedures and determinations by the State and Federal governments, and unforeseen complications with infrastructure repairs in remote areas.

Based on the best estimates currently available, the damage to public infrastructure and facilities in Larimer County is over \$100 million. One large project, Glen Haven Road (CR 43) will be designed and repaired by Central Federal Lands directly. Costs will not be borne by the County and reimbursed, which is a substantial relief to the County's cash flow needs. However, essentially all other flood repair costs will be completed at County expense and then partial reimbursement will be sought from State and Federal sources. Reimbursement is taking longer than the State had initially projected. It is time consuming and expensive to provide the required detailed information to substantiate reimbursement requests. Between 2012 and 2017, the County's budgets are expected to reflect approximately an additional \$78 million in flood response and recovery costs. Reimbursements are expected to occur incrementally over the same period of time. The County's unreimbursed expenses are expected to total between \$12 million and \$25 million, depending on the expense eligibility decisions made by state and federal agencies.

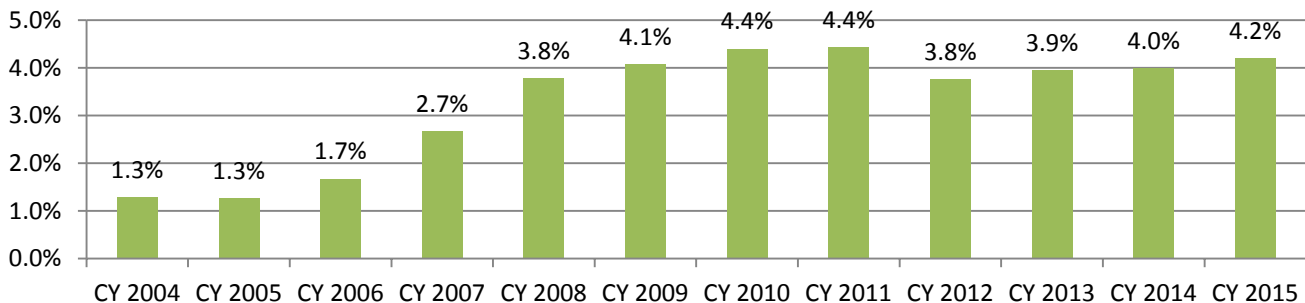
Budget Impacts of Limited Property Tax Growth: The primary source of revenue for the County's General Fund is property tax. Most of the property tax collected by the County is distributed to other entities, most notably school districts. Portions of property tax also go to municipalities and various special districts. The County's share is approximately 25% of the total property tax collected. The County's General Fund has been essentially unchanged since 2008 as shown in the figure on the following page.

Total Discretionary Resources Available to Allocate in Budget aka Available County Support



In recent years, Larimer County has seen a steady increase in the use of Tax Increment Financing (TIF) for municipal urban renewal projects. Under this mechanism, Urban Renew Authorities can capture increases in property tax revenues in selected areas for 25 years. Currently, approximately 4% of the County’s annual share of property tax revenue is intercepted by tax increment financing and redirected into Urban Renew Authority and Downtown Development Authority projects. The graph below shows the historical upward trend in the use of tax increment financing as a percentage of total assessed property values. If the use of tax increment financing continues to expand, growth of the County’s primary source of discretionary revenue will be further jeopardized.

TIF Value as a Percentage of Taxable Value 2004-2015



Projections for future budget years include modest increases in property tax revenues in 2016 following property value reappraisals completed in 2015. The cost of the presidential election in 2016 will increase the Clerk and Recorder's budget for 2016 by approximately \$2.5 million, absorbing much of the projected increase in property tax revenue.

Budget Impacts of Expiring Sales Taxes: The County Commissioners placed on the November 2014 ballot a proposal to extend a portion of the existing 0.2% (2¢ on \$10) sales tax that supports construction and operation of the expansion of the county-wide jail. This sales tax would have expired at the end of calendar year 2014 if the voters did not approve the requested extension of 0.15% (1½¢ on \$10) for 25 years. The proposed 2015 budget was prepared assuming that the tax would expire. In November, the voters approved the jail sales tax extension. The revenues it will generate will be used for jail operations, reducing the strain on General Fund revenues as contemplated in October in the recommended budget.

There is not a sales tax in Larimer County that contributes directly to the County General Fund. Like the potentially expiring jail sales tax, the other two small sales taxes that benefit the County are designated for specific purposes. A quarter cent (0.25%, 2½¢ on \$10) sales tax currently funds open space and was set to expire at the end of 2018. A portion of the revenue from this tax is shared with municipalities. A question to extend this tax was on the November 2014 ballot and was also passed by the voters. There is also currently a 0.15% (1½¢ on \$10) sales tax that funds construction and operation of the county's fairgrounds facility, The Ranch. It expires at the end of 2019. If dedicated revenue streams are not available to support these special services and facilities, General Fund revenues will be further stressed.

THE 2015 BUDGET PROCESS AND GUIDELINES

Larimer County conducts citizens survey in odd numbered years. The last survey, conducted in 2013, tallied high marks for the quality of County services. The survey asked citizens to rate both the importance of various county services and the adequacy of their delivery. When rating the importance of all county services, respondents rated 87.6% of services as either Important or Highly Important. Only 12.4% of the responses were Not so Important. Performance ratings among all respondents were either Adequately or Better than Required for 89.8% of the County's services, and 10.2% were rated Inadequately. This information was considered by the Commissioners when establishing 2015 budget guidelines. Maintaining and improving high levels of service to Larimer County citizens was emphasized by the Commissioners as an important goal.

Future revenue and expense projections were generated using different sets of assumptions. These studies included modest increases in expenses to keep up with cost-of-living growth and various scenarios for changes in revenues through 2019. The models were used by the Commissioners to establish budget guidelines for 2015. The guidelines essentially hold departments and elected offices constant at 2014 levels, excluding disaster-related expenses, but including staff raises at an average of 2%. The Commissioners try to keep staff salaries at or near levels benchmarked against other government employers to manage turn-over and attract high quality staff members.

In 2013, studies found that sworn deputies in the Sheriff's office were not compensated at levels commensurate with their peers in other organizations. Therefore, for the 2014 budget the Commissioners authorized two changes in deputy salaries outside the budget guidelines for all other

staff. These included implementation of a different type of compensation system that is typical in law enforcement, a step plan. In addition to the budget increases allocated to all departments to fund modest staff raises, an additional \$200,000 was approved in the 2014 budget to implement 50% of the step plan. The 2015 approved budget includes the remaining \$200,000 needed to complete implementation of the step plan for Sheriff’s deputies.

The 2015 adopted budget includes implementing consolidated management of the many software systems and physical facilities needed to provide County services. Moving reserves from a combined capital replacement and technology replacement fund into designated funds for these specific purposes increases the non-operational governmental accounts and Facilities and Information Technology division budget significantly for 2015.

SUMMARY OF 2014 ADOPTED AND REVISED BUDGETS AND 2015 ADOPTED BUDGETS

The chart below summarizes and compares the 2014 Adopted, 2014 Revised, and 2015 Adopted budgets. Because disaster response and recovery costs are such a big part of the 2014 revisions and the 2015 budgets, those expenses are identified separately.

Budget Category	2013 Actual	2014 Adopted Budget	2014 Disaster Revisions	2014 Non-Disaster Revisions	2014 Proposed Revised Budget	2015 Operating Budget	2015 Disaster Budget	2015 Total Budget
Community Resources, Infrastructure and Planning Services	\$66,896,209	\$55,298,858	\$44,137,045	\$9,043,178	\$108,479,081	\$56,096,598	\$31,246,723	\$87,343,321
Public Safety Services	\$65,672,784	\$63,429,154	\$9,745	\$3,666,746	\$67,107,045	\$67,322,479	\$0	\$67,322,479
Human and Economic Services	\$54,193,010	\$58,915,498	\$688,243	(\$1,498,808)	\$58,104,933	\$58,307,478	\$47,164	\$58,354,642
Public Records and Information Services	\$10,706,431	\$14,034,286	\$0	\$207,089	\$14,241,375	\$13,233,521	\$0	\$13,233,521
Strategic Leadership and Administrative Services	\$27,717,536	\$37,624,250	(\$6,873,721)	\$1,387,083	\$32,137,612	\$30,371,642	\$2,323,372	\$32,695,014
Sub-Totals	\$225,185,970	\$229,302,046	\$37,961,312	\$12,805,288	\$280,070,046	\$225,331,718	\$33,617,259	\$258,948,977
Non-Operational Governmental Accounts	\$101,026,391	\$88,420,317	\$2,500,000	\$11,564,127	\$102,484,444	\$131,350,454	\$0	\$131,350,454
Total Budget	\$326,212,361	\$317,722,363	\$40,461,312	\$24,369,415	\$382,554,490	\$356,682,172	\$33,617,259	\$390,299,431

COMMUNITY RESOURCES, INFRASTRUCTURE, AND PLANNING SERVICES – 39% of Revised 2014 Budget and 34% of 2015 Operating Budget (with Disasters)

Services in this category include Land Use Planning, Building Department, Forestry, Open Lands, Parks, Traffic Safety, Road and Bridge Maintenance and Improvement, Stormwater Management, Operation of the County Landfill, Household Hazardous Waste Disposal, Recycling Services, and The Ranch, the County fairgrounds and events center.

Revised 2014 Budget – Five departments in this service category needed substantial adjustments to their 2014 budgets because of disaster related expenses. These totaled over \$33 million in Road and Bridge, \$8.7 million in Engineering, nearly \$460,000 in Natural Resources, and nearly \$268,000 in Code Compliance and Building. The expenses were funded using a combination of revenues from the Road and Bridge and General Funds and funding from State and Federal programs. In addition the Solid Waste Department budget is recommended to be revised upward by over \$1.5 million for flood recovery funded by revenues within that enterprise.

Budget revisions in this service category prompted by non-disaster related changes include projects in Local Improvement Districts and Public Improvement Districts totaling nearly \$3.9 million, \$600,000 in Solid Waste to replace the recycle scales, and nearly \$511,000 in capital equipment and improvement expenses at The Ranch. Revenue sources other than the General Fund were used for all of these expenditures. The special district improvements were funded by special mill levies in these service areas; solid waste collects fees at the land fill to fund all Solid Waste Department services; and The Ranch has a dedicated sales tax and generates user fees that were used for capital expenditures.

Adopted 2015 Budget – Much flood recovery work is being done within this service category with over \$31 million budgeted in 2015. Due to reductions in revenues available for Road and Bridge maintenance, that budget is being reduced in 2015. Approximately 1.5 fewer miles of roadway will receive a pavement overlay in 2015 compared to the historic average. A new, less-costly dust suppression product will be tested in 2015 and will hopefully produce satisfactory results. Natural Resources will continue their program of open space enhancements and park improvements and leveraging partnerships and grants for acquisitions and special projects. The land fill fees for disposal, particularly for rubble, are well below market rates in the surrounding area, which is attracting waste from outside the area and shortening the life of the facility. Rate increases will be considered by the Commissioners in November. Recycling revenue is expected to decrease again in 2015 because of falling worldwide market prices. The household hazardous waste program expenses are expected to outpace revenues by approximately \$600,000 in 2015. The Ranch is planning an exciting line up of events and shows in 2015 that are expected to boost revenues. Capital improvements are planned at the Budweiser Events Center and elsewhere at The Ranch facility to expand the versatility and marketability of the venue. In the Building Department, high levels of building permit and inspection activities are projected to continue, up approximately \$200,000 from levels projected a year ago.

PUBLIC SAFETY SERVICES – 24% of Revised 2014 Budget and 26% of 2015 Operating Budget (with Disasters)

Services in this category include Coroner Services, District Attorney for the Eighth Judicial District, Community Corrections, Alternative Sentencing Services, Operation of the County Jail, Emergency Public Safety Services, and Sheriff's patrol services.

Revised 2014 Budget – This service area did not incur significant budget adjustments in 2014 related to disaster expenses.

The Community Corrections Department made budget adjustments in 2014 to expand programs provided under contracts with the State, to use funds allocated by the County Commissioners to open a Wellness Court, and to access designated reserve funds to begin work on an updated electronic data management system. These revisions increased the Community Corrections Department budget by more than \$983,000. The other significant budget changes in this service area in 2014 were in the Sheriff's office. The largest changes included carry-over funds from the 2013 budget for specific projects and purposes, contracting with the Town of Berthoud to provide law enforcement services in that municipality, and increases in a variety of minor revenue sources. The Sheriff's office budget is recommended to be revised upward by \$2.4 million. Deaths in Larimer County that required an autopsy under state statute by the Coroner were up in 2014, which requires the budget to be revised upward by approximately \$47,000.

Adopted 2015 Budget – The 2015 recommended budget in this service category includes completing the conversion initiated in 2014 of Sheriff Deputies to a step plan system of compensation. Service proposals are also included for the Coroner’s office and criminal justice services to align staffing needs with current demands for services. The County opened a specialty court for offenders with mental health needs in 2014. The 2015 recommended budget includes sufficient funding to operate this court and provide a Deputy District Attorney to serve the group of specialty courts in the Eighth Judicial District.

HUMAN AND ECONOMIC SERVICES – 21% of Revised 2014 Budget and 23% of 2015 Operating Budget (with Disasters)

Services in this category include Adult Protective Services, Child Care, Protection and Support Services, Food Safety and Nutrition Services, Public Health, Response to Public Health Emergencies, Veterans Services, and Employment and Training Services.

Revised 2014 Budget – This category of services had budget adjustments of over \$688,000 in 2014 for flood recovery. The revisions included hazardous debris clean-up funded by an allocation from General Fund reserves and a Federal grant to the Workforce Center for flood related employment services.

Other adjustments included a large number of changes in State and Federal grant programs which were primarily reductions. These reductions totaled over \$2 million in Human Services, and nearly \$273,000 in Public Health and Environment. The Workforce Center saw a net increase of nearly \$550,000.

Adopted 2015 Budget – Many Human Services and Workforce Center programs are administered by State and Federal agencies and operate on a different fiscal year than the County’s calendar year. Little is known about funding levels for these programs in the 2015-16 fiscal year so the budget represents a prediction of funding currently considered likely. Human Services and Public Health are budgeting for the use of reserve funds again in 2015. This trend is not sustainable in the long term.

PUBLIC RECORDS AND INFORMATION SERVICES – 5% of Revised 2014 Budget and 5% of 2015 Operating Budget (with Disasters)

Services in this Results Category include Property Assessment Services, Property Tax Collection and Distribution to Taxing Entities, Election Services, Motor Vehicle Registration, and Recording of Public Documents.

Revised 2014 Budget – Disaster recovery expenses were not incurred within this service category to a degree that requires budget adjustments. The 2014 budget revisions in this category are primarily project monies carried-over from 2013 in the Clerk and Recorders office and the Public Information service in the Commissioner’s office.

Adopted 2015 Budget – The base budget for this service area in 2015 is approximately \$800,000 less than the adopted budget for 2014, in large part because of the November 2014 election costs. The Clerk and Recorder’s office intends to launch a project to replace the County’s recording system in

2015. That project is part of a service project proposal submitted by the Facilities and Information Technology Division and recommended for funding.

STRATEGIC LEADERSHIP AND ADMINISTRATIVE SERVICES – 11% of Revised 2014 Budget and 13% of 2015 Operating Budget (with Disasters)

Services in this category include the County Commissioners and County Managers office, County Attorney, Human Resources, Facilities, Finance, Budgeting, Accounting, Information Technology, and Computer Networking Equipment and Services.

Revised 2014 Budget – At the time the 2014 budget was adopted flood recovery was just getting underway. General Fund reserves were allocated for the work and held in the County Manager’s budget because it was not yet known precisely how to divide the money among the responsible departments. Nearly \$8.9 million was transferred from the County Manager’s budget into the appropriate department budgets during 2014 to perform flood recovery work. These transfers constitute a significant revision in 2014 budget for this service category.

The largest budget revisions for 2014 in this service category that are not disaster related are unbudgeted increased expenditures from the County’s medical self-insurance fund reserves, project funds carried over from 2013, and expenses tracked through the Budget Office for Information Technology projects.

Adopted 2015 Budget – The 2015 budget for strategic leadership and administrative services is returning to a more typical level because most of the disaster recovery funding included in 2014 has been transferred into other departments. Approximately \$2.3 million of disaster recovery is still budgeted in this service category. As more information technology and facilities services are centrally managed (rather than by individual service departments) these budgets will expand. Approximately \$5 million in expenses have been moved into this umbrella for 2015 to ease comparative analysis of needs, exploit available professional expertise, and increase management efficiency. Please refer to the service proposal recommendations for more information.

NON-OPERATIONAL GOVERNMENTAL ACCOUNTS

All financial operations of the County must be accounted for to ensure transactions adhere to audit standards and are transparent. These requirements create a condition whereby the same dollars can be double counted as they move internally between departments. To more accurately reflect the true cost of government, these accounts have been pulled out of the operations budget and reported in this category of the budget document. In 2014 there was an unusual number and magnitude of transfers between funds and accounts to satisfy cash flow needs and cover expenses for the 2013 Flood. As reimbursements come in from State and Federal sources allowing funds to be returned to their original accounts, an unusual number of transfers will occur again in 2015. An example of this unusual activity is the County’s need to utilize its \$2.5 million TABOR emergency reserve fund in 2014. During 2015 this reserve balance must be restored as required by Colorado statute.

SERVICE PROPOSAL RECOMMENDATIONS

In anticipation of the scheduled expiration of the sales tax dedicated to support the jail at the end of 2014, the County reduced General Fund contributions to nearly every service for five consecutive years between 2010 and 2014. In 2014, General Fund contributions were held flat, with only modest inflationary increases. That same strategy is being employed in 2015; General Fund contributions to provide services are again only increased by 1½% to 2% over the prior year. During the same time, demands for many County services have steadily increased. As a result many County departments submitted Service Proposal requests in an attempt to improve our service to citizens. These Service Proposals can be divided into four categories. These categories and the proposals received in each one are discussed below along with Commissioners’ decisions regarding funding.

Consolidations – Combining Funding Needs for Improved Efficiency or Cost-Effectiveness --

These proposals are requests to move reserves from one designated fund to another to consolidate management and aid comparative decision making. Seven service proposals of this type were funded in the Adopted 2015 budget.

Service Proposal Request	Amount	Fund Sending Transfer	Fund Receiving Transfer
One-Time Transfer to Fleet Utility for Replacement Costs	\$6,000,000	522 Equipment Replacements	612 Fleet Services
One-Time Transfer for Replacement costs to bring Natural Resources into Fleet Utility	\$2,400,000	522 Equipment Replacements	612 Fleet Services
Enterprise Software Replacement	\$1,900,000	522 Equipment Replacements	Sub-Fund of 608 FITD for Software
Facility Component Replacement for Jail	\$650,000	522 Equipment Replacements	Sub-Fund of 608 FITD for Facilities
Facility Component Replacement for Natural Resources	\$250,000	522 Equipment Replacements	Sub-Fund of 608 FITD for Facilities
Killpecker Radio Tower Construction*	\$752,000	522 Equipment Replacements	FITD Project Account
Supplemental funds for New Downtown Loveland Building**	\$6,000,000	101 Undesignated Future Projects	512 Capital Expenditures

*Seek grant from Colorado Department of Local Affairs for remaining 50% of project cost.

**Utilize \$8.3 in collected dedicated sales tax revenue and seek grant from Colorado Department of Local Affairs for remaining \$1 million of project cost.

Capacity Expansions – Maintaining Existing Service Levels with Increased Service Demands --

These service proposals are seeking funding to continue a service that is currently being provided that cannot be accommodated within the budget guidelines provided to the departments. In order to avoid a reduction in services, General Fund support to fund these requests was included in the Adopted 2015 budget as noted in the chart on the following page.

Service Proposal	General Fund Support Amount	One-Time or On-Going Expense
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Graphics/Distribution of Annual Community Support	\$19,000	On-Going
Assistant County Attorney (Hire July 2015)	\$46,680	On-Going
File Clerk/Legal Assistant, County Attorney's office (Hire July 2015)	\$30,371	On-Going
Business Operations Coordinator, Criminal Justice (1.0 FTE)	\$83,994	On-Going
Grant Coordinator/Writer (Limited Term)*	\$0	One-Time
Increase in 2015 Coroner Budget (Non-Personnel Accounts)	\$43,368	On-Going
Youth Marijuana Prevention Program** (0.5 FTE)	\$42,018	One-Time
Restoration of Public Health Emergency Fund	\$15,000***	One-Time

*Funding to be via a Community Development Block Grant – Disaster Recovery for infrastructure local share reimbursement.

**Funding to continue program beyond 2016 would be through grants.

***Funds will be transferred from Health and Human Services combined reserve fund.

Strategic Plan Initiatives – Implementing Adopted Goals and Objectives – The County has adopted a Strategic Plan for the community for 2013-18. It has seven goals and twenty-three objectives. As work progresses on implementation of the plan, financial support from the General Fund is needed to ensure success. Some of the objectives may require funding in the future beyond what can reasonably be committed from the General Fund. In 2015 to ensure continuing progress toward the plans goals, funding was approved for the four service proposals submitted.

Service Proposal	Amount	Associated Strategic Plan Goal
Addition of Specialty Courts Deputy District Attorney*	\$103,231	Safety and Well-Being
Enterprise Content Management Service**	\$153,866	Operations
Economic Development study and partnerships**	\$276,500	Economic Development
2015 Biennial Citizen Survey	\$23,000	Customer Service Goal

*Will be an on-going expense to add this position in the District Attorney's office.

**Likely to be an on-going expense at a variable level depending on availability of other funding sources and services offered.

Service Expansions – Offering New Services or Levels of Service – These service proposals have merit because they would improve service levels to citizens. However, given the current and projected budget constraints the County faces, these proposals were not funded in 2015.

Service Proposal	Department	Amount
Leading Larimer Excellence – Leadership Development*	Human Resources	\$9,000
Reinstate 4-H Extension Agent Position	Extension	\$53,398
Change Funding Source for Sr. Applications Support Specialist	Finance	\$125,868
Maintain Workforce Center Presence in Estes Park	Workforce Center	\$52,709

*Program to be funded through staff development training allocation in the County Manager's budget. One service proposal to transfer funds from General Fund reserves into the Fleet Utility to cover a portion of the replacement cost of certain existing Sheriff's Office vehicles that are coming into the

Fleet Utility was not approved for inclusion in the 2015 Budget. This request will be considered later in 2015 when additional information about the subject vehicles is available.

Service Proposal Request	Amount	Fund Sending Transfer	Fund Receiving Transfer
One-Time Transfer for replacement costs of exempt Sheriff's equipment	\$727,000	522 Equipment Replacements	612 Fleet Services

CONCLUSIONS

The County has successfully managed the budget without imposing reductions in the level of service to citizens since the economic downturn began in 2007. During that time general fund revenues (primarily property tax) have been essentially flat. At the same time, funding from State and Federal sources that support Human Services, Workforce Center, and Criminal Justice services have fluctuated, but have not increased at the same pace as demand for services. Some funding sources that support Road and Bridge have been in decline during the same timeframe. Two major disasters struck the County back-to-back in 2012 and 2013; recovery efforts will continue for two to three more years. Reimbursement is slow. If reimbursements for disaster recovery expenses incurred in 2014 and earlier are received in 2015, they will be used to replenish the reserve funds previously depleted.

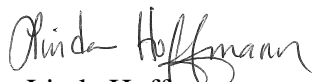
The County has greatly expanded user fees for some services (parks, 4-H, alternative sentencing) and relies heavily on grant funding for many of our programs. Three small dedicated sales taxes are collected to support the jail, open space, and The Ranch.

Because of a series of years with restricted resources, several County departments are incrementally depleting the reserve funds that have been built up over an extended period. When these reserves are exhausted, service levels in the associated service area will drastically drop unless another source of funding is provided. The departments or services that are at greatest risk are public health, human services, and road and bridge, particularly maintenance.

The 2015 budget represents the first time the County is beginning to budget significant resources toward the 2013-18 Strategic Plan. The plan was developed with input from citizens, other elected officials, multiple non-profit organizations, business leaders, and staff. It includes seven goals: Safety and Well-Being, Economic Development, Emergency Management, Transportation, Collaborate, Operations and Customer Service. The Strategic Plan is vital for moving the community forward toward a vision of a thriving, friendly place we all enjoy calling our home. The General Fund contributions toward these goals in 2015 are important to the future of Larimer County.

The adopted 2015 budget as complies with County policy and Colorado statutory requirements.

Sincerely,



Linda Hoffmann
County Manager

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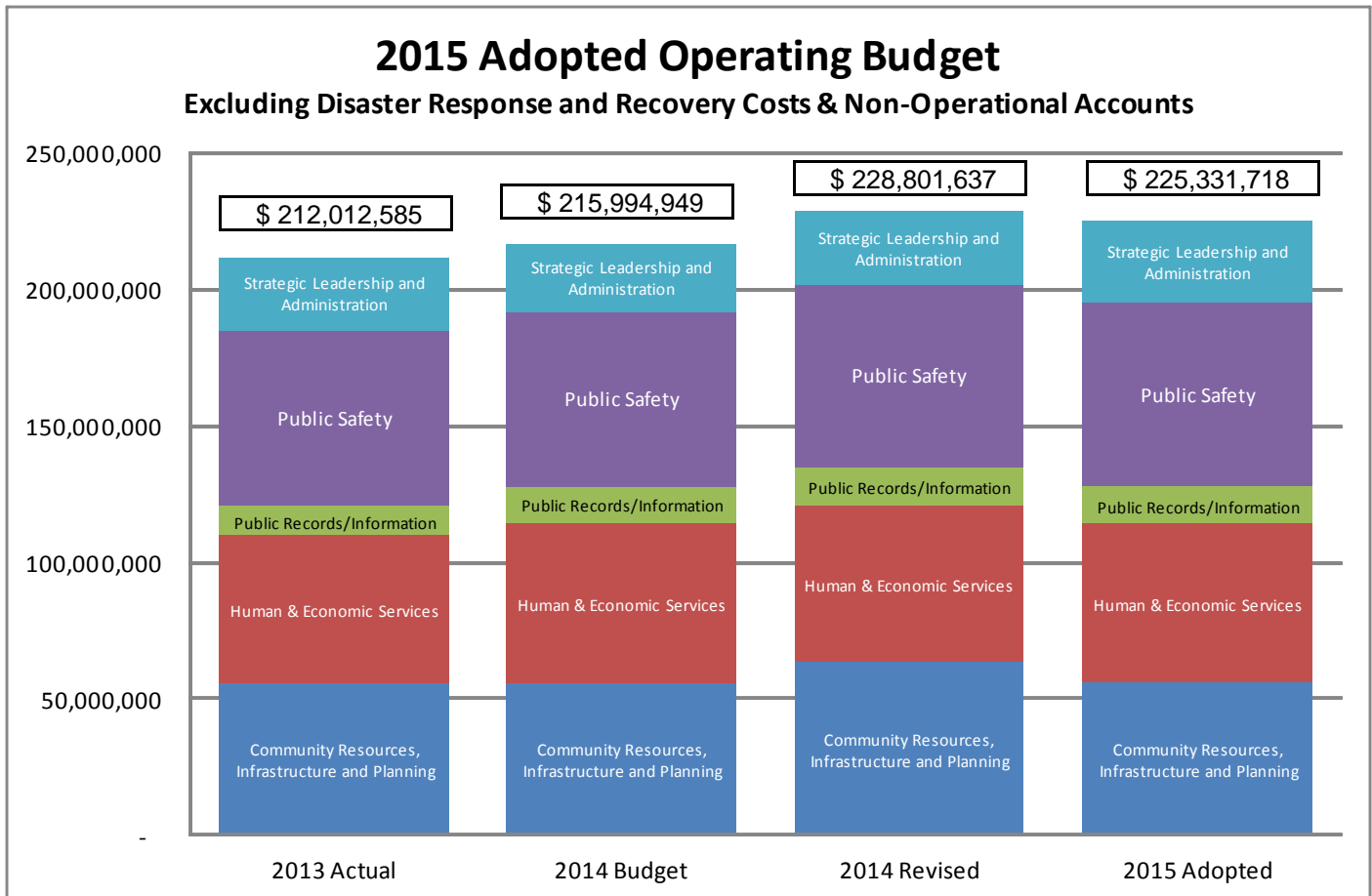
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Budget Message

Larimer County 2015 Adopted Budget

The Adopted 2015 Larimer County Budget was prepared under the direction of the Board of Larimer County Commissioners and the County Manager using guidelines specified by the Board. As required by State statute, the major features in the budget are listed in this Budget Message.

The Adopted 2015 Larimer County Operating Budget is \$225,331,718. This represents a increase of 4.0% from the 2014 Original Operating Budget of \$215,994,949 and a 1.5% decrease from the 2014 Revised Operating Budget. However, after including Non-Operational Governmental Accounts and Disaster Response and Recovery Costs (\$33.6m), the 2015 Adopted Total County Budget is \$390,299,431. This is a 22.8% increase from the Original Total 2014 Budget (\$317,722,363) and a 2.0% increase from the Revised Total 2014 Budget (\$382,554,490).



Note about 2014 Revised Budget—Larimer County receives a significant part of its operating revenue from sales & use taxes, intergovernmental (federal & state) sources and a variety of fees. Because these revenues cannot be precisely projected, the annual Adopted budget is reasonably estimated and then ‘revised’ to reflect a more accurate accounting of these revenues when the new annual budget is submitted. Additionally, all 2013-2015 Budgets include significant costs associated with disaster (flood and fire) response and recovery efforts.

Legal Requirements and Policy Direction for the Budget

State Mandated Budget Requirements

Colorado Budget Law (CRS Title 29) specifies requirements that must be followed in developing the County budget. The following summarizes the key areas covered in Colorado State law:

Key Requirements:

1. A budget is required for the County and defines its key informational requirements.
2. The Board of County Commissioners must appoint a person to prepare a Adopted Balanced Budget, including a budget “message” explaining the content, financial policies, and major Adopted changes.
3. Lease-Purchase agreements create obligations and must be identified in the adoption resolution of the budget. Limits are placed on the term of allowable lease-purchase agreements.
4. No later than October 15th, a Proposed Balanced Budget for the ensuing year is to be presented to the Board of County Commissioners for its consideration. No later than December 22nd, the Board of County Commissioners must levy taxes and certify the levies to the Assessor.
5. Establishes minimum requirements for the publishing notices of the budget and its hearings. A public hearing is required on the Adopted budget and must be conducted before adoption of a final budget. Opportunity for public comment is required on the budget.
6. Defines processes and format for adopting and appropriating the budget. Procedures for handling changes (transfers, contingencies and supplemental appropriations) to the budget are identified.
7. Lists procedures and timeframes for official filing of the budget with the State of Colorado.
8. Sets limitations on the expenditure of County funds to no more than the appropriated amounts.
9. Establishes requirements for financial records (bookkeeping) to compare budget to actual at all times.
10. Establishes the minimum requirements for an Emergency Reserve.
11. Specifies that knowingly or willfully failing to perform duties, violates provisions under Colorado Budget Law as malfeasance in office, punishable by removal from office.

Policy Direction for preparing the Adopted 2015 Budget:

The budget for 2015 was prepared with policy direction by the Board of County Commissioners:

- 1) Prior to creation of the budget, the Board determined and communicated service priorities and strategic initiatives for the ensuing year to the County Manager.

Overall 2015 Budget Strategy—As guidance to the County Manager for preparing the 2015 budget, the Board identified the goal of maintaining services (after significant reductions between 2010 and 2014) by authorizing an average 2% increase in county support towards 2015 budgets. This results in a budget that uses \$7.79 million of General Fund Reserves in 2015 to continue operations. The hope is that if the economy of northern Colorado continues a modest annual improvement and the County uses some of its reserves in 2015 and 2016, then a balanced budget can be possible by 2017.

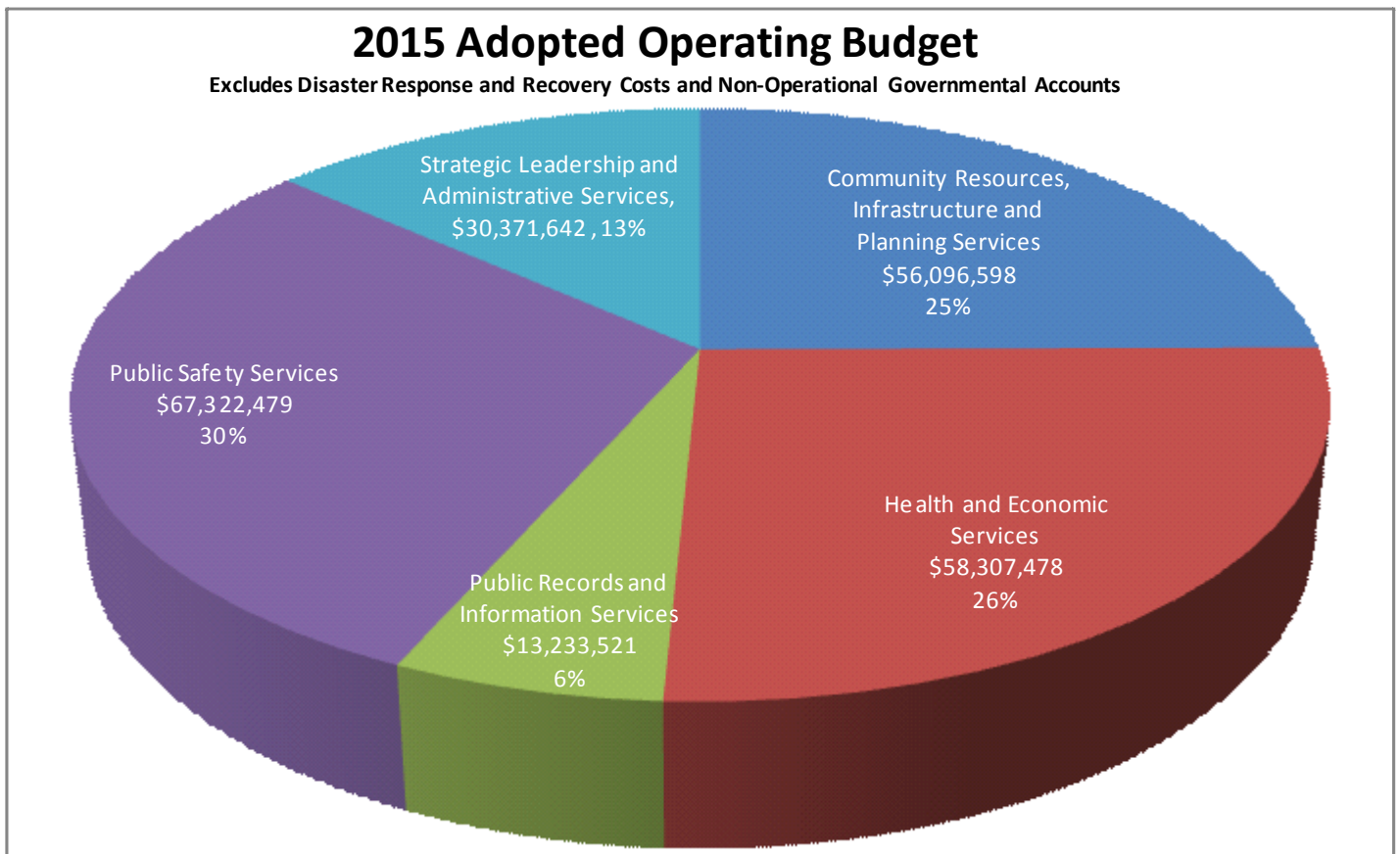
- 2) The budget shall not commit Larimer County to providing programs or levels of service that cannot be reasonably sustained in light of future projected resources.
- 3) The 2015 Adopted Budget shall be prepared incorporating the County objectives of:
 - a. Maintaining employee compensation at the compensation goal.
 - b. Consider additional funding proposals (above the basic 2% increase) that would be a benefit to the community and address required 2015 elements of the recently adopted Strategic Plan.
 - c. Identifying all budgeted ending fund balances (reserves) to assure that the funds are properly designated for future projects and/or services.
 - d. Providing for the reasonable and timely replacement of equipment, assets and software that are important for the efficient and effective operation of county services.

