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LARIMER COUNTY

2023 REVISED AND 2024 PROPOSED BUDGETS



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Larimer County Board of Commissioners



Larimer County Board of Commissioners (left to right): Jody Shadduck-McNally, District 3; John Kefalas, District 1; Kristin Stephens, District 2

Preparing an annual budget is a critical task for Larimer County. It fosters dialogue and priority-setting across the county's elected leaders and department directors. Its success relies on oversight and collaboration from the Board of County Commissioners, other elected officials, department directors, and staff who invest countless hours in evaluating programs, analyzing data, and preparing proposals. We deeply appreciate everyone's hard work and dedication.

Lorenda Volker, County Manager

Laurie Kadrach, Assistant County Manager

Josh Fudge, Director of Performance, Budget, and Strategy

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Alex Jordan, Budget Analyst

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**Larimer County
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January 01, 2023

Christopher P. Morill

Executive Director

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October 15, 2023

Board of County Commissioners
Larimer County Residents

SUBJECT: 2023 Revised and 2024 Proposed Budgets

Dear Larimer County Commissioners and Residents,

As County Manager, it is my responsibility to propose an annual budget for presentation to the Board of County Commissioners based on the Board's expressed priorities and direction. The 2023 Revised and 2024 Proposed Larimer County Budgets were both prepared in compliance with state laws, generally accepted budgeting principles, agency funding requirements, and direction of the Board of County Commissioners.

Larimer County government includes various departments and divisions under the ten elected County officials established by the Colorado Constitution. Each of these areas provide a collection of services to residents, property owners, and visitors. Most County services are provided without regard to municipal boundaries; residents who live in cities receive the same level of service as those living in unincorporated areas. The County's net operating budget is organized into five service categories that describe the type of services delivered. The service categories include Public Safety; Human and Economic Health; Community Planning, Infrastructure, and Resources; Public Records and Information; and Support Services. Some service categories incorporate participation by elected offices.

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

Disaster response costs are also separated from normal operational budgets to help compare expenses from year to year. Like in prior years, the 2024 Proposed Budget includes expenses related to ongoing recovery from the COVID-19 pandemic, wildfires, and floods.

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

Budget Process and Guidelines

The County's budgeting process is a year-round effort. Throughout the year Commissioners review performance measures for the five service categories. These periodic reviews highlight trends in the outcomes resulting from County services, which assist Commissioners in setting budget guidelines and priorities for the coming year.





Planning for the coming fiscal year begins in the spring with a work session where Commissioners receive information about internal strengths and weaknesses and the external opportunities and threats (SWOT) related to each of the service categories. Themes emerging from this analysis inform budgeting strategies for the coming year. The Budget Office also presents information regarding revenue and expense forecasts at this work session and the Commissioners review and provide direction for preliminary base budget targets for each department and elected office for the upcoming fiscal year.

Throughout the early summer, Commissioners and staff solicit resident input at community meetings and through online submissions while reviewing data on compensation, the economy, proposed and adopted legislation, and revenue projections that may impact the County. Base budget targets are refined, and program leaders prepare and submit budget requests.

Over a nearly two-month period, the County Manager and Office of Performance, Budget, and Strategy meet with each department director and elected official to review submitted budget packets. Requests for funding are thoroughly vetted and validated by supporting data. All programs are reviewed to ensure they are operating efficiently and effectively and are responsive to resident needs and/or service mandates. Larimer County has a long history of prioritizing continuation of existing programs and identified priorities over embarking on new services and this philosophy continues in the 2023 Revised and 2024 Proposed Budgets.

This year, elected offices and departments were required to submit service reduction proposals for 2024 to meet the potential impact of SB23-303/Proposition HH. If approved by voters statewide, Proposition HH will reduce the impact of significant value increases on property taxpayers, curtailing the increase in revenue that taxing authorities like Larimer County would otherwise receive. All elected offices and departments submitted budget proposals according to the guidelines provided by the Commissioners and met their base budget/reduction targets. A list of proposed reductions is included at the end of this transmittal letter.

The 2024 Proposed Budget was prepared under the assumption that Proposition HH will be approved. However, historically elected offices and departments have been able to request funding to meet identified needs beyond the established guidelines through the submission of service proposals. This mechanism allows Commissioners to direct additional revenue, if available, into specific programs and projects in response to community needs and priorities. Some service proposals have been recommended in the event voters do not approve Proposition HH and revenues are not impacted in 2024. Due to ongoing economic uncertainty related to future anticipated ballot questions that could limit County revenue in future years, the number of service proposals recommended is limited to a handful of proposals supporting critical and/or Commissioner prioritized services or programs.

Revenue Highlights

Property Tax: Larimer County's largest General Fund revenue source 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. Property taxes are assessed annually, but reappraisal of property values occurs biannually.

The County's operating mill levy has been 21.571 mills since 1992. It is divided between General Fund, Road and Bridge, Human Services, and Health and Environment. An additional 0.75 mills are collected



and transmitted by the County to Foothills Gateway which provides services to persons with developmental disabilities.

Colorado property tax law requires County Assessors to conduct countywide reappraisals of property every two years in odd-numbered years. Property taxes based on these updated assessed values are collected the following year. Because of this reoccurring two-year cycle, the total assessed value of property changes more significantly year over year in even-numbered years. The 2023 reappraisal cycle, impacting the 2024 budget, saw a record increase in property values. The average increase across the county for a single-family home was 40% in Fort Collins and 37% in Loveland. The all-time rise in values led the State Assembly to pass SB23-303, which referred Proposition HH to the November ballot.

If approved by a majority of statewide voters, Proposition HH lowers assessment rates, reduces property values, and creates new revenue caps for local governments relying on property tax revenue. Larimer County has a history of budgeting conservatively, so the 2024 Proposed Budget assumes that Proposition HH will pass, and a new revenue cap will be in effect.

Departments and elected offices were asked to propose reductions of programs funded by property taxes to sustainably align ongoing expenses with this new revenue constraint. Reduction proposals are outlined in TABLE 1 at the end of this letter. If Proposition HH fails to receive a majority vote, the 2024 Adopted Budget will not include most of those reductions.

Sales Tax: The second largest source of revenue for Larimer County is sales tax. The County collects four small, dedicated sales taxes that fund specific services and are restricted for specific voter-approved uses. These sales taxes do not contribute directly to the County General Fund. Sales taxes revenue is anticipated to be flat going into 2024 as consumer spending and inflation have both slowed. Program budgets are within these new revenue expectations.

- A 0.15% (1½¢ on \$10) sales tax supports operations at the County jail. This tax currently generates enough revenue annually to cover approximately one-third of the jail's operating expenses.
- A quarter cent (0.25%, 2½¢ on \$10) sales tax currently funds open space and is shared with municipalities. The County retains 50% of the sales tax collected and shares the other 50% with the eight municipalities in the county.
- A separate quarter cent (0.25%, 2½¢ on \$10) sales tax currently funds behavioral health services countywide. A portion of the funds generated by the county are distributed to service providers throughout the community to address mental health and substance use disorder needs. The County also completed construction of a behavioral health facility in 2023 with the first patients accessing the facility in December 2023.
- There is also a 0.15% (1½¢ on \$10) sales tax that funds construction and operation of the county's fairgrounds facility, The Ranch. The County is completing an implementation strategy for the Ranch Master Plan to specify the new facilities to be built, the improvements to existing facilities needed and upgrades to the supporting infrastructure for the complex. Projects are anticipated to be delivered through a combination of county sponsored projects and projects accomplished as public/private partnerships.



Fees and Charges for Service: There has been a significant drop in recording fee revenues in 2023 as higher interest rates have led to fewer home sales and refinances. The Clerk and Recorder’s revenue budgets for 2023 and 2024 have been adjusted accordingly. Higher interest rates have also meant a higher return on Larimer County investments of reserves. As a result, the Treasurer’s revenue budget is higher than in previous years. Interest earnings are not anticipated to remain high in the long term as County fund balances are utilized on capital projects and the Federal Reserve lowers rates. We will continue to monitor these trends.

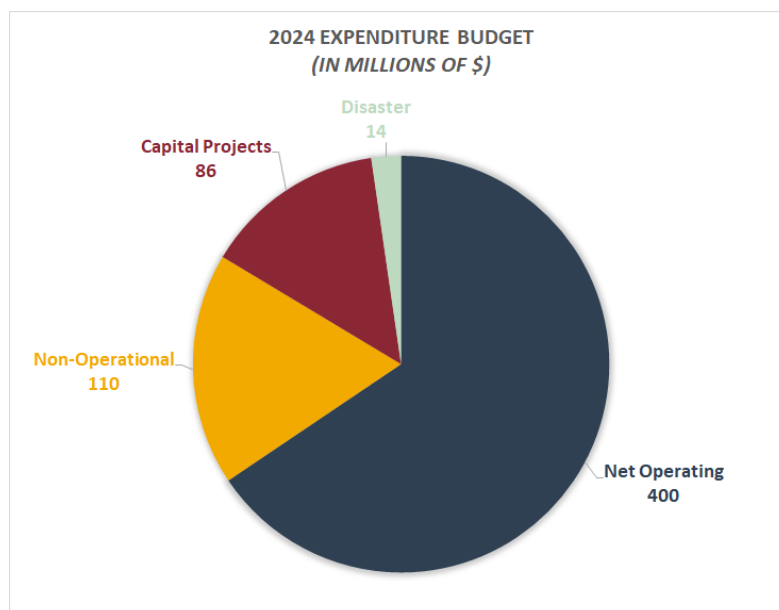
Fees at the County’s landfill are set by the Commissioners. Fees collected are used exclusively for Solid Waste purposes which include household hazardous waste disposal, the operation of transfer stations in communities distant from the landfill, and recycling services. In addition, these fees serve as the source of funding for future solid waste needs in the community as the current landfill reaches the end of its capacity.

Grants from State and Federal Programs: In recent years funding from State and Federal sources that support services provided by Human Services, Economic and Workforce Development, Health and Environment, and Community Justice Alternatives substantially increased due to one-time funding made available for COVID-19 response and recovery efforts. Those funds are ending in 2023 and 2024.

Additionally, in 2021 and 2022 the County received more than \$69 million in Fiscal Recovery Funding (FRF) as part of the American Rescue Plan Act (ARPA). After engaging in robust public outreach, the County developed a strategy for how best to use these funds to achieve transformational improvement in the lives of community members. The County continues to evaluate and utilize these funds consistent with the identified strategy to support such things as improving broadband connectivity in rural areas, affordable housing, transformational community partnerships, and other critical areas.

Expense Highlights

Budgeted expenses are divided into operating, capital improvement plan items, and disaster recovery costs. The chart below illustrates the percentage allocated to each expense type in the 2024 Proposed Budget.



Expenses are categorized into groups of departments and elected offices that provide similar services. The five service categories are:

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

Public Safety: The Commissioners Office works closely with the elected Sheriff, District Attorney, and Coroner to ensure that public safety is adequately funded. Additional services in this category include Alternative Sentencing, Community Corrections, and Emergency Management. The County provides the services to all residents of Larimer County whether they live in rural areas or within municipal boundaries including operation of the community's jail, funding for the Coroner's Office, an extensive array of alternative sentencing and community corrections programs, pre-trial services, and emergency management and recovery functions. The County is also statutorily responsible for providing primary funding for the District Attorney's office for the Eighth Judicial District as well as providing facilities for the Eighth Judicial District, including courtroom and probation services space.

Because of the role delegated to us by the State Constitution and statutes the County also bears significant responsibility for public safety services in our community. The Sheriff's Office provides patrol services in unincorporated rural areas, and, under Colorado Revised Statute 30-10-513, is responsible for coordination of fire suppression efforts in the case of prairie, forest, or wildland fires or wildfires occurring in the unincorporated areas of the County outside the boundaries of a fire protection district, or those that exceed the capabilities of the fire protection district to control or extinguish. The 2024 Proposed Budget continues to include resources to mitigate the damage of future fires and assist homeowners in forested areas to make their properties less susceptible to wildfire damage.

Public safety programs have seen an unprecedented number of new unfunded state mandates over the last two years. The ever-increasing population growth in Northern Colorado has also led to a strain on facilities and services. The 2023 Revised and 2024 Proposed Budgets include funding required to expand jail inmate medical monitoring, cover significant liability insurance premium increases, and gather new data for new state reporting standards. In 2023, Larimer County completed projects to renovate outdated and crowded detention facilities including the county jail, alternative sentencing, and community corrections buildings. These renovated and expanded facilities are opening in 2023 and 2024.

Community Planning, Infrastructure and Resources: This service category includes the following departments: Community Development, Engineering, Road and Bridge, Solid Waste, Natural Resources and The Ranch.