2015 Adopted Expenditures for County Government:

The 2015 Adopted Budget for Larimer County is summarized below by result/outcome category. Major changes in spending levels for the category are explained at the end of each category.

Result/Outcome Category	2013 Actual	2014 Original Budget	2014 Revised Budget	2015 Adopted Budget
Community Resources, Infrastructure and Planning Services	\$ 55,648,348	\$ 54,298,858	\$ 63,342,036	\$ 56,096,598
Health and Economic Services	\$ 54,092,255	\$ 58,915,498	\$ 57,416,690	\$ 58,307,478
Public Records and Information Services	\$ 10,701,278	\$ 14,034,286	\$ 14,241,375	\$ 13,233,521
Public Safety Services	\$ 64,954,176	\$ 63,429,154	\$ 67,097,300	\$ 67,322,479
Strategic Leadership and Administrative Services	\$ 26,616,528	\$ 25,317,153	\$ 26,704,236	\$ 30,371,642
County Operating Budget	\$ 212,012,585	\$ 215,994,949	\$ 228,801,637	\$ 225,331,718

Note —Non-Operational Governmental Accounts include Sales Tax Collection and Distribution, Non-County Budgets such as Public Trustee and Foothills Gateway, one-time Construction Accounts, Internal Transfers and Self-Insurance Funds.



2015 Adopted Expenditures by Results Category:

Expenditures for Community Resources, Infrastructure and Planning Services

This budget category includes important services to the community such as:

Community Development

- Development Planning
- Rural Land
- Citizen Resources
- Code Compliance and Building

Natural Resources

- Forestry Program
- Open Lands Program
- Parks Program
- Weed Management Program

Engineering & Road/Bridge

- Improvement Districts
- Road Improvement
- Road Maintenance
- Bridge Rehabilitation
- Traffic Safety
- Storm water Drainage and Floodplain Management

Solid Waste Management

- Household Hazardous Waste Disposal
- Landfill and Transfer Stations
- Recycling Services

The Ranch

- Operation of Fairgrounds and Events Center

The Adopted 2015 Budget includes the following expenditures for Community Resources, Infrastructure and Planning Services provided by Larimer County:

Sponsoring Department Name	2013 Actual	2014 Original Budget	2014 Revised Budget	2015 Adopted Budget	Pct. Chg from Revised
Citizen Resources	547,350	1,274,142	1,065,805	862,334	-19.1%
Code Compliance and Building	1,512,588	1,578,397	1,762,263	1,751,357	-0.6%
Development Planning	556,758	624,338	629,530	596,989	-5.2%
Rural Land	418,318	337,391	324,415	365,668	12.7%
Community Development Sub-Total	3,035,014	3,814,268	3,782,013	3,576,348	-5.4%
Engineering	4,187,470	4,240,639	8,294,887	4,771,738	-42.5%
Natural Resources	8,608,766	9,654,303	13,832,202	11,282,280	-18.4%
Road and Bridge	16,779,310	25,569,570	25,112,021	23,420,227	-6.7%
Solid Waste Management	3,990,971	5,045,153	5,740,153	5,461,958	-4.8%
The Ranch	19,046,818	5,974,925	6,580,760	7,584,047	15.2%
Public Works Sub-Total	52,613,335	50,484,590	59,560,023	52,520,250	-11.8%
	55,648,349	54,298,858	63,342,036	56,096,598	-11.4%
Disaster Costs	11,247,861	1,000,000	45,137,045	31,246,723	-30.8%
Total	66,896,210	55,298,858	108,479,081	87,343,321	-19.5%

Notes on the Community Resources, Infrastructure and Planning Services budgets:

- 2014 Revisions (Disaster) - Five departments in this service category needed substantial adjustments to their 2014 budgets because of disaster related expenses. These totaled over \$33 million in Road and Bridge, \$8.7 million in Engineering, nearly \$460,000 in

Natural Resources, and nearly \$268,000 in Code Compliance and Building. The expenses were funded using a combination of revenues from the Road and Bridge and General Funds and funding from State and Federal programs. In addition the Solid Waste Department budget is being revised upward by over \$1.5 million for flood recovery funded by revenues within that enterprise.

- 2014 Revisions (Non-Disaster) - Budget revisions in this service category prompted by non-disaster related changes include projects in Local Improvement Districts and Public Improvement Districts totaling nearly \$3.9 million, \$600,000 in Solid Waste to replace the recycle scales, and nearly \$511,000 in capital equipment and improvement expenses at The Ranch. Revenue sources other than the General Fund were used for all of these expenditures. The special district improvements were funded by special mill levies in the service areas; Solid waste collects fees at the land fill, and The Ranch has a dedicated sales tax and generates user fees.
- Road & Bridge—Much flood recovery work is being done within this service category with over \$31 million budgeted in 2015. Due to reductions in revenues available for Road and Bridge maintenance, that budget is being reduced in 2015. Approximately 1.5 fewer miles of roadway will receive a pavement overlay in 2015 compared to the historic average. A new, less-costly dust suppression product will be tested in 2015 and will hopefully produce satisfactory results. With these reductions, Road and Bridge maintenance will use approximately \$500,000 of their reserves in 2015.
- Natural Resources - will continue their program of open space enhancements and park improvements and leveraging partnerships and grants for acquisitions and special projects.
- Solid Waste—The land fill fees for disposal, particularly for rubble, are well below market rates in the surrounding area, which is attracting waste from outside the area and shortening the life of the facility. Rate increases will be considered by the Commissioners in November. Recycling revenue is expected to decrease by 37% in 2015 because of falling worldwide market prices. The household hazardous waste program expenses are expected to outpace revenues by approximately \$600,000 in 2015.
- The Ranch—The Ranch is planning an exciting line up of events and shows in 2015 that are expected to boost revenues. Capital improvements are planned at the Budweiser Events Center and elsewhere at The Ranch facility to expand the versatility and marketability of the venue.
- Building Inspection—In the Building Department, high levels of building permit and inspection activities are projected to continue, up approximately \$200,000 from levels projected a year ago.

Expenditures for Human and Economic Services

This budget category includes important services to the community such as:

Cooperative Extension

- Entrepreneurship and Food Production
- Fair and 4H
- Family/4H Community Center
- Food Safety and Nutrition Ed.

Health and Environment

- Food Safety Institutional
- Prepare/Respond Health Emergencies
- Prevent Air/Water Pollution

- Prevent/Control Communicable and Chronic Diseases
- Protect Health of High Risk Mothers and Infants

Human Services

- Adult Protection
- Child Care for Low Income
- Child Protection and Juvenile Delinquency Services
- Child Support

- Child Welfare & Family Preservation
- Individual & Family Financial Assistance

Workforce Center

- Business and Enterprise
- Economic Development
- Employment & Training
- Enterprise Zone Administration
- Veterans Services

The Adopted 2015 Budget includes the following budgets for Human and Economic Services:

Sponsoring Department Name	2013 Actual	2014 Original Budget	2014 Revised Budget	2015 Adopted Budget	Pct. Chg from Revised
Commissioners - Economic Development Support	8,967	24,146	205,062	139,173	-32.1%
The Ranch - 4-H/Community Building	901,260	1,048,480	1,080,530	1,137,420	5.3%
Cooperative Extension	620,546	735,238	701,538	719,531	2.6%
Health and Environment	8,626,269	8,693,207	8,425,615	8,800,344	4.4%
Human Services	36,546,333	41,488,692	39,528,359	40,911,596	3.5%
Workforce Center	7,388,881	6,925,735	7,475,586	6,599,414	-11.7%
Health & Human Services Sub-Total	53,182,029	57,842,872	56,131,098	57,030,885	1.6%
	54,092,256	58,915,498	57,416,690	58,307,478	1.6%
Disaster Costs	100,755	-	663,243	47,164	-92.9%
Total	54,193,011	58,915,498	58,079,933	58,354,642	0.5%

Notes on Health and Economic Services budgets:

- Revised 2014 Budget – This category of services had budget adjustments of over \$663,000 in 2014 for flood recovery. The revisions included hazardous debris clean-up funded by an allocation from General Fund reserves and a Federal grant to the Workforce Center for flood related employment services.
- 2015 Budget – Many Human Services and Workforce Center programs are administered by State and Federal agencies and operate on a different fiscal year than the County's calendar year. The budget represents a prediction of funding currently considered likely. Human Services and Public Health are budgeting for the use of reserve funds again in 2015. This trend is not sustainable in the long term.

Expenditures for Public Records and Information Services

This budget category includes important services to the community such as:

Assessor

- Property Assessment Services

- Recording and Citizens Information Center

Treasurer

- Property Tax Collection and Distribution to Taxing Entities

Clerk and Recorder

- Board of Equalization
- Elections Services
- Motor Vehicle Registration

County Manager

- Public Communication

Surveyor

- Surveying Services

The Adopted 2015 Budget includes the following expenditures for Public Records and Information Services:

Sponsoring Department Name	2013 Actual	2014 Original Budget	2014 Revised Budget	2015 Adopted Budget	Pct. Chg from Revised
Assessor	3,540,607	4,028,038	3,878,565	4,102,291	5.8%
Clerk and Recorder	5,725,519	8,380,024	8,614,913	7,430,482	-13.7%
County Manager - Public Communication	230,327	224,222	348,055	270,706	-22.2%
Surveyor	5,969	6,012	6,012	6,132	2.0%
Treasurer	1,198,856	1,395,990	1,393,830	1,423,910	2.2%
	10,701,278	14,034,286	14,241,375	13,233,521	-7.1%
Disaster Costs	5,153	-	-	-	NA

Comments on Public Records and Information Services:

- The 2015 Adopted Budget for the Clerk and Recorder includes estimated costs of conducting elections as well as local and state elections within Larimer County. These costs have been estimated based on evolving National and State of Colorado laws that prescribe the conditions and manner under which the Larimer County Clerk must conduct any election. Because the conditions are new and untested, the Adopted elections budget includes contingency funds in the event a more costly election is required.
- Revised 2014 Budget – The 2014 budget revisions in this category are primarily project monies carried-over from 2013 in the Clerk and Recorders office and the Public Information service in the Commissioner’s office.
- 2015 Budget – The base budget for this service area in 2015 is approximately \$800,000 less than the adopted budget for 2014, in large part because of the November 2014 election costs. The Clerk and Recorder’s office intends to launch a project to replace the County’s recording system in 2015. That project is part of a service project proposal submitted by the Facilities and Information Technology Division and recommended for funding.

Expenditures for Public Safety Services

This budget category includes important services to the community such as:

Coroner

- Death Investigation

- Detox Service Contracting
- Mental Health Service Contracting
- Pretrial Release Services

Sheriff

- Operation of County Jail
- Law Enforcement
- Emergency Public Safety Services
- Civil Process

Criminal Justice

- Alternative Sentencing
- Community Corrections
- Criminal Justice Coordination

District Attorney

- Eighth Judicial District

The Adopted 2015 Budget includes the following expenditures for Public Safety Services:

Sponsoring Department Name	2013 Actual	2014 Original Budget	2014 Revised Budget	2015 Adopted Budget	Pct. Chg from Revised
Coroner	918,329	980,561	1,027,970	1,032,562	0.4%
County Manager	18	-	-	-	NA
Alternative Sentencing Department	4,825,660	5,242,339	5,224,008	5,340,882	2.2%
Community Corrections	9,844,604	8,238,554	9,222,005	10,186,016	10.5%
Criminal Justice Coordination	610,014	622,233	639,233	718,671	12.4%
Criminal Justice Sub-Total	15,280,278	14,103,126	15,085,246	16,245,569	7.7%
District Attorney	6,614,403	7,245,900	7,271,604	7,455,025	2.5%
Sheriff	41,887,427	40,840,770	43,453,683	42,325,350	-2.6%
	64,700,455	63,170,357	66,838,503	67,058,506	0.3%
Disaster Costs	718,607	-	9,745	-	-100.0%
Total	65,419,062	63,170,357	66,848,248	67,058,506	0.3%

Comments on Public Safety Services:

- The 2015 budget guidelines included the final \$200,000 needed to complete implementation of a step plan for Sheriff's deputies.
- The Community Corrections Department made budget adjustments in 2014 to expand programs provided under contracts with the State, to use funds allocated by the County Commissioners to open a Wellness Court, and to access designated reserve funds to begin work on an updated electronic data management system. These revisions increased the Community Corrections Department budget.
- The other significant budget changes in this service area in 2014 were in the Sheriff's office. The largest changes included carry-over funds from the 2013 budget for specific projects and purposes, contracting with the Town of Berthoud to provide law enforcement services in that municipality, and increases in a variety of minor revenue sources.
- Deaths in Larimer County that required an autopsy under state statute by the Coroner were up in 2014, which requires the budget to be revised upward.

Expenditures for Strategic Leadership and Administrative Services

This budget category includes important support services such as:

County Manager

- Budget Office
- County Commissioners
- County Manager (includes Flood Recovery)
- County Attorney
- Human Resources
 - Compensation and Classification
 - Payroll
 - Recruitment and Employee Relations
 - Training and Development
- Support for Boards & Commissions

Facilities & Information Mgmt.

- Business Application Services
- Client Technology Services
- Facilities Maintenance and Support Services
- Facilities Planning Services
- FITD Leadership and Administration
- Infrastructure Services
- Mail Processing and Distribution Services
- Printing and Copying Services

- Process Improvement Services
- Records Management
- Technical Communication Services
- Telecommunication Services

Financial Services

- Accounting & Reporting
- Purchasing

Public Works

- Public Works Administration

The Adopted 2015 Budget includes the following expenditures:

Sponsoring Department Name	2013 Actual	2014 Original Budget	2014 Revised Budget	2015 Adopted Budget	Pct. Chg from Revised
Budget Office	257,174	246,965	255,745	251,995	-1.5%
Commissioners and County Manager	1,001,108	1,417,425	1,497,616	1,444,694	-3.5%
County Attorney	1,685,955	1,724,569	1,724,569	1,848,658	7.2%
Human Resources	1,876,187	1,983,380	2,298,268	1,862,694	-19.0%
County Manager Sub-Total	4,820,424	5,372,339	5,776,198	5,408,041	-6.4%
Facilities Planning-Mgmt-Operations	4,920,210	5,451,300	5,254,148	5,412,537	3.0%
Information Technology	14,603,004	11,011,557	12,096,146	16,065,554	32.8%
Print Shop and Mail	364,815	399,248	399,248	394,549	-1.2%
Facilities and Information Management Sub-Total	19,888,029	16,862,105	17,749,542	21,872,640	23.2%
Accounting and Reporting	1,316,413	2,446,485	2,540,990	2,440,398	-4.0%
Purchasing	254,482	260,154	261,436	265,383	1.5%
Financial Services Sub-Total	1,570,895	2,706,639	2,802,426	2,705,781	-3.4%
Public Works Administration	337,180	376,070	376,070	385,180	2.4%
	26,616,528	25,317,153	26,704,236	30,371,642	13.7%
Disaster Costs	1,101,008	12,307,097	5,333,376	2,323,372	-56.4%

Comments on Strategic Leadership and Administrative Services:

- The 2015 budget includes implementing consolidated management of the many software systems and physical facilities needed to provide County services. Moving reserves from a combined capital equipment and technology fund into designated funds for these specific purposes increases the non-operational governmental accounts and Facilities and Information Technology department budget significantly for 2015.

Expenditures for Non-Operational Governmental Accounts

The Adopted 2015 Budget includes the following expenditures for Non-Operational Governmental Accounts:

Sponsoring Department Name	2013 Actual	2014 Original Budget	2014 Revised Budget	2015 Adopted Budget	Pct. Chg from Revised
Budget Office - Internal Transfers and Foothills Gateway Tax Collection and Distribution	36,923,190	24,797,021	24,980,878	44,153,563	76.7%
Human Resources - Self-Insured Benefits and Clinic	16,757,112	16,139,029	21,192,375	20,275,780	-4.3%
County Manager Sub-Total	53,680,302	40,936,050	46,173,253	64,429,343	39.5%
Facilities Services	2,015,678	2,112,677	2,503,116	13,402,247	435.4%
Accounting - Debt Service	8,565,265	6,307,325	6,729,923	8,711,994	29.5%
Risk Management - Self Insurances	1,699,813	2,820,282	2,820,282	2,734,122	-3.1%
Sales Tax Collection and Distribution	27,680,904	27,670,604	30,477,550	31,645,665	3.8%
Financial Services Sub-Total	37,945,982	36,798,211	40,027,755	43,091,781	7.7%
Public Trustee	-	655,000	491,000	456,000	-7.1%
Engineering - Improvement District Construction	-	-	-	-	NA
Fleet Services	7,370,507	7,918,379	10,789,320	9,971,083	-7.6%
Public Works Sub-Total	7,370,507	7,918,379	10,789,320	9,971,083	-7.6%
	101,012,469	88,420,317	99,984,444	131,350,454	31.4%
Disaster Costs	13,921	-	2,500,000	-	-100.0%
Total	101,026,390	88,420,317	102,484,444	131,350,454	28.2%
<u>Comments on Non-Operational Governmental Accounts:</u>					

- In 2014 there was an unusual number and magnitude of transfers between funds and accounts to satisfy cash flow needs and cover expenses for the 2013 Flood. As reimbursements come in from State and Federal sources allowing funds to be returned to their original accounts, an unusual number of transfers will occur again in 2015.
- Sales Tax Collection and Distribution is significantly lower due to the Jail Sales and Use

Expenditures for Classified and Appointed Employee Compensation

One of the largest portions of the County's budget is for employee compensation. Like any other business, Larimer County must compete with other employers to hire and keep employees. A qualified employee saves taxpayers money by providing services in a professional and efficient manner. Wages and benefits that are not competitive result in high turnover rates and expensive retraining of new employees.

Larimer County has adopted a philosophy of setting the pay structure at the market average of the job market. This means that when comparing jobs in the Northern Front Range and similar entities across Colorado, Larimer County will be paying the average. We use the Mountain States Employer's Council surveys, which are an annual surveys of public and private sector jobs.

For the 2015 Adopted Budget, Larimer County Human Resources again evaluated market based compensation adjustments for each job classification pay range. **After conducting market comparisons and considering the economic times, a 1.0% market based compensation adjustment will be required for 2015 to stay at the compensation goal of paying the market average.**

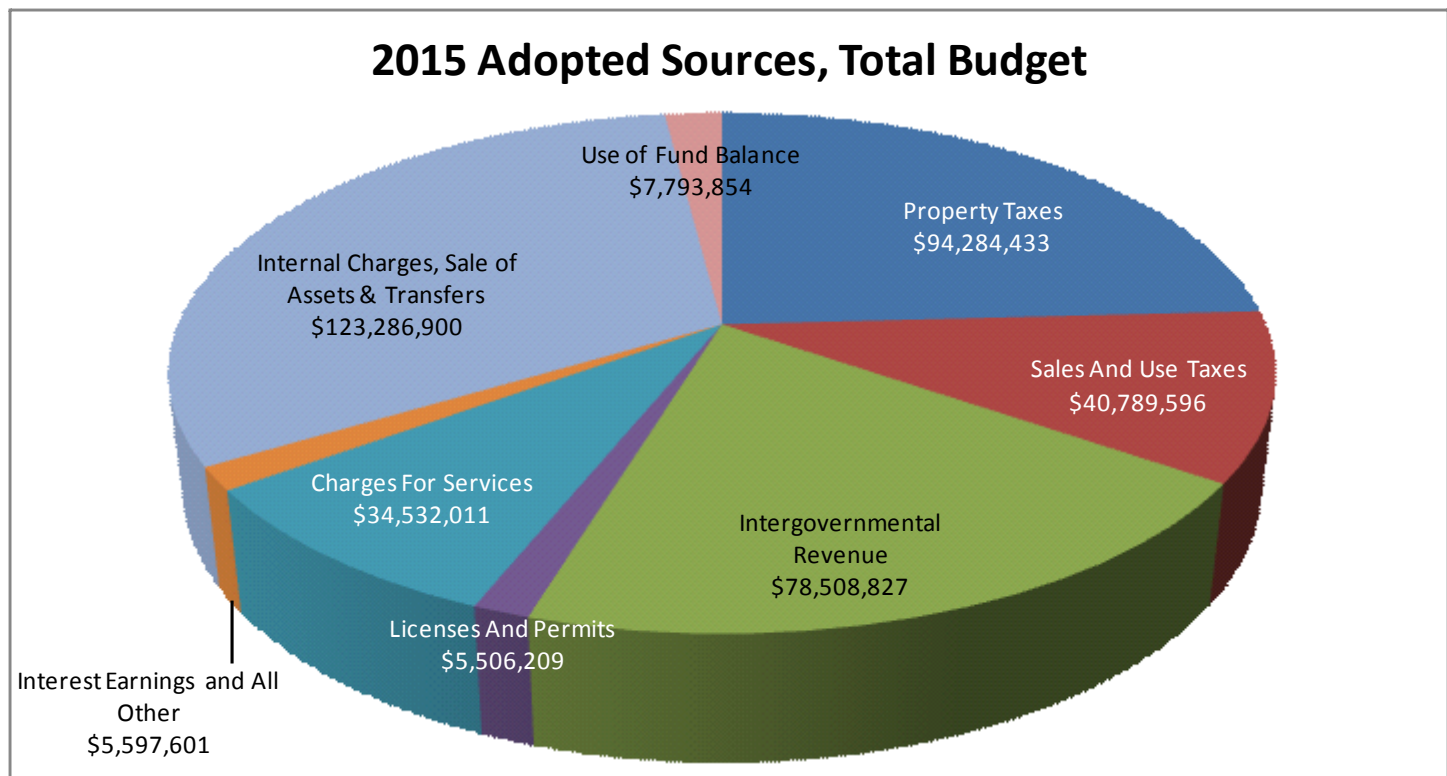
In an effort to maintain compensation at a level that may be sustained in future years, the Board of County Commissioners directed that following compensation and benefits adjustments be included in the 2015 Adopted Budget:

- A 1.0% Market based adjustment for all job pay ranges.
- Merit (movement within a pay range) and Performance increases at a rate of 2%, conditional on satisfactory or better employee evaluation and applied on the employee annual review date.
- The County Commissioners approved a phased plan to improve wages for Sheriff deputies beginning in 2014. To assist in the implementation the Commissioners provided an additional \$200,000 for implementing the plan (in addition to the 1% Market and 2% Merit funding) in 2015.
- Medical and Dental insurance rates to departments are expected to increase 2% for 2015, also, the Self-Insured Employee Benefits Fund will be absorbing a minor increase in costs.

2015 Adopted Revenues for County Government:

The 2015 Adopted Budget for Larimer County includes estimates of a variety of taxes, fees, grants, and intergovernmental revenues.

Revenue Category	2013 Actual	2014 Original Budget	2014 Revised Budget	2015 Adopted Budget	% Chg from Revised
Assessments	\$55,342	\$108,569	\$296,063	\$165,079	-44.2%
Charges For Services - External	34,843,882	\$33,295,854	\$36,297,018	\$34,532,011	-4.9%
Debt Proceeds	1,227,736	-	2,446,928	13,000,000	431.3%
Donations	\$757,461	\$606,200	\$598,820	\$548,078	-8.5%
Interest Earnings	\$553,602	\$744,442	\$801,641	\$584,330	-27.1%
Intergovernmental Revenue	\$51,921,625	\$51,608,438	\$98,810,977	\$78,508,827	-20.5%
Licenses And Permits	\$6,470,121	\$4,953,687	\$5,898,972	\$5,506,209	-6.7%
Miscellaneous & Other	\$3,645,162	\$4,089,811	\$4,488,071	\$3,547,052	-21.0%
Private Grants	\$497,275	\$239,750	\$276,946	\$169,772	-38.7%
Property Taxes	\$90,856,426	\$92,856,514	\$92,856,166	\$94,284,433	1.5%
Refunds Of Expenditures	\$607,739	\$654,320	\$642,067	\$583,290	-9.2%
Sales And Use Taxes	\$34,434,590	\$33,583,336	\$38,492,726	\$40,789,596	6.0%
Sub-Total External Revenue	\$225,870,961	\$222,740,921	\$281,906,395	\$272,218,677	-3.4%
Charges For Services - Internal	\$36,781,178	\$35,648,346	\$34,991,098	\$36,536,375	4.4%
Sale of Assets	498,378	\$320,000	\$477,837	\$370,000	-22.6%
Transfer from County Funds	63,463,481	\$45,911,773	\$57,763,401	\$73,380,525	27.0%
Use of Fund Balance	(\$401,636)	\$13,101,323	\$7,415,759	\$7,793,854	5.1%
Sub-Total Internal Revenue	\$100,341,401	\$94,981,442	\$100,648,095	\$118,080,754	17.3%
Total All Sources to Finance the Budget	\$326,212,362	\$317,722,363	\$382,554,490	\$390,299,431	2.0%



Assessed Value and New Construction Values

The Adopted 2015 Budget is based on the following property values supplied by the County Assessor:

Certified by County Assessor	Certified for 2013 Budget	Certified for 2014 Budget	Certified for 2015 Budget	Chg from 2014
Total Assessed Value	4,124,935,942	4,216,130,533	4,283,763,213	1.60%
TIF Value	162,804,795	168,827,486	180,423,744	6.87%
Net Assessed Value	3,962,131,147	4,047,303,047	4,103,339,469	1.38%
New Construction-actual Value	338,602,708	445,774,353	642,636,018	44.16%
Total Actual Value	34,321,908,731	34,869,741,644	35,455,583,091	1.68%

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

The Adopted 2015 Budget includes the following property tax income for County Services:

- **Property Tax revenue will increase 1.38% to support County Services.** Local property taxes continue to provide a significant part of the County Government budget by supplying property tax revenues to support basic county services.
- **Larimer County will continue the current operating mill levy of 21.571 mills.** This amount (which has been the same since 1992) excludes any abatement mill levy authorized under Colorado Law to regain lost revenue due to abatements and refunds.
- **Larimer County will also levy 0.137 mills (authorized by state law)** to recover \$566,831 in revenue lost from abatements and refunds of property taxes in 2014. This is an increase from the 0.103 mills levied in 2014 to recover tax lost in 2013.
- **Larimer County will continue to include the citizen initiated tax for Foothills Gateway of 0.75 mills.** This tax was approved by voters in November 2001 and will continue indefinitely supplying \$3,077,505 in 2015 towards the operation of Foothills Gateway. This is a 1.5% increase from previous year.
- **Adopted Larimer County Government Mill Levy:**
 - County Services Operating Mill Levy 21.571
 - Plus State Abatement Mill Levy +0.137 (was 0.103 for 2014)
 - **Total County Operations Mill Levy 21.708**
 - Foothills Gateway Levy +0.750
 - **Grand Total Mill Levy 22.458 mills**
 - **Change from Previous Year +0.034 mills**
- **Tax Impact**—The tax impact on a homeowner of a \$282,988 home (\$282,988 the previous year) with a taxable value of \$22,526 is expected to be a **\$0.76 increase in property tax per year**. The County Services portion of the property tax on this home is estimated to increase from \$488.23/year to \$488.99/year for County Services (excluding Foothills Gateway tax).

The distribution of Property Tax revenue to support the Larimer County 2015 Adopted Budget is as follows: (includes abatement recovery in General Fund)

Fund Name	2013 Actual	2014 Original Budget	2014 Revised Budget	2015 Adopted Budget	Pct Chg from 2014
101 - General	\$74,324,961	\$75,766,982	\$75,766,982	\$76,856,454	1.4%
182 - Health & Environment	\$2,588,100	\$2,646,957	\$2,646,957	\$2,699,896	2.0%
252 - Road & Bridge	\$2,319,206	\$2,373,639	\$2,373,639	\$2,347,920	-1.1%
262 - Human Services	\$6,788,381	\$7,035,019	\$7,035,019	\$7,175,719	2.0%
Total County Provided Services	\$86,020,648	\$87,822,597	\$87,822,597	\$89,079,989	1.4%
168 - Foothills Gateway	\$2,963,553	\$3,038,910	\$3,038,910	\$3,077,505	1.3%
Grand Total	\$88,984,201	\$90,861,507	\$90,861,507	\$92,157,494	1.4%

The mill levies by fund for the Larimer County 2015 Adopted Budget are:

Fund Name	2013 Actual	2014 Original Budget	2014 Revised Budget	2015 Adopted Budget	Pct. Chg from 2014
General Fund	18.611	18.596	18.596	18.592	0.0%
Road and Bridge Fund	0.587	0.586	0.586	0.572	-2.4%
Health and Environment Fund	0.655	0.653	0.653	0.658	0.8%
Human Services Fund	1.718	1.736	1.736	1.749	0.7%
Base Mill Levy (Limited by Law)	21.571	21.571	21.571	21.571	0.0%
Less: General Fund - Temporary Tax Credit	0.000	0.000	0.000	0.000	NA
State Authorized Abatements and Refunds Levy -					
General Fund	0.199	0.103	0.103	0.137	33.0%
Total for County Provided Services	21.770	21.674	21.674	21.708	0.2%
Foothills Gateway	0.750	0.750	0.750	0.750	0.0%
Grand Total County	22.520	22.424	22.424	22.458	0.2%

PUBLIC HEARINGS - Hearings on the Adopted Budget for 2015 were held on:

HEARINGS TO REVIEW ADOPTED BUDGET—Comments are welcomed on:

November 17, 2014 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 20, 2014 at 6:30 P.M. (Note - Televised)

Estes Park Municipal Building
Board Chambers Room
170 MacGregor Avenue
Estes Park, CO 80517

Note - Televised on Estes Park Cable Channel 12

ADOPTION HEARING - The 2015 Adopted Budget occurred on:

December 18, 2014 at 2:30 P.M.

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

Copies of the 2015 Adopted Budget are available at the Larimer County Budget Office, 200 West Oak Street, Fort Collins, Colorado (phone 970-498-7004). Copies are sent to local public libraries, local radio & television stations and local newspapers or online at <http://www.larimer.org>

Comments on the County Budget may be:

- **Emailed to the County Commissioners at BOCC@larimer.org**
Remember—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 Adopted Budget for 2015. Details of programs within any department or fund are available upon request by calling the Larimer County Budget Office at 970-498-7004.

Special Note on Fund Balances - The following departmental and fund budgets show beginning and ending fund balances. The beginning fund balances include non-spendable assets (such as the value of inventory) as well as represent the accumulation and designation of funds for some future planned expenditures. The Board of County Commissioners will, when adopting the annual budget, identify and designate the purposes of any ending fund balances.



Larimer County Budget System Report

Larimer County Adopted 2015 Budget Summary of Revenues by Category

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Change</u>
<u>Taxes</u>						
Property Taxes	\$90,856,426	\$92,856,514	\$92,856,166	(\$348)	\$94,284,433	\$1,428,267
Sales and Use Tax	\$34,434,590	\$33,583,336	\$38,492,726	\$4,909,390	\$40,789,596	\$2,296,870
	\$125,291,016	\$126,439,850	\$131,348,892	\$4,909,042	\$135,074,029	\$3,725,137
<u>Other Revenue</u>						
Other Revenue	\$5,000	\$19,211	\$67,211	\$48,000	\$30,593	(\$36,618)
	\$5,000	\$19,211	\$67,211	\$48,000	\$30,593	(\$36,618)
<u>Other Financing Sources (TABOR Excl)</u>						
Debt Proceeds	\$1,227,736	\$0	\$2,446,928	\$2,446,928	\$13,000,000	\$10,553,072
Sale of Inventoried Assets	\$498,378	\$320,000	\$477,837	\$157,837	\$370,000	(\$107,837)
Transfer from County Funds	\$63,463,481	\$45,911,773	\$57,763,401	\$11,851,628	\$73,380,525	\$15,617,124
	\$65,189,594	\$46,231,773	\$60,688,166	\$14,456,393	\$86,750,525	\$26,062,359
<u>Miscellaneous Revenue</u>						
Donations (TABOR Excl)	\$757,461	\$606,200	\$598,820	(\$7,380)	\$548,078	(\$50,742)
Other Miscellaneous Revenue	\$3,640,162	\$4,070,600	\$4,420,860	\$350,260	\$3,516,459	(\$904,401)
Private Grants (TABOR Excl)	\$497,275	\$239,750	\$276,946	\$37,196	\$169,772	(\$107,174)
Refunds of Expenditures (TABOR Excl)	\$607,739	\$654,320	\$642,067	(\$12,253)	\$583,290	(\$58,777)
	\$5,502,637	\$5,570,870	\$5,938,693	\$367,823	\$4,817,599	(\$1,121,094)
<u>Licenses and Permits</u>						
Licenses and Permits	\$6,470,121	\$4,953,687	\$5,898,972	\$945,285	\$5,506,209	(\$392,763)
	\$6,470,121	\$4,953,687	\$5,898,972	\$945,285	\$5,506,209	(\$392,763)
<u>Intergovernmental Revenue</u>						
Direct State	\$13,910,892	\$13,367,400	\$19,079,386	\$5,711,986	\$16,580,869	(\$2,498,517)
Federal Shared (TABOR Excl)	\$4,299,942	\$1,759,000	\$4,403,516	\$2,644,516	\$1,882,000	(\$2,521,516)
Local Government	\$1,483,811	\$1,795,646	\$6,521,369	\$4,725,723	\$8,000,676	\$1,479,307
Pass Through State Grants (TABOR Excl)	\$22,885,337	\$25,935,392	\$59,504,289	\$33,568,897	\$42,951,160	(\$16,553,129)
State Shared	\$8,249,314	\$8,085,000	\$8,396,438	\$311,438	\$8,430,500	\$34,062
State Shared (TABOR Excl)	\$1,092,328	\$666,000	\$905,979	\$239,979	\$663,622	(\$242,357)
	\$51,921,625	\$51,608,438	\$98,810,977	\$47,202,539	\$78,508,827	(\$20,302,150)

Larimer County Adopted 2015 Budget Summary of Revenues by Category

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Change</u>
<u>Interest Earnings</u>						
Interest Earnings	\$553,602	\$744,442	\$801,641	\$57,199	\$584,330	(\$217,311)
	<u>\$553,602</u>	<u>\$744,442</u>	<u>\$801,641</u>	<u>\$57,199</u>	<u>\$584,330</u>	<u>(\$217,311)</u>
<u>Charges for Services</u>						
External Charges for Services	\$34,843,882	\$33,295,854	\$36,297,018	\$3,001,164	\$34,532,011	(\$1,765,007)
Internal Charges for Services	\$36,781,178	\$35,648,346	\$34,991,098	(\$657,248)	\$36,536,375	\$1,545,277
	<u>\$71,625,060</u>	<u>\$68,944,200</u>	<u>\$71,288,116</u>	<u>\$2,343,916</u>	<u>\$71,068,386</u>	<u>(\$219,730)</u>
<u>Assessments</u>						
Assessments	\$55,342	\$108,569	\$296,063	\$187,494	\$165,079	(\$130,984)
	<u>\$55,342</u>	<u>\$108,569</u>	<u>\$296,063</u>	<u>\$187,494</u>	<u>\$165,079</u>	<u>(\$130,984)</u>
Grand Total:	<u>\$326,613,997</u>	<u>\$304,621,040</u>	<u>\$375,138,731</u>	<u>\$70,517,691</u>	<u>\$382,505,577</u>	<u>\$7,366,846</u>



Larimer County Budget System Report

Larimer County Adopted 2015 Budget

Departmental Budgets by Division

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Assessor						
Assessor	\$3,541,762	\$4,028,038	\$3,878,565	(\$149,473)	\$4,102,291	\$223,726
	\$3,541,762	\$4,028,038	\$3,878,565	(\$149,473)	\$4,102,291	\$223,726
Clerk and Recorder						
Clerk and Recorder	\$5,725,771	\$8,380,024	\$8,614,913	\$234,889	\$7,430,482	(\$1,184,431)
	\$5,725,771	\$8,380,024	\$8,614,913	\$234,889	\$7,430,482	(\$1,184,431)
Coroner						
Coroner	\$918,329	\$980,561	\$1,027,970	\$47,409	\$1,032,562	\$4,592
	\$918,329	\$980,561	\$1,027,970	\$47,409	\$1,032,562	\$4,592
County Manager						
Budget	\$37,180,942	\$25,043,986	\$29,497,064	\$4,453,078	\$44,405,558	\$14,908,494
Commissioners and County Manager	\$2,174,714	\$13,972,890	\$5,578,471	(\$8,394,419)	\$3,926,089	(\$1,652,382)
County Attorney	\$1,687,578	\$1,724,569	\$1,724,569	\$0	\$1,848,658	\$124,089
Fleet Services	\$7,384,428	\$7,918,379	\$10,789,320	\$2,870,941	\$9,971,083	(\$818,237)
Human Resources	\$18,640,513	\$18,122,409	\$23,490,643	\$5,368,234	\$22,138,474	(\$1,352,169)
	\$67,068,174	\$66,782,233	\$71,080,067	\$4,297,834	\$82,289,862	\$11,209,795
Criminal Justice						
Alternative Sentencing Department	\$4,833,742	\$5,242,339	\$5,224,008	(\$18,331)	\$5,340,882	\$116,874
Community Corrections	\$9,844,604	\$8,238,554	\$9,222,005	\$983,451	\$10,186,016	\$964,011
Criminal Justice Coordination	\$615,795	\$622,233	\$639,358	\$17,125	\$718,671	\$79,313
	\$15,294,141	\$14,103,126	\$15,085,371	\$982,245	\$16,245,569	\$1,160,198
District Attorney						
District Attorney	\$6,615,093	\$7,245,900	\$7,271,604	\$25,704	\$7,455,025	\$183,421
	\$6,615,093	\$7,245,900	\$7,271,604	\$25,704	\$7,455,025	\$183,421
Facilities and Information Technology Management						
Facilities	\$6,936,003	\$7,563,977	\$7,757,264	\$193,287	\$18,814,784	\$11,057,520
Planning-Mgmt-Operations and Debt Svc						
Information Technology	\$14,645,327	\$11,011,557	\$12,096,146	\$1,084,589	\$16,065,554	\$3,969,408
Print Shop and Mail	\$364,815	\$399,248	\$399,248	\$0	\$394,549	(\$4,699)
	\$21,946,145	\$18,974,782	\$20,252,658	\$1,277,876	\$35,274,887	\$15,022,229
Financial Services						
Accounting and Reporting	\$9,927,058	\$8,753,810	\$9,362,748	\$608,938	\$11,369,131	\$2,006,383
Purchasing	\$312,612	\$260,154	\$314,798	\$54,644	\$300,500	(\$14,298)
Risk Management	\$1,699,813	\$2,820,282	\$2,820,282	\$0	\$2,734,122	(\$86,160)
Sales Tax Collection and Distribution	\$27,680,904	\$27,670,604	\$30,477,550	\$2,806,946	\$31,645,665	\$1,168,115

Larimer County Adopted 2015 Budget

Departmental Budgets by Division

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
	\$39,620,387	\$39,504,850	\$42,975,378	\$3,470,528	\$46,049,418	\$3,074,040
Health and Human Services						
Cooperative Extension	\$621,618	\$735,238	\$701,538	(\$33,700)	\$719,531	\$17,993
Health and Environment	\$8,712,509	\$8,693,207	\$8,496,140	(\$197,067)	\$8,800,344	\$304,204
HHS Director	\$0	\$0	\$0	\$0	\$0	\$0
Human Services	\$36,546,333	\$41,488,692	\$39,528,359	(\$1,960,333)	\$40,911,596	\$1,383,237
Workforce Center	\$7,402,323	\$6,925,735	\$8,093,304	\$1,167,569	\$6,646,578	(\$1,446,726)
	\$53,282,783	\$57,842,872	\$56,819,341	(\$1,023,531)	\$57,078,049	\$258,708
Planning						
Citizen Resources	\$547,350	\$1,274,142	\$1,065,805	(\$208,337)	\$862,334	(\$203,471)
Code Compliance and Building	\$1,836,558	\$1,837,194	\$2,288,991	\$451,797	\$2,082,330	(\$206,661)
Development Planning	\$556,758	\$624,338	\$629,530	\$5,192	\$596,989	(\$32,541)
Rural Land	\$418,318	\$337,391	\$324,415	(\$12,976)	\$365,668	\$41,253
	\$3,358,984	\$4,073,065	\$4,308,741	\$235,676	\$3,907,321	(\$401,420)
Public Trustee						
Public Trustee	\$0	\$655,000	\$491,000	(\$164,000)	\$456,000	(\$35,000)
	\$0	\$655,000	\$491,000	(\$164,000)	\$456,000	(\$35,000)
Public Works						
Engineering	\$8,091,364	\$5,240,639	\$17,994,966	\$12,754,327	\$7,428,573	(\$10,566,393)
Natural Resources	\$8,722,719	\$9,654,303	\$14,292,100	\$4,637,797	\$12,560,003	(\$1,732,097)
Public Works Admin	\$351,764	\$376,070	\$376,070	\$0	\$385,180	\$9,110
Road and Bridge	\$23,617,809	\$25,569,570	\$58,317,612	\$32,748,042	\$50,466,356	(\$7,851,256)
Solid Waste Management	\$4,298,649	\$5,045,153	\$7,243,699	\$2,198,546	\$5,660,994	(\$1,582,705)
The Ranch	\$19,961,667	\$7,023,405	\$7,661,290	\$637,885	\$8,721,467	\$1,060,177
	\$65,043,972	\$52,909,140	\$105,885,737	\$52,976,597	\$85,222,573	(\$20,663,164)
Sheriff						
Sheriff	\$42,591,480	\$40,840,770	\$43,461,903	\$2,621,133	\$42,325,350	(\$1,136,553)
	\$42,591,480	\$40,840,770	\$43,461,903	\$2,621,133	\$42,325,350	(\$1,136,553)
Surveyor						
Surveyor	\$5,969	\$6,012	\$6,012	\$0	\$6,132	\$120
	\$5,969	\$6,012	\$6,012	\$0	\$6,132	\$120
Treasurer						
Treasurer	\$1,199,372	\$1,395,990	\$1,393,830	(\$2,160)	\$1,423,910	\$30,080
	\$1,199,372	\$1,395,990	\$1,393,830	(\$2,160)	\$1,423,910	\$30,080
Grand Total County Budget	\$326,212,361	\$317,722,363	\$382,553,090	\$64,830,727	\$390,299,431	\$7,746,341



Larimer County Budget System Report

Larimer County Adopted 2015 Budget

Detail of Departmental Budgets by Division/Department

Division: Assessor

Department: Assessor

The Assessor values all real and personal property in Larimer County for tax collection purposes. Property assessed includes ag land, mobile homes, residential and commercial property. The Assessor attempts to determine fair value for all property in Larimer County. Citizens who disagree with their assessment may file an appeal.

Budget:

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
<u>Revenue</u>						
Other Financing Sources (TABOR Excl)	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$1,113	\$1,113	\$0	(\$1,113)
Charges for Services	\$58,367	\$56,000	\$56,000	\$0	\$56,000	\$0
	\$58,367	\$56,000	\$57,113	\$1,113	\$56,000	(\$1,113)
<u>Expense</u>						
Personnel	\$3,175,177	\$3,259,941	\$3,259,941	\$0	\$3,315,901	\$55,960
Other Financing Uses	\$0	\$0	\$14,000	\$14,000	\$0	(\$14,000)
Operating Expenditures	\$366,585	\$764,097	\$604,624	(\$159,473)	\$786,390	\$181,766
Capital Outlay	\$0	\$4,000	\$0	(\$4,000)	\$0	\$0
	\$3,541,762	\$4,028,038	\$3,878,565	(\$149,473)	\$4,102,291	\$223,726

Larimer County Adopted 2015 Budget

Detail of Departmental Budgets by Division/Department

Division: Clerk and Recorder

Department: Clerk and Recorder

The Clerk and Recorder's Office issues marriage and civil union and liquor licenses, records all real estate and public record transactions, and conducts national, state and local elections in Larimer County. The Clerk and Recorder also titles vehicles and issues vehicle license plates, and maintains offices in Loveland and Estes Park.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$164	\$15,097	\$15,097	\$0	\$1,800	(\$13,297)
Licenses and Permits	\$39,647	\$39,377	\$40,377	\$1,000	\$41,000	\$623
Charges for Services	\$6,784,878	\$6,239,525	\$6,267,774	\$28,249	\$6,246,079	(\$21,695)
	<u>\$6,824,689</u>	<u>\$6,293,999</u>	<u>\$6,323,248</u>	<u>\$29,249</u>	<u>\$6,288,879</u>	<u>(\$34,369)</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$4,542,417	\$5,992,466	\$5,989,801	(\$2,665)	\$5,566,029	(\$423,772)
Operating Expenditures	\$1,170,563	\$2,323,300	\$2,501,760	\$178,460	\$1,854,453	(\$647,307)
Capital Outlay	\$12,792	\$64,258	\$123,352	\$59,094	\$10,000	(\$113,352)
	<u>\$5,725,771</u>	<u>\$8,380,024</u>	<u>\$8,614,913</u>	<u>\$234,889</u>	<u>\$7,430,482</u>	<u>(\$1,184,431)</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Coroner

Department: Coroner

The Larimer County Coroner is responsible for investigating any death that does not occur from natural causes, including a death while a person is in custody or within 24 hours of being admitted to a hospital, as well as all fatal traffic deaths, homicides, and suicides. The Coroner and his staff of investigators work closely with law enforcement agencies and are on-call 24 hours a day.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$4,209	\$1,100	\$1,100	\$0	\$1,000	(\$100)
	\$4,209	\$1,100	\$1,100	\$0	\$1,000	(\$100)
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$535,546	\$537,060	\$554,969	\$17,909	\$576,944	\$21,975
Operating Expenditures	\$382,783	\$443,501	\$473,001	\$29,500	\$455,618	(\$17,383)
	\$918,329	\$980,561	\$1,027,970	\$47,409	\$1,032,562	\$4,592

Larimer County Adopted 2015 Budget

Detail of Departmental Budgets by Division/Department

Division: County Manager

Department: Budget

The mission of the Budget Office is to assist decision-makers in making informed, prudent choices for the provision of services and capital assets, and to promote stakeholder participation in the decision-making process.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$77,288,513	\$78,805,892	\$78,805,892	\$0	\$79,933,959	\$1,128,067
Other Financing Sources (TABOR Excl)	\$14,317,879	\$1,620,000	\$1,620,000	\$0	\$3,377,156	\$1,757,156
Miscellaneous Revenue	\$2,548,518	\$2,050,000	\$2,050,000	\$0	\$1,550,000	(\$500,000)
Intergovernmental Revenue	\$551,126	\$511,500	\$512,078	\$578	\$511,500	(\$578)
Interest Earnings	(\$1,235,939)	(\$600,000)	(\$600,000)	\$0	(\$500,000)	\$100,000
Charges for Services	\$790,621	\$700,000	\$700,000	\$0	\$700,000	\$0
	<u>\$94,260,719</u>	<u>\$83,087,392</u>	<u>\$83,087,970</u>	<u>\$578</u>	<u>\$85,572,615</u>	<u>\$2,484,645</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$224,598	\$230,371	\$262,337	\$31,966	\$234,902	(\$27,435)
Other Financing Uses	\$33,915,095	\$21,623,111	\$26,109,619	\$4,486,508	\$40,941,058	\$14,831,439
Operating Expenditures	\$3,041,249	\$3,190,504	\$3,125,108	(\$65,396)	\$3,229,598	\$104,490
	<u>\$37,180,942</u>	<u>\$25,043,986</u>	<u>\$29,497,064</u>	<u>\$4,453,078</u>	<u>\$44,405,558</u>	<u>\$14,908,494</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: County Manager

Department: Commissioners and County Manager

The Larimer County Commissioners manage the business affairs of the county. These affairs include, but are not limited to appropriating and levying taxes, budgeting, overseeing the organization of Larimer County. The Commissioners hold public meetings in either the Commissioners' Hearing Room or Conference Room located in Ft. Collins.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$131,290	\$0	\$8,806	\$8,806	\$0	(\$8,806)
Licenses and Permits	\$5,200	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$175,536	\$4,451	\$101,902	\$97,451	\$0	(\$101,902)
Charges for Services	\$278,875	\$235,000	\$260,000	\$25,000	\$239,700	(\$20,300)
	\$590,901	\$239,451	\$370,708	\$131,257	\$239,700	(\$131,008)
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,067,313	\$1,108,227	\$1,284,053	\$175,826	\$1,366,667	\$82,614
Other Financing Uses	\$631,868	\$0	\$3,143,484	\$3,143,484	\$1,789,150	(\$1,354,334)
Operating Expenditures	\$475,533	\$12,864,663	\$1,026,882	#####	\$770,272	(\$256,610)
Capital Outlay	\$0	\$0	\$124,052	\$124,052	\$0	(\$124,052)
	\$2,174,714	\$13,972,890	\$5,578,471	(\$8,394,419)	\$3,926,089	(\$1,652,382)

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: County Manager

Department: County Attorney

The County Attorney's Office provides legal services and advice to the Board of County Commissioners and their divisions and departments. The County Attorney works to prevent litigation against Larimer County, and, when appropriate, initiates and represents Larimer County in litigations.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$924	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$0	\$1,623	\$1,623	\$0	(\$1,623)
Charges for Services	\$1,068,374	\$1,047,811	\$1,047,811	\$0	\$1,081,314	\$33,503
	<u>\$1,069,297</u>	<u>\$1,047,811</u>	<u>\$1,049,434</u>	<u>\$1,623</u>	<u>\$1,081,314</u>	<u>\$31,880</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,399,491	\$1,408,294	\$1,408,990	\$696	\$1,535,935	\$126,945
Operating Expenditures	\$288,087	\$316,275	\$315,579	(\$696)	\$312,723	(\$2,856)
	<u>\$1,687,578</u>	<u>\$1,724,569</u>	<u>\$1,724,569</u>	<u>\$0</u>	<u>\$1,848,658</u>	<u>\$124,089</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: County Manager

Department: Fleet Services

Fleet Services maintains all county vehicles and equipment to extend their useful life.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$2,832,464	\$2,024,811	\$2,024,811	\$0	\$10,560,307	\$8,535,496
Miscellaneous Revenue	(\$1,709,714)	\$0	\$0	\$0	\$20,300	\$20,300
Intergovernmental Revenue	\$0	\$0	\$12,180	\$12,180	\$0	(\$12,180)
Charges for Services	\$7,553,080	\$5,538,483	\$5,838,483	\$300,000	\$6,852,584	\$1,014,101
	<u>\$8,675,830</u>	<u>\$7,563,294</u>	<u>\$7,875,474</u>	<u>\$312,180</u>	<u>\$17,433,191</u>	<u>\$9,557,717</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,426,892	\$1,316,429	\$1,519,329	\$202,900	\$1,710,968	\$191,639
Other Financing Uses	\$19,257	\$0	\$21,631	\$21,631	\$5,000	(\$16,631)
Operating Expenditures	\$3,567,791	\$3,154,388	\$4,272,241	\$1,117,853	\$3,513,130	(\$759,111)
Capital Outlay	\$2,370,487	\$3,447,562	\$4,976,119	\$1,528,557	\$4,741,985	(\$234,134)
	<u>\$7,384,428</u>	<u>\$7,918,379</u>	<u>\$10,789,320</u>	<u>\$2,870,941</u>	<u>\$9,971,083</u>	<u>(\$818,237)</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: County Manager

Department: Human Resources

Human Resources recruits personnel, processes payroll, directs benefits and compensation, and employee relations.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$0	\$0	\$13,386	\$13,386	\$0	(\$13,386)
Miscellaneous Revenue	\$162,256	\$150,000	\$211,689	\$61,689	\$145,000	(\$66,689)
Intergovernmental Revenue	\$39,722	\$0	\$7,214	\$7,214	\$0	(\$7,214)
Interest Earnings	\$101,913	\$105,000	\$98,000	(\$7,000)	\$98,000	\$0
Charges for Services	\$17,565,895	\$17,958,000	\$17,695,500	(\$262,500)	\$17,947,000	\$251,500
	<u>\$17,869,786</u>	<u>\$18,213,000</u>	<u>\$18,025,789</u>	<u>(\$187,211)</u>	<u>\$18,190,000</u>	<u>\$164,211</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,210,787	\$1,276,949	\$1,304,590	\$27,641	\$1,325,803	\$21,213
Operating Expenditures	\$17,429,726	\$16,845,460	\$22,186,053	\$5,340,593	\$20,812,671	(\$1,373,382)
	<u>\$18,640,513</u>	<u>\$18,122,409</u>	<u>\$23,490,643</u>	<u>\$5,368,234</u>	<u>\$22,138,474</u>	<u>(\$1,352,169)</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Criminal Justice

Department: Alternative Sentencing Department

Alternative Sentencing programs allow the courts impose mandated sentences on inmates while requiring them to perform community-based work beneficial to the public while serving their sentences.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$3,870,694	\$3,948,108	\$3,948,108	\$0	\$4,027,070	\$78,962
Miscellaneous Revenue	\$25,134	\$19,000	\$19,577	\$577	\$19,000	(\$577)
Intergovernmental Revenue	\$28,255	\$37,043	\$44,115	\$7,072	\$38,092	(\$6,023)
Charges for Services	\$1,101,012	\$1,238,188	\$1,212,327	(\$25,861)	\$1,256,720	\$44,393
	<u>\$5,025,094</u>	<u>\$5,242,339</u>	<u>\$5,224,127</u>	<u>(\$18,212)</u>	<u>\$5,340,882</u>	<u>\$116,755</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$4,095,273	\$4,250,637	\$4,288,519	\$37,882	\$4,455,039	\$166,520
Operating Expenditures	\$738,470	\$991,702	\$935,489	(\$56,213)	\$885,843	(\$49,646)
	<u>\$4,833,742</u>	<u>\$5,242,339</u>	<u>\$5,224,008</u>	<u>(\$18,331)</u>	<u>\$5,340,882</u>	<u>\$116,874</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Criminal Justice

Department: Community Corrections

Community Corrections works to re-enter adult felony offenders into the community. Corrections provide residential and non-residential services for non-violent offenders. Services provided include life skills training, individual/group counseling, financial management and crisis intervention. Corrections works with the courts and Larimer County Jail with bond recommendations for those who have been arrested, but aren't dangerous to the community.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$460,588	\$509,160	\$645,929	\$136,769	\$848,185	\$202,256
Miscellaneous Revenue	\$46,987	\$43,000	\$37,731	(\$5,269)	\$36,000	(\$1,731)
Licenses and Permits	\$0	\$0	\$106,469	\$106,469	\$318,536	\$212,067
Intergovernmental Revenue	\$215,939	\$323,717	\$152,411	(\$171,306)	\$354,848	\$202,437
Interest Earnings	\$37,818	\$0	\$22,771	\$22,771	\$15,000	(\$7,771)
Charges for Services	\$7,578,205	\$7,094,386	\$8,000,802	\$906,416	\$8,003,377	\$2,575
	\$8,339,537	\$7,970,263	\$8,966,113	\$995,850	\$9,575,946	\$609,833

<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$5,574,550	\$5,894,919	\$6,479,151	\$584,232	\$7,106,789	\$627,638
Other Financing Uses	\$1,871,887	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$2,241,200	\$2,343,635	\$2,742,854	\$399,219	\$3,079,227	\$336,373
Capital Outlay	\$156,967	\$0	\$0	\$0	\$0	\$0
	\$9,844,604	\$8,238,554	\$9,222,005	\$983,451	\$10,186,016	\$964,011

Larimer County Adopted 2015 Budget

Detail of Departmental Budgets by Division/Department

Division: Criminal Justice

Department: Criminal Justice Coordination

Criminal Justice Services oversees identifying issues, developing strategies, monitoring data, tracking legislation and coordination of matters involving the criminal justice system. Collaborates with law enforcement, corrections and courts to provide needed services to citizens while keeping impacts on the taxpayer as low as possible.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$610,032	\$622,233	\$622,233	\$0	\$718,671	\$96,438
Intergovernmental Revenue	\$0	\$0	\$5,372	\$5,372	\$0	(\$5,372)
	<u>\$610,032</u>	<u>\$622,233</u>	<u>\$627,605</u>	<u>\$5,372</u>	<u>\$718,671</u>	<u>\$91,066</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$282,599	\$276,798	\$255,160	(\$21,638)	\$346,561	\$91,401
Operating Expenditures	\$324,221	\$345,435	\$384,198	\$38,763	\$372,110	(\$12,088)
Capital Outlay	\$8,975	\$0	\$0	\$0	\$0	\$0
	<u>\$615,795</u>	<u>\$622,233</u>	<u>\$639,358</u>	<u>\$17,125</u>	<u>\$718,671</u>	<u>\$79,313</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: District Attorney

Department: District Attorney

The District Attorney is a state office that serves as the public prosecutor for the State of Colorado. The DA represents the public in County and District Courts. Divisions include Felony, Juvenile, Screening, Traffic/Misdemeanor, Investigation and Victim/Witness. The DA monitors legislation, attends statutory-required meetings, and counsels with 12 different agencies who present cases to the DA.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$10,471	\$0	\$17,101	\$17,101	\$26,435	\$9,334
Miscellaneous Revenue	\$6,936	\$1,500	\$5,994	\$4,494	\$3,500	(\$2,494)
Intergovernmental Revenue	\$324,713	\$307,246	\$308,784	\$1,538	\$317,246	\$8,462
Charges for Services	\$394,563	\$422,146	\$416,717	(\$5,429)	\$359,320	(\$57,397)
	\$736,683	\$730,892	\$748,596	\$17,704	\$706,501	(\$42,095)
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$5,866,299	\$6,065,819	\$6,063,487	(\$2,332)	\$6,365,277	\$301,790
Other Financing Uses	\$10,471	\$0	\$17,101	\$17,101	\$0	(\$17,101)
Operating Expenditures	\$730,178	\$1,180,081	\$1,173,915	(\$6,166)	\$1,053,313	(\$120,602)
Capital Outlay	\$8,145	\$0	\$17,101	\$17,101	\$36,435	\$19,334
	\$6,615,093	\$7,245,900	\$7,271,604	\$25,704	\$7,455,025	\$183,421

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Facilities and Information Technology Management

Department: Facilities Planning-Mgmt-Operations and Debt Svc

Facilities Planning Management maintains the facilities for Larimer County to conduct business. Planning and Management plans for new facilities, and modifies existing facilities as needs change.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources (TABOR Excl)	\$6,843,504	\$6,660,068	\$6,952,068	\$292,000	\$24,924,619	\$17,972,551
Miscellaneous Revenue	\$3,304	\$0	\$1,920	\$1,920	\$0	(\$1,920)
Intergovernmental Revenue	\$12,350	\$0	\$100	\$100	\$1,000,000	\$999,900
Interest Earnings	\$17,525	\$20,000	\$20,000	\$0	\$15,000	(\$5,000)
Charges for Services	\$1,458,865	\$1,839,683	\$1,674,683	(\$165,000)	\$1,822,123	\$147,440
	<u>\$8,335,548</u>	<u>\$8,519,751</u>	<u>\$8,648,771</u>	<u>\$129,020</u>	<u>\$27,761,742</u>	<u>\$19,112,971</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,847,369	\$1,756,246	\$1,753,957	(\$2,289)	\$1,780,764	\$26,807
Other Financing Uses	\$131,106	\$75,000	\$80,748	\$5,748	\$75,000	(\$5,748)
Operating Expenditures	\$3,071,722	\$4,100,654	\$4,157,498	\$56,844	\$3,759,020	(\$398,478)
Capital Outlay	\$1,885,806	\$1,632,077	\$1,765,061	\$132,984	\$13,200,000	\$11,434,939
	<u>\$6,936,003</u>	<u>\$7,563,977</u>	<u>\$7,757,264</u>	<u>\$193,287</u>	<u>\$18,814,784</u>	<u>\$11,057,520</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Facilities and Information Technology Management

Department: Information Technology

Information Technology provides full services necessary to manage information throughout the county. Information Technology maintains a help desk; is responsible for operating system software; management of all network resources including Internet connectivity and web content. IT also oversees a county-wide Geographic Information System; provides telecommunications for voice and data; is responsible for design, development and maintenance all Larimer County microwave and public safety systems. IT provides administrative and technical support to departments with Micro-graphics and Records Management.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$10,128,303	\$7,603,947	\$7,982,191	\$378,244	\$10,589,226	\$2,607,035
Miscellaneous Revenue	\$661	\$2,500	\$2,650	\$150	\$1,000	(\$1,650)
Intergovernmental Revenue	\$1,474	\$0	\$33,698	\$33,698	\$0	(\$33,698)
Charges for Services	\$3,950,327	\$3,747,775	\$3,866,107	\$118,332	\$4,362,849	\$496,742
	<u>\$14,080,764</u>	<u>\$11,354,222</u>	<u>\$11,884,646</u>	<u>\$530,424</u>	<u>\$14,953,075</u>	<u>\$3,068,429</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$6,534,811	\$6,591,445	\$6,400,268	(\$191,177)	\$7,325,670	\$925,402
Other Financing Uses	\$2,768,187	\$0	\$268,603	\$268,603	\$0	(\$268,603)
Operating Expenditures	\$2,905,414	\$3,140,515	\$4,260,929	\$1,120,414	\$5,504,838	\$1,243,909
Capital Outlay	\$2,436,915	\$1,279,597	\$1,166,346	(\$113,251)	\$3,235,046	\$2,068,700
	<u>\$14,645,327</u>	<u>\$11,011,557</u>	<u>\$12,096,146</u>	<u>\$1,084,589</u>	<u>\$16,065,554</u>	<u>\$3,969,408</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Facilities and Information Technology Management

Department: Print Shop and Mail

Print Shop and Mail provides support to all departments with in-house mail service, reprographics and courier services.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	Chg from <u>Revised</u>
Other Financing Sources (TABOR Excl)	\$145,909	\$144,748	\$144,748	\$0	\$140,049	(\$4,699)
Charges for Services	\$228,047	\$254,500	\$254,500	\$0	\$254,500	\$0
	\$373,956	\$399,248	\$399,248	\$0	\$394,549	(\$4,699)
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	Chg from <u>Revised</u>
Personnel	\$113,012	\$123,893	\$116,036	(\$7,857)	\$119,237	\$3,201
Operating Expenditures	\$251,803	\$275,355	\$283,212	\$7,857	\$275,312	(\$7,900)
	\$364,815	\$399,248	\$399,248	\$0	\$394,549	(\$4,699)

Larimer County Adopted 2015 Budget

Detail of Departmental Budgets by Division/Department

Division: Financial Services

Department: Accounting and Reporting

Accounting and Reporting handles all accounting, accounts payable, financial reporting, and manages the financial audit for Larimer County.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$132	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$0	\$14,682	\$14,682	\$0	\$30,593	\$15,911
Other Financing Sources (TABOR Excl)	\$7,415,841	\$5,548,950	\$5,548,950	\$0	\$8,546,136	\$2,997,186
Miscellaneous Revenue	\$110,770	\$80,000	\$80,026	\$26	\$82,000	\$1,974
Intergovernmental Revenue	\$0	\$0	\$109,066	\$109,066	\$156,798	\$47,732
Interest Earnings	\$112,830	\$56,207	\$82,301	\$26,094	\$78,922	(\$3,379)
Charges for Services	\$5	\$16,580	\$16,580	\$0	\$16,580	\$0
Assessments	\$55,342	\$108,569	\$114,634	\$6,065	\$165,079	\$50,445
	\$7,694,919	\$5,824,988	\$5,966,239	\$141,251	\$9,076,108	\$3,109,869

<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,122,710	\$1,195,737	\$1,210,282	\$14,545	\$1,361,055	\$150,773
Other Financing Uses	\$0	\$0	\$365,364	\$365,364	\$0	(\$365,364)
Other Expenses	\$0	\$0	\$48,000	\$48,000	\$0	(\$48,000)
Operating Expenditures	\$239,082	\$1,250,748	\$1,422,543	\$171,795	\$1,296,082	(\$126,461)
Debt Service	\$8,565,265	\$6,307,325	\$6,316,559	\$9,234	\$8,711,994	\$2,395,435
	\$9,927,058	\$8,753,810	\$9,362,748	\$608,938	\$11,369,131	\$2,006,383

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Financial Services

Department: Purchasing

Purchasing centralizes the buying of goods and services used by Larimer County which are needed to deliver services to the public. Purchasing also helps to manage fixed assets for the county.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$14,403	\$5,800	\$7,082	\$1,282	\$6,000	(\$1,082)
Intergovernmental Revenue	\$0	\$0	\$50,795	\$50,795	\$0	(\$50,795)
	\$14,403	\$5,800	\$57,877	\$52,077	\$6,000	(\$51,877)
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$229,186	\$232,796	\$274,367	\$41,571	\$280,259	\$5,892
Operating Expenditures	\$83,427	\$27,358	\$40,431	\$13,073	\$20,241	(\$20,190)
	\$312,612	\$260,154	\$314,798	\$54,644	\$300,500	(\$14,298)

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Financial Services

Department: Risk Management

Risk Management provides safety training, education, and administers claims for county employees or those involved in accidents on Larimer County property.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$162,080	\$50,000	\$50,000	\$0	\$50,000	\$0
Interest Earnings	\$83,790	\$50,000	\$50,000	\$0	\$50,000	\$0
Charges for Services	\$2,621,702	\$2,720,282	\$2,720,282	\$0	\$2,634,122	(\$86,160)
	<u>\$2,867,572</u>	<u>\$2,820,282</u>	<u>\$2,820,282</u>	<u>\$0</u>	<u>\$2,734,122</u>	<u>(\$86,160)</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$240,352	\$252,728	\$252,086	(\$642)	\$257,098	\$5,012
Operating Expenditures	\$1,459,461	\$2,567,554	\$2,568,196	\$642	\$2,477,024	(\$91,172)
	<u>\$1,699,813</u>	<u>\$2,820,282</u>	<u>\$2,820,282</u>	<u>\$0</u>	<u>\$2,734,122</u>	<u>(\$86,160)</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Financial Services

Department: Sales Tax Collection and Distribution

Tax Collection and Distribution accounts for revenues associated with voter-approved measures to fund open space and facilities construction and expansion. This service also accounts for the costs of distribution of these taxes accordingly. The Open Space tax [approved in 1995] is distributed to the Larimer County Open Lands Program and all cities and towns in Larimer County. The Courthouse tax [approved in 1997], Jail Expansion tax [approved in 1997], and Fairgrounds tax [approved in 1999] are distributed to the appropriate Larimer County departments.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$27,419,994	\$27,037,521	\$30,722,271	\$3,684,750	\$33,378,741	\$2,656,470
Miscellaneous Revenue	\$91	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$20,617	\$27,000	\$20,000	(\$7,000)	\$29,000	\$9,000
	<u>\$27,440,703</u>	<u>\$27,064,521</u>	<u>\$30,742,271</u>	<u>\$3,677,750</u>	<u>\$33,407,741</u>	<u>\$2,665,470</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$134,802	\$139,224	\$145,352	\$6,128	\$145,998	\$646
Other Financing Uses	\$20,919,958	\$20,711,328	\$22,637,416	\$1,926,088	\$23,744,131	\$1,106,715
Operating Expenditures	\$6,615,363	\$6,816,052	\$7,682,782	\$866,730	\$7,726,536	\$43,754
Debt Service	\$10,780	\$4,000	\$12,000	\$8,000	\$29,000	\$17,000
	<u>\$27,680,904</u>	<u>\$27,670,604</u>	<u>\$30,477,550</u>	<u>\$2,806,946</u>	<u>\$31,645,665</u>	<u>\$1,168,115</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Health and Human Services

Department: Cooperative Extension

Extension distributes information based on research to the community. Extension offers programs about home economics, family living, agriculture and livestock, horticulture and agronomy. Extension also coordinates the 4-H youth program in Larimer County.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$45,662	\$45,662	\$45,662	\$0	\$0	(\$45,662)
Miscellaneous Revenue	\$10,046	\$56,500	\$32,800	(\$23,700)	\$42,500	\$9,700
Intergovernmental Revenue	\$0	\$10,000	\$937	(\$9,063)	\$0	(\$937)
Interest Earnings	\$263	\$150	\$150	\$0	\$150	\$0
Charges for Services	\$208,263	\$225,467	\$225,467	\$0	\$225,467	\$0
	\$264,235	\$337,779	\$305,016	(\$32,763)	\$268,117	(\$36,899)
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$207,049	\$233,162	\$240,269	\$7,107	\$260,229	\$19,960
Operating Expenditures	\$414,569	\$502,076	\$461,269	(\$40,807)	\$459,302	(\$1,967)
	\$621,618	\$735,238	\$701,538	(\$33,700)	\$719,531	\$17,993

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Health and Human Services

Department: Health and Environment

Health and Environment provides a broad range of services that promote health and reduce preventable causes of disease, disability and death.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$2,588,100	\$2,646,957	\$2,646,957	\$0	\$2,699,896	\$52,939
Other Financing Sources (TABOR Excl)	\$48,988	\$6,551	\$19,248	\$12,697	\$65,868	\$46,620
Miscellaneous Revenue	\$350,219	\$284,977	\$274,942	(\$10,035)	\$180,928	(\$94,014)
Licenses and Permits	\$518,509	\$498,000	\$527,745	\$29,745	\$539,545	\$11,800
Intergovernmental Revenue	\$4,184,401	\$3,822,529	\$3,960,111	\$137,582	\$3,838,104	(\$122,007)
Charges for Services	\$886,672	\$1,011,815	\$846,135	(\$165,680)	\$904,016	\$57,881
	<u>\$8,576,888</u>	<u>\$8,270,829</u>	<u>\$8,275,138</u>	<u>\$4,309</u>	<u>\$8,228,357</u>	<u>(\$46,781)</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$6,714,254	\$7,013,938	\$6,851,695	(\$162,243)	\$7,254,431	\$402,736
Other Financing Uses	\$48,988	\$2,976	\$2,838	(\$138)	\$0	(\$2,838)
Operating Expenditures	\$1,931,495	\$1,676,293	\$1,641,607	(\$34,686)	\$1,545,913	(\$95,694)
Capital Outlay	\$17,772	\$0	\$0	\$0	\$0	\$0
	<u>\$8,712,509</u>	<u>\$8,693,207</u>	<u>\$8,496,140</u>	<u>(\$197,067)</u>	<u>\$8,800,344</u>	<u>\$304,204</u>

Larimer County Adopted 2015 Budget

Detail of Departmental Budgets by Division/Department

Division: Health and Human Services

Department: Human Services

Human Services provides access to help with food, shelter, medical care and other basic needs, protection for children and adults from abuse and neglect, and collection of child support. Also provides mediation for parent/child conflict, services for elderly and disabled citizens, and child care assistance.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$6,788,381	\$7,035,019	\$7,035,019	\$0	\$7,175,719	\$140,700
Other Financing Sources (TABOR Excl)	\$90,000	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,408,099	\$1,871,551	\$1,826,114	(\$45,437)	\$1,735,492	(\$90,622)
Intergovernmental Revenue	\$27,520,842	\$30,277,388	\$28,980,608	(\$1,296,780)	\$29,463,765	\$483,157
	<u>\$35,807,323</u>	<u>\$39,183,958</u>	<u>\$37,841,741</u>	<u>(\$1,342,217)</u>	<u>\$38,374,976</u>	<u>\$533,235</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$21,127,103	\$23,638,650	\$22,232,035	(\$1,406,615)	\$23,579,553	\$1,347,518
Other Financing Uses	\$45,662	\$45,662	\$95,662	\$50,000	\$15,000	(\$80,662)
Operating Expenditures	\$15,373,568	\$17,804,380	\$17,200,662	(\$603,718)	\$17,304,043	\$103,381
Capital Outlay	\$0	\$0	\$0	\$0	\$13,000	\$13,000
	<u>\$36,546,333</u>	<u>\$41,488,692</u>	<u>\$39,528,359</u>	<u>(\$1,960,333)</u>	<u>\$40,911,596</u>	<u>\$1,383,237</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Health and Human Services

Department: Workforce Center

The Workforce Center provides employment and training resources to residents through partnerships with county, state and local agencies. Services are designed to enhance the employ-ability of individuals competing in the labor force, reduce duplication of services, and foster a partnership with the business community, while maintaining a qualified work force.