Major capital improvement spending continues in this service category in the 2023 Revised and 2024 Proposed Budget. In this service category, significant work is ongoing in the Solid Waste Department to develop new landfill facilities and increase diversion of material away from traditional landfilling. A replacement landfill is in the design and permitting process. Construction of a new North Landfill and possibly a modified version of a Central Transfer Station is anticipated to begin as the existing County landfill reaches its capacity. Conversations continue with regional partners regarding services associated with diverting material from the new landfill and this work will continue into 2024.



In 2024 activities at The Ranch will include implementing a revised Master Plan for a new phase of development funded by the extension of the dedicated sales tax. The County intends to use available funds to continue County-sponsored projects while soliciting and reviewing proposals for public/private partnership opportunities.

Natural Resources continues to emphasize partnerships and grant opportunities to fund acquisitions and enhancements. In 2024 the department will continue to focus on preservation and maintenance of existing open spaces while making incremental improvements to both facilities and practices to address growing demands for service by our community.

A significant gap remains between what is needed and available funding for capacity on county roads. County Engineering and Road and Bridge staff continue to research grant opportunities, fine-tune allocations of existing funding streams, and explore new ways to close this gap. Staffing levels in Road and Bridge, Engineering and Community Development are largely unchanged from the 2023 Adopted Budget levels, though Community Development has faced challenges in finding qualified employees to fill professional vacancies. They continue to work with the recruiting team in Human Resources to address this concern.

Human and Economic Health: The County's work in this category addresses the needs of our community related to Human Services, Health and Environment, Economic and Workforce Development, Extension, and Behavioral Health. Departments and programs in this area depend heavily on federal and state funding with matching local dollars. An ongoing challenge for budgeting in this area is the variations between the federal, state, and county fiscal years making program funding levels uncertain until long after the County's budget has been adopted.

The 2023 Revised Budget includes the completion of the long-anticipated new behavioral health facility. The 2024 Proposed Budget provides for the first year of operating costs of this building through a contract with SummitStone Health Partners. Construction of the new Larimer County Longview Behavioral Health facility was completed in September and the first patients are anticipated to be seen in early December. The County is proud to have realized the vision that began when voters approved community support for the behavioral health sales tax in 2018.

The County continues to provide high quality services in food assistance, adult and child protection, childcare assistance, and Medicaid administration. Our Economic and Workforce Development Department is actively engaged with regional partners in economic development, business support, and programs that support community members with disabilities, job seekers, and veterans.

Larimer County is providing a considerable investment in the 2024 budget to support the sustainability of existing affordable housing including engagement with mobile home park residents and owners. Additionally, Commissioners have allocated funding for eviction prevention to continue a service that began under a federal grant program.

Public Records and Information: This service category is comprised of elected offices – the Assessor, the Clerk and Recorder, and the Treasurer and Public Trustee – as well as the Public Affairs office. The 2023 Revised and 2024 Proposed Budget includes funding to conduct the 2024 Primary and Presidential election cycle, including a significant election facility remodel to provide improved sufficient and secure space to process ballots.



The Office of the Treasurer and Public Trustee is working closely with IT project managers on a unified credit card processing project and the Assessor continues work on incorporating a backlog of building permits into property value models. The Public Affairs office is engaged in community outreach and understanding legislative impacts on County services.

Support Services: This service category includes departments that largely support all departments and elected offices and include Human Resources, Information Technology, County Attorney, Facilities, Fleet Services, and Finance. The 2023 Revised and 2024 Proposed budget includes ongoing funding to ensure these programs are as efficient and effective as possible. Cybersecurity, potential collective bargaining, rising technology costs, climate-sensitive services and equipment, facility maintenance, and supporting data-driven decision making across the organization are of particular interest this year.

Looking to the Future

The following are a few key issues facing Larimer County in the coming years. It's likely that many will be addressed in some manner in the Five-Year Strategic Plan (2024-2028) currently in development.

Population Growth: The largest driver of a need for expanded County services is simply the growth of the community. Population growth puts additional demand on existing staff, transportation systems, service needs, and facilities. These are compounded by the challenges of changing workforce demographics and aging population in Northern Colorado. Some impacts of growth that the County will need to address in future budgets include transportation needs, facilities and equipment obsolescence, and an increase in public safety needs.

Inflation: Challenges related to the rising cost of housing, childcare, goods and services, and healthcare are impacting County residents and adding to the strain on those who rely on public services. Since the County administers the bulk of government programs serving vulnerable populations and criminal justice offenders, the demand for our services can be anticipated to be impacted. Additionally, County costs for technology, essential medical and food contracts, and building construction are also rapidly rising and have had a significant impact on the County's budget. These increases can be expected to continue and not drop back to previous rates.

Climate Smart and Future Ready: Larimer County continues to take steps to make our programs, purchasing policies, equipment, and facilities more sustainable. The 2024 Budget includes a position that will continue to develop and further these strategies and partnerships. The County has also been directly impacted by the increase in natural disasters. We have consequently established and maintained a separate Climate Impact Fund to hold reserves to respond to future disasters and mitigation projects. In the event of a major FEMA-qualifying disaster, local governments are required to spend their own revenues to respond and make temporary and permanent repairs before seeking reimbursement from the federal government. Sufficient reserves to pay for this critical disaster response and recovery work are essential for the community.

Revenue Source Stability: The primary source of discretionary revenue for the County is property tax. In 2022 and 2023 the state legislature acted to impact assessment rates/revenue for taxing authorities – resulting in Proposition HH being on the 2023 ballot. Additionally, a 2024 ballot initiative for a potential Constitutional amendment is already underway. "Initiative 50" would further restrict property tax revenues and would go into effect in 2025 if approved by Colorado voters. These efforts, if successful, could impact the County's ability to provide non-statutory services in the future. We can anticipate this trend to address property tax and/or taxable values to continue. The 2024 budget and forecast for



future years includes a conservative estimate of future property tax revenue growth. Likewise, sales tax revenues, which grew in previous years, have slowed. The 2024 budget and longer-term forecasts include the possibility of further slowing sales tax growth. This could impact the specific services funded with restricted and dedicated sales tax dollars (The Ranch, Open Space, Behavioral Health, and the County Jail). Critical programs in Human and Economic Health are funded primarily through state and federal grants. The County similarly makes conservative assumptions about the availability of these funds.

Continued Financial Health: The County currently enjoys a AAA credit rating, a characteristic of less than 2% of counties in the nation. This rating is based on many factors, but two important ones are the County's relatively low debt burden and the current reserve fund balances. The 2024 Proposed Budget strives to maintain these conditions. Moving forward with the next generation of improvements at The Ranch, implementing the Solid Waste Master Plan for the region, and addressing multiple facility needs must be managed carefully to maintain the favorable credit rating currently assigned to the County.

New Strategic Plan: In 2024 Larimer County will finalize a new Five-Year Strategic Plan with focused objectives to address many of the ongoing needs of residents. A Community Snapshot has been completed and a Community Leaders Summit was hosted in July. Outreach to community members through survey is underway and County staff have also had the opportunity to participate through an internal survey. County leaders will review the data and make recommendations for consideration by the Commissioners – who will ultimately establish high-level goals with specific objectives. The 2025 Budget will delineate more specifically how these objectives will be achieved.

Planning for Proposition HH

The inflation-based revenue constraints under Proposition HH will not be voted on until after the 2024 Proposed Budget is statutorily required to be released. As a result, two budgets have been developed for Commissioner consideration.

The 2024 Proposed Budget was prepared under the assumption that Proposition HH will be approved by voters in November. Therefore, it takes a more conservative approach with General Fund spending remaining under the new inflation-based revenue cap. A list of the most significant service/program reductions that will be made under this scenario is contained in TABLE 1 below. It should also be noted that departments and elected offices proposed efficiency reductions, as they do with each budget development cycle. These efficiency reductions will remain in effect regardless of the outcome of Proposition HH.

Because the outcome of the election is unknown, we are also planning for a second scenario that would not require the significant reductions listed in TABLE 1 to be implemented. Additionally, a limited number of requests for service enhancements recommended for inclusion in the second scenario budget are listed in TABLE 2 below. Again, these recommended service enhancements are very conservative given the prospect of a potential Constitutional amendment that could be considered by Colorado voters in 2024 and could further restrict property tax revenues that fund County services.

Finally, Larimer County has a history of providing a temporary mill levy credit when revenues have exceeded operational requirements as they will for fiscal year 2024 if Proposition HH is not approved by voters. Larimer County Commissioners have been consistent in saying they will provide such a temporary mill levy credit to taxpayers if that occurs.



TABLE 1: Reductions Under Proposition HH Revenue Limit (Included in the 2024 Proposed Budget)		Reduction Amount
Assessor	Emergency Damage Assessments	(\$15,000)
Clerk and Recorder	Three Vacant Positions	(\$300,000)
Community Justice Alternatives	Local Funding for State Wellness Court Coordinator	(\$38,600)
County Attorney	Administrative Support	(\$25,000)
County Commissioners	Sponsorships, Projects, Reporting Software, Community Outreach, and Public Engagement	(\$138,300)
District Attorney	Fleet Vehicles and Digital Evidence Technology Projects	(\$60,000)
Economic and Workforce Development	Local Match for Workforce Grants	(\$50,000)
Emergency Management	Emergency Preparedness Projects	(\$20,000)
Facilities	Restructure Building Component Replacement Program	(\$250,000)
Health and Environment	Adult/Youth Internships and Water Association Dues	(\$37,500)
Human and Economic Health	Repurposed Senior Tax Work-Off Program Funds	(\$30,000)
Human Resources	A Vacant Position	(\$90,000)
Human Services	Reduce General Assistance Program	(\$50,000)
Information Technology	Business Application Support, Cross Training and Digital Records Management	(\$150,000)
Natural Resources	General Fund Support for Parks/Open Spaces	(\$75,361)
Sheriff	Vacant Positions in Dispatch, Jail, and Supply	(\$265,000)
The Ranch	General Fund Support for Fair	(\$180,000)
Treasurer and Public Trustee	Treasurer Projects	(\$300,000)



TABLE 2: Service Enhancements to Be Included in the 2024 Adopted Budget If Proposition HH Does Not Receive Voter Approval		Amount
Community Development	Character Area Plans	\$55,000
Coroner	Family Advocate	\$86,760
District Attorney	Domestic Violence Prosecution Team (3.0 FTE)	\$334,432
Emergency Management	Fire Mitigation Grant Program	\$50,000
Engineering	County Transportation Master Plan Update	\$450,000
Human and Economic Health	Eviction Prevention	\$275,000
Information Technology	Cybersecurity Analyst	\$133,800
Sheriff	Civil Unit Sergeant	\$279,670

I want to express my appreciation to the departments and elected offices who helped to develop the 2023 Revised and 2024 Proposed Budgets. Under this year’s unusual circumstances, they were asked to propose ongoing budget reductions for programs funded wholly or in part by property taxes and to describe the impact the proposed reductions would have on the ability to provide essential services. These meetings were critical to ensure the proposed reductions would be sustainable and essential services would continue for the benefit of the community.

The 2023 Revised and 2024 Proposed budgets accompanying this letter comply with County policy and Colorado statutory requirements.

Sincerely,

Lorenda Volker
 County Manager

Section A – Introduction & Overview

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Budget Quick Guide

Overview

This document contains the 2023 Revised and 2024 Proposed budgets for Larimer County. The county’s fiscal year is January 1st through December 31st. A guide to some of the most important topics by section is shown below.

County Manager’s Budget Transmittal Letter

This is an executive summary of the major issues impacting Larimer County and some highlights in the budget.

Introduction & Overview SectionA-1

This section provides an overview of Larimer County, including:

- Important factors and trends
- Revenues and expense summaries
- New initiatives
- Changes to authorized positions.

Financial Information & Policies.....B-1

This section provides:

- An organizational chart
- Detailed budget information about County Service Categories, Elected Offices and Departments
- How the County’s budget is structured by funds
- Expenditure and revenue summaries over a three-year period

Capital Improvements Plan and Budget.....C-1

This section includes:

- An overview of the County’s plan for capital expenditures over the coming 5-year period
- How capital projects will be financed
- Detailed narratives about the capital projects that will be undertaken in the budget year
- How capital projects will impact current and future operating budgets.

Budget by Fund.....D-1

This section provides three-year financial summaries for each of the County’s funds. Funds are used to allocate budget resources to specific purposes, especially those services that have dedicated revenues or, in the case of capital funds contain projects that may have expenses over multiple years.

Glossary & Acronyms

Overview

This document uses many terms and acronyms that may not be familiar to the casual reader. Below is a glossary with helpful definitions for many commonly used terms.