The Workforce Center also sponsors Veterans Service Office that provides services to veterans and their families. This office provides assistance with filing for and obtaining benefits as well as counseling, developing, and representation of claims. The Veterans Service Office advocates for veterans, their families and survivors.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$392,779	\$377,175	\$427,175	\$50,000	\$661,219	\$234,044
Miscellaneous Revenue	\$178,003	\$52,196	\$63,340	\$11,144	\$53,162	(\$10,178)
Intergovernmental Revenue	\$3,790,378	\$3,280,270	\$4,638,079	\$1,357,809	\$3,394,872	(\$1,243,207)
Charges for Services	\$2,935,868	\$2,921,161	\$2,609,000	(\$312,161)	\$2,135,786	(\$473,214)
	<u>\$7,297,028</u>	<u>\$6,630,802</u>	<u>\$7,737,594</u>	<u>\$1,106,792</u>	<u>\$6,245,039</u>	<u>(\$1,492,555)</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$4,438,902	\$4,791,698	\$4,693,314	(\$98,384)	\$4,639,765	(\$53,549)
Operating Expenditures	\$2,963,421	\$2,134,037	\$3,399,990	\$1,265,953	\$2,006,813	(\$1,393,177)
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$7,402,323</u>	<u>\$6,925,735</u>	<u>\$8,093,304</u>	<u>\$1,167,569</u>	<u>\$6,646,578</u>	<u>(\$1,446,726)</u>

Larimer County Adopted 2015 Budget

Detail of Departmental Budgets by Division/Department

Division: Planning

Department: Citizen Resources

Partners with citizens and others to inform and engage in meaningful public discussion on community development issues.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$343	\$500	\$1,300	\$800	\$500	(\$800)
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$65,000	\$65,000
	\$343	\$500	\$1,300	\$800	\$65,500	\$64,200
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$460,623	\$387,953	\$408,364	\$20,411	\$478,414	\$70,050
Operating Expenditures	\$86,728	\$886,189	\$657,441	(\$228,748)	\$383,920	(\$273,521)
	\$547,350	\$1,274,142	\$1,065,805	(\$208,337)	\$862,334	(\$203,471)

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Planning

Department: Code Compliance and Building

Building Inspection processes building permits, conducts building inspections and enforces building codes.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources (TABOR Excl)	\$0	\$0	\$19,917	\$19,917	\$2,150	(\$17,767)
Miscellaneous Revenue	\$3,255	\$0	\$0	\$0	\$0	\$0
Licenses and Permits	\$1,570,563	\$1,187,000	\$1,197,775	\$10,775	\$1,197,775	\$0
Intergovernmental Revenue	\$114	\$0	\$26,033	\$26,033	\$0	(\$26,033)
Charges for Services	\$44,378	\$21,500	\$28,500	\$7,000	\$21,500	(\$7,000)
	<u>\$1,618,310</u>	<u>\$1,208,500</u>	<u>\$1,272,225</u>	<u>\$63,725</u>	<u>\$1,221,425</u>	<u>(\$50,800)</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,265,499	\$1,324,561	\$1,422,341	\$97,780	\$1,467,652	\$45,311
Other Financing Uses	\$0	\$6,219	\$19,917	\$13,698	\$2,150	(\$17,767)
Operating Expenditures	\$571,059	\$506,414	\$826,816	\$320,402	\$610,378	(\$216,438)
Capital Outlay	\$0	\$0	\$19,917	\$19,917	\$2,150	(\$17,767)
	<u>\$1,836,558</u>	<u>\$1,837,194</u>	<u>\$2,288,991</u>	<u>\$451,797</u>	<u>\$2,082,330</u>	<u>(\$206,661)</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Planning

Department: Development Planning

The Community Development Division manages the development review process for Larimer County, including zoning, subdivision process, and other land use issues.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Licenses and Permits	\$56,689	\$45,950	\$40,000	(\$5,950)	\$45,800	\$5,800
Intergovernmental Revenue	\$0	\$0	\$8,500	\$8,500	\$15,500	\$7,000
Charges for Services	\$84,806	\$75,050	\$72,500	(\$2,550)	\$59,700	(\$12,800)
	\$141,495	\$121,000	\$121,000	\$0	\$121,000	\$0
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$461,094	\$518,899	\$519,731	\$832	\$494,748	(\$24,983)
Operating Expenditures	\$95,664	\$105,439	\$109,799	\$4,360	\$102,241	(\$7,558)
	\$556,758	\$624,338	\$629,530	\$5,192	\$596,989	(\$32,541)

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Planning

Department: Rural Land

The Rural Land Use Center works with rural property owners and others to address rural land use issues and create a more balanced land use code.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Charges for Services	\$11,000	\$3,400	\$19,700	\$16,300	\$3,600	(\$16,100)
	\$11,000	\$3,400	\$19,700	\$16,300	\$3,600	(\$16,100)
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$397,076	\$302,956	\$295,399	(\$7,557)	\$320,263	\$24,864
Operating Expenditures	\$21,242	\$34,435	\$29,016	(\$5,419)	\$45,405	\$16,389
	\$418,318	\$337,391	\$324,415	(\$12,976)	\$365,668	\$41,253

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Public Trustee

Department: Public Trustee

The Public Trustee processes foreclosures and releases of deeds of trust in Larimer County.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$0	\$1,000	\$2,000	\$1,000	\$2,000	\$0
Interest Earnings	\$0	\$4,000	\$1,000	(\$3,000)	\$2,000	\$1,000
Charges for Services	\$0	\$650,000	\$420,000	(\$230,000)	\$452,000	\$32,000
	\$0	\$655,000	\$423,000	(\$232,000)	\$456,000	\$33,000

<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$0	\$495,000	\$405,000	(\$90,000)	\$370,000	(\$35,000)
Other Financing Uses	\$0	\$50,000	\$0	(\$50,000)	\$0	\$0
Operating Expenditures	\$0	\$105,000	\$86,000	(\$19,000)	\$86,000	\$0
Capital Outlay	\$0	\$5,000	\$0	(\$5,000)	\$0	\$0
	\$0	\$655,000	\$491,000	(\$164,000)	\$456,000	(\$35,000)

Larimer County Adopted 2015 Budget

Detail of Departmental Budgets by Division/Department

Division: Public Works

Department: Engineering

Engineering plans, designs, and constructs a variety of projects including roads and bridges and other public infrastructure improvements. They oversee traffic operations and safety, and flood plain administration. Staff also manages the improvement district administration and utility access permits.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$1,527,342	\$1,727,304	\$1,728,062	\$758	\$1,785,079	\$57,017
Other Revenue	\$5,000	\$4,529	\$52,529	\$48,000	\$0	(\$52,529)
Other Financing Sources (TABOR Excl)	\$1,902,098	\$136,391	\$2,869,568	\$2,733,177	\$161,601	(\$2,707,967)
Miscellaneous Revenue	\$27,046	\$1,000	\$47,492	\$46,492	\$1,000	(\$46,492)
Licenses and Permits	\$998,809	\$455,000	\$916,000	\$461,000	\$626,000	(\$290,000)
Intergovernmental Revenue	\$1,510,340	\$0	\$6,137,140	\$6,137,140	\$732,400	(\$5,404,740)
Interest Earnings	\$72,228	\$88,559	\$86,769	(\$1,790)	\$67,530	(\$19,239)
Charges for Services	\$533,437	\$542,500	\$517,100	(\$25,400)	\$536,730	\$19,630
Assessments	\$0	\$0	\$181,429	\$181,429	\$0	(\$181,429)
	<u>\$6,576,300</u>	<u>\$2,955,283</u>	<u>\$12,536,089</u>	<u>\$9,580,806</u>	<u>\$3,910,340</u>	<u>(\$8,625,749)</u>

<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$2,623,644	\$2,365,788	\$3,045,781	\$679,993	\$3,255,207	\$209,426
Other Financing Uses	\$119,720	\$1,129,674	\$2,131,824	\$1,002,150	\$1,570,000	(\$561,824)
Other Expenses	\$5,000	\$19,211	\$19,211	\$0	\$30,592	\$11,381
Operating Expenditures	\$5,134,703	\$1,623,716	\$12,695,900	\$11,072,184	\$2,470,524	(\$10,225,376)
Debt Service	\$104,375	\$101,000	\$101,000	\$0	\$102,250	\$1,250
Capital Outlay	\$103,922	\$1,250	\$1,250	\$0	\$0	(\$1,250)
	<u>\$8,091,364</u>	<u>\$5,240,639</u>	<u>\$17,994,966</u>	<u>\$12,754,327</u>	<u>\$7,428,573</u>	<u>(\$10,566,393)</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Public Works

Department: Natural Resources

Natural Resources major services include Forestry, Open Lands, Parks and Weed Management. The department manages 21 outdoor recreation areas, and regional trails, as well as the Larimer County Weed District.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$485,187	\$485,275	\$484,819	(\$456)	\$491,293	\$6,474
Other Financing Sources (TABOR Excl)	\$4,885,406	\$5,603,608	\$7,783,129	\$2,179,521	\$7,308,442	(\$474,687)
Miscellaneous Revenue	\$87,706	\$600	\$39,632	\$39,032	\$600	(\$39,032)
Licenses and Permits	\$2,980,874	\$2,587,360	\$2,881,123	\$293,763	\$2,556,553	(\$324,570)
Intergovernmental Revenue	\$1,681,652	\$1,017,055	\$2,327,649	\$1,310,594	\$2,132,684	(\$194,965)
Interest Earnings	\$54,503	\$48,526	\$62,650	\$14,124	\$58,728	(\$3,922)
Charges for Services	\$808,126	\$722,440	\$776,284	\$53,844	\$721,542	(\$54,742)
	<u>\$10,983,454</u>	<u>\$10,464,864</u>	<u>\$14,355,286</u>	<u>\$3,890,422</u>	<u>\$13,269,842</u>	<u>(\$1,085,444)</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$4,855,600	\$4,930,210	\$5,212,418	\$282,208	\$4,640,408	(\$572,010)
Other Financing Uses	\$1,184,586	\$2,187,189	\$3,310,868	\$1,123,679	\$2,874,635	(\$436,233)
Operating Expenditures	\$2,297,721	\$1,801,741	\$3,494,120	\$1,692,379	\$3,314,760	(\$179,360)
Capital Outlay	\$384,812	\$735,163	\$2,274,694	\$1,539,531	\$1,730,200	(\$544,494)
	<u>\$8,722,719</u>	<u>\$9,654,303</u>	<u>\$14,292,100</u>	<u>\$4,637,797</u>	<u>\$12,560,003</u>	<u>(\$1,732,097)</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Public Works

Department: Public Works Admin

Public Works Administration provides the central leadership and business process expertise necessary to plan, design, construct, and maintain the public infrastructure in Larimer County.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$205,139	\$129,162	\$129,162	\$0	\$117,528	(\$11,634)
Intergovernmental Revenue	\$0	\$0	\$14,584	\$14,584	\$0	(\$14,584)
	\$205,139	\$129,162	\$143,746	\$14,584	\$117,528	(\$26,218)
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$339,771	\$352,418	\$353,668	\$1,250	\$361,326	\$7,658
Operating Expenditures	\$11,993	\$23,652	\$22,402	(\$1,250)	\$23,854	\$1,452
	\$351,764	\$376,070	\$376,070	\$0	\$385,180	\$9,110

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Public Works

Department: Road and Bridge

Road and Bridge maintains and improves county roads and road structures. These activities include providing signage on roads and bridges. Road and Bridge maintains safety standards on county roads, and provides snow and ice control as well. State law requires Larimer County to maintain a Road and Bridge fund; the fund records costs of road and bridge construction, except for engineering and public works. State law also requires a portion of Road and Bridge property taxes to be allocated to cities and towns for their road and street activities.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$9,193,366	\$8,701,882	\$9,925,872	\$1,223,990	\$9,609,342	(\$316,530)
Other Financing Sources (TABOR Excl)	\$610,611	\$1,000,000	\$8,674,543	\$7,674,543	\$3,289,150	(\$5,385,393)
Miscellaneous Revenue	\$4,019	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$10,591,191	\$11,203,616	\$47,516,253	\$36,312,637	\$34,576,265	(\$12,939,988)
Charges for Services	\$19,979	\$5,000	\$5,000	\$0	\$5,000	\$0
	<u>\$20,419,166</u>	<u>\$20,910,498</u>	<u>\$66,121,668</u>	<u>\$45,211,170</u>	<u>\$47,479,757</u>	<u>(\$18,641,911)</u>

<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$4,501,486	\$5,039,426	\$4,140,421	(\$899,005)	\$5,257,722	\$1,117,301
Other Financing Uses	\$812,874	\$152,184	\$178,467	\$26,283	\$4,418,409	\$4,239,942
Operating Expenditures	\$18,370,919	\$19,750,510	\$53,438,274	\$33,687,764	\$40,506,682	(\$12,931,592)
Inventory Reporting	(\$83,805)	\$65,000	\$65,000	\$0	\$65,000	\$0
Capital Outlay	\$16,335	\$562,450	\$495,450	(\$67,000)	\$218,543	(\$276,907)
	<u>\$23,617,809</u>	<u>\$25,569,570</u>	<u>\$58,317,612</u>	<u>\$32,748,042</u>	<u>\$50,466,356</u>	<u>(\$7,851,256)</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Public Works

Department: Solid Waste Management

Solid Waste Management is responsible for natural resource management and solid waste disposal in Larimer County. Solid Waste oversees the operation of the Fort Collins and Loveland Landfills, and several transfer stations.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$14,997	\$12,500	\$12,500	\$0	\$12,600	\$100
Licenses and Permits	\$1,300	\$1,000	\$1,000	\$0	\$1,000	\$0
Intergovernmental Revenue	\$0	\$0	\$1,651,693	\$1,651,693	\$364,157	(\$1,287,536)
Interest Earnings	\$142,082	\$130,000	\$130,000	\$0	\$145,000	\$15,000
Charges for Services	\$5,838,835	\$5,188,652	\$6,273,882	\$1,085,230	\$5,551,440	(\$722,442)
	<u>\$5,997,214</u>	<u>\$5,332,152</u>	<u>\$8,069,075</u>	<u>\$2,736,923</u>	<u>\$6,074,197</u>	<u>(\$1,994,878)</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,596,402	\$1,774,762	\$1,923,995	\$149,233	\$2,082,323	\$158,328
Other Financing Uses	\$20,018	\$30,000	\$30,000	\$0	\$36,000	\$6,000
Operating Expenditures	\$2,542,524	\$3,194,786	\$4,610,099	\$1,415,313	\$3,498,509	(\$1,111,590)
Capital Outlay	\$139,705	\$45,605	\$679,605	\$634,000	\$44,162	(\$635,443)
	<u>\$4,298,649</u>	<u>\$5,045,153</u>	<u>\$7,243,699</u>	<u>\$2,198,546</u>	<u>\$5,660,994</u>	<u>(\$1,582,705)</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Public Works

Department: The Ranch

The Ranch is Larimer County's 243-acre, multi-use, fairgrounds and events complex. The Ranch hosts the annual Larimer County Fair and Rodeo, 4-H and Larimer County Extension, local and non-profit events, sports events, music venues, and other regional public events.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$2,600,726	\$2,464,399	\$3,382,450	\$918,051	\$3,386,713	\$4,263
Miscellaneous Revenue	\$535,521	\$376,547	\$439,425	\$62,878	\$419,333	(\$20,092)
Intergovernmental Revenue	\$6,546	\$0	\$1,579	\$1,579	\$0	(\$1,579)
Interest Earnings	\$64,430	\$15,000	\$28,000	\$13,000	\$25,000	(\$3,000)
Charges for Services	\$4,550,667	\$4,665,292	\$5,236,252	\$570,960	\$4,906,077	(\$330,175)
	<u>\$7,757,891</u>	<u>\$7,521,238</u>	<u>\$9,087,706</u>	<u>\$1,566,468</u>	<u>\$8,737,123</u>	<u>(\$350,583)</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,443,411	\$1,544,347	\$1,571,070	\$26,723	\$1,712,140	\$141,070
Other Financing Uses	\$834,787	\$35,292	\$54,185	\$18,893	\$38,139	(\$16,046)
Other Expenses	\$0	\$200,000	\$200,000	\$0	\$200,000	\$0
Operating Expenditures	\$4,921,556	\$4,881,493	\$5,386,262	\$504,769	\$5,100,412	(\$285,850)
Capital Outlay	\$12,761,913	\$362,273	\$449,773	\$87,500	\$1,670,776	\$1,221,003
	<u>\$19,961,667</u>	<u>\$7,023,405</u>	<u>\$7,661,290</u>	<u>\$637,885</u>	<u>\$8,721,467</u>	<u>\$1,060,177</u>

Larimer County Adopted 2015 Budget

Detail of Departmental Budgets by Division/Department

Division: Sheriff

Department: Sheriff

The Larimer County Sheriff's Office provides law enforcement services, patrol, and crime prevention in unincorporated areas of Larimer County. The Sheriff's Office maintains the county jail, transports inmates, enforces all laws and county ordinances, serves legal papers, and coordinates search and rescue services throughout Larimer County. The town of Wellington contracts with the Sheriff for law enforcement services.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$7,772,500	\$7,786,800	\$7,817,787	\$30,987	\$8,000,000	\$182,213
Miscellaneous Revenue	\$1,364,829	\$495,302	\$707,176	\$211,874	\$453,684	(\$253,492)
Licenses and Permits	\$298,530	\$140,000	\$188,483	\$48,483	\$180,000	(\$8,483)
Intergovernmental Revenue	\$1,287,046	\$813,623	\$2,206,844	\$1,393,221	\$1,547,596	(\$659,248)
Charges for Services	\$1,715,099	\$1,318,564	\$1,655,730	\$337,166	\$1,118,260	(\$537,470)
	<u>\$12,438,005</u>	<u>\$10,554,289</u>	<u>\$12,576,020</u>	<u>\$2,021,731</u>	<u>\$11,299,540</u>	<u>(\$1,276,480)</u>

<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$32,426,392	\$32,359,282	\$33,073,598	\$714,316	\$32,963,342	(\$110,256)
Other Financing Uses	\$129,017	\$0	\$38,950	\$38,950	\$0	(\$38,950)
Operating Expenditures	\$9,917,585	\$8,184,388	\$10,124,874	\$1,940,486	\$8,983,846	(\$1,141,028)
Capital Outlay	\$118,486	\$297,100	\$224,481	(\$72,619)	\$378,162	\$153,681
	<u>\$42,591,480</u>	<u>\$40,840,770</u>	<u>\$43,461,903</u>	<u>\$2,621,133</u>	<u>\$42,325,350</u>	<u>(\$1,136,553)</u>

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Surveyor

Department: Surveyor

The County Surveyor is a professional land surveyor who represents Larimer County in boundary disputes. The surveyor conducts surveys of county property and rights-of-way.

Budget:

<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$5,969	\$6,012	\$6,012	\$0	\$6,132	\$120
	\$5,969	\$6,012	\$6,012	\$0	\$6,132	\$120

Larimer County Adopted 2015 Budget
Detail of Departmental Budgets by Division/Department

Division: Treasurer

Department: Treasurer

The Treasurer is responsible for mailing property tax statements to the owner of record, collects property taxes, and distributes the tax revenue to entitled taxing authorities [special districts, school districts, cities and towns, etc.] The treasurer receives all money sent to Larimer County, and maintains proper accounting of those funds. The Treasurer also disburses funds for obligations of the county by order of the Board of County Commissioners, and invests all funds until they're needed. The Treasurer operates by authority of Article XIV, Sec. 8 of the Colorado State Constitution. The treasurer is an elected official, serving a 4-year term.

Budget:

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$10,540	\$200	\$300	\$100	\$200	(\$100)
Intergovernmental Revenue	\$0	\$0	\$516	\$516	\$0	(\$516)
Interest Earnings	\$1,081,543	\$800,000	\$800,000	\$0	\$500,000	(\$300,000)
Charges for Services	\$2,555,118	\$2,485,000	\$2,575,000	\$90,000	\$2,595,000	\$20,000
	<u>\$3,647,200</u>	<u>\$3,285,200</u>	<u>\$3,375,816</u>	<u>\$90,616</u>	<u>\$3,095,200</u>	<u>(\$280,616)</u>
<u>Expense</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$1,027,253	\$1,056,551	\$1,072,902	\$16,351	\$989,572	(\$83,330)
Operating Expenditures	\$165,364	\$339,439	\$320,928	(\$18,511)	\$434,338	\$113,410
Capital Outlay	\$6,755	\$0	\$0	\$0	\$0	\$0
	<u>\$1,199,372</u>	<u>\$1,395,990</u>	<u>\$1,393,830</u>	<u>(\$2,160)</u>	<u>\$1,423,910</u>	<u>\$30,080</u>



Larimer County Budget System Report

Adopted 2015 Budget - All Funds by Fund Type

<u>Fund Type/Fund Name</u>	<u>Beg Balance</u>	<u>Reserved</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Designated</u>	<u>UnDesignated</u>
<u>Agency</u>						
882 Drainage-fox Meadows	\$1,438	\$0	\$10	\$0	\$1,448	\$0
883 Drainage-mccelland/mail Creek	\$6,123	\$0	\$40	\$0	\$6,163	\$0
884 Drainage-evergreen/greenbriar	\$1,738	\$0	\$15	\$0	\$1,753	\$0
885 Drainage-west Vine	\$27,223	\$0	\$400	\$0	\$27,623	\$0
886 Drainage-canal/spring Creek	\$4,381	\$0	\$30	\$0	\$4,411	\$0
887 Drainage-fossil Creek	\$320,100	\$0	\$2,500	\$0	\$322,600	\$0
888 Drainage-dry Creek	\$2,804	\$0	\$20	\$0	\$2,824	\$0
889 Drainage-cooper Slough	\$3,602	\$0	\$40	\$0	\$3,642	\$0
890 Drainage-boxelder Creek	\$38,082	\$0	\$337,700	\$338,750	\$37,032	\$0
892 Drainage-loveland	\$52,875	\$0	\$600	\$0	\$53,475	\$0
893 Drainage-laporte	\$3,347	\$0	\$30	\$0	\$3,377	\$0
898 Development Review	\$37,115	\$0	\$5,000	\$10,000	\$32,115	\$0
899 Glacier View Meadows	\$1,502	\$0	\$0	\$1,502	\$0	\$0
	\$500,330	\$0	\$346,385	\$350,252	\$496,463	\$0
<u>Capital Projects</u>						
510 Larimer Humane Society Capital Project	\$0	\$0	\$13,000,000	\$13,000,000	\$0	\$0
512 Capital Expenditures	\$3,128,381	\$0	\$7,334,231	\$402,247	\$10,060,365	\$0
522 Replacement	\$19,819,871	\$0	\$1,654,150	\$14,478,211	\$6,995,810	\$0
532 Improvement District Construction-admin	\$262,699	\$0	\$67,800	\$60,000	\$270,499	\$0
	\$23,210,951	\$0	\$22,056,181	\$27,940,458	\$17,326,674	\$0
<u>Debt Service</u>						
310 Pid52-soldier Canyon Estates	\$382	\$0	\$7,323	\$3,502	\$4,203	\$0
311 Pid53-horseshoe View Estates North	\$99,731	\$0	\$53,575	\$4,518	\$148,788	\$0
312 Pid54-terry Shores	\$71,223	\$0	\$47,357	\$4,130	\$114,450	\$0
313 Pid56-boyd's West	\$13,846	\$0	\$16,427	\$2,581	\$27,692	\$0
314 Pid45-willows	\$21,361	\$0	\$28,065	\$3,353	\$46,073	\$0
315 Pid55-storm Mountain	\$18,954	\$0	\$157,375	\$129,994	\$46,335	\$0
316 Pid57-cobblestone Farms	\$0	\$0	\$11,920	\$2,239	\$9,681	\$0
317 Pid58-misty Creek	\$0	\$0	\$8,775	\$2,092	\$6,683	\$0
318 Pid59-grasslands	\$0	\$0	\$71,213	\$6,199	\$65,014	\$0
350 Gid1-imperial Estates	\$40,187	\$0	\$250	\$0	\$40,437	\$0
351 Gid2-pinewood Springs	\$4,063	\$0	\$83,966	\$66,773	\$21,256	\$0
352 Gid4-carriage Hills	\$42,748	\$0	\$61,369	\$61,103	\$43,014	\$0
353 Gid8-namaqua Hills	\$466,538	\$0	\$37,727	\$8,839	\$495,426	\$0
354 Gid10-homestead Estates	\$14,003	\$20	\$544	\$9	\$14,518	\$0
355 Gid11-meadowdale	\$2,286	\$0	\$24,887	\$23,611	\$3,562	\$0
356 Gid13a-red Feather	\$22,888	\$0	\$15,474	\$16,335	\$22,027	\$0
357 Gid14-little Valley Road	\$1,923	\$0	\$91,979	\$63,940	\$29,962	\$0

Adopted 2015 Budget - All Funds by Fund Type

<u>Fund Type/Fund Name</u>	<u>Beg Balance</u>	<u>Reserved</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Designated</u>	<u>UnDesignated</u>
358 Gid12-club Estates	\$115,109	\$0	\$13,606	\$2,242	\$126,473	\$0
360 Gid16-kitchell Subdivision	\$97,027	\$0	\$6,014	\$1,378	\$101,663	\$0
361 Gid17-country Meadows	\$213,487	\$0	\$26,215	\$2,689	\$237,013	\$0
362 Gid18-venner Ranch	\$85,158	\$0	\$23,232	\$23,030	\$85,360	\$0
363 Pid19-highland Hills	\$616,130	\$0	\$75,162	\$19,611	\$671,681	\$0
364 Pid20-ptarmigan	\$833,282	\$0	\$131,498	\$58,540	\$906,240	\$0
365 Pid21-solar Ridge	\$234,342	\$0	\$33,899	\$5,635	\$262,606	\$0
366 Pid22-saddleback	\$28,933	\$0	\$11,562	\$2,247	\$38,248	\$0
367 Pid24-westridge	\$171,513	\$0	\$24,950	\$9,168	\$187,295	\$0
368 Gid1991-1-arapahoe Pines	\$36,231	\$0	\$12,886	\$1,829	\$47,288	\$0
369 Pid28-trotwood	\$2,287	\$0	\$21,440	\$19,236	\$4,491	\$0
370 Pid29-vine Drive	\$15,685	\$0	\$13,050	\$12,190	\$16,545	\$0
371 Pid30-poudre Overlook	\$116,216	\$0	\$22,000	\$7,450	\$130,766	\$0
372 Pid23-eagle Rock Ranches	\$4,228	\$0	\$9,894	\$9,640	\$4,482	\$0
373 Pid25-estes Park Estates	\$1,711	\$0	\$17,140	\$17,645	\$1,206	\$0
374 Pid26-eagle Ranch Estates	\$362,687	\$0	\$89,396	\$31,265	\$420,818	\$0
375 Pid31-foothills Shadow	\$40,718	\$0	\$7,700	\$2,990	\$45,428	\$0
376 Pid27-crown Point	\$20,773	\$0	\$3,500	\$1,244	\$23,029	\$0
377 Pid32-charles Heights	\$4,343	\$0	\$14,538	\$14,541	\$4,340	\$0
378 Pid35-bruns	\$70,801	\$0	\$5,850	\$3,350	\$73,301	\$0
379 Pid36-bonnell West	\$171,298	\$0	\$66,569	\$9,789	\$228,078	\$0
380 Pid33-prairie Trails	\$56,727	\$0	\$32,217	\$13,098	\$75,846	\$0
381 Pid34-mountain Range Shadows	\$12,356	\$0	\$48,786	\$43,156	\$17,986	\$0
382 Pid40-paragon Estates	\$150,276	\$0	\$40,685	\$8,617	\$182,344	\$0
384 Pid38-centro Business Park Maint	\$119,697	\$0	\$25,739	\$8,644	\$136,792	\$0
385 Pid38-centro Business Park Debt	\$96,740	\$94,000	\$107,906	\$109,470	\$1,176	\$0
386 Pid38-centro Business Park Const	\$162,732	\$0	\$1,000	\$0	\$163,732	\$0
387 Pid37-terry Cove	\$33,523	\$0	\$8,243	\$3,539	\$38,227	\$0
388 Pid42-cottonwood Shores	\$131,012	\$0	\$29,114	\$7,855	\$152,271	\$0
389 Pid41-the Bluffs	\$77,054	\$0	\$24,030	\$4,550	\$96,534	\$0
390 Pid39-rainbow Lakes Estates	\$149,942	\$0	\$28,399	\$7,813	\$170,528	\$0
391 Pid43-grayhawk Knolls	\$48,347	\$0	\$10,951	\$4,200	\$55,098	\$0
392 Pid46-koral Heights	\$377	\$0	\$10,933	\$10,707	\$603	\$0
393 Pid47-park Hill	\$188	\$0	\$4,250	\$4,426	\$12	\$0
394 Pid49-wagon Wheel	\$15,503	\$0	\$4,084	\$1,262	\$18,325	\$0
395 Pid48-puebla Vista Estates	\$18,711	\$0	\$23,700	\$19,026	\$23,385	\$0
397 Pid51-clydsedale Estates	\$8,536	\$0	\$0	\$1,540	\$6,996	\$0
398 Pid44-horseshoe View Estates South	\$173,918	\$0	\$94,441	\$7,196	\$261,163	\$0
400 Lcid-surplus And Deficiency	\$762,768	\$0	\$36,954	\$0	\$799,722	\$0
433 Lcid-berthoud Estates	\$0	\$0	\$59,516	\$9,891	\$49,625	\$0
434 Lcid-fish Creek	\$0	\$0	\$19,288	\$3,206	\$16,082	\$0
443 Lcid-ferndale	\$4,813	\$0	\$14,810	\$11,890	\$7,733	\$0
444 Lcid-glacier View Meadows	\$22,728	\$0	\$27,970	\$25,704	\$24,994	\$0
446 Lcid-hidden View Estates	\$7,127	\$0	\$16,908	\$16,865	\$7,170	\$0
448 Lcid-linmar	\$6,947	\$0	\$22,239	\$22,753	\$6,433	\$0
453 Lcid-riverglen	\$0	\$0	\$75,306	\$75,084	\$222	\$0
482 The Ranch Debt Service	\$1,082,301	\$0	\$4,319,210	\$4,317,988	\$1,083,523	\$0
483 Open Space Debt Service	\$102,403	\$102,319	\$1,228,529	\$1,228,613	\$0	\$0
484 Larimer Humane Society Debt Service	\$0	\$0	\$3,000,000	\$3,000,000	\$0	\$0
	\$7,306,818	\$196,339	\$10,663,535	\$9,622,020	\$8,151,994	\$0
<u>Enterprise</u>						
552 Solid Waste	\$25,318,418	\$0	\$5,900,040	\$5,461,958	\$25,756,500	\$0

Adopted 2015 Budget - All Funds by Fund Type

<u>Fund Type/Fund Name</u>	<u>Beg Balance</u>	<u>Reserved</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Designated</u>	<u>UnDesignated</u>
	\$25,318,418	\$0	\$5,900,040	\$5,461,958	\$25,756,500	\$0
<u>General Fund</u>						
101 General	\$37,079,691	\$2,500,000	\$102,797,378	\$106,376,739	\$31,000,330	\$0
102 Contingent	\$0	\$1,760,441	\$1,760,441	\$0	\$0	\$0
105 Natural Disaster	\$9,639,701	\$0	\$2,166,362	\$5,023,966	\$1,108,585	\$5,673,512
	\$46,719,392	\$4,260,441	\$106,724,181	\$111,400,705	\$32,108,915	\$5,673,512
<u>Internal Service</u>						
608 Facilities And Information Technology Division	\$24,102,904	\$0	\$22,775,135	\$21,872,640	\$25,005,399	\$0
612 Fleet Services	\$4,910,612	\$0	\$17,433,191	\$9,971,083	\$12,372,720	\$0
645 Employee Benefits	\$9,556,697	\$0	\$17,412,000	\$19,942,328	\$7,026,369	\$0
672 Unemployment	\$1,346,182	\$0	\$758,000	\$300,025	\$1,804,157	\$0
682 Risk Management	\$9,208,755	\$0	\$2,734,122	\$2,734,122	\$9,208,755	\$0
	\$49,125,150	\$0	\$61,112,448	\$54,820,198	\$55,417,400	\$0
<u>Special Revenue</u>						
112 Criminal Justice Services	\$3,751,915	\$0	\$15,635,499	\$16,245,569	\$3,141,845	\$0
118 Building Inspection	\$1,377,988	\$0	\$1,211,275	\$1,210,852	\$1,378,411	\$0
122 Conservation Trust	\$2,295,368	\$0	\$678,419	\$1,391,718	\$1,582,069	\$0
142 Workforce Center	\$260,015	\$0	\$6,242,639	\$6,371,661	\$130,993	\$0
162 The Ranch	\$4,889,696	\$0	\$8,737,123	\$8,721,467	\$4,905,352	\$0
168 Developmental Disabilities	\$0	\$0	\$3,077,505	\$3,077,505	\$0	\$0
182 Health And Environment	\$1,414,348	\$0	\$8,219,507	\$8,791,494	\$842,361	\$0
212 Open Lands-acquisitions And Improvements	\$5,319,691	\$652,778	\$2,222,411	\$1,408,699	\$5,480,625	\$0
214 Open Lands-long-term Management	\$2,622,891	\$279,097	\$2,787,813	\$2,558,235	\$2,573,372	\$0
216 Open Lands-community Park Fees	\$0	\$0	\$36,181	\$36,181	\$0	\$0
217 Open Lands-regional Park Fees	\$56,546	\$0	\$50,750	\$0	\$107,296	\$0
221 Sales Tax-fairgrounds And Events Center	\$1,486,811	\$0	\$7,781,833	\$7,683,463	\$1,585,181	\$0
222 Sales Tax-open Space	\$850,941	\$0	\$12,804,712	\$12,805,329	\$850,324	\$0
223 Sales Tax-courthouse Project 97	\$8,371,426	\$0	\$15,000	\$0	\$8,386,426	\$0
224 Sales Tax-jail Expansion 97	\$3,047,724	\$0	\$7,684,833	\$8,091,046	\$2,641,511	\$0
225 Sales Tax-larimer Humane Society	\$0	\$0	\$5,121,363	\$3,065,827	\$2,055,536	\$0
226 Parks Operations	\$1,035,767	\$0	\$3,006,150	\$2,791,714	\$1,250,203	\$0
228 Parks Projects And Grants	\$248	\$415,173	\$2,569,211	\$2,152,708	\$1,578	\$0
242 Pest Control	\$487,067	\$24,027	\$800,900	\$823,598	\$440,342	\$0
246 Public Trustee	\$474,844	\$0	\$456,000	\$456,000	\$474,844	\$0
252 Road And Bridge	\$24,329,716	\$0	\$47,479,757	\$50,265,538	\$21,543,935	\$0
255 Transportation Expansion	\$5,901,286	\$0	\$618,750	\$1,835,640	\$4,684,396	\$0
262 Human Services	\$8,531,388	\$700,000	\$38,374,976	\$40,911,596	\$5,294,768	\$0
301 West Vine Stormwater Basin	\$93,131	\$0	\$90,200	\$8,000	\$175,331	\$0
	\$76,598,807	\$2,071,075	\$175,702,807	\$180,703,840	\$69,526,699	\$0
Report Total:	\$228,779,866	\$6,527,855	\$382,505,577	\$390,299,431	208,784,645	\$5,673,512



Larimer County Budget System Report

Larimer County Adopted 2015 Budget Summary of Adopted Budget by Fund

Fund: 101 - General Fund

The General Fund is the general operating fund of the County which accounts for all financial resources that are not properly accounted for in other funds. Ordinary operations of the County such as public safety, county administration and other activities financed from taxes and general revenues are reflected in this fund.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$39,395,202	\$31,690,441	\$37,441,333	(5,750,892)	\$37,079,691	(361,642)
	\$39,395,202	\$31,690,441	\$37,441,333	(5,750,892)	\$37,079,691	(361,642)
Revenue						
Taxes	\$74,324,961	\$75,766,982	\$75,766,982	0	\$76,856,454	1,089,472
Intergovernmental Revenue	\$2,205,285	\$1,644,769	\$2,611,421	(966,652)	\$2,474,242	(137,179)
Licenses and Permits	\$442,615	\$250,327	\$308,860	(58,533)	\$301,800	(7,060)
Charges for Services	\$14,014,149	\$12,883,843	\$13,352,179	(468,336)	\$12,765,020	(587,159)
Interest Earnings	(\$154,133)	\$200,150	\$200,155	(5)	\$150	(200,005)
Miscellaneous Revenue	\$3,911,300	\$2,691,802	\$2,870,467	(178,665)	\$2,142,184	(728,283)
Other Financing Sources (TABOR Excl)	\$8,669,100	\$8,082,198	\$8,104,877	(22,679)	\$8,257,528	152,651
	\$103,413,278	\$101,520,071	\$103,214,941	(1,694,870)	\$102,797,378	(417,563)
Expense						
Personnel	\$56,824,081	\$59,220,823	\$60,066,492	(845,669)	\$60,381,062	314,570
Operating Expenditures	\$14,579,403	\$16,911,612	\$19,089,462	(2,177,850)	\$16,996,619	(2,092,843)
Capital Outlay	\$0	\$4,000	\$0	4,000	\$10,000	10,000
Other Financing Uses	\$33,963,663	\$21,623,111	\$24,419,229	(2,796,118)	\$28,989,058	4,569,829
	\$105,367,147	\$97,759,546	\$103,575,183	(5,815,637)	\$106,376,739	2,801,556
Designated Funds						
Unrealized Gain	\$450,451	\$0	\$0	0	\$0	0
Working Capital	\$10,000,000	\$10,000,000	\$10,000,000	0	\$10,100,000	100,000
Capital Outlay and Projects	\$25,710	\$0	\$0	0	\$0	0
Future Programs/Services	\$25,034,923	\$22,950,966	\$27,081,091	4,130,125	\$20,900,330	(6,180,761)
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$35,511,084	\$32,950,966	\$37,081,091	(4,130,125)	\$31,000,330	(6,080,761)
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
Reserved for Emergencies	\$1,930,249	\$2,500,000	\$0	(2,500,000)	\$2,500,000	2,500,000
	\$1,930,249	\$2,500,000	\$0	2,500,000	\$2,500,000	2,500,000

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 102 - Contingent Fund

Colorado counties are required by state law to maintain a Contingent Fund. The Contingent Fund records the funds which the County would use to cover expenditures not reasonably foreseen at the time of adoption of the budget.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,760,441	\$1,760,441	\$1,760,441	0	\$0	(1,760,441)
	\$1,760,441	\$1,760,441	\$1,760,441	0	\$0	(1,760,441)
Revenue						
Other Financing Sources (TABOR Excl)	\$0	\$0	\$0	0	\$1,760,441	1,760,441
	\$0	\$0	\$0	0	\$1,760,441	1,760,441
Expense						
Other Financing Uses	\$0	\$0	\$1,760,441	(1,760,441)	\$0	(1,760,441)
	\$0	\$0	\$1,760,441	(1,760,441)	\$0	(1,760,441)
Designated Funds						
Future Programs/Services	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0
Reserved Funds						
Reserved for Emergencies	\$1,760,441	\$1,760,441	\$0	(1,760,441)	\$1,760,441	1,760,441
	\$1,760,441	\$1,760,441	\$0	1,760,441	\$1,760,441	1,760,441

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 105 - Natural Disaster Fund

The Natural Disaster Fund accounts for the costs as a result of significant disasters. The fund tracks costs associated with emergency response and recovery efforts such as road, bridge and culvert repair and drainage and flooding mitigation.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$7,538,971	\$12,302,646	\$15,290,112	(2,987,466)	\$9,639,701	(5,650,411)
	\$7,538,971	\$12,302,646	\$15,290,112	(2,987,466)	\$9,639,701	(5,650,411)
Revenue						
Intergovernmental Revenue	\$1,685,876	\$4,451	\$10,017,388	(10,012,937)	\$2,166,362	(7,851,026)
Miscellaneous Revenue	\$123,550	\$0	\$8,806	(8,806)	\$0	(8,806)
	\$14,281,091	\$4,451	\$10,026,194	(10,021,743)	\$2,166,362	(7,859,832)
Expense						
Personnel	\$878,073	\$97,922	\$1,068,645	(970,723)	\$1,132,338	63,693
Operating Expenditures	\$4,916,160	\$12,209,175	\$10,681,119	1,528,056	\$2,102,478	(8,578,641)
Other Financing Uses	\$672,347	\$0	\$3,926,841	(3,926,841)	\$1,789,150	(2,137,691)
	\$6,529,950	\$12,307,097	\$15,676,605	(3,369,508)	\$5,023,966	(10,652,639)
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$15,290,112	\$0	\$3,770,842	3,770,842	\$1,108,585	(2,662,257)
	\$15,290,112	\$0	\$3,770,842	(3,770,842)	\$1,108,585	(2,662,257)
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
Reserved for Emergencies	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 112 - Criminal Justice Services Fund

The Criminal Justice Services Fund includes Criminal Justice Planning and Community Corrections. The Division Director monitors the overall Criminal Justice process across the entire public safety system, including Community Corrections, Alternative Sentencing and the Detention Center. The Director also coordinates the efforts of the Criminal Justice Advisory Committee (CJAC), assesses the impact of current and pending legislation on the overall criminal justice system and provides recommendations for improvements.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$5,328,399	\$3,515,194	\$4,031,760	(516,566)	\$3,751,915	(279,845)
	\$5,328,399	\$3,515,194	\$4,031,760	(516,566)	\$3,751,915	(279,845)
Revenue						
Intergovernmental Revenue	\$244,194	\$360,760	\$189,454	171,306	\$392,940	203,486
Licenses and Permits	\$0	\$0	\$106,469	(106,469)	\$318,536	212,067
Charges for Services	\$8,679,217	\$8,332,574	\$9,213,129	(880,555)	\$9,260,097	46,968
Interest Earnings	\$37,818	\$0	\$22,771	(22,771)	\$15,000	(7,771)
Miscellaneous Revenue	\$72,120	\$62,000	\$57,308	4,692	\$55,000	(2,308)
Other Financing Sources (TABOR Excl)	\$4,941,314	\$5,079,501	\$5,216,270	(136,769)	\$5,593,926	377,656
	\$13,974,663	\$13,834,835	\$14,805,401	(970,566)	\$15,635,499	830,098
Expense						
Personnel	\$9,943,696	\$10,422,354	\$11,022,830	(600,476)	\$11,908,389	885,559
Operating Expenditures	\$3,298,752	\$3,680,772	\$4,062,416	(381,644)	\$4,337,180	274,764
	\$15,271,302	\$14,103,126	\$15,085,246	(982,120)	\$16,245,569	1,160,323
Designated Funds						
Working Capital	\$1,048,115	\$1,048,115	\$1,048,115	0	\$1,048,115	0
Capital Outlay and Projects	\$50,000	\$50,000	\$50,000	0	\$50,000	0
Future Programs/Services	\$2,933,645	\$2,148,788	\$2,653,800	505,012	\$2,043,730	(610,070)
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$4,031,760	\$3,246,903	\$3,751,915	(505,012)	\$3,141,845	(610,070)
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 118 - Building Inspection Fund

The Building Inspection Fund accounts for processing building permits and conducting building inspections

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$891,548	\$1,021,736	\$1,376,779	(355,043)	\$1,377,988	1,209
	\$891,548	\$1,021,736	\$1,376,779	(355,043)	\$1,377,988	1,209
Revenue						
Licenses and Permits	\$1,570,563	\$1,187,000	\$1,197,775	(10,775)	\$1,197,775	0
Charges for Services	\$28,118	\$13,500	\$13,500	0	\$13,500	0
	\$1,602,049	\$1,200,500	\$1,211,275	(10,775)	\$1,211,275	0
Expense						
Personnel	\$873,069	\$829,209	\$940,189	(110,980)	\$953,177	12,988
Operating Expenditures	\$243,749	\$228,166	\$249,960	(21,794)	\$255,525	5,565
Other Financing Uses	\$0	\$6,219	\$19,917	(13,698)	\$2,150	(17,767)
	\$1,116,818	\$1,063,594	\$1,210,066	(146,472)	\$1,210,852	786
Designated Funds						
Working Capital	\$376,234	\$970,464	\$1,210,066	239,602	\$1,210,852	786
Capital Outlay and Projects	\$30,746	\$80,000	\$59,744	(20,256)	\$44,247	(15,497)
Future Programs/Services	\$969,799	\$108,178	\$108,178	0	\$123,312	15,134
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$1,376,779	\$1,158,642	\$1,377,988	(219,346)	\$1,378,411	423
Reserved Funds						
Reserved for Capital Projects	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 122 - Conservation Trust Fund

The Conservation Trust (Lottery) Fund accounts for revenues received from State of Colorado lottery funds to be used for the improvement and maintenance of County parks existing on January 1, 1996, and supplementing the operations of the Parks fund if necessary.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$2,015,522	\$1,976,481	\$2,614,749	(638,268)	\$2,295,368	(319,381)
	\$2,015,522	\$1,976,481	\$2,614,749	(638,268)	\$2,295,368	(319,381)
Revenue						
Intergovernmental Revenue	\$695,173	\$600,000	\$648,500	(48,500)	\$663,622	15,122
Interest Earnings	\$14,106	\$11,906	\$15,700	(3,794)	\$14,797	(903)
	\$709,279	\$611,906	\$664,200	(52,294)	\$678,419	14,219
Expense						
Other Financing Uses	\$110,052	\$672,058	\$983,581	(311,523)	\$1,391,718	408,137
	\$110,052	\$672,058	\$983,581	(311,523)	\$1,391,718	408,137
Designated Funds						
Capital Outlay and Projects	\$500,000	\$500,000	\$300,000	(200,000)	\$150,000	(150,000)
Future Programs/Services	\$2,114,749	\$1,416,329	\$1,995,368	579,039	\$1,432,069	(563,299)
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
	\$2,614,749	\$1,916,329	\$2,295,368	(379,039)	\$1,582,069	(713,299)

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 142 - Workforce Center Fund

The Workforce Center Fund accounts for federal Department of Labor and state grants authorized by the Job Training Partnership Act (JTPA) to meet community needs for employment training. Employment and Training Services provides employment and training services to residents of Larimer County through partnerships with county, state and local agencies. The partnership is designed to enhance the employability of individuals competing in the labor force, to reduce duplication of services, to establish a working partnership with the business community and to maintain a qualified work force.

Beginning Balance	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Budget Equity	\$401,806	\$280,584	\$415,213	(134,629)	\$260,015	(155,198)
	\$401,806	\$280,584	\$415,213	(134,629)	\$260,015	(155,198)
Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Intergovernmental Revenue	\$3,747,978	\$3,277,870	\$4,596,679	(1,318,809)	\$3,392,472	(1,204,207)
Charges for Services	\$2,935,868	\$2,921,161	\$2,609,000	312,161	\$2,135,786	(473,214)
Miscellaneous Revenue	\$178,003	\$52,196	\$63,340	(11,144)	\$53,162	(10,178)
Other Financing Sources (TABOR Excl)	\$392,779	\$377,175	\$427,175	(50,000)	\$661,219	234,044
	\$7,254,628	\$6,628,402	\$7,696,194	(1,067,792)	\$6,242,639	(1,453,555)
Expense	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$4,297,272	\$4,583,637	\$4,478,132	105,505	\$4,413,538	(64,594)
Operating Expenditures	\$2,943,950	\$2,115,757	\$3,373,260	(1,257,503)	\$1,958,123	(1,415,137)
Capital Outlay	\$0	\$0	\$0	0	\$0	0
	\$7,241,222	\$6,699,394	\$7,851,392	(1,151,998)	\$6,371,661	(1,479,731)
Designated Funds	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$415,213	\$209,592	\$260,015	50,423	\$130,993	(129,022)
	\$415,213	\$209,592	\$260,015	(50,423)	\$130,993	(129,022)
Reserved Funds	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 162 - The Ranch Fund

The Fair Fund accounts for the operation and maintenance of the Larimer County Fairgrounds and the annual fair held on these grounds. The Larimer County Fair and Rodeo has been a yearly event since 1885 and is held every summer in August. The Larimer County Fairgrounds has facilities available year-round for public use.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$15,655,046	\$4,756,633	\$3,464,859	1,291,774	\$4,889,696	1,424,837
	\$15,655,046	\$4,756,633	\$3,464,859	1,291,774	\$4,889,696	1,424,837
Revenue						
Charges for Services	\$4,550,667	\$4,665,292	\$5,236,252	(570,960)	\$4,906,077	(330,175)
Interest Earnings	\$64,430	\$15,000	\$28,000	(13,000)	\$25,000	(3,000)
Miscellaneous Revenue	\$535,521	\$376,547	\$439,425	(62,878)	\$419,333	(20,092)
Other Financing Sources (TABOR Excl)	\$2,600,726	\$2,464,399	\$3,382,450	(918,051)	\$3,386,713	4,263
	\$7,757,891	\$7,521,238	\$9,086,127	(1,564,889)	\$8,737,123	(349,004)
Expense						
Personnel	\$1,441,628	\$1,544,347	\$1,571,070	(26,723)	\$1,712,140	141,070
Operating Expenditures	\$4,909,750	\$4,881,493	\$5,386,262	(504,769)	\$5,100,412	(285,850)
Capital Outlay	\$12,761,913	\$362,273	\$449,773	(87,500)	\$1,670,776	1,221,003
Other Financing Uses	\$834,787	\$35,292	\$54,185	(18,893)	\$38,139	(16,046)
Other Expenses	\$0	\$200,000	\$200,000	0	\$200,000	0
	\$19,948,078	\$7,023,405	\$7,661,290	(637,885)	\$8,721,467	1,060,177
Designated Funds						
Working Capital	\$674,634	\$716,299	\$716,299	0	\$840,069	123,770
Capital Outlay and Projects	\$2,790,225	\$4,487,841	\$4,119,200	(368,641)	\$3,997,931	(121,269)
Future Programs/Services	\$0	\$50,326	\$54,197	3,871	\$67,352	13,155
	\$3,464,859	\$5,254,466	\$4,889,696	364,770	\$4,905,352	15,656
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
Reserved for Emergencies	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 168 - Developmental Disabilities Fund

The Foothills Gateway Fund provides for the collection and distribution of a voter approved 0.75 mills property tax for the purchase of services for the developmentally disabled. Voters approved the permanent tax in November of 2001 for collection and distribution beginning in 2002.

Beginning Balance	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
	\$0	\$0	\$0	0	\$0	0
Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$2,963,553	\$3,038,910	\$3,038,910	0	\$3,077,505	38,595
	\$2,963,553	\$3,038,910	\$3,038,910	0	\$3,077,505	38,595
Expense	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	\$2,963,553	\$3,038,910	\$3,038,910	0	\$3,077,505	38,595
	\$2,963,553	\$3,038,910	\$3,038,910	0	\$3,077,505	38,595

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 182 - Health And Environment Fund

The Health Fund provides health services to County residents. The fund reflects revenue and expenditures for health care, health education, health monitoring, environmental health and other related activities. The Health Department provides services to positively affect the health and well-being of Larimer County residents. These services are designed to reduce the incidence of preventable diseases and injuries and subsequent disability and premature death. Primary goals are the control of communicable disease, chronic illness and maintenance of an environment that is safe, healthful and pleasant. Services are provided through clinics, home visits, inspections, educational programs, consultation and enforcement of health regulations. Programs Include Community Health Services and Environmental Health Services.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,664,115	\$1,454,687	\$1,632,117	(177,430)	\$1,414,348	(217,769)
	\$1,664,115	\$1,454,687	\$1,632,117	(177,430)	\$1,414,348	(217,769)
Revenue						
Taxes	\$2,588,100	\$2,646,957	\$2,646,957	0	\$2,699,896	52,939
Intergovernmental Revenue	\$4,184,401	\$3,822,529	\$3,954,341	(131,812)	\$3,838,104	(116,237)
Licenses and Permits	\$518,509	\$498,000	\$527,745	(29,745)	\$539,545	11,800
Charges for Services	\$886,672	\$1,011,815	\$846,135	165,680	\$904,016	57,881
Miscellaneous Revenue	\$350,219	\$284,977	\$274,942	10,035	\$180,928	(94,014)
Other Financing Sources (TABOR Excl)	\$0	\$0	\$8,270	(8,270)	\$57,018	48,748
	\$8,527,900	\$8,264,278	\$8,258,390	5,888	\$8,219,507	(38,883)
Expense						
Personnel	\$6,713,703	\$7,013,938	\$6,851,695	162,243	\$7,254,431	402,736
Operating Expenditures	\$1,791,657	\$1,669,742	\$1,621,626	48,116	\$1,537,063	(84,563)
	\$8,559,899	\$8,686,656	\$8,476,159	210,497	\$8,791,494	315,335
Designated Funds						
Working Capital	\$891,300	\$868,700	\$844,600	(24,100)	\$842,361	(2,239)
Future Programs/Services	\$681,836	\$0	\$418,317	418,317	\$0	(418,317)
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
	\$1,573,136	\$868,700	\$1,262,917	(394,217)	\$842,361	(420,556)
Reserved Funds						
Reserved for Emergencies	\$0	\$163,609	\$151,431	(12,178)	\$0	(151,431)
Reserved for Inventory	\$0	\$0	\$0	0	\$0	0
	\$0	\$163,609	\$151,431	12,178	\$0	(151,431)

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 186 - Health And Human Services (hhs) Fund

The Health & Human Service Director Fund accounts for the division director administration costs and the Youth HUB operations.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance	\$0	\$0	\$0	0	\$0	0
Revenue	\$0	\$0	\$0	0	\$0	0
Expense	\$0	\$0	\$0	0	\$0	0
Designated Funds						<u>Chg from Revised</u>
Working Capital	\$0	\$0	\$0	0	\$0	0
Capital Outlay and Projects	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$0	\$0	\$0	0	\$0	0
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0
Reserved Funds						<u>Chg from Revised</u>
Reserved for Emergencies	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 212 - Open Lands-acquisitions And Improvements Fund

The Open Lands Funds account for the revenues and costs associated with the retained Larimer County portion of the voter approved 1/4 cent Sales and Use Tax for Open Space acquisition and maintenance. Proceeds of the tax are to be distributed to all Cities and Towns within Larimer County as will as a portion retained by Larimer County.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$4,045,885	\$4,196,371	\$4,895,960	(699,589)	\$5,319,691	423,731
	\$4,045,885	\$4,196,371	\$4,895,960	(699,589)	\$5,319,691	423,731
Revenue						
Intergovernmental Revenue	\$424,118	\$0	\$61,229	(61,229)	\$0	(61,229)
Charges for Services	\$39,865	\$31,500	\$31,500	0	\$35,000	3,500
Interest Earnings	\$26,201	\$22,750	\$32,000	(9,250)	\$30,000	(2,000)
Miscellaneous Revenue	\$1,000	\$0	\$8,078	(8,078)	\$0	(8,078)
Other Financing Sources (TABOR Excl)	\$2,076,701	\$1,914,475	\$2,554,208	(639,733)	\$2,157,411	(396,797)
	\$2,567,885	\$1,968,725	\$2,687,015	(718,290)	\$2,222,411	(464,604)
Expense						
Personnel	\$289,327	\$296,497	\$334,412	(37,915)	\$337,379	2,967
Operating Expenditures	\$699,032	\$292,157	\$842,594	(550,437)	\$311,320	(531,274)
Capital Outlay	\$38,473	\$0	\$254,741	(254,741)	\$0	(254,741)
Other Financing Uses	\$690,979	\$779,500	\$831,537	(52,037)	\$760,000	(71,537)
	\$1,717,811	\$1,368,154	\$2,263,284	(895,130)	\$1,408,699	(854,585)
Designated Funds						
Working Capital	\$0	\$14,103	\$12,911	(1,192)	\$12,159	(752)
Capital Outlay and Projects	\$20,000	\$20,000	\$0	(20,000)	\$0	0
Future Programs/Services	\$4,861,105	\$4,059,873	\$4,765,508	705,635	\$5,468,466	702,958
	\$4,881,105	\$4,093,976	\$4,778,419	(684,443)	\$5,480,625	702,206
Reserved Funds						
Reserved for Debt	\$0	\$702,966	\$541,272	(161,694)	\$652,778	111,506
	\$0	\$702,966	\$541,272	161,694	\$652,778	111,506

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 213 - Open Lands-debt Service And Other Reserve Fund

The Open Lands Funds account for the County's share of sales and use tax distributed from the Sales Tax Fund. The revenues are to be used for acquisitions, protection, improvements, and long-term maintenance of open space, natural areas, wildlife habitat, parks, and trails.

Beginning Balance	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Budget Equity	\$249,200	\$0	\$250,737	(250,737)	\$0	(250,737)
	\$249,200	\$0	\$250,737	(250,737)	\$0	(250,737)
Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Interest Earnings	\$1,537	\$0	\$2,500	(2,500)	\$0	(2,500)
	\$1,537	\$0	\$2,500	(2,500)	\$0	(2,500)
Expense	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Other Financing Uses	\$0	\$0	\$253,237	(253,237)	\$0	(253,237)
	\$0	\$0	\$253,237	(253,237)	\$0	(253,237)
Designated Funds	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Future Programs/Services	\$250,737	\$0	\$0	0	\$0	0
	\$250,737	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 214 - Open Lands-long-term Management Fund

The Open Lands Funds account for the County's share of sales and use tax distributed from the Sales Tax Fund. The revenues are to be used for acquisitions, protection, improvements, and long-term maintenance of open space, natural areas, wildlife habitat, parks, and trails.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,924,491	\$2,118,831	\$2,500,347	(381,516)	\$2,622,891	122,544
	\$1,924,491	\$2,118,831	\$2,500,347	(381,516)	\$2,622,891	122,544
Revenue						
Intergovernmental Revenue	\$108,800	\$0	\$101,873	(101,873)	\$0	(101,873)
Licenses and Permits	\$508,772	\$413,650	\$400,150	13,500	\$471,700	71,550
Charges for Services	\$96,589	\$92,296	\$98,366	(6,070)	\$91,396	(6,970)
Interest Earnings	\$13,388	\$13,000	\$14,200	(1,200)	\$13,000	(1,200)
Miscellaneous Revenue	\$39,940	\$600	\$10,161	(9,561)	\$600	(9,561)
Other Financing Sources (TABOR Excl)	\$2,193,652	\$2,046,955	\$2,264,024	(217,069)	\$2,211,117	(52,907)
	\$2,961,140	\$2,566,501	\$2,888,774	(322,273)	\$2,787,813	(100,961)
Expense						
Personnel	\$1,327,332	\$1,350,514	\$1,510,849	(160,335)	\$1,489,939	(20,910)
Operating Expenditures	\$762,443	\$755,855	\$909,897	(154,042)	\$854,371	(55,526)
Capital Outlay	\$144,286	\$237,000	\$163,226	73,774	\$27,000	(136,226)
Other Financing Uses	\$151,224	\$130,957	\$182,258	(51,301)	\$186,925	4,667
	\$2,385,284	\$2,474,326	\$2,766,230	(291,904)	\$2,558,235	(207,995)
Designated Funds						
Capital Outlay and Projects	\$100,000	\$112,812	\$347,349	234,537	\$0	(347,349)
Future Programs/Services	\$2,400,347	\$1,854,982	\$2,021,731	166,749	\$2,573,372	551,641
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
	\$2,500,347	\$1,967,794	\$2,369,080	(401,286)	\$2,573,372	204,292
Reserved Funds						
Reserved for Emergencies	\$0	\$243,212	\$253,811	10,599	\$279,097	25,286
	\$0	\$243,212	\$253,811	(10,599)	\$279,097	25,286

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 216 - Open Lands-community Park Fees Fund

The Open Lands Community Park Fees fund accounts for the collection and disbursement of funds collected from a Community Park fee established by the Board of County Commissioners on November 9, 1998. The in-lieu fee is assessed only on new residential construction inside the Growth Management Area (GMA) and the Estes Park Planning Area. Eligible expenditure items include the land for community parks and the engineering and construction of capital improvements necessary to make land usable for community parks, including clearing and grading, drainage improvements, fences, parking, road access and utilities to the perimeter of the property and other similar infrastructure improvements.

Beginning Balance	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
	\$0	\$0	\$0	0	\$0	0
Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Charges for Services	\$36,390	\$20,000	\$403	19,597	\$36,000	35,597
Interest Earnings	\$155	\$120	\$0	120	\$181	181
	<u>\$36,545</u>	<u>\$20,120</u>	<u>\$403</u>	<u>19,717</u>	<u>\$36,181</u>	<u>35,778</u>
Expense	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	\$36,545	\$20,120	\$403	19,717	\$36,181	35,778
	<u>\$36,545</u>	<u>\$20,120</u>	<u>\$403</u>	<u>19,717</u>	<u>\$36,181</u>	<u>35,778</u>

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 217 - Open Lands-regional Park Fees Fund

The Open Lands Regional Park Fees Fund accounts for the collection and disbursement of funds collected from a Regional Park fee established by the Board of County Commissioners on November 9, 1998. The in-lieu fee is assessed only on new residential construction in all areas of unincorporated Larimer County including the Growth Management Area (GMA) and the Estes Park Planning Area. Eligible expenditure items include the land for community parks and the engineering and construction of capital improvements necessary to make land usable for community parks, including clearing and grading, drainage improvements, fences, parking, road access and utilities to the perimeter of the property and other similar infrastructure improvements.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$69,068	\$119,709	\$130,255	(10,546)	\$56,546	(73,709)
	\$69,068	\$119,709	\$130,255	(10,546)	\$56,546	(73,709)
Revenue						
Charges for Services	\$60,536	\$75,000	\$75,000	0	\$50,000	(25,000)
Interest Earnings	\$652	\$750	\$750	0	\$750	0
	\$61,188	\$75,750	\$75,750	0	\$50,750	(25,000)
Expense						
Other Financing Uses	\$0	\$0	\$149,459	(149,459)	\$0	(149,459)
	\$0	\$0	\$149,459	(149,459)	\$0	(149,459)
Designated Funds						
Future Programs/Services	\$130,255	\$195,459	\$56,546	(138,913)	\$107,296	50,750
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
	\$130,255	\$195,459	\$56,546	138,913	\$107,296	50,750

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 221 - Sales Tax-fairgrounds And Events Center Fund

The Sales Tax Fund accounts for the administration costs, collection and distribution of sales and use tax collected.
 Fairgrounds - .15% approved November 1999 to be effective from January 1, 2000 until December 31, 2020.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,399,755	\$1,399,044	\$1,486,812	(87,768)	\$1,486,811	(1)
	\$1,399,755	\$1,399,044	\$1,486,812	(87,768)	\$1,486,811	(1)
Revenue						
Taxes	\$6,851,956	\$6,760,007	\$7,679,833	(919,826)	\$7,778,833	99,000
Interest Earnings	\$1,847	\$3,000	\$2,000	1,000	\$3,000	1,000
	\$6,853,803	\$6,763,007	\$7,681,833	(918,826)	\$7,781,833	100,000
Expense						
Personnel	\$33,688	\$34,806	\$36,338	(1,532)	\$36,556	218
Operating Expenditures	\$1,300	\$4,223	\$4,493	(270)	\$4,493	0
Debt Service	\$500	\$4,000	\$5,000	(1,000)	\$4,000	(1,000)
Other Financing Uses	\$6,731,257	\$6,718,196	\$7,636,002	(917,806)	\$7,638,414	2,412
	\$6,766,745	\$6,761,225	\$7,681,833	(920,608)	\$7,683,463	1,630
Designated Funds						
Capital Outlay and Projects	\$1,486,812	\$1,400,826	\$1,486,812	85,986	\$1,585,181	98,369
	\$1,486,812	\$1,400,826	\$1,486,812	(85,986)	\$1,585,181	98,369
Reserved Funds						
Reserved for Capital Projects	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 222 - Sales Tax-open Space Fund

The Sales Tax Fund accounts for the administration costs, collection and distribution of sales and use tax collected.

Open Space - .25% approved November 1995 to be effective from January 1996 for a period of eight years. Proceeds to be distributed to all Cities and Towns within Larimer County as well as a portion retained by Larimer County.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$752,533	\$758,159	\$808,523	(50,364)	\$850,941	42,418
	\$752,533	\$758,159	\$808,523	(50,364)	\$850,941	42,418
Revenue						
Taxes	\$11,420,543	\$11,268,032	\$12,800,712	(1,532,680)	\$12,800,712	0
Interest Earnings	\$2,600	\$4,000	\$3,000	1,000	\$4,000	1,000
	\$11,423,142	\$11,272,032	\$12,803,712	(1,531,680)	\$12,804,712	1,000
Expense						
Personnel	\$33,705	\$34,806	\$36,338	(1,532)	\$36,555	217
Operating Expenditures	\$6,611,441	\$6,753,283	\$7,619,203	(865,920)	\$7,663,057	43,854
Other Financing Uses	\$4,721,857	\$4,493,185	\$5,104,752	(611,567)	\$5,105,717	965
	\$11,367,153	\$11,281,274	\$12,761,293	(1,480,019)	\$12,805,329	44,036
Designated Funds						
Capital Outlay and Projects	\$808,523	\$748,917	\$850,942	102,025	\$850,324	(618)
	\$808,523	\$748,917	\$850,942	(102,025)	\$850,324	(618)
Reserved Funds						
Reserved for Capital Projects	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 223 - Sales Tax-courthouse Project 97 Fund

The Sales Tax Fund accounts for the administration costs, collection and distribution of sales and use tax collected.
 New Court House - .20% approved November 1997 to be effective from January 1998 until buildings are paid for, but not to exceed 15 years.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$8,860,970	\$8,567,507	\$8,631,102	(63,595)	\$8,371,426	(259,676)
	\$8,860,970	\$8,567,507	\$8,631,102	(63,595)	\$8,371,426	(259,676)
Revenue						
Taxes	\$15,423	\$0	\$3,000	(3,000)	\$0	(3,000)
Interest Earnings	\$11,671	\$15,000	\$10,000	5,000	\$15,000	5,000
	\$27,168	\$15,000	\$13,000	2,000	\$15,000	2,000
Expense						
Personnel	\$33,705	\$34,806	\$36,338	(1,532)	\$0	(36,338)
Operating Expenditures	\$1,323	\$54,323	\$54,593	(270)	\$0	(54,593)
Debt Service	\$10,130	\$0	\$5,000	(5,000)	\$0	(5,000)
	\$257,037	\$89,129	\$272,676	(183,547)	\$0	(272,676)
Designated Funds						
Capital Outlay and Projects	\$8,631,102	\$8,493,378	\$8,371,426	(121,952)	\$8,386,426	15,000
	\$8,631,102	\$8,493,378	\$8,371,426	121,952	\$8,386,426	15,000
Reserved Funds						
Reserved for Capital Projects	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 224 - Sales Tax-jail Expansion 97 Fund

The Sales Tax Fund accounts for the administration costs, collection and distribution of sales and use tax collected.

Jail Expansion - .20% approved November 1997 to be effective from January 1998 until expansion is paid for. Then it will drop to .15% for operation and maintenance costs. The tax will not exceed 17 years in total.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$2,719,127	\$2,593,234	\$2,565,746	27,488	\$3,047,724	481,978
	\$2,719,127	\$2,593,234	\$2,565,746	27,488	\$3,047,724	481,978
Revenue						
Taxes	\$9,132,073	\$9,009,482	\$10,238,726	(1,229,244)	\$7,679,833	(2,558,893)
Interest Earnings	\$4,499	\$5,000	\$5,000	0	\$5,000	0
	\$9,136,589	\$9,014,482	\$10,243,726	(1,229,244)	\$7,684,833	(2,558,893)
Expense						
Personnel	\$33,705	\$34,806	\$36,338	(1,532)	\$36,553	215
Operating Expenditures	\$1,300	\$4,223	\$4,493	(270)	\$54,493	50,000
Other Financing Uses	\$9,254,965	\$9,499,947	\$9,719,917	(219,970)	\$8,000,000	(1,719,917)
	\$9,289,970	\$9,538,976	\$9,761,748	(222,772)	\$8,091,046	(1,670,702)
Designated Funds						
Capital Outlay and Projects	\$2,565,746	\$2,068,740	\$3,047,724	978,984	\$2,641,511	(406,213)
	\$2,565,746	\$2,068,740	\$3,047,724	(978,984)	\$2,641,511	(406,213)
Reserved Funds						
Reserved for Capital Projects	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 225 - Sales Tax-larimer Humane Society Fund

The Sales Tax Fund accounts for the administration costs, collection and distribution of sales and use tax collected. Humane Society Tax - .10% approved November 2014 to be effective from January 2015 until buildings are paid for, but not to exceed 6 years.