Adopted Budget:	Budget amounts as originally approved by the Board of County Commissioners at the beginning of the year and to the budget document which consolidates all beginning-of-the-year operating appropriations and new capital projects.
Balanced Budget:	A balanced budget is one where expenditures are less than available revenues, including fund balances.
Capital Outlay:	A category of expenditure generally used for large, one-time purchases related to capital projects. Examples are land, contracts to construct facilities, and vehicles or other equipment with lifespans generally greater than three years.
Capital Project:	Significant one-time projects to replace existing county resources or acquire new assets. The capital projects generally last more than one year and are tracked as part of a rolling five-year Capital Improvement Plan.
Charges for Service:	Fees paid by customers in exchange for county services. An example would be a fee paid to use the landfill.
Capital Improvement Plan:	This rolling five-year plan is made up of budgeted capital expenses and revenues for the coming year plus planned projects for the following four years.
Full Time Equivalent (FTE)	A position that is funded for 2,080 hours in a year, or about 40 hours per week.
Fund:	A fund is a separate accounting entity with its own expenses, revenues, and balance sheet. Funds are used to aid compliance with finance-related legal rules, audits, and ballot or contractual provisions.
Fund Balance:	Accumulated funds or reserves from previous years (Beginning Fund Balance) or the amount of unspent funds left at the end of a year (Ending Fund Balance).

Larimer County 2024 Budget

Improvement District:	A taxing unit created within County government for the purpose of installing and maintaining certain public improvements in subdivisions of unincorporated Larimer County. More information can be found on the County Engineer's website .
Interfund Transfers:	Transfer of money from one fund to another.
Intergovernmental Revenues:	Revenue from other governments, including Federal, state, or local grants and payments.
Internal Service Fund:	Funds that track services provided from one county department to another. Information Technology, Fleet, and Facilities all have internal service funds.
Licenses & Permits:	Fees paid to engage in county authorized activities, like liquor licenses at restaurants or camping permits at county parks.
Mill Levy:	Refers to property tax rates, which are calculated by multiplying the mill levy rate by the taxable value and dividing by 1,000.
Operating Costs:	An expense category to capture costs incurred through normal operations, such as contracts, utilities, studies, non-capital equipment, food, and fuel. This expense type is distinct from capital outlay, personnel, debt, and non-operational transfers.
Proposed Budget:	The recommended County budget submitted by the County Manager to the Board of County Commissioners by October 15th of each fiscal year.

Larimer County 2024 Budget

Revised Budget:	The version of the budget that has been updated to include all changes made to the Adopted Budget.
Specific Ownership Tax:	Taxes paid on vehicles in lieu of personal property tax per State law. Tax values are based on the year of manufacture of the vehicle and the original taxable value which is determined when the vehicle is new and does not change throughout the life of the vehicle.
Unincorporated Areas or Unincorporated Larimer County:	Those portions of the County that are not part of a city or town.

Short Term Trends

Assumptions are used to establish a foundation for building the budget, which becomes the first year in a five-year forecast of revenues and expenses. These provide a framework for setting priorities, determining service levels, and allocating limited financial resources. Adjustments are made as more information about changes to state law, the economy, and revenues and expenses becomes available. The following short-term trends were critical in developing the 2024 budget:

Property Tax Revenues – Proposition HH

The 2023 reappraisal cycle saw an all-time increase in property values. This led to a record number of protests at the Assessor's Office over the summer and property tax legislation at the state assembly. Proposition HH was put to the ballot with significant adjustments to how counties and other localities can collect property taxes. It lowers assessment rates, reduces assessed values, and creates new property classifications. These changes have made forecasting property tax revenues more uncertain, as new formulas and methods need to be created for the first time under this new law. Larimer County revenues will be budgeted to remain under the new revenue growth cap based on the Denver-Aurora-Lakewood consumer price index as directed under the state law.

These changes only go into effect if voters approve Proposition HH, which will be voted on after the 2024 Proposed Budget is released. Since Larimer County always budgets to the most conservative scenario it is assumed that it will pass, and property tax revenues will be subject to new caps.

Sales, Use, and Specific Ownership Taxes

Sales, Use and Special Ownership tax revenues are budgeted at \$91.6 million for 2024, an increase of a little more than 2% over the 2023 Revised Budget. Through the first half of 2023, sales tax collections are roughly the same as the prior year, a significant slowdown from the large increases of past years driven by high consumer spending and high inflation. Use taxes are trending in two directions: building use taxes were significantly down but motor vehicle use taxes were higher through the first half of 2023.

State Aids & Federal Revenues

The significant influx of state and federal COVID-19 pandemic recovery funds has ended. Quarterly reports on how these dollars were spent can be found at [Larimer.gov](https://larimer.gov). Remaining fund balances continue to be drawn down into 2024.

Other state and federal grants revenues were forecasted to rise by 2.0% when building program base budgets, but the actual amount expected varies widely for each specific department and grant. For 2024, the Human Services Department is estimating a \$2.4 million increase in intergovernmental revenue over the prior year, while Economic and Workforce Development only up \$380,000. The Department of Health and Environment is expecting a decline of \$2.3 million in intergovernmental revenue this year as COVID recovery grants begin to expire. Local revenues paid to the Sheriff's Office by municipalities are expected to rise by 3.5% as the cost and demand for police patrol contracts continues to increase.

Personnel

Compensation is a data-driven process as Larimer County strives to remain competitive in a tight labor market. Hiring continues to be difficult, especially for public safety, part time, and seasonal positions. The 2023 budget includes a 2% range adjustment effective in January 2024 for most positions, and a 3% merit increase that can be awarded on an employee's anniversary date dependent on performance. Public safety positions that are part of Larimer County's step plan will see a 3% increase and employees are potentially eligible for step increases with each additional year of experience. Wages for temporary positions and overtime are budgeted based on estimated workloads.

For forecasting purposes personnel budgets, including benefits, are anticipated to rise by 5% percent in 2024.

Operating Expenditures

Inflation continues to be a major factor driving increases in technology spending, fuel, and facility operating costs. Unfunded state mandates for new services have also caused additional staffing requirements and dramatic increases to our insurance costs. Larimer County is also opening new and expanded facilities to meet the demands of a rising population. These new facilities come with additional operating costs to keep them open and maintained. These increases are offset by lower spending of pandemic recovery funds. The net change in 2024 over the prior year is -8%.

Capital Outlay

Larimer County will spend significantly less on capital than in prior years as it completes a jail improvement project, an alternative sentencing/community corrections facility expansion, and the new behavioral health facility. Funds for the purchase of new open spaces, projects in The Ranch master plan, a new north landfill, and replacement of existing infrastructure will continue to be part of the 2024 budget.

Larimer County will budget for about \$62 million less in capital outlay in 2024 than it did in the 2023 Revised Budget.

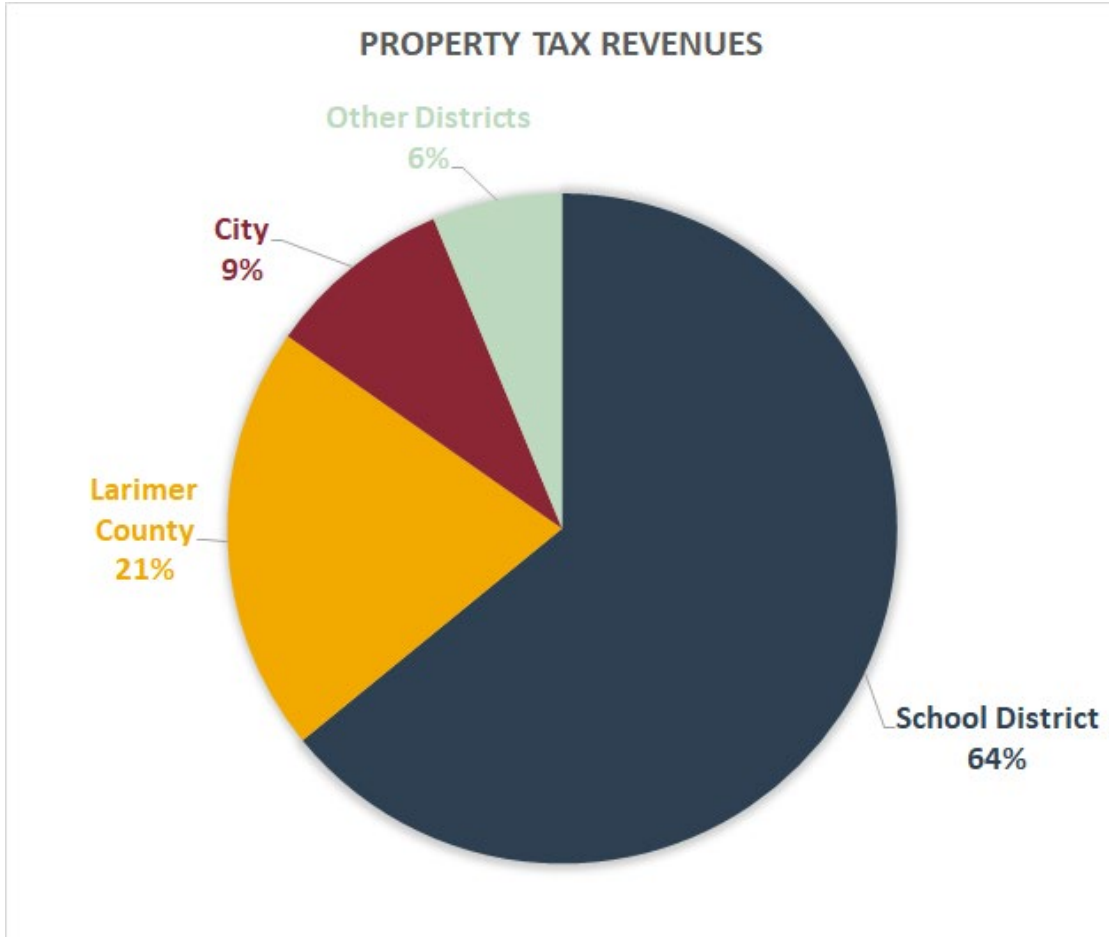
Certificates of Participation

Larimer County continues to enjoy low financing costs due to its AAA bond rating status. The annual financing cost on the certificates of participation used to fund the jail improvement project will be \$6 million through 2035.

Tax Levy Summary

County Share of Property Tax Levy

Because Larimer County assesses values and issues tax bills, residents might assume that all property tax revenues are used to fund county services. In reality, the county receives less than a quarter of a typical property tax bill. This pie chart shows the breakdown, which will vary depending on where a property is located.



Assessed Value Summary

Property taxes are calculated by multiplying a mill levy rate to every \$1,000 of taxable value. The 2024 Budget is based on the following property values supplied by the Office of the County Assessor.

Assessed Values (In Millions)				
Category	2022 Budget	2023 Budget	2024 Budget	% Change 2023 to 2024
Total Assessed Value	\$7,206	\$7,368	\$9,595	30.2%
TIF Value	\$399	\$406	\$496	12.4%
NET ASSESSED VALUE	\$6,806	\$6,962	\$9,099	30.1%
Actual Values				
New Construction	\$1,197	\$1,198	\$1,904	58.9%
TOTAL ACTUAL VALUE	\$68,886	\$70,570	\$96,113	36.2%

Larimer County 2024 Property Taxes (excludes Pest and Improvement Districts)

- **Property tax revenue will increase by 12 percent in 2024** with the biannual reappraisal done in 2023. Local property taxes remain the largest local source of funds to support county services.
- **Larimer County will continue the current operating mill levy of 21.571 mills.** This mill levy (which has been the same since 1992) excludes any abatement levy authorized under Colorado law to regain lost revenue due to abatements and refunds.
- **Larimer County will also levy 0.054 mills** to recover \$489,219 in revenue lost from abatements and refunds of property taxes as permitted by state law.
- **Larimer County will issue a temporary mill levy credit of (3.220)** to lower property tax revenues under the new local government revenue cap contemplated under Proposition HH.
- **Larimer County will continue to include the citizen-initiated tax for Foothills Gateway of 0.75 mills.** This tax was approved by the voters in November 2001 and will provide \$6,824,270 in 2024 towards the operation of Foothills Gateway. This is a 30 percent increase over the previous year.
- **2024 Larimer County Government Mill Levy:**
 - Larimer County Operating Mill Levy 21.571
 - State Abatement Mill Levy 0.054
 - Temporary Mill Levy Credit (3.220)
 - **TOTAL County Operations Mill Levy:** **18.405**
 - Foothills Gateway Levy 0.750
 - GRAND TOTAL Mill Levy: 19.155
 - Change from 2023: (3.281)

The property tax impact on the owner of a \$550,000 home (taxable value of \$33,500) would be about \$640 in 2024. This includes taxes on the county base operating mill levy (21.571), the state abatement mill levy (0.054), the temporary mill levy credit (3.220) and the Foothills Gateway mill levy (0.750).

Larimer County 2024 Budget

Three-Year Comparisons

A comparison of property tax revenue for the most recent three years is as follows (in millions; rounded):

Fund	2022 Actual	2023 Adopted	2024 Budget	% Change 2023 to 2024
101 – General	\$129.1	\$129.9	\$147.1	13%
252 – Road & Bridge	\$3.3	\$3.5	\$3.6	3%
262 – Human Services	\$10.4	\$12.0	\$12.1	2%
282 – Health & Environment	\$4.4	\$4.6	\$4.7	2%
TOTAL County Services	\$147.2	\$150.1	\$167.5	12%
168 – Foothills Gateway	\$5.1	\$5.2	\$6.8	31%
GRAND TOTAL	\$152.3	\$155.3	\$174.3	12%

A three-year comparison of mill levies by fund for Larimer County is as follows:

Fund	2022 Actual	2023 Adopted	2024 Budget	% Change 2023 to 2024
101 – General	18.901	18.678	19.324	3%
282 – Health & Environment	0.648	0.666	0.518	(22%)
252 – Road & Bridge	0.493	0.496	0.393	(21%)
262 – Human Services	1.529	1.529	1.336	(13%)
Base Mill Levy (Limited by Law)	21.571	21.571	21.571	0%
Less: Temporary (One-Time) Tax Credit	0.000	0.000	(3.220)	-
Plus: Abatements & Refunds Levy	0.104	0.115	0.054	(53%)
TOTAL For County Services	21.675	21.686	18.405	(15%)
168 – Foothills Gateway	0.750	0.750	0.750	0%
COUNTY GRAND TOTAL	22.425	22.436	19.155	(15%)

Revenue Summary

Overview

The 2024 Budget includes \$474 million in external revenues, which is an increase of \$6 million over the 2023 Revised Budget. External revenues include property taxes, sales taxes, use taxes, intergovernmental revenues, external charges for services, grants, interest earnings, licenses, permits, and other miscellaneous revenues. There is also \$105 million in internal revenues in the 2024 Budget, including transfers between funds and interdepartmental charges for services. These are decreasing by \$7 million over the 2023 Revised Budget.

There are almost \$579 million total revenues in the 2024 budget to fund \$610 million expenses, resulting in a one-time use of fund balance of nearly \$32 million. This drawdown is planned: reserves will be used to fund major one-time capital expenditures and spend federal disaster recovery funds.

Overall, 2024 budgeted revenues are slightly lower than the 2023 Revised Budget: \$579 million vs \$580 million.

Balanced Budget

The Larimer County 2023 Revised and 2024 Budgets are balanced. All expenditures are covered by revenues and available fund balance. Excess fund balances are invested by the Office of the County Treasurer and Public Trustee to earn interest.

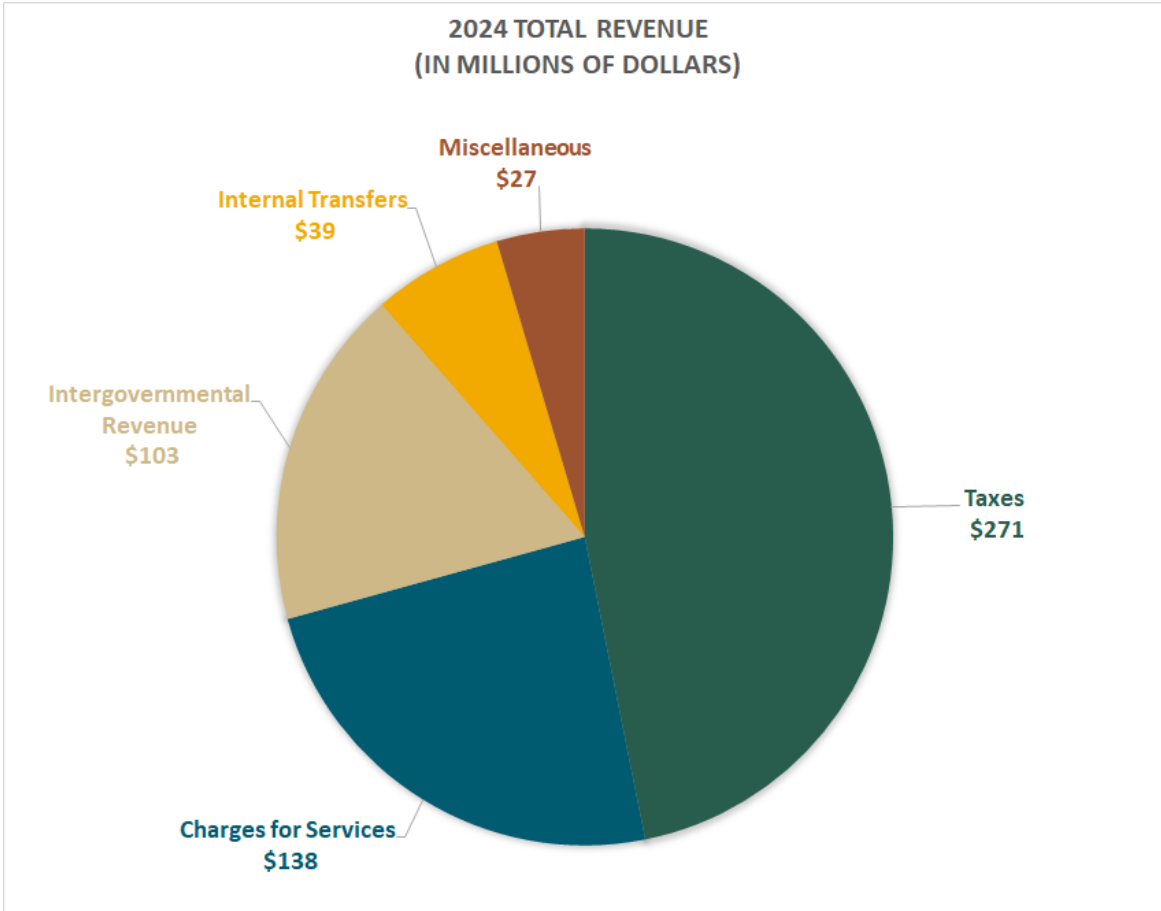
Item	2023 Revised	2024 Budget
Beginning Fund Balance	\$435,617,291	\$311,767,099
+	+	+
Revenues	\$580,284,006	\$578,567,721
-	-	-
Expenses	\$704,134,198	\$610,286,390
=	=	=
Ending Fund Balance	\$311,767,099	\$280,048,430

Revenue Estimate Methodology

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

Composition of Revenues

Larimer County’s revenue sources are grouped into taxes (property, sales and use), charges for services, intergovernmental revenues, and other miscellaneous revenues. The amount of each of these is shown in the pie chart below:



Analysis by Category

Taxes

- Property tax revenues are increasing by \$20 million over the 2023 Revised Budget. This increase remains under a potential new Proposition HH cap on annual revenue growth (where applicable). This includes property taxes and assessments collected on behalf of Foothills Gateway, the Weed District, and all improvement districts.
- Nearly \$7 million in property taxes will also be collected and passed through to the Foothills Gateway facility for people with intellectual and developmental disabilities. This is an increase of 31 percent over 2023 since, as a voter-approved mill levy, this tax is exempt from Proposition HH revenue growth caps.
- Sales and use tax revenues are budgeted at \$92 million in 2024. Larimer County’s sales tax revenues are for specific, voter-approved purposes and include:
 - 0.15% for Jail Operations
 - 0.25% for Open Space
 - 0.15% for construction and operation of the County Fairgrounds
 - 0.25% for behavioral health services

Larimer County 2024 Budget

Sales taxes and motor vehicle use taxes are expected to grow by \$2.2 million in 2024, but this is offset by a slight decline in building use tax revenues as major construction projects from prior years come to an end.

- Specific Ownership Taxes are budgeted to increase by 3 percent in 2024 and reach 12.5 million.

Charges for Services

Charges for services are made up of all the licenses, permits, fees, and internal and external payments to Larimer County programs in exchange for public services. Some of the largest revenues in this category are landfill fees, park entrance fees, camping permits, building permits and event fees at The Ranch.

This broad revenue category is budgeted to increase by a little less than 1 percent, from \$137 million in the 2023 Revised Budget to \$138 million in the 2024 Proposed Budget.

Intergovernmental

Intergovernmental revenues are declining by nearly \$20 million from the 2023 Revised Budget to \$103 million in the 2024 Proposed Budget. Here are the highlights:

- Major federal pandemic, flood, and other disaster recovery grant revenues are expected to have been fully recorded by the end of 2023. Total direct and indirect federal intergovernmental revenues are almost \$24 million lower in the 2024 Budget due to these changes.
- Direct state revenues are up \$2 million in 2024. Six million in new state backfill for Proposition HH is offset by decline in state grants for transportation projects.
- Most local intergovernmental revenues are related to public safety contracts between the Office of the Sheriff and municipalities in Larimer County. This category is increasing by nearly \$1.7 million over 2023.

Internal Transfers

- These revenues assist with allocating dollars within and between funds to pay for replacement programs, required local grant matches, facilities costs, and capital plans. A decline of \$9 million in internal transfers from the 2023 Revised to the 2024 Proposed budget is largely accounted for through changes in the timing of capital projects.