Beginning Balance	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
	\$0	\$0	\$0	0	\$0	0
Chg from Revised						
Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$0	\$0	\$0	0	\$5,119,363	5,119,363
Interest Earnings	\$0	\$0	\$0	0	\$2,000	2,000
	\$0	\$0	\$0	0	\$5,121,363	5,121,363
Chg from Revised						
Expense	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Personnel	\$0	\$0	\$0	0	\$36,334	36,334
Operating Expenditures	\$0	\$0	\$0	0	\$4,493	4,493
Debt Service	\$0	\$0	\$0	0	\$25,000	25,000
Other Financing Uses	\$0	\$0	\$0	0	\$3,000,000	3,000,000
	\$0	\$0	\$0	0	\$3,065,827	3,065,827
Chg from Revised						
Designated Funds	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Capital Outlay and Projects	\$0	\$0	\$0	0	\$2,055,536	2,055,536
	\$0	\$0	\$0	0	\$2,055,536	2,055,536

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 226 - Parks Operations Fund

The Parks Operations Fund accounts for revenues received from user permits, State of Colorado lottery funds and park development fees to be used for the acquisition, development and maintenance of parks, open space and recreation areas within the County. The Parks Department manages 14 outdoor recreational areas in Larimer County including Flatiron Reservoir, Horsetooth Reservoir, Carter Lake, Pinewood Lake, Horsetooth Mountain Park, Lions Park, McMurry Park, Narrows Park, Forks Park and the Larimer County Public Shooting Range.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$910,040	\$811,886	\$1,259,959	(448,073)	\$1,035,767	(224,192)
	\$910,040	\$811,886	\$1,259,959	(448,073)	\$1,035,767	(224,192)
Revenue						
Intergovernmental Revenue	\$26,000	\$26,000	\$26,000	0	\$26,000	0
Licenses and Permits	\$2,472,102	\$2,173,710	\$2,480,973	(307,263)	\$2,084,853	(396,120)
Charges for Services	\$246,303	\$231,912	\$264,463	(32,551)	\$199,594	(64,869)
Miscellaneous Revenue	\$43,884	\$0	\$20,059	(20,059)	\$0	(20,059)
Other Financing Sources (TABOR Excl)	\$470,759	\$826,198	\$1,199,710	(373,512)	\$695,703	(504,007)
	\$3,259,049	\$3,257,820	\$3,991,205	(733,385)	\$3,006,150	(985,055)
Expense						
Personnel	\$2,132,999	\$2,266,668	\$2,184,193	82,475	\$1,836,171	(348,022)
Operating Expenditures	\$387,731	\$394,689	\$494,440	(99,751)	\$419,551	(74,889)
Capital Outlay	\$166,119	\$214,000	\$372,731	(158,731)	\$0	(372,731)
Other Financing Uses	\$222,282	\$604,674	\$1,164,033	(559,359)	\$535,992	(628,041)
	\$2,909,130	\$3,480,031	\$4,215,397	(735,366)	\$2,791,714	(1,423,683)
Designated Funds						
Working Capital	\$4,800	\$4,800	\$4,800	0	\$4,800	0
Capital Outlay and Projects	\$110,000	\$110,000	\$0	(110,000)	\$0	0
Future Programs/Services	\$1,145,159	\$474,875	\$1,030,967	556,092	\$1,245,403	214,436
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
	\$1,259,959	\$589,675	\$1,035,767	(446,092)	\$1,250,203	214,436

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 228 - Parks Projects And Grants Fund

The Parks Fund accounts for revenues received from user permits and park development fees to be used for the acquisition, development and maintenance of parks, open space, and recreation areas within the County.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	(\$968,615)	\$49,266	\$288,183	(238,917)	\$248	(287,935)
	(\$968,615)	\$49,266	\$288,183	(238,917)	\$248	(287,935)
Revenue						
Intergovernmental Revenue	\$324,670	\$391,000	\$815,082	(424,082)	\$325,000	(490,082)
Miscellaneous Revenue	\$500	\$0	\$500	(500)	\$0	(500)
Other Financing Sources (TABOR Excl)	\$125,157	\$782,980	\$1,750,247	(967,267)	\$2,244,211	493,964
	\$450,327	\$1,173,980	\$2,565,829	(1,391,849)	\$2,569,211	3,382
Expense						
Personnel	\$318,624	\$388,237	\$410,078	(21,841)	\$324,807	(85,271)
Operating Expenditures	\$116,136	\$118,407	\$576,305	(457,898)	\$127,901	(448,404)
Capital Outlay	\$4,286	\$208,163	\$1,452,208	(1,244,045)	\$1,700,000	247,792
	\$439,047	\$714,807	\$2,438,591	(1,723,784)	\$2,152,708	(285,883)
Designated Funds						
Capital Outlay and Projects	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	(\$957,335)	\$93,266	\$248	(93,018)	\$1,578	1,330
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
	(\$957,335)	\$93,266	\$248	93,018	\$1,578	1,330
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
Reserved for Loan Advances	\$0	\$0	\$0	0	\$415,173	415,173
	\$0	\$0	\$0	0	\$415,173	415,173

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 242 - Pest Control Fund

The Pest Control Fund accounts for and operates a weed control program in Larimer County governed by the Colorado Weed Control law.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$422,702	\$422,504	\$464,635	(42,131)	\$487,067	22,432
	\$422,702	\$422,504	\$464,635	(42,131)	\$487,067	22,432
Revenue						
Taxes	\$485,187	\$485,275	\$484,819	456	\$491,293	6,474
Intergovernmental Revenue	\$102,891	\$55	\$113,459	(113,404)	\$55	(113,404)
Charges for Services	\$328,442	\$271,732	\$306,552	(34,820)	\$309,552	3,000
Miscellaneous Revenue	\$2,382	\$0	\$834	(834)	\$0	(834)
Other Financing Sources (TABOR Excl)	\$19,137	\$33,000	\$14,940	18,060	\$0	(14,940)
	\$938,040	\$790,062	\$920,604	(130,542)	\$800,900	(119,704)
Expense						
Personnel	\$626,546	\$541,825	\$640,820	(98,995)	\$540,536	(100,284)
Operating Expenditures	\$228,321	\$189,897	\$225,564	(35,667)	\$279,862	54,298
Capital Outlay	\$31,648	\$76,000	\$31,788	44,212	\$3,200	(28,588)
	\$896,107	\$807,722	\$898,172	(90,450)	\$823,598	(74,574)
Designated Funds						
Working Capital	\$93,435	\$77,469	\$88,597	11,128	\$82,360	(6,237)
Capital Outlay and Projects	\$100,000	\$100,000	\$0	(100,000)	\$0	0
Future Programs/Services	\$243,059	\$204,663	\$371,220	166,557	\$357,982	(13,238)
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$436,494	\$382,132	\$459,817	(77,685)	\$440,342	(19,475)
Reserved Funds						
Reserved for Emergencies	\$28,141	\$22,712	\$27,250	4,538	\$24,027	(3,223)
	\$28,141	\$22,712	\$27,250	(4,538)	\$24,027	(3,223)

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 246 - Public Trustee Fund

The Public Trustee processes full and partial releases of deeds of trust, sets up and processes foreclosures, and serves as a Notary. House Bill 03-1124 excludes transfers by the Public Trustee to another entity from the definition of “expenditures”. Transfers will be excluded from the Public Trustee when auditing Budget to Actual at the end of a fiscal year.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$584,892	\$542,844	42,048	\$474,844	(68,000)
	\$0	\$584,892	\$542,844	42,048	\$474,844	(68,000)
Revenue						
Charges for Services	\$0	\$650,000	\$420,000	230,000	\$452,000	32,000
Interest Earnings	\$0	\$4,000	\$1,000	3,000	\$2,000	1,000
Miscellaneous Revenue	\$0	\$1,000	\$2,000	(1,000)	\$2,000	0
	\$0	\$655,000	\$423,000	232,000	\$456,000	33,000
Expense						
Personnel	\$0	\$495,000	\$405,000	90,000	\$370,000	(35,000)
Operating Expenditures	\$0	\$105,000	\$86,000	19,000	\$86,000	0
	\$0	\$655,000	\$491,000	164,000	\$456,000	(35,000)
Designated Funds						
Working Capital	\$0	\$584,892	\$474,844	(110,048)	\$474,844	0
Future Programs/Services	\$0	\$0	\$0	0	\$0	0
	\$0	\$584,892	\$474,844	110,048	\$474,844	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 252 - Road And Bridge Fund

Colorado counties are required by state law to maintain a Road and Bridge Fund. The Road and Bridge Fund records costs related to County road and bridge construction and maintenance except for engineering and public works administration which are recorded in the General Fund. By state law, a portion of Road and Bridge property taxes is allocated to cities and towns for use in their road and street activities. Road and Bridge maintains paved and unpaved County roads, which includes maintaining safety standards and providing appropriate marking and signing of roads and bridges. The department is responsible for providing snow and ice control on county roads.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$18,448,076	\$16,962,677	\$15,982,099	980,578	\$24,329,716	8,347,617
	\$18,448,076	\$16,962,677	\$15,982,099	980,578	\$24,329,716	8,347,617
Revenue						
Taxes	\$9,193,366	\$8,701,882	\$9,925,872	(1,223,990)	\$9,609,342	(316,530)
Intergovernmental Revenue	\$10,591,191	\$11,203,616	\$46,599,943	(35,396,327)	\$34,576,265	(12,023,678)
Charges for Services	\$19,979	\$5,000	\$5,000	0	\$5,000	0
Miscellaneous Revenue	\$4,019	\$0	\$0	0	\$0	0
Other Financing Sources (TABOR Excl)	\$610,611	\$1,000,000	\$8,674,543	(7,674,543)	\$3,289,150	(5,385,393)
	\$20,419,166	\$20,910,498	\$65,205,358	(44,294,860)	\$47,479,757	(17,725,601)
Expense						
Personnel	\$4,499,936	\$5,039,426	\$4,140,421	899,005	\$5,257,722	1,117,301
Operating Expenditures	\$18,173,184	\$19,738,653	\$52,098,853	(32,360,200)	\$40,457,407	(11,641,446)
Capital Outlay	\$16,335	\$442,000	\$375,000	67,000	\$67,000	(308,000)
Other Financing Uses	\$279,492	\$152,184	\$178,467	(26,283)	\$4,418,409	4,239,942
Inventory Reporting	(\$83,805)	\$65,000	\$65,000	0	\$65,000	0
	\$22,885,143	\$25,437,263	\$56,857,741	(31,420,478)	\$50,265,538	(6,592,203)
Designated Funds						
Working Capital	\$1,727,473	\$1,715,726	\$2,476,293	760,567	\$2,476,293	0
Capital Outlay and Projects	\$9,943,491	\$6,965,991	\$8,365,462	1,399,471	\$9,766,884	1,401,422
Future Programs/Services	\$4,311,135	\$3,754,195	\$9,227,520	5,473,325	\$9,300,758	73,238
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$15,982,099	\$12,435,912	\$20,069,275	(7,633,363)	\$21,543,935	1,474,660
Reserved Funds						
Reserved for Debt	\$0	\$0	\$4,260,441	4,260,441	\$0	(4,260,441)
Reserved for Emergencies	\$0	\$0	\$0	0	\$0	0
Reserved for Inventory	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$4,260,441	(4,260,441)	\$0	(4,260,441)

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 255 - Transportation Expansion Fund

This fund accounts for the Larimer County Transportation Capital Expansion Fees collected from new traffic-generating developments and used to expand the capacity of the road capital facilities to provide acceptable levels of service on the County's major road system.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$5,333,392	\$5,939,431	\$6,298,480	(359,049)	\$5,901,286	(397,194)
	\$5,333,392	\$5,939,431	\$6,298,480	(359,049)	\$5,901,286	(397,194)
Revenue						
Licenses and Permits	\$956,260	\$430,000	\$876,000	(446,000)	\$591,000	(285,000)
Interest Earnings	\$35,271	\$46,839	\$46,839	0	\$27,750	(19,089)
	\$991,532	\$476,839	\$922,839	(446,000)	\$618,750	(304,089)
Expense						
Operating Expenditures	\$26,444	\$14,000	\$32,140	(18,140)	\$335,640	303,500
Other Financing Uses	\$0	\$1,069,100	\$1,287,893	(218,793)	\$1,500,000	212,107
	\$26,444	\$1,083,100	\$1,320,033	(236,933)	\$1,835,640	515,607
Designated Funds						
Future Programs/Services	\$6,298,480	\$5,333,170	\$5,901,286	568,116	\$4,684,396	(1,216,890)
	\$6,298,480	\$5,333,170	\$5,901,286	(568,116)	\$4,684,396	(1,216,890)
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 262 - Human Services Fund

Colorado counties are required by state law to maintain a Social Services Fund. The Social Services Fund accounts for the many federal and state public welfare programs administered by the County, including Aid to Families with Dependent Children (AFDC) and Food Stamps. The Social Services Department helps Larimer County residents with their basic living needs by providing financial assistance for shelter, food and medical care. Individual and family programs protect adults and children, help people to become employed and assist youth and families to properly handle family and community conflicts. Programs include Commodities Distribution, Old Age Pension, Aid to the Blind and the Needy Disabled, Aid to Families with Dependent Children, Child Support, Adoption, Food Stamps, Low Income Energy Assistance (LEAP), Foster Homes, Day Care Licensing and Services, and Youth-in-Conflict.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$10,957,016	\$9,548,102	\$10,218,006	(669,904)	\$8,531,388	(1,686,618)
	\$10,957,016	\$9,548,102	\$10,218,006	(669,904)	\$8,531,388	(1,686,618)
Revenue						
Taxes	\$6,788,381	\$7,035,019	\$7,035,019	0	\$7,175,719	140,700
Intergovernmental Revenue	\$27,520,842	\$30,277,388	\$28,980,608	1,296,780	\$29,463,765	483,157
Miscellaneous Revenue	\$1,408,099	\$1,871,551	\$1,826,114	45,437	\$1,735,492	(90,622)
	\$35,807,323	\$39,183,958	\$37,841,741	1,342,217	\$38,374,976	533,235
Expense						
Personnel	\$21,127,103	\$23,638,650	\$22,232,035	1,406,615	\$23,579,553	1,347,518
Operating Expenditures	\$15,373,568	\$17,804,380	\$17,200,662	603,718	\$17,304,043	103,381
Capital Outlay	\$0	\$0	\$0	0	\$13,000	13,000
Other Financing Uses	\$45,662	\$45,662	\$95,662	(50,000)	\$15,000	(80,662)
	\$36,546,333	\$41,488,692	\$39,528,359	1,960,333	\$40,911,596	1,383,237
Designated Funds						
Working Capital	\$4,159,713	\$4,154,338	\$4,867,390	713,052	\$2,920,738	(1,946,652)
Capital Outlay and Projects	\$500,000	\$500,000	\$500,000	0	\$500,000	0
Future Programs/Services	\$4,933,325	\$1,889,030	\$1,889,030	0	\$1,874,030	(15,000)
Subsequent Year's Expense	\$0	\$0	\$0	0	\$0	0
	\$9,593,038	\$6,543,368	\$7,256,420	(713,052)	\$5,294,768	(1,961,652)
Reserved Funds						
Reserved for Emergencies	\$0	\$700,000	\$700,000	0	\$700,000	0
	\$0	\$700,000	\$700,000	0	\$700,000	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 301 - West Vine Stormwater Basin Fund

The West Vine Stormwater Basin Fund records the revenues and expenses to address drainage issues in the West Vine basin area of Fort Collins.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$322,661	\$5,161	\$410,631	(405,470)	\$93,131	(317,500)
	\$322,661	\$5,161	\$410,631	(405,470)	\$93,131	(317,500)
Revenue						
Charges for Services	\$93,031	\$90,000	\$90,000	0	\$90,000	0
Interest Earnings	\$2,170	\$500	\$500	0	\$200	(300)
	\$95,201	\$90,500	\$90,500	0	\$90,200	(300)
Expense						
Operating Expenditures	\$7,231	\$8,000	\$408,000	(400,000)	\$8,000	(400,000)
	\$7,231	\$8,000	\$408,000	(400,000)	\$8,000	(400,000)
Designated Funds						
Future Programs/Services	\$410,631	\$87,661	\$93,131	5,470	\$175,331	82,200
	\$410,631	\$87,661	\$93,131	(5,470)	\$175,331	82,200
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 310 - Pid52-soldier Canyon Estates Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Soldier Canyon Estates Fund, Public Improvement District #52, accounts for costs in Soldier Canyon Estates.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$5,475	\$6,566	(1,091)	\$382	(6,184)
	\$0	\$5,475	\$6,566	(1,091)	\$382	(6,184)
Revenue						
Taxes	\$6,990	\$7,273	\$7,273	0	\$7,293	20
Interest Earnings	\$31	\$0	\$45	(45)	\$30	(15)
	\$7,021	\$7,273	\$7,318	(45)	\$7,323	5
Expense						
Operating Expenditures	\$455	\$1,502	\$13,502	(12,000)	\$3,502	(10,000)
	\$455	\$1,502	\$13,502	(12,000)	\$3,502	(10,000)
Designated Funds						
Future Programs/Services	\$6,566	\$11,246	\$382	(10,864)	\$4,203	3,821
	\$6,566	\$11,246	\$382	10,864	\$4,203	3,821

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 311 - Pid53-horseshoe View Estates North Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Horseshoe View Estates North Fund, Public Improvement District #53, accounts for costs in Horseshoe View Estates North.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$49,580	\$50,934	(1,354)	\$99,731	48,797
	\$0	\$49,580	\$50,934	(1,354)	\$99,731	48,797
Revenue						
Taxes	\$54,282	\$53,109	\$53,109	0	\$53,175	66
Interest Earnings	\$240	\$200	\$200	0	\$400	200
	\$54,522	\$53,309	\$53,309	0	\$53,575	266
Expense						
Operating Expenditures	\$3,588	\$4,512	\$4,512	0	\$4,518	6
	\$3,588	\$4,512	\$4,512	0	\$4,518	6
Designated Funds						
Future Programs/Services	\$50,934	\$98,377	\$99,731	1,354	\$148,788	49,057
	\$50,934	\$98,377	\$99,731	(1,354)	\$148,788	49,057

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 312 - Pid54-terry Shores Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Terry Shores Fund, Public Improvement District #54, accounts for costs in Terry Shores.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$27,707	\$27,848	(141)	\$71,223	43,375
	\$0	\$27,707	\$27,848	(141)	\$71,223	43,375
Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$45,993	\$47,266	\$47,266	0	\$47,107	(159)
Interest Earnings	\$169	\$250	\$250	0	\$250	0
	\$46,162	\$47,516	\$47,516	0	\$47,357	(159)
Expense	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	\$18,314	\$4,141	\$4,141	0	\$4,130	(11)
	\$18,314	\$4,141	\$4,141	0	\$4,130	(11)
Designated Funds	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Future Programs/Services	\$27,848	\$71,082	\$71,223	141	\$114,450	43,227
	\$27,848	\$71,082	\$71,223	(141)	\$114,450	43,227

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 313 - Pid56-boyd's West Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Boyd's West Fund, Public Improvement District #56, accounts for costs in Boyd's West.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$0	\$0	0	\$13,846	13,846
	\$0	\$0	\$0	0	\$13,846	13,846
Revenue						
Taxes	\$0	\$16,367	\$16,367	0	\$16,367	0
Interest Earnings	\$0	\$100	\$100	0	\$60	(40)
	\$0	\$16,467	\$16,467	0	\$16,427	(40)
Expense						
Operating Expenditures	\$0	\$2,621	\$2,621	0	\$2,581	(40)
	\$0	\$2,621	\$2,621	0	\$2,581	(40)
Designated Funds						
Future Programs/Services	\$0	\$13,846	\$13,846	0	\$27,692	13,846
	\$0	\$13,846	\$13,846	0	\$27,692	13,846

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 314 - Pid45-willows Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Willows Fund, Public Improvement District #45, accounts for costs in Willows.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$0	\$0	0	\$21,361	21,361
	\$0	\$0	\$0	0	\$21,361	21,361
Revenue						
Taxes	\$0	\$24,381	\$24,381	0	\$27,965	3,584
Interest Earnings	\$0	\$100	\$100	0	\$100	0
	\$0	\$24,481	\$24,481	0	\$28,065	3,584
Expense						
Operating Expenditures	\$0	\$3,120	\$3,120	0	\$3,353	233
	\$0	\$3,120	\$3,120	0	\$3,353	233
Designated Funds						
Future Programs/Services	\$0	\$21,361	\$21,361	0	\$46,073	24,712
	\$0	\$21,361	\$21,361	0	\$46,073	24,712

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 315 - Pid55-storm Mountain Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Storm Mountain Fund, Public Improvement District #55, accounts for costs in Storm Mountain.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$0	\$0	0	\$18,954	18,954
	\$0	\$0	\$0	0	\$18,954	18,954
Revenue						
Taxes	\$0	\$158,488	\$158,488	0	\$151,241	(7,247)
Interest Earnings	\$0	\$400	\$400	0	\$350	(50)
Miscellaneous Revenue	\$0	\$0	\$12,892	(12,892)	\$0	(12,892)
Other Financing Sources (TABOR Excl)	\$0	\$0	\$2,892	(2,892)	\$5,784	2,892
	\$0	\$158,888	\$174,672	(15,784)	\$157,375	(17,297)
Expense						
Operating Expenditures	\$0	\$130,718	\$155,718	(25,000)	\$129,994	(25,724)
	\$0	\$130,718	\$155,718	(25,000)	\$129,994	(25,724)
Designated Funds						
Future Programs/Services	\$0	\$28,170	\$18,954	(9,216)	\$46,335	27,381
	\$0	\$28,170	\$18,954	9,216	\$46,335	27,381

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 316 - Pid57-cobblestone Farms Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Cobblestone Farms Fund, Public Improvement District #57, accounts for costs in Cobblestone Farm.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance	\$0	\$0	\$0	0	\$0	0
Revenue						<u>Chg from Revised</u>
Taxes	\$0	\$0	\$0	0	\$10,920	10,920
Interest Earnings	\$0	\$0	\$0	0	\$1,000	1,000
	\$0	\$0	\$0	0	\$11,920	11,920
Expense						<u>Chg from Revised</u>
Operating Expenditures	\$0	\$0	\$0	0	\$2,239	2,239
	\$0	\$0	\$0	0	\$2,239	2,239
Designated Funds						<u>Chg from Revised</u>
Future Programs/Services	\$0	\$0	\$0	0	\$9,681	9,681
	\$0	\$0	\$0	0	\$9,681	9,681

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 317 - Pid58-misty Creek Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Misty Creek Fund, Public Improvement District #58, accounts for costs in Misty Creek.

Beginning Balance	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
	\$0	\$0	\$0	0	\$0	0
Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$0	\$0	\$0	0	\$8,675	8,675
Interest Earnings	\$0	\$0	\$0	0	\$100	100
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>\$8,775</u>	<u>8,775</u>
Expense	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	\$0	\$0	\$0	0	\$2,092	2,092
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>\$2,092</u>	<u>2,092</u>
Designated Funds	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Future Programs/Services	\$0	\$0	\$0	0	\$6,683	6,683
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>\$6,683</u>	<u>6,683</u>

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 318 - Pid59-grasslands Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Grasslands Fund, Public Improvement District #59, accounts for costs in Grasslands.

Beginning Balance	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
	\$0	\$0	\$0	0	\$0	0
Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$0	\$0	\$0	0	\$71,063	71,063
Interest Earnings	\$0	\$0	\$0	0	\$150	150
	\$0	\$0	\$0	0	\$71,213	71,213
Expense	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	\$0	\$0	\$0	0	\$6,199	6,199
	\$0	\$0	\$0	0	\$6,199	6,199
Designated Funds	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Future Programs/Services	\$0	\$0	\$0	0	\$65,014	65,014
	\$0	\$0	\$0	0	\$65,014	65,014

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 350 - Gid1-imperial Estates Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Imperial Estates Fund, General Improvement District #1, accounts for future road improvements and construction projects in the Imperial Estates district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$39,695	\$39,995	\$39,937	58	\$40,187	250
	\$39,695	\$39,995	\$39,937	58	\$40,187	250
Revenue						
Interest Earnings	\$242	\$250	\$250	0	\$250	0
	\$242	\$250	\$250	0	\$250	0
Expense						
	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Future Programs/Services	\$39,937	\$40,245	\$40,187	(58)	\$40,437	250
	\$39,937	\$40,245	\$40,187	58	\$40,437	250

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 351 - Gid2-pinewood Springs Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Pinewood Springs Fund, General Improvement District #2, accounts for snow removal and other street maintenance in the Pinewood Springs district.

Beginning Balance	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Budget Equity	\$14,065	\$11,254	(\$44,067)	55,321	\$4,063	48,130
	\$14,065	\$11,254	(\$44,067)	55,321	\$4,063	48,130
 Revenue	 <u>2013 Actual</u>	 <u>2014 Budget</u>	 <u>2014 Revised</u>	 <u>2014 Change</u>	 <u>2015 Adopted</u>	 <u>Chg from Revised</u>
Taxes	\$45,653	\$40,532	\$40,532	0	\$76,859	36,327
Interest Earnings	\$151	\$250	\$250	0	\$80	(170)
Miscellaneous Revenue	\$2,410	\$0	\$600	(600)	\$0	(600)
Other Financing Sources (TABOR Excl)	\$16,349	\$7,027	\$72,279	(65,252)	\$7,027	(65,252)
	\$64,563	\$47,809	\$113,661	(65,852)	\$83,966	(29,695)
 Expense	 <u>2013 Actual</u>	 <u>2014 Budget</u>	 <u>2014 Revised</u>	 <u>2014 Change</u>	 <u>2015 Adopted</u>	 <u>Chg from Revised</u>
Operating Expenditures	\$122,695	\$47,946	\$65,531	(17,585)	\$66,773	1,242
	\$122,695	\$47,946	\$65,531	(17,585)	\$66,773	1,242
 Designated Funds	 <u>2013 Actual</u>	 <u>2014 Budget</u>	 <u>2014 Revised</u>	 <u>2014 Change</u>	 <u>2015 Adopted</u>	 <u>Chg from Revised</u>
Future Programs/Services	(\$44,067)	\$11,117	\$4,063	(7,054)	\$21,256	17,193
	(\$44,067)	\$11,117	\$4,063	7,054	\$21,256	17,193
 Reserved Funds	 <u>2013 Actual</u>	 <u>2014 Budget</u>	 <u>2014 Revised</u>	 <u>2014 Change</u>	 <u>2015 Adopted</u>	 <u>Chg from Revised</u>
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 352 - Gid4-carriage Hills Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Carriage Hills Fund, General Improvement District #4, accounts for snow removal and other street maintenance in the Carriage Hills district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$80,526	\$88,695	\$58,899	29,796	\$42,748	(16,151)
	\$80,526	\$88,695	\$58,899	29,796	\$42,748	(16,151)
Revenue						
Taxes	\$60,673	\$55,507	\$55,507	0	\$54,142	(1,365)
Interest Earnings	\$601	\$750	\$750	0	\$750	0
Other Financing Sources (TABOR Excl)	\$10,369	\$6,477	\$33,722	(27,245)	\$6,477	(27,245)
	\$71,643	\$62,734	\$89,979	(27,245)	\$61,369	(28,610)
Expense						
Operating Expenditures	\$93,270	\$61,130	\$106,130	(45,000)	\$61,103	(45,027)
	\$93,270	\$61,130	\$106,130	(45,000)	\$61,103	(45,027)
Designated Funds						
Future Programs/Services	\$58,899	\$90,299	\$42,748	(47,551)	\$43,014	266
	\$58,899	\$90,299	\$42,748	47,551	\$43,014	266

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 353 - Gid8-namaqua Hills Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Namaqua Hills Maintenance Fund, General Improvement District #8, accounts for snow removal and other street maintenance in the Namaqua Hills district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$418,177	\$440,127	\$439,286	841	\$466,538	27,252
	\$418,177	\$440,127	\$439,286	841	\$466,538	27,252
Revenue						
Taxes	\$32,167	\$34,084	\$34,084	0	\$34,227	143
Interest Earnings	\$2,651	\$3,500	\$3,500	0	\$3,500	0
	\$34,818	\$37,584	\$37,584	0	\$37,727	143
Expense						
Operating Expenditures	\$13,709	\$8,832	\$10,332	(1,500)	\$8,839	(1,493)
	\$13,709	\$8,832	\$10,332	(1,500)	\$8,839	(1,493)
Designated Funds						
Future Programs/Services	\$439,286	\$468,879	\$466,538	(2,341)	\$495,426	28,888
	\$439,286	\$468,879	\$466,538	2,341	\$495,426	28,888
Reserved Funds						
Reserved for Emergencies	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 354 - Gid10-homestead Estates Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Homestead Estates Fund, General Improvement District #10, accounts for snow removal and other street maintenance in the Homestead Estates district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$12,970	\$13,519	\$13,479	40	\$14,003	524
	\$12,970	\$13,519	\$13,479	40	\$14,003	524
Revenue						
Taxes	\$437	\$443	\$443	0	\$454	11
Interest Earnings	\$81	\$90	\$90	0	\$90	0
	\$518	\$533	\$533	0	\$544	11
Expense						
Operating Expenditures	\$8	\$9	\$9	0	\$9	0
	\$8	\$9	\$9	0	\$9	0
Designated Funds						
Future Programs/Services	\$13,463	\$14,023	\$13,987	(36)	\$14,518	531
	\$13,463	\$14,023	\$13,987	36	\$14,518	531
Reserved Funds						
Reserved for Emergencies	\$16	\$20	\$16	(4)	\$20	4
	\$16	\$20	\$16	4	\$20	4

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 355 - Gid11-meadowdale Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Meadowdale Hills Fund, General Improvement District #11, accounts for snow removal and other street maintenance in the Meadowdale Hills district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$9,127	\$6,178	(\$54,724)	60,902	\$2,286	57,010
	\$9,127	\$6,178	(\$54,724)	60,902	\$2,286	57,010
Revenue						
Taxes	\$26,658	\$24,516	\$24,516	0	\$24,637	121
Interest Earnings	\$79	\$250	\$250	0	\$250	0
Other Financing Sources (TABOR Excl)	\$8,764	\$0	\$61,348	(61,348)	\$0	(61,348)
	\$35,502	\$24,766	\$86,114	(61,348)	\$24,887	(61,227)
Expense						
Operating Expenditures	\$99,353	\$25,104	\$29,104	(4,000)	\$23,611	(5,493)
	\$99,353	\$25,104	\$29,104	(4,000)	\$23,611	(5,493)
Designated Funds						
Future Programs/Services	(\$54,724)	\$5,840	\$2,286	(3,554)	\$3,562	1,276
	(\$54,724)	\$5,840	\$2,286	3,554	\$3,562	1,276

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 356 - Gid13a-red Feather Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Red Feather Fund, General Improvement District #13A, accounts for costs in the Red Feather district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$18,526	\$19,078	\$23,688	(4,610)	\$22,888	(800)
	\$18,526	\$19,078	\$23,688	(4,610)	\$22,888	(800)
Revenue						
Taxes	\$16,962	\$15,337	\$15,337	0	\$15,274	(63)
Interest Earnings	\$162	\$200	\$200	0	\$200	0
	\$17,124	\$15,537	\$15,537	0	\$15,474	(63)
Expense						
Operating Expenditures	\$11,961	\$16,337	\$16,337	0	\$16,335	(2)
	\$11,961	\$16,337	\$16,337	0	\$16,335	(2)
Designated Funds						
Future Programs/Services	\$23,688	\$18,278	\$22,888	4,610	\$22,027	(861)
	\$23,688	\$18,278	\$22,888	(4,610)	\$22,027	(861)

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 357 - Gid14-little Valley Road Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Little Valley Fund, General Improvement District #14, accounts for costs in the Little Valley district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$18,779	\$17,331	(\$84,101)	101,432	\$1,923	86,024
	\$18,779	\$17,331	(\$84,101)	101,432	\$1,923	86,024
Revenue						
Taxes	\$65,065	\$60,504	\$60,504	0	\$89,266	28,762
Interest Earnings	\$192	\$200	\$200	0	\$400	200
Other Financing Sources (TABOR Excl)	\$18,390	\$2,313	\$114,850	(112,537)	\$2,313	(112,537)
	\$83,647	\$63,017	\$175,554	(112,537)	\$91,979	(83,575)
Expense						
Operating Expenditures	\$186,527	\$68,530	\$89,530	(21,000)	\$63,940	(25,590)
	\$186,527	\$68,530	\$89,530	(21,000)	\$63,940	(25,590)
Designated Funds						
Future Programs/Services	(\$84,101)	\$11,818	\$1,923	(9,895)	\$29,962	28,039
	(\$84,101)	\$11,818	\$1,923	9,895	\$29,962	28,039

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 358 - Gid12-club Estates Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Club Estates Fund, General Improvement District #12, accounts for costs in the Club Estates district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$90,564	\$102,236	\$103,727	(1,491)	\$115,109	11,382
	\$90,564	\$102,236	\$103,727	(1,491)	\$115,109	11,382
Revenue						
Taxes	\$12,791	\$12,925	\$12,925	0	\$12,906	(19)
Interest Earnings	\$610	\$700	\$700	0	\$700	0
	\$13,401	\$13,625	\$13,625	0	\$13,606	(19)
Expense						
Operating Expenditures	\$238	\$2,243	\$2,243	0	\$2,242	(1)
	\$238	\$2,243	\$2,243	0	\$2,242	(1)
Designated Funds						
Future Programs/Services	\$103,727	\$113,618	\$115,109	1,491	\$126,473	11,364
	\$103,727	\$113,618	\$115,109	(1,491)	\$126,473	11,364

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 360 - Gid16-kitchell Subdivision Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Kitchell Subdivision Fund, General Improvement District #16, accounts for costs in the Kitchell Subdivision district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$86,389	\$7,554	\$92,389	(84,835)	\$97,027	4,638
	\$86,389	\$7,554	\$92,389	(84,835)	\$97,027	4,638
Revenue						
Taxes	\$5,826	\$5,816	\$5,816	0	\$5,814	(2)
Interest Earnings	\$554	\$200	\$200	0	\$200	0
	\$6,379	\$6,016	\$6,016	0	\$6,014	(2)
Expense						
Operating Expenditures	\$380	\$1,378	\$1,378	0	\$1,378	0
	\$380	\$1,378	\$1,378	0	\$1,378	0
Designated Funds						
Future Programs/Services	\$92,389	\$12,192	\$97,027	84,835	\$101,663	4,636
	\$92,389	\$12,192	\$97,027	(84,835)	\$101,663	4,636

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 361 - Gid17-country Meadows Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Country Meadows Fund, General Improvement District #17, accounts for costs in the Country Meadows district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$165,674	\$190,713	\$189,965	748	\$213,487	23,522
	\$165,674	\$190,713	\$189,965	748	\$213,487	23,522
Revenue						
Taxes	\$24,847	\$25,011	\$25,011	0	\$25,015	4
Interest Earnings	\$1,119	\$1,200	\$1,200	0	\$1,200	0
	\$25,966	\$26,211	\$26,211	0	\$26,215	4
Expense						
Operating Expenditures	\$1,675	\$2,689	\$2,689	0	\$2,689	0
	\$1,675	\$2,689	\$2,689	0	\$2,689	0
Designated Funds						
Future Programs/Services	\$189,965	\$214,235	\$213,487	(748)	\$237,013	23,526
	\$189,965	\$214,235	\$213,487	748	\$237,013	23,526

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 362 - Gid18-venner Ranch Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Venner Ranch Fund, General Improvement District #18, accounts for costs in the Venner Ranch district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$83,029	\$82,195	\$92,624	(10,429)	\$85,158	(7,466)
	\$83,029	\$82,195	\$92,624	(10,429)	\$85,158	(7,466)
Revenue						
Taxes	\$25,242	\$22,659	\$22,659	0	\$22,632	(27)
Interest Earnings	\$589	\$600	\$600	0	\$600	0
Other Financing Sources (TABOR Excl)	\$329	\$0	\$2,306	(2,306)	\$0	(2,306)
	\$26,160	\$23,259	\$25,565	(2,306)	\$23,232	(2,333)
Expense						
Operating Expenditures	\$16,565	\$23,031	\$33,031	(10,000)	\$23,030	(10,001)
	\$16,565	\$23,031	\$33,031	(10,000)	\$23,030	(10,001)
Designated Funds						
Future Programs/Services	\$92,624	\$82,423	\$85,158	2,735	\$85,360	202
	\$92,624	\$82,423	\$85,158	(2,735)	\$85,360	202

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 363 - Pid19-highland Hills Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Highland Hills Fund, Public Improvement District #19, accounts for costs in the Highland Hills district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$498,248	\$553,240	\$560,373	(7,133)	\$616,130	55,757
	\$498,248	\$553,240	\$560,373	(7,133)	\$616,130	55,757
Revenue						
Taxes	\$69,452	\$70,384	\$70,384	0	\$70,162	(222)
Interest Earnings	\$3,348	\$5,000	\$5,000	0	\$5,000	0
	\$72,800	\$75,384	\$75,384	0	\$75,162	(222)
Expense						
Operating Expenditures	\$10,676	\$19,627	\$19,627	0	\$19,611	(16)
	\$10,676	\$19,627	\$19,627	0	\$19,611	(16)
Designated Funds						
Future Programs/Services	\$560,373	\$608,997	\$616,130	7,133	\$671,681	55,551
	\$560,373	\$608,997	\$616,130	(7,133)	\$671,681	55,551