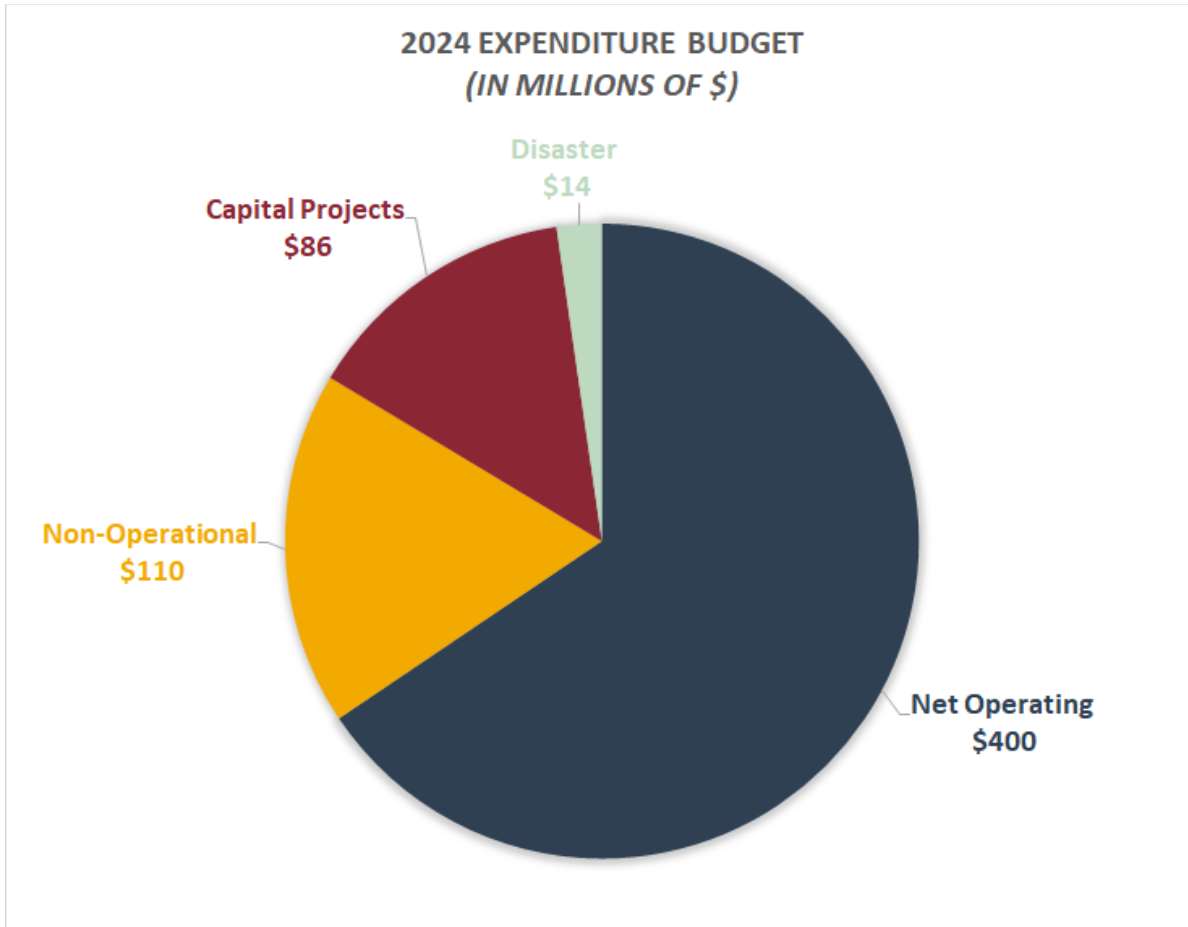
Miscellaneous

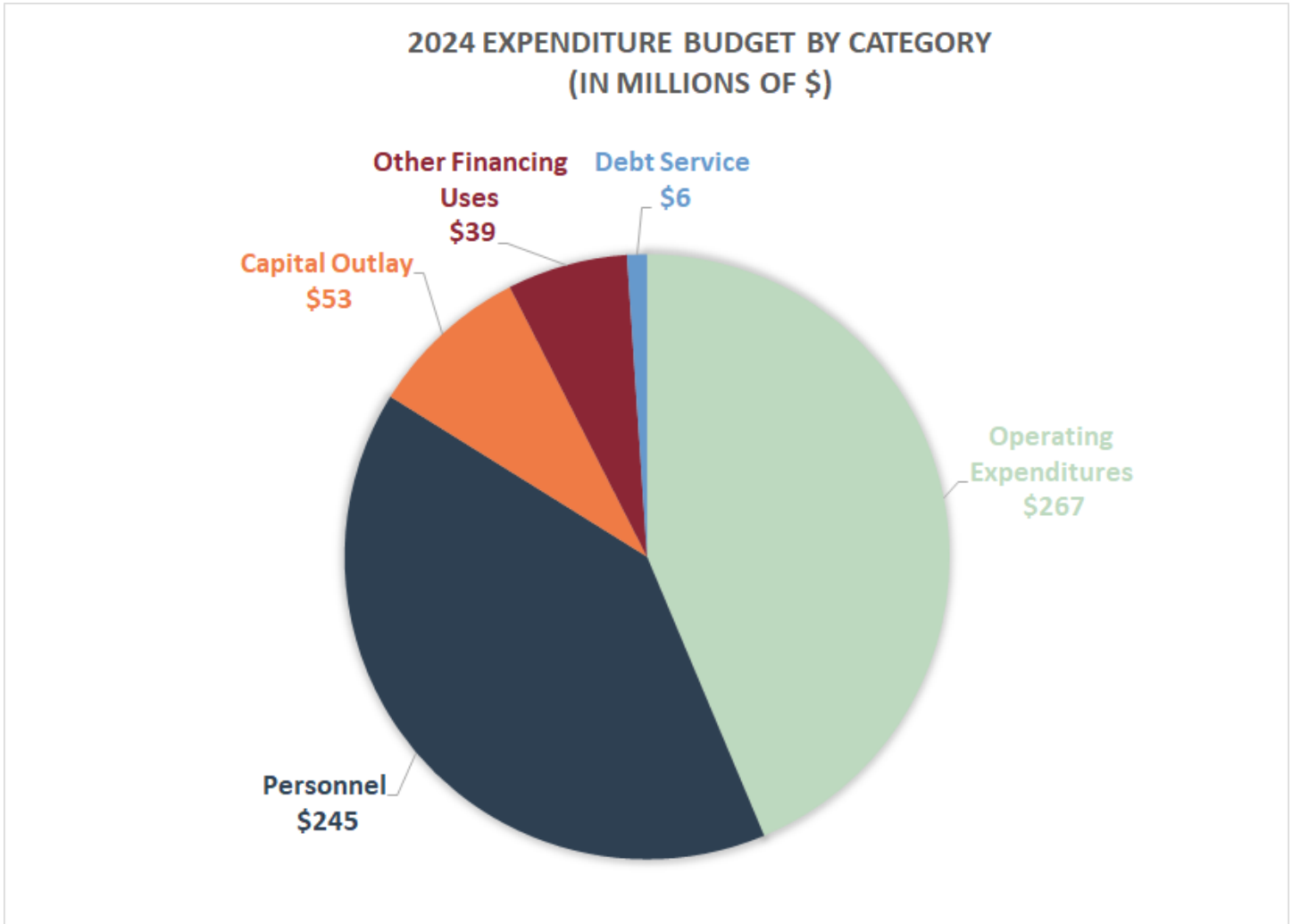
Miscellaneous revenues are difficult to add to another category and include private grants, refunds, donations, and interest earnings. This revenue category is budgeted to increase by 14 percent, from \$23 million in the 2023 Revised Budget to \$27 million in the 2024 Proposed.

Expenditure Summary

Overview

Larimer County is budgeting \$610 million in total expenses in 2024, \$94 million less than the 2023 Revised Budget. This includes non-operational expenses of \$110 million, disaster recovery expenses of \$14 million) and capital expenses (\$86 million), leaving a net operating expense budget of \$400 million. While capital and disaster recovery spending are down significantly, the net expenditure operating budget is almost the same as the 2023 Revised Budget, an increase of less than \$1 million (a 0.2 percent change).





Personnel Costs

Salaries and benefits are increasing by \$12 million over the 2023 Revised Budget. After conducting a compensation market analysis, Human Resources recommended a two percent increase to all pay ranges starting January 1, 2024 and a three percent merit-contingent increase on employee’s work anniversary date. The labor market continues to be tight, especially in hiring public safety positions. A three percent increase in the sworn officer step plan, and additional steps added to the sergeant and lieutenant step series starting in 2024. These changes include additional funding for payroll taxes and retirement matches. The countywide budgeted average vacancy rate is assumed to be 4 percent.

Larimer County’s Human Resources Department continues to find savings and efficiencies in providing medical insurance coverage for employees. There is no premium increase to this benefit in 2024 for employees or the county. Dental insurance, disability insurance, and life insurance are all up by about three percent over last year.

Operating Expenditures

Operating expenditures are declining by \$31 million in the 2024 Proposed Budget. This is due to the end of pandemic relief spending and the timing of spending on projects in Facilities Services, Solid Waste, and the Road and Bridge Departments.

Capital Outlay

Spending on capital outlay varies widely from year to year as major multimillion-dollar county projects begin and end. The 2024 Proposed Budget has \$62 million less in budgeted capital outlay expenses than the 2023 Revised Budget thanks to the completion of major facilities such as the jail improvement, the new behavioral health facility, expansion of alternative sentencing spaces, and a remodel at 1501 Blue Spruce for the Department of Human Services.

There is still major work to be done on capital projects in 2024: \$12 million is budgeted to begin work on a new north landfill, \$12 million is also budgeted to continue work on a new county fleet campus, and a significant remodel of elections space will finish up in 2024. The Ranch is budgeting almost \$4 million to continue work on facility updates per a master plan, and the Department of Natural Resources is budgeting \$3 million to continue evaluating opportunities to purchase new open spaces.

Some of these budgets may be adjusted as funds from any unfinished projects in the 2023 Revised Project are carried forward.

Debt Service

Expenses in the debt service category continue to be budgeted at \$6.5 million, about \$6 million of which is for financing costs for the jail improvement project. The remaining \$500,000 is budgeted for improvement district projects managed by Larimer County and paid for property owners in those specific districts.

Interfund Transfers

There is \$39 million in interfund transfers in the 2024 Proposed Budget, \$12 million less than in the 2023 Revised Budget. This reduction is mainly the result of fewer facilities capital projects that had multiple funding sources. There are still annual interfund transfers from the General Fund that support special revenue funds and capital replacement funds of almost \$26 million. There are also budgeted transfers within the Department of Natural Resources Parks and Open Lands Funds of \$2 million and transfers of \$3 million from the Transportation Expansion Fund to the Road and Bridge Fund, as well as others.

Changes to the Base Budget

Most Larimer County services are mandated by state statute and do not change from year to year. The Office of Performance, Budget, and Strategy sets an annual base for each department and elected office based on the prior year's adopted budget, plus percentage increases for expenses and revenues. That base budget is then adjusted through commissioner approval of reductions or increases.

For the 2024 Proposed Budget, the county commissioners requested that each property-tax funded department and elected office prepare budget reduction proposals to maintain a balanced budget under potential requirements of revenue caps under Proposition HH and future ballot item Initiative 50. Many of these reductions will not be necessary if Proposition HH does not pass and will be added back into the 2024 Adopted Budget. The commissioners also reviewed proposals for additional funding to ensure that public services continue to be as effective as possible given budget constraints.

The county commissioners received 59 budget reduction proposals to meet the requirements of the new Proposition HH revenue cap. Twenty-four of these have been included in the 2024 Proposed Budget. The commissioners also reviewed 66 requests for additional funds to expand the capacity of county programs and services. Seventeen of these received funding in the 2024 Proposed Budget. Requests were evaluated based on the criticality of the service, whether they were mandated by new laws or existing contracts, the impact on those served, the justification according to data, and applicability to the SWOT analysis from spring, 2023. The following budget reductions and requests for additional funds will be included in the 2024 Proposed Budget.

Reductions

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Assessor	Reduction of Damage Assessment Funds	(\$15,000)	Property Tax Levy	Ongoing

Impact: Funding will be reduced for on-call pay and equipment to support appraisers’ access to properties that have been damaged by natural disasters.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Clerk and Recorder	Personnel Budget Reduction	(\$300,000)	Property Tax Levy	Ongoing

Explanation: Clerk and Recorder vacancies will be eliminated to meet this reduction target.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Commissioners and County Manager	Public Affairs Reduction	(\$10,000)	Property Taxes	Ongoing

Explanation: The county will be eliminating outreach about public services conducted via radio.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Commissioners and County Manager	Budget Outreach Software	(\$15,000)	Property Taxes	Ongoing

Explanation: The online budget simulator used to solicit citizen input on the budget will be discontinued.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Commissioners and County Manager	SAP Reporting Software License	(\$75,000)	Property Taxes	Ongoing

Explanation: The software licensing costs used by the Office of Performance, Budget, and Strategy for data reporting will be shifted to a new system by 2025.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Commissioners and County Manager	Emergency Management Projects	(\$20,000)	Property Taxes	Ongoing

Explanation: Emergency management projects have included sandbagging operations, coalition preparedness activities, and community outreach preparedness events. These will be reduced in scope or eliminated.

Larimer County 2024 Budget

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Community Development	Code Compliance Personnel to Building Fund	(\$75,000)	Property Taxes / Building Permits	Ongoing

Explanation: Community Development has reviewed the time allocation of code compliance staff and determined some personnel costs should be shifted from the General Fund to the Building Fund.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Community Justice Alternatives	End North Range Behavioral Health Contract	(\$57,364)	Property Taxes	Ongoing

Explanation: The current contract with North Range Behavioral Health will no longer be necessary when the Longview Campus behavioral health center opens.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Community Justice Alternatives	Local Funding Reduction for State Wellness Court Coordinator	(\$38,600)	Property Taxes	Ongoing

Explanation: The Wellness Court assists those in the criminal justice system that are suffering from mental illness. After nine years of partially subsidizing this state program with local property taxes, it is reasonable to request that the 8th Judicial District fully fund this employee during the next annual contract renewal.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Coroner	Vehicle Reduction	(\$10,000)	Property Taxes	Ongoing

Explanation: The Office of the Coroner will move to a new shift schedule which would allow investigators to share a pool of vehicles. This reduction represents the annual savings on maintenance and replacement.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
County Attorney	Reduce Admin Costs	(\$25,000)	Property Taxes	Ongoing

Explanation: The County Attorney will reduce its admin expenses to meet its reduction target for 2024, including reclassifying staff and sharing services among attorneys.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
District Attorney	Eliminate IT Projects and Fleet Pooled Vehicles	(\$59,710)	Property Taxes	Ongoing

Explanation: The Office of the District Attorney will move to a shared pooled vehicle model and eliminate internal IT projects to meet its reduction target.

Larimer County 2024 Budget

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Economic and Workforce Development	Reduce Grant Match Allocation	(\$50,000)	Property Taxes	Ongoing

Explanation: Economic and Workforce Development will reduce its property tax allocation used to meet the local match requirements of state and federal workforce grants.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Facilities	Building Component Replacement Plan Reduction	(\$225,000)	Property Taxes	Ongoing

Explanation: Facilities Services will identify savings within the building component replacement program to meet its budget reduction target.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Financial Services	Eliminate Bag Fee Administration	(\$5,700)	Property Taxes	Ongoing

Explanation: The Financial Services Department will stop administering the retailer bag fee under new state regulations.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Health and Environment	Reduce Adult/Youth Internships and Water Association Dues	(\$37,500)	Property Taxes	Ongoing

Explanation: Funding for community engagement programs, internships and regional water association dues will be reduced.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Human and Economic Health	Senior Tax Work-Off	(\$30,000)	Property Taxes	Ongoing

Explanation: Property tax funding for the revised Senior Tax Work-Off program will be removed.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Human Services	General Assistance	(\$50,000)	Property Taxes	Ongoing

Explanation: This reduction would shift funding of Larimer County's general assistance program from property taxes to the Community Services Block Grant. This program provides temporary/emergency benefits for vulnerable residents.

Larimer County 2024 Budget

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Information Technology	Technology Reductions	(\$150,000)	Property Taxes	Ongoing

Explanation: This reduces support for business application platforms, technology strategy expertise, and consultant contract negotiation, cross-training in various technologies, and managing digital records. This reduction would be achieved by ending contracts with consultants and through attrition.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Natural Resources	Program Reduction	(\$75,361)	Property Taxes	Ongoing

Explanation: General Fund support for the Department of Natural Resources parks and open space programs would be eliminated over three years. Services and capital projects supported by property taxes would need to be reduced and streamlined, or shifted to be funded by user fees, sales taxes, and state lottery grants.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Sheriff	Staffing Reductions in Dispatch, Jail, and Supply Programs	(\$265,000)	Property Taxes	Ongoing

Explanation: Multiple positions across the Sheriff's Office would be held vacant to meet the reduction target.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
The Ranch	Fair Programs	(\$180,000)	Property Taxes	Ongoing

Explanation: Fair programs such as fireworks, interactive exhibits and other entertainment supported by property taxes will be shifted to non-General Fund sources, reduced in scope, or eliminated.

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Treasurer	Projects Budget	(\$300,000)	Property Taxes	Ongoing

Explanation: Treasurer projects would shift to non-General Fund sources or be postponed until alternative funding sources can be identified.

Capacity Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Assessor	Proposition HH Implementation	\$50,000	Property Tax Levy	One-Time

Explanation: Should Proposition HH pass, the Assessor will create, mail, and process tens of thousands of surveys to record primary and secondary homeownership under new requirements of the proposed law.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Commissioners and County Manager	Emergency Management Software	\$15,200	Property Tax Levy	Ongoing

Explanation: Funds will support software licensing that will facilitate activation of the regional emergency operations center.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Commissioners and County Manager	Climate Smart Program Coordinator	\$90,000	Property Tax Levy	Ongoing

Explanation: Funding is provided for a permanent position to help the county reach its sustainability goals.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Commissioners and County Manager	Data Literacy Training	\$15,000	Property Tax Levy	Ongoing

Explanation: Funding to implement data literacy training to drive better decision making and make programs more efficient and effective by using data.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Humane Society Cost Increase	\$19,768	Property Tax Levy	Ongoing

Explanation: The Larimer County Humane Society conducts animal control in unincorporated areas of Larimer County. This covers the county's share of the contract cost increase.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Oil and Gas Regulation Consulting	\$50,000	Property Tax Levy	One-Time

Explanation: Community Development and the County Attorney consult with specialized legal counsel on oil and gas in the county land use code, representing the county in state rulemaking and cases that go before the Colorado Oil and Gas Conservation Commission, and aligning regulations with other jurisdictions.

Larimer County 2024 Budget

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Justice Alternatives	Pretrial Case Manager	\$65,390	Property Tax Levy	Ongoing

Explanation: Funding for is for one Correctional Case Specialist position. Mental health intervention pretrial case management leads to better outcomes when those with mental illness are connected to wraparound, community-based services.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Justice Alternatives	Transport	\$226,760	Property Tax Levy	Ongoing

Explanation: The county is funding two new transportation specialist positions, the acquisition of an additional 12-passenger van, and associated ongoing operating costs due to a new requirement to transport juvenile offenders from a detention center in Brighton.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Economic and Workforce Development	Veterans Service Office Staff Reclassifications	\$80,009	Property Tax Levy	Ongoing

Explanation: Funding is for reclassifications of positions and cost increases for operating the Larimer County Veteran Services Office.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Boxelder Dam Maintenance	\$15,000	Property Tax Levy	Ongoing

Explanation: An agreement between the North Poudre Irrigation Company, Fort Collins, Timnath, Wellington, and Larimer County provides for long-term operations and maintenance of three flood control structures/dams in the Boxelder Basin. This initial amount reflects the shortfall within the existing 2024 Engineering budget and will also require future funding of a carryover request in 2024 to cover the remainder part of the contract.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Financial Services	Accounting Budget Shortfall	\$24,780	Property Tax Levy	Ongoing

Explanation: Supplemental funding is needed in the accounting budget to maintain existing positions and operations due to grade changes for existing staff and several years of inflationary pressure.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Election Worker HR Costs	\$59,000	Property Tax Levy	Ongoing

Explanation: Human Resources pays a per-employee per-month cost for payroll software licenses and direct deposit fees. Approximately 1,450 temporary election workers will be added to the payroll in 2024. This supplemental funding will cover administration, software licensing, and unique tax requirements for election workers.

Larimer County 2024 Budget

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Property and Casualty	\$386,945	Property Tax Levy	Ongoing

Explanation: Recent changes in state law added new liability requirements for sworn peace officers, which has led to increased insurance costs.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Inmate Medical	\$2,094,120	Property Tax Levy	Ongoing

Explanation: Recent changes in state law added new medical requirements at jails. This unfunded mandate led to a significant increase in cost of the latest inmate medical contract renewal.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Inmate Food	\$218,400	Property Tax Levy	Ongoing

Explanation: Inflation and the general rise of food prices resulted in an increase in the contract at the county jail.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Ammunition	\$100,000	Property Tax Levy	Ongoing

Explanation: Inflation and shortages due to international conflicts has led to an abnormal increase in the cost of ammunition, which is a critical component of training programs.

Service Expansion

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
Financial Services	457(b) Deferred Compensation Plan Audit	\$15,360	Property Taxes	Ongoing

Explanation: The county has a duty to safeguard employee retirement contributions. The Financial Services Department will begin auditing the voluntary 457(b) retirement plan alongside the existing audit of the mandatory 401(a) retirement plan. Historically, this plan has not been included in the scope of work for the county's annual external audits.

Position Summary Schedule

Overview

A schedule of changes to regular authorized FTEs in the 2024 budget by office/department is shown below. Limited-term and temporary positions are not included in this summary. Not all positions will be filled.

Elected Office/Department		2022 Final	2023 Revised	2024 Change	2024 Budget
Public Safety					
	Coroner	13.00	13.00		13.00
	Community Justice Alternatives	242.80	242.80	0.50	243.30
	District Attorney	96.00	95.00		95.00
	Emergency Management	6.00	6.00		6.00
	Sheriff	532.00	538.00	(2.00)	536.00
Subtotal – Public Safety		889.80	894.80	(1.50)	893.30
Community Planning, Infrastructure and Resources (CPIRs)					
	Community Development	48.60	48.60		48.60
	Engineering	38.00	38.00		38.00
	Natural Resources	56.50	56.50		56.50
	Road and Bridge	81.00	81.00		81.00
	The Ranch	24.62	24.62	2.38	27.00
	Solid Waste	34.50	34.50		34.50
Subtotal – CPIRs		283.22	283.22	2.38	285.60
Human and Economic Health					
	Behavioral Health	6.00	6.00		6.00
	Extension	4.00	4.00		4.00
	Health and Environment	78.60	78.60	4.50	83.10
	Human and Economic Health Admin	3.00	3.00		3.00
	Human Services	474.50	472.50		472.50
	Economic and Workforce Development	55.80	55.80		55.80
Subtotal – Human & Economic Health		621.90	619.9	4.50	624.40
Public Records & Information					
	Assessor	47.00	47.00		47.00
	Clerk and Recorder	92.00	92.00	(3.00)	89.00
	Public Communication	3.75	3.75		3.75
	Treasurer	16.00	16.00		16.00
Subtotal – Public Records & Information		158.75	158.75	(3.00)	155.75

Larimer County 2024 Budget

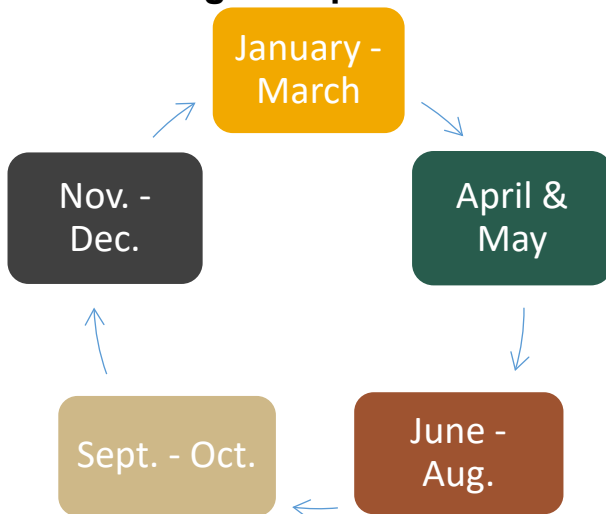
	Elected Office/Department	2022 Final	2023 Revised	2024 Change	2024 Budget
Support Services					
	Board of County Commissioners	21.00	21.00	1.00	22.00
	County Attorney	18.43	18.43		18.43
	Facilities	35.00	38.00		38.00
	Finance	27.00	27.00		27.00
	Fleet	20.00	20.00	1.00	21.00
	Human Resources	26.90	26.90	(1.00)	25.90
	Information Technology	78.60	78.60		78.60
	<u>Subtotal – Support Services</u>	<u>226.93</u>	<u>229.93</u>	<u>1.00</u>	<u>230.93</u>
	TOTAL	2180.60	2186.60	3.38	2189.98

Larimer County 2024 Budget

Specific changes by Service Category are displayed below:

Elected Office/Department	FTE Change	Position Titles
Public Records and Information		
Clerk and Recorder	(3.00)	Prop HH reductions (3.00)
Public Safety		
Community Justice Alternatives	+0.50	Correctional Services Specialist I (+0.50)
Sheriff	(2.00)	Program Coordinator (+1.00), Prop HH reductions (3.00)
Community Planning, Infrastructure and Resources (CPIRs)		
The Ranch	+2.38	Sales Rep (+0.38); Event Coordinator (+1.0); Event Operations Worker (+1.0)
Human and Economic Health		
Health and Environment	+4.50	Senior Emergency Preparedness Coordinator (+1.00); Senior Admin Specialist (+1.00); Environmental Health Specialist (+1.00); Medical Assistant (+0.75); Program Coordinator (+0.25); Public Health Nurse (+0.50)
Support Services		
Board of County Commissioners	+1.00	Program Coordinator (+1.00)
Fleet	+1.00	Business Ops Coordinator (+1.00)
Human Resources	(1.00)	Prop HH Reductions (3.00)
TOTAL	+3.38	

Budget Preparation Calendar



January – March:

- Adopted Budget goes into effect January 1
- Surplus funds from prior year carried into current year

April & May:

- Service Categories perform Strengths, Weaknesses, Opportunities, and Threats analysis
- Five-year forecast prepared
- Initial General Fund support targets issued for next year’s budget

June – August:

- Departments prepare next year’s budget requests
- Human Resources proposes compensation changes for next budget year
- Departments submit next year’s budget requests
- County seeks public input on budget issues

September – October:

- County Manager & Budget Office review next year’s budget requests
- Service Categories prioritize next year’s capital project requests
- Board of County Commissioners provides direction on next year’s budget
- County Manager proposes next year’s budget by October 15 (statutory)

November & December:

- County seeks public input on budget issues
- Board of County Commissioners Work Session on next year’s Proposed Budget
- Public Hearing on next year’s Proposed Budget
- Assessor submits final certification of taxable values for next year’s budget
- Board of County Commissioners adopts next year’s budget & certifies mill levies

Larimer County 2024 Budget Public Hearing

PUBLIC HEARINGS – Hearings on the 2023 Proposed Budget will be held on:

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

November 6, 2023 at 6:00 P.M.

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

ADOPTION HEARING – Adoption of the 2023 Budget is scheduled to occur on:

December 14, 2023 at 2:00 P.M. Larimer
County Courthouse Office Building 1st
Floor—Commissioners Hearing Room
200 West Oak Street
Fort Collins, CO 80521

Copies of the 2024 Proposed Budget are available online at <http://www.larimer.org/budget>

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” or “private” in the subject line.
- 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 2024 Proposed Budget. More granular details about any program, department, elected office or fund budget are available upon request by calling the Larimer County Budget Office at 970-498-7017.