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 364 - Pid20-ptarmigan Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Ptarmigan Fund, Public Improvement District #20, accounts for costs in the Ptarmigan district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$640,589	\$713,513	\$760,194	(46,681)	\$833,282	73,088
	\$640,589	\$713,513	\$760,194	(46,681)	\$833,282	73,088
Revenue						
Taxes	\$123,907	\$125,529	\$125,529	0	\$125,498	(31)
Interest Earnings	\$4,467	\$6,000	\$6,000	0	\$6,000	0
	\$128,374	\$131,529	\$131,529	0	\$131,498	(31)
Expense						
Operating Expenditures	\$8,769	\$58,441	\$58,441	0	\$58,540	99
	\$8,769	\$58,441	\$58,441	0	\$58,540	99
Designated Funds						
Future Programs/Services	\$760,194	\$786,601	\$833,282	46,681	\$906,240	72,958
	\$760,194	\$786,601	\$833,282	(46,681)	\$906,240	72,958

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 365 - Pid21-solar Ridge Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Solar Ridge Fund, Public Improvement District #21, accounts for costs in the Solar Ridge district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$174,212	\$202,822	\$206,079	(3,257)	\$234,342	28,263
	\$174,212	\$202,822	\$206,079	(3,257)	\$234,342	28,263
Revenue						
Taxes	\$32,791	\$32,598	\$32,598	0	\$32,599	1
Interest Earnings	\$1,211	\$1,300	\$1,300	0	\$1,300	0
	\$34,002	\$33,898	\$33,898	0	\$33,899	1
Expense						
Operating Expenditures	\$2,135	\$5,635	\$5,635	0	\$5,635	0
	\$2,135	\$5,635	\$5,635	0	\$5,635	0
Designated Funds						
Future Programs/Services	\$206,079	\$231,085	\$234,342	3,257	\$262,606	28,264
	\$206,079	\$231,085	\$234,342	(3,257)	\$262,606	28,264

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 366 - Pid22-saddleback Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Saddleback Fund, Public Improvement District #22, accounts for costs in the Saddleback district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$9,751	\$18,478	\$19,535	(1,057)	\$28,933	9,398
	\$9,751	\$18,478	\$19,535	(1,057)	\$28,933	9,398
Revenue						
Taxes	\$10,350	\$11,500	\$11,500	0	\$11,412	(88)
Interest Earnings	\$105	\$150	\$150	0	\$150	0
	\$15,456	\$16,179	\$16,179	0	\$11,562	(4,617)
Expense						
Operating Expenditures	\$673	\$2,252	\$2,252	0	\$2,247	(5)
	\$5,673	\$6,781	\$6,781	0	\$2,247	(4,534)
Designated Funds						
Future Programs/Services	\$19,535	\$27,876	\$28,933	1,057	\$38,248	9,315
	\$19,535	\$27,876	\$28,933	(1,057)	\$38,248	9,315

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 367 - Pid24-westridge Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Westridge Fund, Public Improvement District #24, accounts for costs in the Westride district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$132,929	\$150,654	\$155,620	(4,966)	\$171,513	15,893
	\$132,929	\$150,654	\$155,620	(4,966)	\$171,513	15,893
Revenue						
Taxes	\$24,615	\$24,069	\$24,069	0	\$23,950	(119)
Interest Earnings	\$918	\$1,000	\$1,000	0	\$1,000	0
	\$25,532	\$25,069	\$25,069	0	\$24,950	(119)
Expense						
Operating Expenditures	\$2,841	\$9,176	\$9,176	0	\$9,168	(8)
	\$2,841	\$9,176	\$9,176	0	\$9,168	(8)
Designated Funds						
Future Programs/Services	\$155,620	\$166,547	\$171,513	4,966	\$187,295	15,782
	\$155,620	\$166,547	\$171,513	(4,966)	\$187,295	15,782

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 368 - Gid1991-1-arapahoe Pines Fund

General Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. General Improvement Districts (GIDs) are funded by a mill levy assessed on the property owners of the district. The Arapahoe Pines Fund, General Improvement District #1991-1, accounts for costs in the Arapahoe Pines district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$13,477	\$24,231	\$25,174	(943)	\$36,231	11,057
	\$13,477	\$24,231	\$25,174	(943)	\$36,231	11,057
Revenue						
Taxes	\$12,394	\$12,686	\$12,686	0	\$12,686	0
Interest Earnings	\$137	\$200	\$200	0	\$200	0
	\$12,531	\$12,886	\$12,886	0	\$12,886	0
Expense						
Operating Expenditures	\$834	\$1,829	\$1,829	0	\$1,829	0
	\$834	\$1,829	\$1,829	0	\$1,829	0
Designated Funds						
Future Programs/Services	\$25,174	\$35,288	\$36,231	943	\$47,288	11,057
	\$25,174	\$35,288	\$36,231	(943)	\$47,288	11,057

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 369 - Pid28-trotwood Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Trotwood PID #28 Fund, accounts for costs in the Trotwood district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$71,091	\$78,191	\$81,487	(3,296)	\$2,287	(79,200)
	\$71,091	\$78,191	\$81,487	(3,296)	\$2,287	(79,200)
Revenue						
Taxes	\$10,607	\$21,400	\$21,400	0	\$21,400	0
Interest Earnings	\$483	\$600	\$300	300	\$40	(260)
	\$11,090	\$22,000	\$69,700	(47,700)	\$21,440	(48,260)
Expense						
Operating Expenditures	\$694	\$4,900	\$148,900	(144,000)	\$3,643	(145,257)
Other Expenses	\$0	\$0	\$0	0	\$15,593	15,593
	\$694	\$4,900	\$148,900	(144,000)	\$19,236	(129,664)
Designated Funds						
Future Programs/Services	\$81,487	\$95,291	\$2,287	(93,004)	\$4,491	2,204
	\$81,487	\$95,291	\$2,287	93,004	\$4,491	2,204

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 370 - Pid29-vine Drive Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Vine Drive PID #28 Fund, accounts for costs in the Vine Drive district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$14,206	\$14,466	\$14,825	(359)	\$15,685	860
	\$14,206	\$14,466	\$14,825	(359)	\$15,685	860
Revenue						
Taxes	\$12,910	\$12,850	\$12,850	0	\$12,850	0
Interest Earnings	\$113	\$200	\$200	0	\$200	0
	\$13,024	\$13,050	\$13,050	0	\$13,050	0
Expense						
Operating Expenditures	\$12,405	\$12,190	\$12,190	0	\$12,190	0
	\$12,405	\$12,190	\$12,190	0	\$12,190	0
Designated Funds						
Future Programs/Services	\$14,825	\$15,326	\$15,685	359	\$16,545	860
	\$14,825	\$15,326	\$15,685	(359)	\$16,545	860

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 371 - Pid30-poudre Overlook Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Poudre Overlook PID #28 Fund, accounts for costs in the Poudre Overlook district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$86,295	\$100,770	\$101,664	(894)	\$116,216	14,552
	\$86,295	\$100,770	\$101,664	(894)	\$116,216	14,552
Revenue						
Taxes	\$21,480	\$21,202	\$21,202	0	\$21,200	(2)
Interest Earnings	\$605	\$800	\$800	0	\$800	0
	\$22,085	\$22,002	\$22,002	0	\$22,000	(2)
Expense						
Operating Expenditures	\$6,716	\$7,450	\$7,450	0	\$7,450	0
	\$6,716	\$7,450	\$7,450	0	\$7,450	0
Designated Funds						
Future Programs/Services	\$101,664	\$115,322	\$116,216	894	\$130,766	14,550
	\$101,664	\$115,322	\$116,216	(894)	\$130,766	14,550

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 372 - Pid23-eagle Rock Ranches Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Eagle Rock Ranches -pid#23 Fund, accounts for costs in the Eagle Rock Ranches district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$4,865	\$4,866	\$11,973	(7,107)	\$4,228	(7,745)
	\$4,865	\$4,866	\$11,973	(7,107)	\$4,228	(7,745)
Revenue						
Taxes	\$9,534	\$9,795	\$9,795	0	\$9,794	(1)
Interest Earnings	\$69	\$100	\$100	0	\$100	0
	\$9,603	\$9,895	\$9,895	0	\$9,894	(1)
Expense						
Operating Expenditures	\$2,495	\$9,640	\$17,640	(8,000)	\$9,640	(8,000)
	\$2,495	\$9,640	\$17,640	(8,000)	\$9,640	(8,000)
Designated Funds						
Future Programs/Services	\$11,973	\$5,121	\$4,228	(893)	\$4,482	254
	\$11,973	\$5,121	\$4,228	893	\$4,482	254

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 373 - Pid25-estes Park Estates Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Estes Park Estates -pid#25 Fund, accounts for costs in the Estes Park Estates district

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$2,083	\$2,735	\$6,480	(3,745)	\$1,711	(4,769)
	\$2,083	\$2,735	\$6,480	(3,745)	\$1,711	(4,769)
Revenue						
Taxes	\$11,927	\$12,867	\$12,867	0	\$17,120	4,253
Interest Earnings	\$43	\$20	\$45	(25)	\$20	(25)
Other Financing Sources (TABOR Excl)	\$341	\$0	\$2,384	(2,384)	\$0	(2,384)
	\$12,310	\$12,887	\$15,296	(2,409)	\$17,140	1,844
Expense						
Operating Expenditures	\$7,913	\$12,565	\$20,065	(7,500)	\$17,645	(2,420)
	\$7,913	\$12,565	\$20,065	(7,500)	\$17,645	(2,420)
Designated Funds						
Future Programs/Services	\$6,480	\$3,057	\$1,711	(1,346)	\$1,206	(505)
	\$6,480	\$3,057	\$1,711	1,346	\$1,206	(505)

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 374 - Pid26-eagle Ranch Estates Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Eagle Ranch Estates -pid#26 Fund, accounts for costs in the Eagle Ranch Estates district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$233,268	\$287,402	\$305,292	(17,890)	\$362,687	57,395
	\$233,268	\$287,402	\$305,292	(17,890)	\$362,687	57,395
Revenue						
Taxes	\$82,558	\$86,855	\$86,855	0	\$87,646	791
Interest Earnings	\$1,758	\$1,750	\$1,750	0	\$1,750	0
	\$84,316	\$88,605	\$88,605	0	\$89,396	791
Expense						
Operating Expenditures	\$12,292	\$31,210	\$31,210	0	\$31,265	55
	\$12,292	\$31,210	\$31,210	0	\$31,265	55
Designated Funds						
Future Programs/Services	\$305,292	\$344,797	\$362,687	17,890	\$420,818	58,131
	\$305,292	\$344,797	\$362,687	(17,890)	\$420,818	58,131

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 375 - Pid31-foothills Shadow Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Foothills Shadow -pid#31 Fund, accounts for costs in the Foothills Shadow district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$29,554	\$34,214	\$36,008	(1,794)	\$40,718	4,710
	\$29,554	\$34,214	\$36,008	(1,794)	\$40,718	4,710
Revenue						
Taxes	\$7,521	\$7,500	\$7,500	0	\$7,500	0
Interest Earnings	\$212	\$200	\$200	0	\$200	0
	\$7,732	\$7,700	\$7,700	0	\$7,700	0
Expense						
Operating Expenditures	\$1,278	\$2,990	\$2,990	0	\$2,990	0
	\$1,278	\$2,990	\$2,990	0	\$2,990	0
Designated Funds						
Future Programs/Services	\$36,008	\$38,924	\$40,718	1,794	\$45,428	4,710
	\$36,008	\$38,924	\$40,718	(1,794)	\$45,428	4,710

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 376 - Pid27-crown Point Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Crown Point -pid#27 Fund, accounts for costs in the Crown Point district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$15,475	\$17,731	\$18,517	(786)	\$20,773	2,256
	\$15,475	\$17,731	\$18,517	(786)	\$20,773	2,256
Revenue						
Taxes	\$3,458	\$3,400	\$3,400	0	\$3,400	0
Interest Earnings	\$109	\$100	\$100	0	\$100	0
	\$3,567	\$3,500	\$3,500	0	\$3,500	0
Expense						
Operating Expenditures	\$524	\$1,244	\$1,244	0	\$1,244	0
	\$524	\$1,244	\$1,244	0	\$1,244	0
Designated Funds						
Future Programs/Services	\$18,517	\$19,987	\$20,773	786	\$23,029	2,256
	\$18,517	\$19,987	\$20,773	(786)	\$23,029	2,256

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 377 - Pid32-charles Heights Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Charles Heights -pid#32 Fund, accounts for costs in the Charles Heights district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$5,632	\$13,904	\$1,610	12,294	\$4,343	2,733
	\$5,632	\$13,904	\$1,610	12,294	\$4,343	2,733
Revenue						
Taxes	\$15,069	\$14,439	\$14,439	0	\$14,438	(1)
Interest Earnings	\$69	\$100	\$100	0	\$100	0
Other Financing Sources (TABOR Excl)	\$1,755	\$0	\$12,285	(12,285)	\$0	(12,285)
	\$16,894	\$14,539	\$26,824	(12,285)	\$14,538	(12,286)
Expense						
Operating Expenditures	\$20,916	\$14,941	\$24,091	(9,150)	\$14,541	(9,550)
	\$20,916	\$14,941	\$24,091	(9,150)	\$14,541	(9,550)
Designated Funds						
Future Programs/Services	\$1,610	\$13,502	\$4,343	(9,159)	\$4,340	(3)
	\$1,610	\$13,502	\$4,343	9,159	\$4,340	(3)

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 378 - Pid35-bruns Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Bruns -pid#31 Fund, accounts for costs in the Bruns district

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$68,852	\$71,952	\$74,301	(2,349)	\$70,801	(3,500)
	\$68,852	\$71,952	\$74,301	(2,349)	\$70,801	(3,500)
Revenue						
Taxes	\$5,370	\$5,350	\$5,350	0	\$5,350	0
Interest Earnings	\$445	\$500	\$500	0	\$500	0
	\$5,815	\$5,850	\$5,850	0	\$5,850	0
Expense						
Operating Expenditures	\$365	\$3,350	\$9,350	(6,000)	\$3,350	(6,000)
	\$365	\$3,350	\$9,350	(6,000)	\$3,350	(6,000)
Designated Funds						
Future Programs/Services	\$74,301	\$74,452	\$70,801	(3,651)	\$73,301	2,500
	\$74,301	\$74,452	\$70,801	3,651	\$73,301	2,500

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 379 - Pid36-bonnell West Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Bonnell West -pid#36 Fund, accounts for costs in the Bonnell West district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$197,789	\$129,582	\$259,585	(130,003)	\$171,298	(88,287)
	\$197,789	\$129,582	\$259,585	(130,003)	\$171,298	(88,287)
Revenue						
Taxes	\$64,504	\$64,998	\$64,998	0	\$65,069	71
Interest Earnings	\$1,496	\$1,500	\$1,500	0	\$1,500	0
	\$66,000	\$66,498	\$66,498	0	\$66,569	71
Expense						
Operating Expenditures	\$4,203	\$9,785	\$154,785	(145,000)	\$9,789	(144,996)
	\$4,203	\$9,785	\$154,785	(145,000)	\$9,789	(144,996)
Designated Funds						
Future Programs/Services	\$259,585	\$186,295	\$171,298	(14,997)	\$228,078	56,780
	\$259,585	\$186,295	\$171,298	14,997	\$228,078	56,780

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 380 - Pid33-prairie Trails Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Prairie Trails Pid#33 Fund, accounts for costs in the Prairie Trails Pid.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$13,008	\$30,736	\$37,959	(7,223)	\$56,727	18,768
	\$13,008	\$30,736	\$37,959	(7,223)	\$56,727	18,768
Revenue						
Taxes	\$30,526	\$31,589	\$31,589	0	\$31,967	378
Interest Earnings	\$202	\$250	\$250	0	\$250	0
	\$30,728	\$31,839	\$31,839	0	\$32,217	378
Expense						
Operating Expenditures	\$5,777	\$13,071	\$13,071	0	\$13,098	27
	\$5,777	\$13,071	\$13,071	0	\$13,098	27
Designated Funds						
Future Programs/Services	\$37,959	\$49,504	\$56,727	7,223	\$75,846	19,119
	\$37,959	\$49,504	\$56,727	(7,223)	\$75,846	19,119

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 381 - Pid34-mountain Range Shadows Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Mountain Range Shadows Pid #34 Fund, accounts for costs in the Mountain Range Shadows Pid.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$57,981	\$65,527	\$96,766	(31,239)	\$12,356	(84,410)
	\$57,981	\$65,527	\$96,766	(31,239)	\$12,356	(84,410)
Revenue						
Taxes	\$50,715	\$48,243	\$48,243	0	\$48,286	43
Interest Earnings	\$550	\$500	\$500	0	\$500	0
	\$51,265	\$48,743	\$48,743	0	\$48,786	43
Expense						
Operating Expenditures	\$12,479	\$43,153	\$133,153	(90,000)	\$43,156	(89,997)
	\$12,479	\$43,153	\$133,153	(90,000)	\$43,156	(89,997)
Designated Funds						
Future Programs/Services	\$96,766	\$71,117	\$12,356	(58,761)	\$17,986	5,630
	\$96,766	\$71,117	\$12,356	58,761	\$17,986	5,630

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 382 - Pid40-paragon Estates Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Paragon Estates Pid#40 Fund, accounts for costs in the Paragon Estates Pid.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$116,794	\$147,031	\$153,208	(6,177)	\$150,276	(2,932)
	\$116,794	\$147,031	\$153,208	(6,177)	\$150,276	(2,932)
Revenue						
Taxes	\$38,442	\$39,885	\$39,885	0	\$39,885	0
Interest Earnings	\$884	\$800	\$800	0	\$800	0
	\$39,326	\$40,685	\$40,685	0	\$40,685	0
Expense						
Operating Expenditures	\$2,912	\$8,617	\$43,617	(35,000)	\$8,617	(35,000)
	\$2,912	\$8,617	\$43,617	(35,000)	\$8,617	(35,000)
Designated Funds						
Future Programs/Services	\$153,208	\$179,099	\$150,276	(28,823)	\$182,344	32,068
	\$153,208	\$179,099	\$150,276	28,823	\$182,344	32,068

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 384 - Pid38-centro Business Park Maint Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Maint Centro Business Park Pid#38 Fund, accounts for maintenance costs in the Maint Centro Business Park Pid.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$80,194	\$97,697	\$102,690	(4,993)	\$119,697	17,007
	\$80,194	\$97,697	\$102,690	(4,993)	\$119,697	17,007
Revenue						
Taxes	\$25,575	\$25,045	\$25,045	0	\$25,139	94
Interest Earnings	\$626	\$600	\$600	0	\$600	0
	\$26,200	\$25,645	\$25,645	0	\$25,739	94
Expense						
Operating Expenditures	\$3,704	\$8,638	\$8,638	0	\$8,644	6
	\$3,704	\$8,638	\$8,638	0	\$8,644	6
Designated Funds						
Future Programs/Services	\$102,690	\$114,704	\$119,697	4,993	\$136,792	17,095
	\$102,690	\$114,704	\$119,697	(4,993)	\$136,792	17,095

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 385 - Pid38-centro Business Park Debt Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Maint Centro Business Park Pid#38 Fund, accounts for debt costs in the Maint Centro Business Park Pid.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$97,855	\$94,984	\$96,176	(1,192)	\$96,740	564
	\$97,855	\$94,984	\$96,176	(1,192)	\$96,740	564
Revenue						
Taxes	\$109,771	\$108,504	\$108,504	0	\$107,506	(998)
Interest Earnings	\$429	\$500	\$500	0	\$400	(100)
	\$110,200	\$109,004	\$109,004	0	\$107,906	(1,098)
Expense						
Operating Expenditures	\$7,503	\$7,440	\$7,440	0	\$7,220	(220)
Debt Service	\$104,375	\$101,000	\$101,000	0	\$102,250	1,250
	\$111,878	\$108,440	\$108,440	0	\$109,470	1,030
Designated Funds						
Future Programs/Services	\$2,176	\$1,548	\$2,740	1,192	\$1,176	(1,564)
	\$2,176	\$1,548	\$2,740	(1,192)	\$1,176	(1,564)
Reserved Funds						
Reserved for Debt	\$94,000	\$94,000	\$94,000	0	\$94,000	0
	\$94,000	\$94,000	\$94,000	0	\$94,000	0

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 386 - Pid38-centro Business Park Const Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Maint Centro Business Park Pid#38 Fund, accounts for construction costs in the Maint Centro Business Park Pid.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$160,803	\$162,103	\$161,732	371	\$162,732	1,000
	\$160,803	\$162,103	\$161,732	371	\$162,732	1,000
Revenue						
Interest Earnings	\$982	\$1,000	\$1,000	0	\$1,000	0
	\$982	\$1,000	\$1,000	0	\$1,000	0
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Future Programs/Services	\$161,786	\$163,103	\$162,732	(371)	\$163,732	1,000
	\$161,786	\$163,103	\$162,732	371	\$163,732	1,000

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 387 - Pid37-terry Cove Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Terry Cove Pid#37 Fund, accounts for costs in the Terry Cove Pid.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$21,306	\$26,948	\$28,435	(1,487)	\$33,523	5,088
	\$21,306	\$26,948	\$28,435	(1,487)	\$33,523	5,088
Revenue						
Taxes	\$9,026	\$8,410	\$8,410	0	\$8,018	(392)
Interest Earnings	\$164	\$225	\$225	0	\$225	0
	\$9,191	\$8,635	\$8,635	0	\$8,243	(392)
Expense						
Operating Expenditures	\$2,062	\$3,547	\$3,547	0	\$3,539	(8)
	\$2,062	\$3,547	\$3,547	0	\$3,539	(8)
Designated Funds						
Future Programs/Services	\$28,435	\$32,036	\$33,523	1,487	\$38,227	4,704
	\$28,435	\$32,036	\$33,523	(1,487)	\$38,227	4,704

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 388 - Pid42-cottonwood Shores Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Cottonwood Shores -pid#42 Fund, accounts for costs in the Cottonwood Shores district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$78,142	\$103,634	\$109,211	(5,577)	\$131,012	21,801
	\$78,142	\$103,634	\$109,211	(5,577)	\$131,012	21,801
Revenue						
Taxes	\$33,436	\$29,098	\$29,098	0	\$28,514	(584)
Interest Earnings	\$617	\$600	\$600	0	\$600	0
	\$34,053	\$29,698	\$29,698	0	\$29,114	(584)
Expense						
Operating Expenditures	\$2,984	\$7,897	\$7,897	0	\$7,855	(42)
	\$2,984	\$7,897	\$7,897	0	\$7,855	(42)
Designated Funds						
Future Programs/Services	\$109,211	\$125,435	\$131,012	5,577	\$152,271	21,259
	\$109,211	\$125,435	\$131,012	(5,577)	\$152,271	21,259

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 389 - Pid41-the Bluffs Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Bluffs -pid#41 Fund, accounts for costs in the The Bluffs district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$35,512	\$56,138	\$57,574	(1,436)	\$77,054	19,480
	\$35,512	\$56,138	\$57,574	(1,436)	\$77,054	19,480
Revenue						
Taxes	\$24,589	\$23,680	\$23,680	0	\$23,680	0
Interest Earnings	\$327	\$350	\$350	0	\$350	0
	\$24,916	\$24,030	\$24,030	0	\$24,030	0
Expense						
Operating Expenditures	\$2,854	\$4,550	\$4,550	0	\$4,550	0
	\$2,854	\$4,550	\$4,550	0	\$4,550	0
Designated Funds						
Future Programs/Services	\$57,574	\$75,618	\$77,054	1,436	\$96,534	19,480
	\$57,574	\$75,618	\$77,054	(1,436)	\$96,534	19,480

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 390 - Pid39-rainbow Lakes Estates Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Rainbow Lakes Estates -pid#39 Fund, accounts for costs in that district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$103,514	\$125,197	\$131,468	(6,271)	\$149,942	18,474
	\$103,514	\$125,197	\$131,468	(6,271)	\$149,942	18,474
Revenue						
Taxes	\$29,087	\$27,584	\$27,584	0	\$27,699	115
Interest Earnings	\$763	\$700	\$700	0	\$700	0
	\$29,850	\$28,284	\$28,284	0	\$28,399	115
Expense						
Operating Expenditures	\$1,896	\$7,810	\$9,810	(2,000)	\$7,813	(1,997)
	\$1,896	\$7,810	\$9,810	(2,000)	\$7,813	(1,997)
Designated Funds						
Future Programs/Services	\$131,468	\$145,671	\$149,942	4,271	\$170,528	20,586
	\$131,468	\$145,671	\$149,942	(4,271)	\$170,528	20,586

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 391 - Pid43-grayhawk Knolls Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Grayhawk Knolls -pid#43 Fund, accounts for costs in that district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$36,010	\$41,997	\$42,908	(911)	\$48,347	5,439
	\$36,010	\$41,997	\$42,908	(911)	\$48,347	5,439
Revenue						
Taxes	\$9,401	\$9,294	\$9,294	0	\$10,701	1,407
Interest Earnings	\$250	\$250	\$250	0	\$250	0
	\$9,651	\$9,544	\$9,544	0	\$10,951	1,407
Expense						
Operating Expenditures	\$2,753	\$4,105	\$4,105	0	\$4,200	95
	\$2,753	\$4,105	\$4,105	0	\$4,200	95
Designated Funds						
Future Programs/Services	\$42,908	\$47,436	\$48,347	911	\$55,098	6,751
	\$42,908	\$47,436	\$48,347	(911)	\$55,098	6,751

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 392 - Pid46-koral Heights Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Koral Heights -pid#46 Fund, accounts for costs in that district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$4,499	\$5,333	\$11,998	(6,665)	\$377	(11,621)
	\$4,499	\$5,333	\$11,998	(6,665)	\$377	(11,621)
Revenue						
Taxes	\$11,438	\$10,833	\$10,833	0	\$10,833	0
Interest Earnings	\$74	\$100	\$100	0	\$100	0
	\$11,512	\$10,933	\$10,933	0	\$10,933	0
Expense						
Operating Expenditures	\$4,014	\$10,707	\$22,554	(11,847)	\$10,707	(11,847)
	\$4,014	\$10,707	\$22,554	(11,847)	\$10,707	(11,847)
Designated Funds						
Future Programs/Services	\$11,998	\$5,559	\$377	(5,182)	\$603	226
	\$11,998	\$5,559	\$377	5,182	\$603	226

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 393 - Pid47-park Hill Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Park Hill -pid#47 Fund, accounts for costs in that district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,643	\$1,562	\$6,248	(4,686)	\$188	(6,060)
	\$1,643	\$1,562	\$6,248	(4,686)	\$188	(6,060)
Revenue						
Taxes	\$5,005	\$4,220	\$4,252	(32)	\$4,220	(32)
Interest Earnings	\$31	\$30	\$70	(40)	\$30	(40)
	\$5,036	\$4,250	\$4,322	(72)	\$4,250	(72)
Expense						
Operating Expenditures	\$431	\$4,526	\$10,382	(5,856)	\$4,426	(5,956)
	\$431	\$4,526	\$10,382	(5,856)	\$4,426	(5,956)
Designated Funds						
Future Programs/Services	\$6,248	\$1,286	\$188	(1,098)	\$12	(176)
	\$6,248	\$1,286	\$188	1,098	\$12	(176)

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 394 - Pid49-wagon Wheel Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Wagon Wheel Fund -pid#49 Fund, accounts for costs in that district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$8,406	\$232	\$12,257	(12,025)	\$15,503	3,246
	\$8,406	\$232	\$12,257	(12,025)	\$15,503	3,246
Revenue						
Taxes	\$4,050	\$4,489	\$4,489	0	\$4,034	(455)
Interest Earnings	\$69	\$50	\$50	0	\$50	0
	\$4,119	\$4,539	\$4,539	0	\$4,084	(455)
Expense						
Operating Expenditures	\$268	\$1,293	\$1,293	0	\$1,262	(31)
	\$268	\$1,293	\$1,293	0	\$1,262	(31)
Designated Funds						
Future Programs/Services	\$12,257	\$3,478	\$15,503	12,025	\$18,325	2,822
	\$12,257	\$3,478	\$15,503	(12,025)	\$18,325	2,822

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 395 - Pid48-puebla Vista Estates Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Puebla Vista Estates -pid#48 Fund, accounts for costs in that district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	(\$67,067)	\$12,557	\$14,087	(1,530)	\$18,711	4,624
	(\$67,067)	\$12,557	\$14,087	(1,530)	\$18,711	4,624
Revenue						
Taxes	\$23,576	\$23,550	\$23,550	0	\$23,550	0
Interest Earnings	\$104	\$100	\$100	0	\$150	50
	\$23,680	\$23,650	\$23,650	0	\$23,700	50
Expense						
Operating Expenditures	\$2,890	\$4,344	\$4,344	0	\$4,027	(317)
Other Expenses	\$0	\$14,682	\$14,682	0	\$14,999	317
	\$2,890	\$19,026	\$19,026	0	\$19,026	0
Designated Funds						
Future Programs/Services	(\$46,278)	\$17,181	\$18,711	1,530	\$23,385	4,674
	(\$46,278)	\$17,181	\$18,711	(1,530)	\$23,385	4,674

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 396 - Pid50-clydsedale Park Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Clydesdale Park -pid#50 Fund, accounts for costs in the Clydesdale Park district.

Beginning Balance	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
	\$0	\$137,761	\$143,227	(5,466)	\$0	(143,227)
Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$83,754	\$92,270	\$92,946	(676)	\$0	(92,946)
Interest Earnings	\$766	\$800	\$800	0	\$0	(800)
	<u>\$84,520</u>	<u>\$93,070</u>	<u>\$93,746</u>	<u>(676)</u>	<u>\$0</u>	<u>(93,746)</u>
Expense	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	\$5,466	\$10,085	\$236,973	(226,888)	\$0	(236,973)
	<u>\$5,466</u>	<u>\$10,085</u>	<u>\$236,973</u>	<u>(226,888)</u>	<u>\$0</u>	<u>(236,973)</u>
Designated Funds	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Future Programs/Services	\$143,227	\$220,746	\$0	(220,746)	\$0	0
	<u>\$143,227</u>	<u>\$220,746</u>	<u>\$0</u>	<u>220,746</u>	<u>\$0</u>	<u>0</u>

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 397 - Pid51-clydsedale Estates Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Clydesdale Estates -pid#51 Fund, accounts for costs in the Clydesdale Estates district.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$3,561	\$5,526	\$6,426	(900)	\$8,536	2,110
	\$3,561	\$5,526	\$6,426	(900)	\$8,536	2,110
Revenue						
Taxes	\$3,765	\$4,975	\$4,975	0	\$0	(4,975)
Interest Earnings	\$38	\$0	\$0	0	\$0	0
	\$3,803	\$4,975	\$4,975	0	\$0	(4,975)
Expense						
Operating Expenditures	\$938	\$1,865	\$2,865	(1,000)	\$1,540	(1,325)
	\$938	\$1,865	\$2,865	(1,000)	\$1,540	(1,325)
Designated Funds						
Future Programs/Services	\$6,426	\$8,636	\$8,536	(100)	\$6,996	(1,540)
	\$6,426	\$8,636	\$8,536	100	\$6,996	(1,540)

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 398 - Pid44-horseshoe View Estates South Fund

Public Improvement District Funds account for snow removal, street maintenance, and future road improvements and construction projects in the district. Public Improvement Districts (PIDs) are funded by a mill levy assessed on the property owners of the district. The Horseshoe View Estates South -pid#44 Fund, accounts for costs in the Horseshoe View Estates South.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$0	\$84,701	\$86,622	(1,921)	\$173,918	87,296
	\$0	\$84,701	\$86,622	(1,921)	\$173,918	87,296
Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$92,213	\$93,995	\$93,995	0	\$93,941	(54)
Interest Earnings	\$409	\$500	\$500	0	\$500	0
Miscellaneous Revenue	\$0	\$0	\$0	0	\$0	0
	\$92,621	\$94,495	\$94,495	0	\$94,441	(54)
Expense	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	\$5,999	\$7,199	\$7,199	0	\$7,196	(3)
	\$5,999	\$7,199	\$7,199	0	\$7,196	(3)
Designated Funds	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Future Programs/Services	\$86,622	\$171,997	\$173,918	1,921	\$261,163	87,245
	\$86,622	\$171,997	\$173,918	(1,921)	\$261,163	87,245

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 400 - Lcid-surplus And Deficiency Fund

The Surplus and Deficiency Fund accounts for overages and shortages resulting from the payment of local improvement district bonds. If any assessment monies remain after a district's bonds are paid in full, they are transferred to this fund. If assessments are insufficient to pay bonds, the county may, at its discretion, use these funds to offset shortages. This fund is restricted by law, and may not be used for other purposes.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$784,581	\$805,732	\$790,313	15,419	\$762,768	(27,545)
	\$784,581	\$805,732	\$790,313	15,419	\$762,768	(27,545)
Revenue						
Interest Earnings	\$5,732	\$5,773	\$5,773	0	\$6,361	588
Other Revenue	\$0	\$14,682	\$14,682	0	\$30,593	15,911
	\$5,732	\$20,455	\$20,455	0	\$36,954	16,499
Expense						
	\$0	\$0	\$48,000	(48,000)	\$0	(48,000)
Designated Funds						
Future Programs/Services	\$790,313	\$826,187	\$762,768	(63,419)	\$799,722	36,954
	\$790,313	\$826,187	\$762,768	63,419	\$799,722	36,954
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 433 - Lcid-berthoud Estates Fund

The Assessment Debt Fund accounts for the payment of interest and principal on the portion of long-term special assessment debt currently due. Special assessment debt is funded by special assessments on the properties within each district, such assessments being payable over a number of years.

Beginning Balance	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
	\$0	\$0	\$0	0	\$0	0
Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Assessments	\$0	\$0	\$6,065	(6,065)	\$39,936	33,871
Interest Earnings	\$0	\$0	\$121	(121)	\$19,580	19,459
	<u>\$0</u>	<u>\$0</u>	<u>\$6,186</u>	<u>(6,186)</u>	<u>\$59,516</u>	<u>53,330</u>
Expense	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Debt Service	\$0	\$0	\$6,186	(6,186)	\$9,891	3,705
	<u>\$0</u>	<u>\$0</u>	<u>\$6,186</u>	<u>(6,186)</u>	<u>\$9,891</u>	<u>3,705</u>
Designated Funds	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Future Programs/Services	\$0	\$0	\$0	0	\$49,625	49,625
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>\$49,625</u>	<u>49,625</u>

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 434 - Lcid-fish Creek Fund

The Assessment Debt Fund accounts for the payment of interest and principal on the portion of long-term special assessment debt currently due. Special assessment debt is funded by special assessments on the properties within each district, such assessments being payable over a number of years.