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

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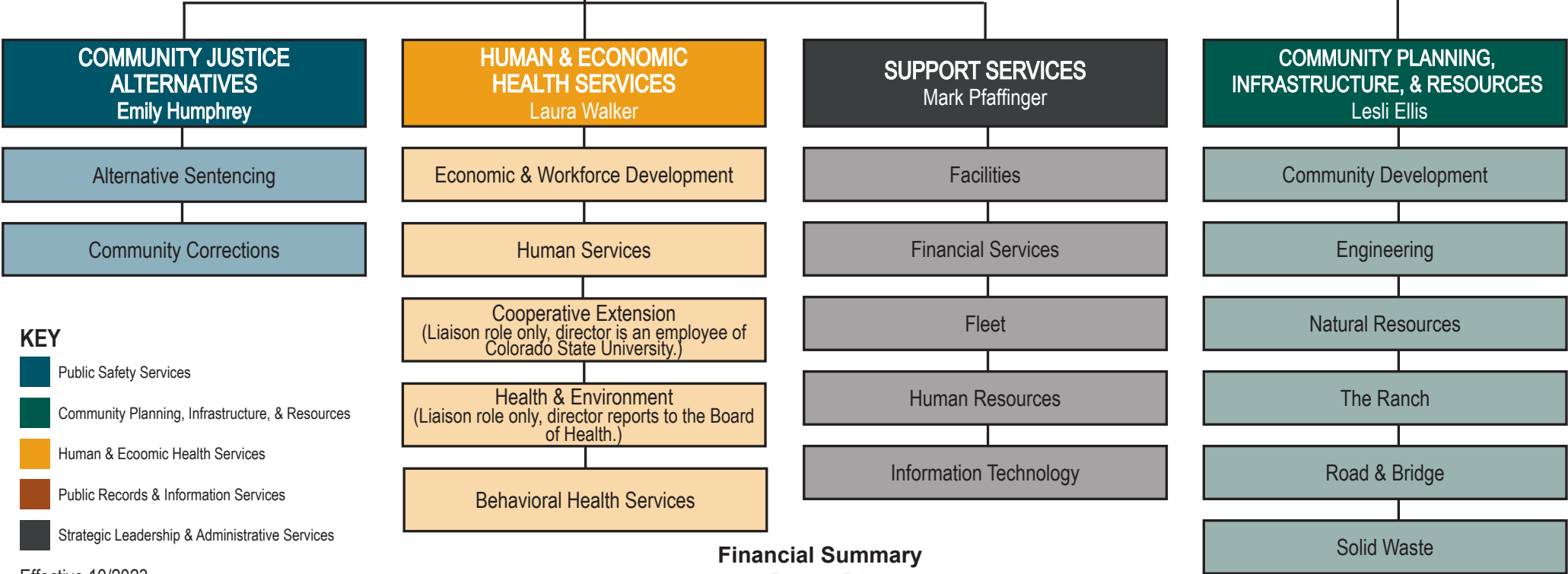
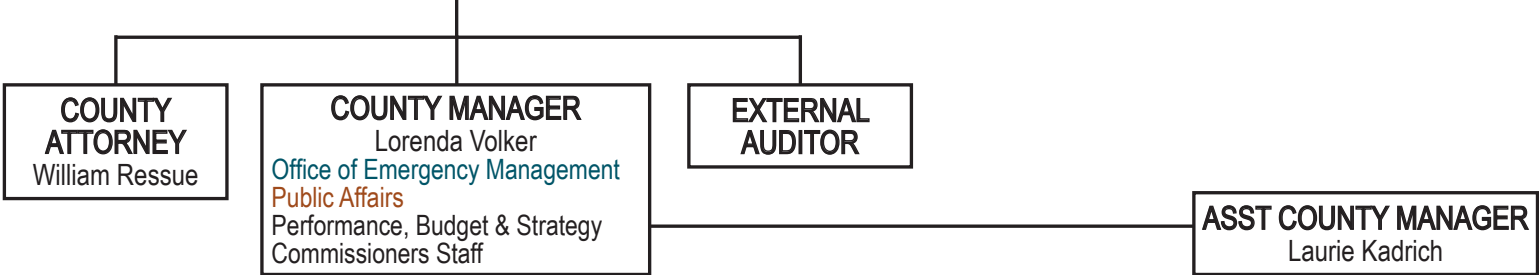
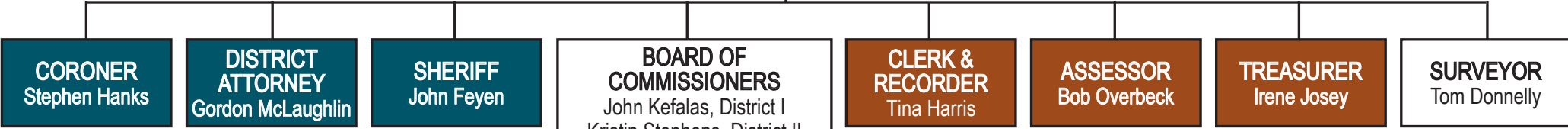
Section B – Financial Summary

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LARIMER COUNTY ORGANIZATIONAL CHART

Community



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

Financial Summary

Larimer County 2024 Budget

2024 Expenditures by Office and Department

Overview

The 2024 gross expenditure budget for Larimer County Government is \$610 million, broken out by Elected Office/Division as shown below:

Elected Office/Division	FY2022 ACTUAL	FY2023 ADOPTED	FY2023 CHANGES	FY2023 REVISED	FY2024 PROPOSED	2023 to 2024 CHANGE
Assessor	\$4,823,068	\$5,279,136	\$118,981	\$5,398,117	\$5,493,110	\$94,993
Clerk and Recorder	\$10,352,754	\$11,455,207	\$367,133	\$11,822,340	\$14,776,727	\$2,954,387
Engineering	\$14,119,983	\$8,751,395	\$1,530,612	\$10,282,007	\$15,763,519	\$5,481,512
Natural Resources	\$33,769,009	\$21,691,044	\$9,760,749	\$31,451,793	\$19,779,404	(\$11,672,389)
Community Development	\$6,706,388	\$7,410,633	\$537,808	\$7,948,441	\$7,622,342	(\$326,099)
Road and Bridge	\$33,981,716	\$53,544,494	\$10,000	\$53,554,494	\$52,137,254	(\$1,417,240)
The Ranch	\$31,045,308	\$36,534,452	\$15,244,173	\$51,778,625	\$20,141,520	(\$31,637,105)
Solid Waste	\$13,549,720	\$56,207,809	(\$29,220,732)	\$26,987,077	\$35,877,754	\$8,890,677
Community Planning, Infrastructure & Resources - TOTAL	\$133,172,124	\$184,139,827	(\$2,137,390)	\$182,002,437	\$151,321,793	(\$30,680,644)
Community Justice Alternatives	\$21,229,084	\$26,098,189	(\$345,664)	\$25,752,525	\$27,798,528	\$2,046,003
Commissioners and County Manager	\$71,400,858	\$74,311,996	\$6,313,636	\$80,625,632	\$51,953,031	(\$28,672,601)
County Attorney	\$2,389,848	\$2,828,351	\$36,600	\$2,864,951	\$2,906,712	\$41,761
Facilities	\$57,240,900	\$48,504,245	\$8,127,120	\$56,631,365	\$28,037,725	(\$28,593,640)
Fleet Services	\$16,467,789	\$13,462,185	\$143,786	\$13,605,971	\$15,994,462	\$2,388,491
Human Resources	\$37,565,589	\$36,139,824	\$4,347,011	\$40,486,835	\$39,309,376	(\$1,177,459)
County Manager - TOTAL	\$185,064,984	\$175,246,601	\$18,968,153	\$194,214,754	\$138,201,306	(\$56,013,448)
Coroner	\$2,560,533	\$2,151,854	\$47,500	\$2,199,354	\$2,199,474	\$120
District Attorney	\$10,661,392	\$11,708,370	\$52,460	\$11,760,830	\$11,998,767	\$237,937
Financial Services	\$25,549,743	\$26,949,237	\$4,006,450	\$30,955,687	\$27,726,395	(\$3,229,292)
Information Technology	\$24,429,063	\$25,304,984	(\$2,881,690)	\$22,423,294	\$23,747,206	\$1,323,912
Behavioral Health	\$34,119,125	\$26,544,337	\$8,399,230	\$34,943,567	\$23,528,591	(\$11,414,976)
Extension	\$1,143,295	\$1,433,367	\$13,600	\$1,446,967	\$1,416,574	(\$30,393)
Health and Environment	\$14,002,834	\$13,218,226	\$1,225,322	\$14,443,548	\$12,566,477	(\$1,877,071)
Human Services	\$55,749,747	\$65,927,457	\$280,749	\$66,208,206	\$65,351,978	(\$856,228)
Economic and Workforce Development	\$8,621,884	\$9,593,000	\$130,464	\$9,723,464	\$9,740,659	\$17,195
Human & Economic Health Admin	\$347,317	\$603,347	\$65,292	\$668,639	\$673,332	\$4,693
Human & Economic Health - TOTAL	\$113,984,202	\$117,319,734	\$10,114,657	\$127,434,391	\$113,277,611	(\$14,156,780)
Sheriff	\$76,508,725	\$83,668,989	\$4,086,176	\$87,755,165	\$91,795,793	\$4,040,628
Surveyor	\$9,473	\$26,399	\$0	\$26,399	\$77,172	\$50,773
Treasurer & Public Trustee	\$2,085,824	\$2,388,905	\$0	\$2,388,905	\$1,872,507	(\$516,398)
TOTAL - All Departments	\$610,430,969	\$671,737,432	\$32,396,766	\$704,134,198	\$610,286,389	(\$93,847,809)
Includes capital projects, disaster response, and non-operational expenditures						

Budget Summary by Service Category

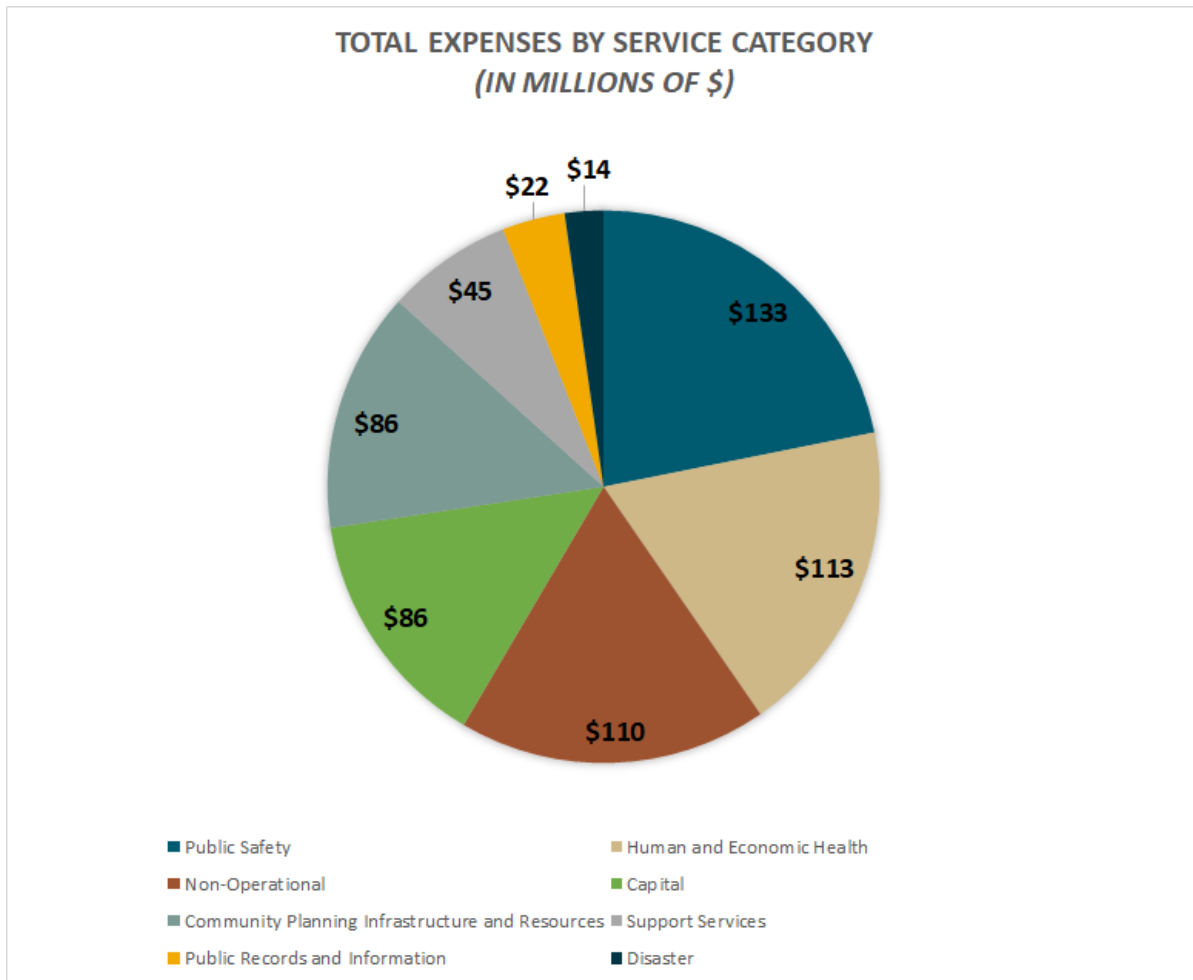
Overview

The county budget is grouped into broad service categories. A service category is a group of similar elected offices, divisions, departments, or programs that contribute to a broad functional area. Programs are combined into service categories to emphasize collaboration and to be more easily compared across fiscal years.

The county's service categories are:

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

The chart below shows expenses by service category in the 2024 Proposed Budget. More detailed information about each service category is shown on the following pages.