Beginning Balance	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
	\$0	\$0	\$0	0	\$0	0
Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Assessments	\$0	\$0	\$0	0	\$12,944	12,944
Interest Earnings	\$0	\$0	\$0	0	\$6,344	6,344
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>\$19,288</u>	<u>19,288</u>
Expense	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Debt Service	\$0	\$0	\$0	0	\$3,206	3,206
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>\$3,206</u>	<u>3,206</u>
Designated Funds	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Future Programs/Services	\$0	\$0	\$0	0	\$16,082	16,082
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>\$16,082</u>	<u>16,082</u>

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 443 - Lcid-ferndale Fund

The Assessment Debt Fund accounts for the payment of interest and principal on the portion of long-term special assessment debt currently due. Special assessment debt is funded by special assessments on the properties within each district, such assessments being payable over a number of years.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$5,931	\$3,012	\$2,477	535	\$4,813	2,336
	\$5,931	\$3,012	\$2,477	535	\$4,813	2,336
Revenue						
Taxes	\$23	\$0	\$0	0	\$0	0
Assessments	\$11,170	\$11,813	\$11,813	0	\$12,492	679
Interest Earnings	\$3,646	\$2,978	\$2,978	0	\$2,318	(660)
	\$14,839	\$14,791	\$14,791	0	\$14,810	19
Expense						
Debt Service	\$18,293	\$12,455	\$12,455	0	\$11,890	(565)
	\$18,293	\$12,455	\$12,455	0	\$11,890	(565)
Designated Funds						
Future Programs/Services	\$2,477	\$5,348	\$4,813	(535)	\$7,733	2,920
	\$2,477	\$5,348	\$4,813	535	\$7,733	2,920

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 444 - Lcid-glacier View Meadows Fund

The Assessment Debt Fund accounts for the payment of interest and principal on the portion of long-term special assessment debt currently due. Special assessment debt is funded by special assessments on the properties within each district, such assessments being payable over a number of years

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$21,311	\$23,711	\$23,616	95	\$22,728	(888)
	\$21,311	\$23,711	\$23,616	95	\$22,728	(888)
Revenue						
Taxes	\$44	\$0	\$0	0	\$0	0
Assessments	\$16,145	\$16,711	\$16,711	0	\$17,143	432
Interest Earnings	\$12,098	\$11,432	\$11,432	0	\$10,827	(605)
	\$28,287	\$28,143	\$28,143	0	\$27,970	(173)
Expense						
Debt Service	\$25,982	\$25,983	\$29,031	(3,048)	\$25,704	(3,327)
	\$25,982	\$25,983	\$29,031	(3,048)	\$25,704	(3,327)
Designated Funds						
Future Programs/Services	\$23,616	\$25,871	\$22,728	(3,143)	\$24,994	2,266
	\$23,616	\$25,871	\$22,728	3,143	\$24,994	2,266
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 446 - Lcid-hidden View Estates Fund

The Assessment Debt Fund accounts for the payment of interest and principal on the portion of long-term special assessment debt currently due. Special assessment debt is funded by special assessments on the properties within each district, such assessments being payable over a number of years.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$7,789	\$9,103	\$7,135	1,968	\$7,127	(8)
	\$7,789	\$9,103	\$7,135	1,968	\$7,127	(8)
Revenue						
Taxes	\$46	\$0	\$0	0	\$0	0
Assessments	\$11,240	\$12,011	\$12,011	0	\$12,251	240
Interest Earnings	\$4,926	\$4,847	\$4,847	0	\$4,657	(190)
	\$16,212	\$16,858	\$16,858	0	\$16,908	50
Expense						
Debt Service	\$16,865	\$16,866	\$16,866	0	\$16,865	(1)
	\$16,865	\$16,866	\$16,866	0	\$16,865	(1)
Designated Funds						
Future Programs/Services	\$0	\$9,095	\$7,127	(1,968)	\$7,170	43
	\$0	\$9,095	\$7,127	1,968	\$7,170	43

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 448 - Lcid-linmar Fund

The Assessment Debt Fund accounts for the payment of interest and principal on the portion of long-term special assessment debt currently due. Special assessment debt is funded by special assessments on the properties within each district, such assessments being payable over a number of years.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$5,751	\$3,292	\$3,316	(24)	\$6,947	3,631
	\$5,751	\$3,292	\$3,316	(24)	\$6,947	3,631
Revenue						
Taxes	\$19	\$0	\$0	0	\$0	0
Assessments	\$16,786	\$17,752	\$17,752	0	\$18,773	1,021
Interest Earnings	\$5,469	\$4,479	\$4,479	0	\$3,466	(1,013)
	\$22,275	\$22,231	\$22,231	0	\$22,239	8
Expense						
Debt Service	\$24,710	\$18,600	\$18,600	0	\$22,753	4,153
	\$24,710	\$18,600	\$18,600	0	\$22,753	4,153
Designated Funds						
Future Programs/Services	\$3,316	\$6,923	\$6,947	24	\$6,433	(514)
	\$3,316	\$6,923	\$6,947	(24)	\$6,433	(514)

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 453 - Lcid-riverglen Fund

The Assessment Debt Fund accounts for the payment of interest and principal on the portion of long-term special assessment debt currently due. Special assessment debt is funded by special assessments on the properties within each district, such assessments being payable over a number of years.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance	\$0	\$0	\$0	0	\$0	0
Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Taxes	\$0	\$0	\$0	0	\$0	0
Assessments	\$0	\$50,282	\$50,282	0	\$51,540	1,258
Interest Earnings	\$0	\$24,803	\$24,803	0	\$23,766	(1,037)
	\$0	\$75,085	\$75,085	0	\$75,306	221
Expense	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Debt Service	\$0	\$75,085	\$75,085	0	\$75,084	(1)
	\$0	\$75,085	\$75,085	0	\$75,084	(1)
Designated Funds	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Future Programs/Services	\$0	\$0	\$0	0	\$222	222
	\$0	\$0	\$0	0	\$222	222

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 481 - Larimer County Building Authority Debt Service Fund

The Larimer County Building Authority Debt Fund accounts for payment of interest and principal on certificates of participation.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,679,379	\$639,395	\$697,644	(58,249)	\$0	(697,644)
	\$1,679,379	\$639,395	\$697,644	(58,249)	\$0	(697,644)
Revenue						
Interest Earnings	\$76,543	\$0	\$23,468	(23,468)	\$0	(23,468)
	\$1,948,327	\$0	\$23,468	(23,468)	\$0	(23,468)
Expense						
Debt Service	\$2,930,063	\$608,985	\$608,985	0	\$0	(608,985)
	\$2,930,063	\$608,985	\$721,112	(112,127)	\$0	(721,112)
Designated Funds						
Future Programs/Services	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0
Reserved Funds						
Reserved for Debt	\$697,644	\$30,410	\$0	(30,410)	\$0	0
	\$697,644	\$30,410	\$0	30,410	\$0	0

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 482 - The Ranch Debt Service Fund

The Fair Debt Service Fund accounts for the required debt service reserve that is held as an emergency reserve for the debt service payments on the \$53,750,000 of bonds issued to build the Fairgrounds facilities.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,083,227	\$1,085,300	\$1,080,448	4,852	\$1,082,301	1,853
	\$1,083,227	\$1,085,300	\$1,080,448	4,852	\$1,082,301	1,853
Revenue						
Interest Earnings	\$2,282	\$1,895	\$1,895	0	\$1,603	(292)
Other Financing Sources (TABOR Excl)	\$4,314,930	\$4,318,196	\$4,318,196	0	\$4,317,607	(589)
	\$4,317,212	\$4,320,091	\$4,320,091	0	\$4,319,210	(881)
Expense						
Debt Service	\$4,319,990	\$4,318,238	\$4,318,238	0	\$4,317,988	(250)
	\$4,319,990	\$4,318,238	\$4,318,238	0	\$4,317,988	(250)
Designated Funds						
Future Programs/Services	\$1,080,448	\$1,087,153	\$1,082,301	(4,852)	\$1,083,523	1,222
	\$1,080,448	\$1,087,153	\$1,082,301	4,852	\$1,083,523	1,222
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 483 - Open Space Debt Service Fund

The Open Space Debt Service Fund accounts for the debt service to payoff the bonds issued to acquire Open Space

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$102,504	\$102,487	\$102,762	(275)	\$102,403	(359)
	\$102,504	\$102,487	\$102,762	(275)	\$102,403	(359)
Revenue						
Interest Earnings	\$596	\$0	\$0	0	\$0	0
Other Financing Sources (TABOR Excl)	\$1,229,024	\$1,230,754	\$1,230,754	0	\$1,228,529	(2,225)
	\$1,229,620	\$1,230,754	\$1,230,754	0	\$1,228,529	(2,225)
Expense						
Debt Service	\$1,229,363	\$1,231,113	\$1,231,113	0	\$1,228,613	(2,500)
	\$1,229,363	\$1,231,113	\$1,231,113	0	\$1,228,613	(2,500)
Designated Funds						
Future Programs/Services	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0
Reserved Funds						
Reserved for Debt	\$102,762	\$102,128	\$102,403	275	\$102,319	(84)
	\$102,762	\$102,128	\$102,403	(275)	\$102,319	(84)

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 484 - Larimer Humane Society Debt Service Fund

The Humane Society Debt Service Fund accounts for the debt service to payoff the bonds issued to build Humane Society facility.

Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$0	\$0	\$0	0	\$3,000,000	3,000,000
	<hr/> \$0	<hr/> \$0	<hr/> \$0	<hr/> 0	<hr/> \$3,000,000	<hr/> 3,000,000
 Expense						<u>Chg from Revised</u>
Debt Service	\$0	\$0	\$0	0	\$3,000,000	3,000,000
	<hr/> \$0	<hr/> \$0	<hr/> \$0	<hr/> 0	<hr/> \$3,000,000	<hr/> 3,000,000

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 510 - Larimer Humane Society Capital Project Fund

The Humane Society Capital Project Fund accounts for the costs to construct the Humane Society facility.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance	\$0	\$0	\$0	0	\$0	0
Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Other Financing Sources (TABOR Excl)	\$0	\$0	\$0	0	\$13,000,000	13,000,000
	\$0	\$0	\$0	0	\$13,000,000	13,000,000
Expense	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Capital Outlay	\$0	\$0	\$0	0	\$13,000,000	13,000,000
	\$0	\$0	\$0	0	\$13,000,000	13,000,000
Designated Funds	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Capital Outlay and Projects	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 512 - Capital Expenditures Fund

The Capital Expenditures Fund provides and accumulates monies for major capital expenditures of the County, such as significant land and building purchases, construction or equipment, and related costs.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$3,035,283	\$3,112,358	\$3,287,119	(174,761)	\$3,128,381	(158,738)
	\$3,035,283	\$3,112,358	\$3,287,119	(174,761)	\$3,128,381	(158,738)
Revenue						
Taxes	\$0	\$0	\$0	0	\$0	0
Intergovernmental Revenue	\$12,350	\$0	\$0	0	\$1,000,000	1,000,000
Charges for Services	\$255,625	\$244,231	\$244,231	0	\$244,231	0
Interest Earnings	\$17,525	\$20,000	\$20,000	0	\$15,000	(5,000)
Miscellaneous Revenue	\$23	\$0	\$0	0	\$0	0
Other Financing Sources (TABOR Excl)	\$1,981,991	\$1,788,147	\$2,080,147	(292,000)	\$6,075,000	3,994,853
	\$2,267,514	\$2,052,378	\$2,344,378	(292,000)	\$7,334,231	4,989,853
Expense						
Personnel	\$112,436	\$92,137	\$95,064	(2,927)	\$94,854	(210)
Operating Expenditures	\$30,017	\$588,463	\$637,243	(48,780)	\$307,393	(329,850)
Capital Outlay	\$1,873,225	\$1,432,077	\$1,765,061	(332,984)	\$0	(1,765,061)
Other Financing Uses	\$0	\$0	\$5,748	(5,748)	\$0	(5,748)
	\$2,015,678	\$2,112,677	\$2,503,116	(390,439)	\$402,247	(2,100,869)
Designated Funds						
Working Capital	\$1,000,000	\$0	\$0	0	\$1,000,000	1,000,000
Capital Outlay and Projects	\$2,112,358	\$3,052,059	\$3,128,381	76,322	\$9,060,365	5,931,984
Future Programs/Services	\$174,761	\$0	\$0	0	\$0	0
	\$3,287,119	\$3,052,059	\$3,128,381	(76,322)	\$10,060,365	6,931,984

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 522 - Replacement Fund

The Capital Outlay Fund provides for purchases of county fixed assets and related costs (excluding real property, grant-funded, proprietary and expendable trust fund assets). The amounts shown as adopted represent the capital outlay decision packages adopted in each departmental budget.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$23,943,931	\$19,674,690	\$21,311,163	(1,636,473)	\$19,819,871	(1,491,292)
	\$23,943,931	\$19,674,690	\$21,311,163	(1,636,473)	\$19,819,871	(1,491,292)
Revenue						
Charges for Services	\$13,366	\$0	\$25,000	(25,000)	\$0	(25,000)
Miscellaneous Revenue	\$192,680	\$15,197	\$31,408	(16,211)	\$0	(31,408)
Other Financing Sources (TABOR Excl)	\$1,877,941	\$1,626,551	\$1,676,304	(49,753)	\$1,654,150	(22,154)
	\$2,083,987	\$1,641,748	\$1,732,712	(90,964)	\$1,654,150	(78,562)
Expense						
Personnel	\$110,641	\$114,483	\$114,044	439	\$117,673	3,629
Operating Expenditures	\$1,132,395	\$2,096,212	\$2,210,754	(114,542)	\$1,840,248	(370,506)
Capital Outlay	\$207,927	\$483,058	\$630,603	(147,545)	\$568,290	(62,313)
Other Financing Uses	\$3,265,792	\$0	\$268,603	(268,603)	\$11,952,000	11,683,397
	\$4,716,755	\$2,693,753	\$3,224,004	(530,251)	\$14,478,211	11,254,207
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Capital Outlay and Projects	\$18,070,815	\$18,622,685	\$19,578,346	955,661	(\$2,131,190)	(21,709,536)
Future Programs/Services	\$3,240,348	\$0	\$241,525	241,525	\$9,127,000	8,885,475
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$21,311,163	\$18,622,685	\$19,819,871	(1,197,186)	\$6,995,810	(12,824,061)
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
Reserved for Emergencies	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 532 - Improvement District Construction-admin Fund

The Improvement District Construction Fund provides for administration and construction of capital improvements of special assessment districts.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$240,894	\$240,894	\$253,273	(12,379)	\$262,699	9,426
	\$240,894	\$240,894	\$253,273	(12,379)	\$262,699	9,426
Revenue						
Charges for Services	\$62,379	\$60,000	\$60,000	0	\$67,800	7,800
	\$62,379	\$60,000	\$60,000	0	\$67,800	7,800
Expense						
Other Financing Uses	\$50,000	\$50,574	\$50,574	0	\$60,000	9,426
	\$50,000	\$50,574	\$50,574	0	\$60,000	9,426
Designated Funds						
Capital Outlay and Projects	\$253,273	\$250,320	\$262,699	12,379	\$270,499	7,800
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$253,273	\$250,320	\$262,699	(12,379)	\$270,499	7,800

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 533 - Id Const-berthoud Estates Fund

The Berthoud Estates 2013-1 Local Improvement District construction fund provides for administration and construction of capital improvements which benefit properties in the Berthoud Estates district. Selling District Bonds raises funds. Property owners pay the costs of the improvements.

Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	Chg from Revised
Assessments	\$0	\$0	\$139,495	(139,495)	\$0	(139,495)
Other Financing Sources (TABOR Excl)	\$0	\$0	\$970,341	(970,341)	\$0	(970,341)
	<hr/> \$0	<hr/> \$0	<hr/> \$1,109,836	<hr/> (1,109,836)	<hr/> \$0	<hr/> (1,109,836)
 Expense						Chg from Revised
Operating Expenditures	\$0	\$0	\$1,109,836	(1,109,836)	\$0	(1,109,836)
	<hr/> \$0	<hr/> \$0	<hr/> \$1,109,836	<hr/> (1,109,836)	<hr/> \$0	<hr/> (1,109,836)

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 534 - Id Const-fish Creek Fund

The Fish Creek 2013-1 Local Improvement District construction fund provides for administration and construction of capital improvements which benefit properties in the Fish Creek district. Selling District Bonds raises funds. Property owners pay the costs of the improvements.

Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Assessments	\$0	\$0	\$41,934	(41,934)	\$0	(41,934)
Other Financing Sources (TABOR Excl)	\$0	\$0	\$314,505	(314,505)	\$0	(314,505)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$0	\$0	\$356,439	(356,439)	\$0	(356,439)
Expense	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	\$0	\$0	\$356,439	(356,439)	\$0	(356,439)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$0	\$0	\$356,439	(356,439)	\$0	(356,439)

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 543 - Id Const-hidden View Estates 08-1 Fund

The Hidden View Estates 08-1 Local Improvement District construction fund provides for administration and construction of capital improvements which benefit properties in the Fort Collins Industrial Park district. Selling District Bonds raises funds. Property owners pay the costs of the improvements.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance	\$0	\$0	\$0	0	\$0	0
Revenue	\$0	\$0	\$0	0	\$0	0
Expense	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 546 - Id Const-riverglen 12-1 Fund

The ID Construction - Riverglen 12-1 Local Improvement District construction fund provides for administration and construction of capital improvements. Selling District Bonds raises funds. Property owners pay the costs of the improvements.

Beginning Balance	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Budget Equity	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0
Revenue	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Miscellaneous Revenue	\$0	\$0	\$33,000	(33,000)	\$0	(33,000)
Other Financing Sources (TABOR Excl)	\$1,227,736	\$0	\$1,162,082	(1,162,082)	\$0	(1,162,082)
	\$1,227,736	\$0	\$1,195,082	(1,195,082)	\$0	(1,195,082)
Expense	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Operating Expenditures	\$65,654	\$0	\$1,195,082	(1,195,082)	\$0	(1,195,082)
	\$65,654	\$0	\$1,195,082	(1,195,082)	\$0	(1,195,082)

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 552 - Solid Waste Fund

The Solid Waste Fund accounts for the County's landfill operations which are primarily funded by site collections. Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$22,539,946	\$23,309,748	\$24,546,189	(1,236,441)	\$25,318,418	772,229
	\$22,539,946	\$23,309,748	\$24,546,189	(1,236,441)	\$25,318,418	772,229
Revenue						
Intergovernmental Revenue	\$0	\$0	\$95,000	(95,000)	\$190,000	95,000
Licenses and Permits	\$1,300	\$1,000	\$1,000	0	\$1,000	0
Charges for Services	\$5,838,835	\$5,188,652	\$6,273,882	(1,085,230)	\$5,551,440	(722,442)
Interest Earnings	\$142,082	\$130,000	\$130,000	0	\$145,000	15,000
Miscellaneous Revenue	\$14,997	\$12,500	\$12,500	0	\$12,600	100
	\$5,997,214	\$5,332,152	\$6,512,382	(1,180,230)	\$5,900,040	(612,342)
Expense						
Personnel	\$1,588,379	\$1,774,762	\$1,822,040	(47,278)	\$2,008,287	186,247
Operating Expenditures	\$2,242,869	\$3,194,786	\$3,208,508	(13,722)	\$3,373,509	165,001
Capital Outlay	\$139,705	\$45,605	\$679,605	(634,000)	\$44,162	(635,443)
Other Financing Uses	\$20,018	\$30,000	\$30,000	0	\$36,000	6,000
	\$3,990,971	\$5,045,153	\$5,740,153	(695,000)	\$5,461,958	(278,195)
Designated Funds						
Working Capital	\$1,065,515	\$1,063,995	\$1,100,949	36,954	\$1,123,998	23,049
Capital Outlay and Projects	\$7,235,156	\$7,162,234	\$6,621,951	(540,283)	\$5,583,789	(1,038,162)
Future Programs/Services	\$16,245,518	\$15,370,518	\$17,595,518	2,225,000	\$19,048,713	1,453,195
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$24,546,189	\$23,596,747	\$25,318,418	(1,721,671)	\$25,756,500	438,082
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 608 - Facilities And Information Technology Division Fund

The Facilities & Information Technology Division Fund accounts for the costs of four departments working to integrate facilities and technology into county business.

- Business Administration Services - provides accounting, billing, budgeting and administrative support.
- Software Application Services - focuses on developing and supporting departmental applications and GIS. This department has several groups; one primarily focused on supporting existing systems, one focusing on new development or larger project efforts, and one on GIS applications.
- Technology Support Services - combines and focuses on day-to-day enterprise equipment, IT infrastructure, tools and services that county employees have or can use.
- Facilities Services - provides custodial and operations and maintenance services for all buildings and grounds owned by Larimer County. Also provides space planning and relocation services for Larimer County Departments.
- Process Improvement Services

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$19,683,507	\$20,533,043	\$23,029,354	(2,496,311)	\$24,102,904	1,073,550
	\$19,683,507	\$20,533,043	\$23,029,354	(2,496,311)	\$24,102,904	1,073,550
Revenue						
Charges for Services	\$5,381,613	\$5,597,727	\$5,551,059	46,668	\$6,195,241	644,182
Miscellaneous Revenue	\$3,942	\$2,500	\$4,570	(2,070)	\$1,000	(3,570)
Other Financing Sources (TABOR Excl)	\$15,135,725	\$12,620,616	\$12,998,860	(378,244)	\$16,578,894	3,580,034
	\$20,522,753	\$18,220,843	\$18,554,489	(333,646)	\$22,775,135	4,220,646
Expense						
Personnel	\$8,375,595	\$8,379,447	\$8,175,197	204,250	\$9,130,817	955,620
Operating Expenditures	\$6,089,316	\$6,928,061	\$8,064,396	(1,136,335)	\$9,231,777	1,167,381
Capital Outlay	\$2,449,496	\$1,479,597	\$1,166,346	313,251	\$3,435,046	2,268,700
Other Financing Uses	\$262,500	\$75,000	\$75,000	0	\$75,000	0
	\$17,176,906	\$16,862,105	\$17,480,939	(618,834)	\$21,872,640	4,391,701
Designated Funds						
Working Capital	\$258,612	\$150,485	\$556,503	406,018	\$753,641	197,138
Capital Outlay and Projects	\$0	\$3,304	\$82,292	78,988	\$930,856	848,564
Future Programs/Services	\$21,780,215	\$21,737,992	\$23,464,109	1,726,117	\$23,320,902	(143,207)
	\$22,038,827	\$21,891,781	\$24,102,904	(2,211,123)	\$25,005,399	902,495
Reserved Funds						
Reserved for Emergencies	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 612 - Fleet Services Fund

The Fleet Management Fund accounts for the revenues and costs associated with vehicle and equipment maintenance, maintenance of Public Works facilities, and fuel supplied to various departments of the County. Internal service funds account for the financing of goods or services provided to other departments of the County on a cost-reimbursement basis.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$6,531,315	\$5,785,745	\$7,836,638	(2,050,893)	\$4,910,612	(2,926,026)
	\$6,531,315	\$5,785,745	\$7,836,638	(2,050,893)	\$4,910,612	(2,926,026)
Revenue						
Intergovernmental Revenue	\$0	\$0	\$0	0	\$0	0
Charges for Services	\$7,553,080	\$5,538,483	\$5,838,483	(300,000)	\$6,852,584	1,014,101
Miscellaneous Revenue	(\$1,709,714)	\$0	\$0	0	\$20,300	20,300
Other Financing Sources (TABOR Excl)	\$2,832,464	\$2,024,811	\$2,024,811	0	\$10,560,307	8,535,496
	\$8,675,830	\$7,563,294	\$7,863,294	(300,000)	\$17,433,191	9,569,897
Expense						
Personnel	\$1,426,084	\$1,316,429	\$1,519,329	(202,900)	\$1,710,968	191,639
Operating Expenditures	\$3,554,678	\$3,154,388	\$4,272,241	(1,117,853)	\$3,513,130	(759,111)
Capital Outlay	\$2,370,487	\$3,447,562	\$4,976,119	(1,528,557)	\$4,741,985	(234,134)
Other Financing Uses	\$19,257	\$0	\$21,631	(21,631)	\$5,000	(16,631)
	\$7,370,507	\$7,918,379	\$10,789,320	(2,870,941)	\$9,971,083	(818,237)
Designated Funds						
Working Capital	\$4,225,685	\$818,237	\$434,776	(383,461)	\$645,419	210,643
Capital Outlay and Projects	\$818,237	\$3,870,600	\$3,851,423	(19,177)	\$11,222,888	7,371,465
Future Programs/Services	\$2,792,716	\$741,823	\$624,413	(117,410)	\$504,413	(120,000)
	\$7,836,638	\$5,430,660	\$4,910,612	520,048	\$12,372,720	7,462,108
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
Reserved for Inventory	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 645 - Employee Benefits Fund

The Employee Benefits Fund accounts for collecting amounts from participating funds and paying employee benefit costs such as Medical and Dental insurance. Internal service funds account for the financing of goods or services provided to other departments of the County on a cost-reimbursement basis.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$12,586,364	\$13,042,126	\$13,174,700	(132,574)	\$9,556,697	(3,618,003)
	\$12,586,364	\$13,042,126	\$13,174,700	(132,574)	\$9,556,697	(3,618,003)
Revenue						
Charges for Services	\$16,743,140	\$17,163,000	\$16,926,500	236,500	\$17,177,000	250,500
Interest Earnings	\$95,836	\$100,000	\$90,000	10,000	\$90,000	0
Miscellaneous Revenue	\$161,937	\$150,000	\$211,689	(61,689)	\$145,000	(66,689)
Other Financing Sources (TABOR Excl)	\$0	\$0	\$13,386	(13,386)	\$0	(13,386)
	\$17,040,635	\$17,413,000	\$17,241,575	171,425	\$17,412,000	170,425
Expense						
Personnel	\$233,031	\$247,335	\$310,715	(63,380)	\$353,246	42,531
Operating Expenditures	\$16,219,268	\$15,458,897	\$20,548,863	(5,089,966)	\$19,589,082	(959,781)
	\$16,452,299	\$15,706,232	\$20,859,578	(5,153,346)	\$19,942,328	(917,250)
Designated Funds						
Future Programs/Services	\$13,174,700	\$14,748,894	\$9,556,697	(5,192,197)	\$7,026,369	(2,530,328)
	\$13,174,700	\$14,748,894	\$9,556,697	5,192,197	\$7,026,369	(2,530,328)

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 672 - Unemployment Fund

The Self-Insured Unemployment Fund accounts for collecting coverage amounts from participating funds and paying unemployment claims. Internal service funds account for the financing of goods or services provided to other departments of the County on a cost-reimbursement basis.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$357,182	\$736,657	\$893,207	(156,550)	\$1,346,182	452,975
	\$357,182	\$736,657	\$893,207	(156,550)	\$1,346,182	452,975
Revenue						
Charges for Services	\$790,834	\$775,000	\$745,000	30,000	\$750,000	5,000
Interest Earnings	\$6,077	\$5,000	\$8,000	(3,000)	\$8,000	0
	\$796,911	\$780,000	\$753,000	27,000	\$758,000	5,000
Expense						
Operating Expenditures	\$260,886	\$400,025	\$300,025	100,000	\$300,025	0
	\$260,886	\$400,025	\$300,025	100,000	\$300,025	0
Designated Funds						
Future Programs/Services	\$893,207	\$1,116,632	\$1,346,182	229,550	\$1,804,157	457,975
	\$893,207	\$1,116,632	\$1,346,182	(229,550)	\$1,804,157	457,975

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 682 - Risk Management Fund

The Self-Insured Workers' Compensation Fund accounts for collecting coverage amounts from participating funds and paying workers' compensation claims. Internal service funds account for the financing of goods or services provided to other departments of the County on a cost-reimbursement basis.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$8,040,996	\$8,040,996	\$9,208,755	(1,167,759)	\$9,208,755	0
	\$8,040,996	\$8,040,996	\$9,208,755	(1,167,759)	\$9,208,755	0
Revenue						
Charges for Services	\$2,621,702	\$2,720,282	\$2,720,282	0	\$2,634,122	(86,160)
Interest Earnings	\$83,790	\$50,000	\$50,000	0	\$50,000	0
Miscellaneous Revenue	\$162,080	\$50,000	\$50,000	0	\$50,000	0
	\$2,867,572	\$2,820,282	\$2,820,282	0	\$2,734,122	(86,160)
Expense						
Personnel	\$240,352	\$252,728	\$252,086	642	\$257,098	5,012
Operating Expenditures	\$1,459,461	\$2,567,554	\$2,568,196	(642)	\$2,477,024	(91,172)
	\$1,699,813	\$2,820,282	\$2,820,282	0	\$2,734,122	(86,160)
Designated Funds						
Working Capital	\$112,463	\$112,463	\$564,057	451,594	\$564,057	0
Capital Outlay and Projects	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$9,096,292	\$7,928,533	\$8,644,698	716,165	\$8,644,698	0
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$9,208,755	\$8,040,996	\$9,208,755	(1,167,759)	\$9,208,755	0
Reserved Funds						
Reserved for Emergencies	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 882 - Drainage-fox Meadows Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,410	\$1,460	\$1,418	42	\$1,438	20
	\$1,410	\$1,460	\$1,418	42	\$1,438	20
Revenue						
Interest Earnings	\$9	\$20	\$20	0	\$10	(10)
	\$9	\$20	\$20	0	\$10	(10)
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$1,418	\$1,480	\$1,438	(42)	\$1,448	10
	\$1,418	\$1,480	\$1,438	42	\$1,448	10

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 883 - Drainage-mccelland/mail Creek Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$6,046	\$6,096	\$6,083	13	\$6,123	40
	\$6,046	\$6,096	\$6,083	13	\$6,123	40
Revenue						
Interest Earnings	\$37	\$40	\$40	0	\$40	0
	\$37	\$40	\$40	0	\$40	0
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$6,083	\$6,136	\$6,123	(13)	\$6,163	40
	\$6,083	\$6,136	\$6,123	13	\$6,163	40

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 884 - Drainage-evergreen/greenbriar Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,713	\$1,733	\$1,723	10	\$1,738	15
	\$1,713	\$1,733	\$1,723	10	\$1,738	15
Revenue						
Interest Earnings	\$10	\$15	\$15	0	\$15	0
	\$10	\$15	\$15	0	\$15	0
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$1,723	\$1,748	\$1,738	(10)	\$1,753	15
	\$1,723	\$1,748	\$1,738	10	\$1,753	15

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 885 - Drainage-west Vine Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$237,098	\$119,298	\$239,323	(120,025)	\$27,223	(212,100)
	\$237,098	\$119,298	\$239,323	(120,025)	\$27,223	(212,100)
Revenue						
Charges for Services	\$776	\$200	\$200	0	\$200	0
Interest Earnings	\$1,450	\$1,800	\$200	1,600	\$200	0
	\$2,225	\$2,000	\$400	1,600	\$400	0
Expense						
Operating Expenditures	\$0	\$0	\$212,500	(212,500)	\$0	(212,500)
	\$0	\$0	\$212,500	(212,500)	\$0	(212,500)
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$239,323	\$121,298	\$27,223	(94,075)	\$27,623	400
	\$239,323	\$121,298	\$27,223	94,075	\$27,623	400

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 886 - Drainage-canal/spring Creek Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$4,325	\$4,375	\$4,351	24	\$4,381	30
	\$4,325	\$4,375	\$4,351	24	\$4,381	30
Revenue						
Interest Earnings	\$26	\$30	\$30	0	\$30	0
	\$26	\$30	\$30	0	\$30	0
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$4,351	\$4,405	\$4,381	(24)	\$4,411	30
	\$4,351	\$4,405	\$4,381	24	\$4,411	30

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 887 - Drainage-fossil Creek Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$315,672	\$319,172	\$317,600	1,572	\$320,100	2,500
	\$315,672	\$319,172	\$317,600	1,572	\$320,100	2,500
Revenue						
Charges for Services	\$0	\$500	\$500	0	\$500	0
Interest Earnings	\$1,928	\$2,000	\$2,000	0	\$2,000	0
	\$1,928	\$2,500	\$2,500	0	\$2,500	0
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$317,600	\$321,672	\$320,100	(1,572)	\$322,600	2,500
	\$317,600	\$321,672	\$320,100	1,572	\$322,600	2,500

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 888 - Drainage-dry Creek Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$2,059	\$2,079	\$2,784	(705)	\$2,804	20
	\$2,059	\$2,079	\$2,784	(705)	\$2,804	20
Revenue						
Interest Earnings	\$15	\$20	\$20	0	\$20	0
	\$725	\$20	\$20	0	\$20	0
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$2,784	\$2,099	\$2,804	705	\$2,824	20
	\$2,784	\$2,099	\$2,804	(705)	\$2,824	20

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 889 - Drainage-cooper Slough Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$3,541	\$3,591	\$3,562	29	\$3,602	40
	\$3,541	\$3,591	\$3,562	29	\$3,602	40
Revenue						
Interest Earnings	\$22	\$40	\$40	0	\$40	0
	\$22	\$40	\$40	0	\$40	0
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$3,562	\$3,631	\$3,602	(29)	\$3,642	40
	\$3,562	\$3,631	\$3,602	29	\$3,642	40

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 890 - Drainage-boxelder Creek Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$30,470	\$34,270	\$29,907	4,363	\$38,082	8,175
	\$30,470	\$34,270	\$29,907	4,363	\$38,082	8,175
Revenue						
Taxes	\$941	\$0	\$50	(50)	\$0	(50)
Charges for Services	\$343,742	\$356,200	\$337,200	19,000	\$337,000	(200)
Interest Earnings	\$612	\$700	\$700	0	\$700	0
	\$345,295	\$356,900	\$337,950	18,950	\$337,700	(250)
Expense						
Operating Expenditures	\$345,857	\$352,625	\$329,775	22,850	\$338,750	8,975
	\$345,857	\$352,625	\$329,775	22,850	\$338,750	8,975
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$29,907	\$38,545	\$38,082	(463)	\$37,032	(1,050)
	\$29,907	\$38,545	\$38,082	463	\$37,032	(1,050)
Reserved Funds						
Reserved for Debt	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 892 - Drainage-loveland Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$51,360	\$52,060	\$52,175	(115)	\$52,875	700
	\$51,360	\$52,060	\$52,175	(115)	\$52,875	700
Revenue						
Charges for Services	\$0	\$300	\$300	0	\$200	(100)
Interest Earnings	\$315	\$400	\$400	0	\$400	0
	\$815	\$700	\$700	0	\$600	(100)
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$52,175	\$52,760	\$52,875	115	\$53,475	600
	\$52,175	\$52,760	\$52,875	(115)	\$53,475	600

**Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund**

Fund: 893 - Drainage-laporte Fund

Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$2,506	\$2,546	\$3,307	(761)	\$3,347	40
	\$2,506	\$2,546	\$3,307	(761)	\$3,347	40
Revenue						
Charges for Services	\$783	\$0	\$0	0	\$30	30
Interest Earnings	\$18	\$40	\$40	0	\$0	(40)
	\$801	\$40	\$40	0	\$30	(10)
Expense						
	\$0	\$0	\$0	0	\$0	0
Designated Funds						
Working Capital	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$3,307	\$2,586	\$3,347	761	\$3,377	30
	\$3,307	\$2,586	\$3,347	(761)	\$3,377	30

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 898 - Development Review Fund

The Drainage fee funds account for development fees collected on behalf of specific geographical areas to provide improvements to designated drainage basins.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$65,465	\$44,465	\$43,115	1,350	\$37,115	(6,000)
	\$65,465	\$44,465	\$43,115	1,350	\$37,115	(6,000)
Revenue						
Charges for Services	\$2,650	\$4,000	\$4,000	0	\$5,000	1,000
	\$2,650	\$4,000	\$4,000	0	\$5,000	1,000
Expense						
Other Financing Uses	\$25,000	\$10,000	\$10,000	0	\$10,000	0
	\$25,000	\$10,000	\$10,000	0	\$10,000	0
Designated Funds						
Future Programs/Services	\$43,115	\$38,465	\$37,115	(1,350)	\$32,115	(5,000)
	\$43,115	\$38,465	\$37,115	1,350	\$32,115	(5,000)

Larimer County Adopted 2015 Budget
Summary of Adopted Budget by Fund

Fund: 899 - Glacier View Meadows Fund

A Street Improvement Fees Fund accounts for development fees collected on behalf of specific geographical areas to provide improvements to arterial streets.

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Revised</u>	<u>2014 Change</u>	<u>2015 Adopted</u>	<u>Chg from Revised</u>
Beginning Balance						
Budget Equity	\$1,502	\$1,502	\$1,502	0	\$1,502	0
	\$1,502	\$1,502	\$1,502	0	\$1,502	0
Revenue						
	\$0	\$0	\$0	0	\$0	0
	\$0	\$0	\$0	0	\$0	0
Expense						
Operating Expenditures	\$0	\$1,502	\$0	1,502	\$1,502	1,502
	\$0	\$1,502	\$0	1,502	\$1,502	1,502
Designated Funds						
Capital Outlay and Projects	\$0	\$0	\$0	0	\$0	0
Future Programs/Services	\$1,502	\$0	\$1,502	1,502	\$0	(1,502)
Capital Outlay/Projects	\$0	\$0	\$0	0	\$0	0
	\$1,502	\$0	\$1,502	(1,502)	\$0	(1,502)