Larimer County 2024 Budget

Public Records and Information

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

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

Description	FY2022 ACTUAL	FY2023 ADOPTED	FY2023 CHANGES	FY2023 REVISED	FY2024 PROPOSED	Δ 2023 REVISED TO 2024 PROPOSED
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0.00
Licenses and Permits	51,043	\$46,000	\$0	\$46,000	\$48,000	\$2,000.00
Charges for Services	13,579,936	\$13,472,923	\$284,175	\$13,757,098	\$14,500,344	\$743,246.00
Interest Earnings	6,190,209	\$2,389,250	\$7,145,000	\$9,534,250	\$10,003,000	\$468,750.00
Miscellaneous Revenues	(6,988)	\$1,950	\$0	\$1,950	\$650	(\$1,300.00)
Total Revenue	\$19,814,200	\$15,910,123	\$7,429,175	\$23,339,298	\$24,551,994	\$1,212,696.00
Personnel	\$13,188,573	\$15,481,485	\$110,000	\$15,591,485	\$16,144,923	\$553,438.00
Operating Costs	\$3,826,213	\$4,176,548	\$366,354	\$4,542,902	\$6,244,186	\$1,701,284.00
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0.00
Debt Service	\$240,094	\$0	\$0	\$0	\$0	\$0.00
Other Financing Uses	\$425,537	\$0	\$0	\$0	\$0	\$0.00
Total Expenses	\$17,680,417	\$19,658,033	\$476,354	\$20,134,387	\$22,389,109	\$2,254,722.00

Larimer County 2024 Budget

Community Resources, Infrastructure and Planning

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

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

Description	FY2022 ACTUAL	FY2023 ADOPTED	FY2023 CHANGES	FY2023 REVISED	FY2024 PROPOSED	Δ 2023 REVISED TO 2024 PROPOSED
Intergovernmental Revenue	\$16,310,090	\$10,703,335	\$73,268	\$10,776,603	\$10,927,749	\$151,146
Licenses and Permits	\$11,625,029	\$10,418,971	\$166,745	\$10,585,716	\$10,813,292	\$227,576
Charges for Services	\$22,571,378	\$25,989,269	(\$263,486)	\$25,725,783	\$27,727,660	\$2,001,877
Interest Earnings	\$2,588,851	\$422,721	\$105,380	\$528,101	\$1,525,011	\$996,910
Miscellaneous Revenue	\$1,176,687	\$606,670	\$626,080	\$1,232,750	\$1,133,927	(\$98,823)
Other Financing Sources	\$11,821,434	\$2,326,930	\$35,201	\$2,362,131	\$1,820,656	(\$541,475)
Taxes	\$31,746,310	\$22,181,321	(\$116,950)	\$22,064,371	\$26,119,300	\$4,054,929
Total Revenue	\$97,839,779	\$72,649,217	\$626,238	\$73,275,455	\$80,067,595	\$6,792,140
Personnel	\$28,105,514	\$32,118,530	\$650,675	\$32,769,205	\$34,940,893	\$2,171,688
Operating Expenditures	\$46,787,216	\$45,971,599	\$7,844,281	\$53,815,880	\$46,379,512	(\$7,436,368)
Capital Outlay	\$10,947,035	\$1,205,400	\$194,243	\$1,399,643	\$105,400	(\$1,294,243)
Debt Service	\$218,880	\$229,820	\$0	\$229,820	\$229,820	\$0
Other Financing Uses	\$16,026,048	\$7,589,176	\$1,059,719	\$8,648,895	\$4,185,918	(\$4,462,977)
Total Expenses	\$102,084,693	\$87,114,525	\$9,748,918	\$96,863,443	\$85,841,543	(\$11,021,900)

Larimer County 2024 Budget

Human and Economic Health

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

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

Description	FY2022 ACTUAL	FY2023 ADOPTED	FY2023 CHANGES	FY2023 REVISED	FY2024 PROPOSED	Δ 2023 REVISED TO 2024 PROPOSED
Intergovernmental Revenue	\$57,171,640	\$61,919,133	\$1,269,520	\$63,188,653	\$63,457,290	\$268,637
Licenses and Permits	\$992,253	\$931,500	\$0	\$931,500	\$958,100	\$26,600
Charges for Services	\$2,558,301	\$2,022,427	\$0	\$2,022,427	\$2,546,513	\$524,086
Interest Earnings	\$493,079	\$150,000	\$435,171	\$585,171	\$620,280	\$35,109
Miscellaneous Revenue	\$1,187,073	\$1,701,562	\$614,829	\$2,316,391	\$1,675,581	(\$640,810)
Other Financing Sources	\$1,936,091	\$2,111,591	\$0	\$2,111,591	\$2,046,399	(\$65,192)
Taxes	\$38,945,124	\$41,719,337	(\$1,170,860)	\$40,548,477	\$41,324,770	\$776,293
Total Revenue	\$103,283,561	\$110,555,550	\$1,148,660	\$111,704,210	\$112,628,933	\$924,723
Personnel	\$56,437,897	\$62,052,244	\$330,522	\$62,382,766	\$64,961,922	\$2,579,156
Operating Expenditures	\$29,820,340	\$43,057,705	\$1,323,786	\$44,381,491	\$48,201,219	\$3,819,728
Capital Outlay	\$54,805	\$100,000	\$311,857	\$411,857	\$0	(\$411,857)
Debt Service	\$129,426	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$544,251	\$3,552,385	\$177,992	\$3,730,377	\$0	(\$3,730,377)
Total Expenses	\$86,986,720	\$108,762,334	\$2,144,157	\$110,906,491	\$113,163,141	\$2,256,650

Larimer County 2024 Budget

Public Safety

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

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

Description	FY2022 ACTUAL	FY2023 ADOPTED	FY2023 CHANGES	FY2023 REVISED	FY2024 PROPOSED	Δ 2023 REVISED TO 2024 PROPOSED
Intergovernmental Revenue	\$8,399,681	\$7,659,498	\$1,083,648	\$8,743,146	\$8,749,687	\$6,541
Licenses and Permits	\$307,917	\$357,000	\$0	\$357,000	\$367,710	\$10,710
Charges for Services	\$12,367,105	\$13,936,604	(\$31,486)	\$13,905,118	\$15,226,462	\$1,321,344
Interest Earnings	\$81,563	\$25,000	\$0	\$25,000	\$80,000	\$55,000
Miscellaneous Revenue	\$555,878	\$479,802	\$4,450	\$484,252	\$350,730	(\$133,522)
Other Financing Sources	\$695,832	\$1,622,680	\$4,250,000	\$5,872,680	\$1,032,950	(\$4,839,730)
Taxes	\$10,490,686	\$11,015,220	\$0	\$11,015,220	\$13,290,600	\$2,275,380
Total Revenue	\$32,898,661	\$35,095,804	\$5,306,612	\$40,402,416	\$39,098,139	(\$1,304,277)
Personnel	\$83,288,288	\$92,312,007	(\$390,434)	\$91,921,573	\$97,473,642	\$5,552,069
Operating Costs	\$26,599,324	\$31,170,753	\$3,152,015	\$34,322,768	\$35,462,962	\$1,140,194
Other Financing Uses	\$680,785	\$120,073	\$255,950	\$376,023	\$381,860	\$5,837
Total Expenses	\$110,568,396	\$123,602,833	\$3,017,531	\$126,620,364	\$133,318,464	\$6,698,100

Larimer County 2024 Budget

Support Services

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

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

Description	FY2022 ACTUAL	FY2023 ADOPTED	FY2023 CHANGES	FY2023 REVISED	FY2024 PROPOSED	Δ 2023 REVISED TO 2024 PROPOSED
Intergovernmental Revenue	\$45,925	\$25,560	\$307,092	\$332,652	\$112,560	(\$220,092)
Licenses and Permits	\$6,900	\$5,000	(\$5,000)	\$0	\$0	\$0
Charges for Services	\$9,920,774	\$11,054,113	\$344,310	\$11,398,423	\$12,765,214	\$1,366,791
Miscellaneous Revenue	\$245,139	\$175,100	(\$6,299)	\$168,801	\$168,050	(\$751)
Other Financing Sources	\$7,344,172	\$7,850,965	\$0	\$7,850,965	\$7,971,260	\$120,295
Total Revenue	\$17,562,910	\$19,110,738	\$640,103	\$19,750,841	\$21,017,084	\$1,266,243
Personnel	\$22,100,577	\$25,817,807	\$95,745	\$25,913,552	\$26,627,215	\$713,663
Operating Expenditures	\$15,920,578	\$15,533,527	\$665,539	\$16,199,066	\$16,740,579	\$541,513
Capital Outlay	\$2,664,629	\$1,672,882	\$0	\$1,672,882	\$1,650,000	(\$22,882)
Debt Service	\$464,455	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$182,713	\$0	\$840,440	\$840,440	\$51,193	(\$789,247)
Total Expenses	\$41,332,952	\$43,024,216	\$1,601,724	\$44,625,940	\$45,068,987	\$443,047

Larimer County 2024 Budget

Non-Operational Accounts

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

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

Description	FY2022 ACTUAL	FY2023 ADOPTED	FY2023 CHANGES	FY2023 REVISED	FY2024 PROPOSED	Δ 2023 REVISED TO 2024 PROPOSED
Assessments	\$316,814	\$263,083	\$0	\$263,083	\$265,413	\$2,330
Intergovernmental Revenue	\$1,474,495	\$1,235,440	\$0	\$1,235,440	\$7,749,970	\$6,514,530
Charges for Services	\$42,163,064	\$48,404,330	\$2,145,000	\$50,549,330	\$52,536,193	\$1,986,863
Interest Earnings	(\$14,307,525)	(\$650,562)	(\$1,674,589)	(\$2,325,151)	(\$2,100,860)	\$224,291
Miscellaneous Revenue	\$9,068,221	\$9,106,000	(\$179,495)	\$8,926,505	\$10,214,860	\$1,288,355
Other Financing Sources	\$7,910,415	\$7,426,250	\$0	\$7,426,250	\$8,499,892	\$1,073,642
Taxes	\$150,622,950	\$152,171,595	(\$1,003,619)	\$151,167,976	\$168,017,403	\$16,849,427
Total Revenue	\$197,248,433	\$217,956,136	(\$712,703)	\$217,243,433	\$245,182,871	\$27,939,438
Personnel	\$3,374,212	\$4,070,237	\$43,779	\$4,114,016	\$4,388,435	\$274,419
Operating Expenditures	\$61,740,263	\$60,418,033	\$3,696,786	\$64,114,819	\$66,476,404	\$2,361,585
Capital Outlay	\$9,776	\$5,863,692	\$0	\$5,863,692	\$7,138,115	\$1,274,423
Debt Service	\$6,415,854	\$6,270,061	\$0	\$6,270,061	\$6,260,866	(\$9,195)
Other Financing Uses	\$42,908,689	\$27,272,318	\$6,703,746	\$33,976,064	\$26,041,679	(\$7,934,385)
Total Expenses	\$114,448,793	\$103,894,341	\$10,444,311	\$114,338,652	\$110,305,499	(\$4,033,153)

Larimer County 2024 Budget

Capital Projects

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

Description	FY2022 ACTUAL	FY2023 ADOPTED	FY2023 CHANGES	FY2023 REVISED	FY2024 PROPOSED	Δ 2023 REVISED TO 2024 PROPOSED
Assessments	\$69,893	\$68,046	\$0	\$68,046	\$56,870	(\$11,176)
Intergovernmental Revenue	\$3,835,685	\$9,618,036	\$1,739,074	\$11,357,110	\$10,576,440	(\$780,670)
Licenses & Permits	\$29,506	\$4,818,000	\$0	\$4,818,000	\$30,000	(\$4,788,000)
Charges for Services	\$6,000,865	\$2,532,256	\$127,885	\$2,660,141	\$511,802	(\$2,148,339)
Interest Earnings	\$1,834,855	\$87,448	\$407,760	\$495,208	\$240,140	(\$255,068)
Miscellaneous Revenues	\$278,528	\$204	\$1,002,000	\$1,002,204	\$2,736,790	\$1,734,586
Other Financing Sources	\$21,484,872	\$16,340,788	\$6,016,844	\$22,357,632	\$18,092,914	(\$4,264,718)
Taxes	\$14,454,991	25,051,502	(\$1,169,590)	\$23,881,912	\$22,021,310	(\$1,860,602)
Total Revenue	\$47,989,194	\$58,516,280	\$8,123,973	\$66,640,253	\$54,266,266	(\$12,373,987)
Personnel	\$412,919	\$856,397	(\$182,464)	\$673,933	\$709,365	\$35,432
Operating Expenditures	\$16,116,491	\$38,371,052	\$8,678,828	\$47,049,880	\$39,310,447	(\$7,739,433)
Capital Outlay	\$92,141,798	\$109,869,928	(\$6,362,142)	\$103,507,786	\$43,717,501	(\$59,790,285)
Debt Service	\$164,128	\$35,295	(\$35,295)	\$0	\$0	\$0
Other Financing Sources	\$1,296,907	\$1,432,925	\$2,510,899	\$3,943,824	\$2,657,863	(\$1,285,961)
Total Expenses	\$110,132,244	\$150,565,597	\$4,609,826	\$155,175,423	\$86,395,176	(\$68,780,247)

Larimer County 2024 Budget

Disaster-Related Projects

These items represent costs to repair or replace infrastructure damaged in natural disasters, or projects whose main purpose is to mitigate future disasters. For 2024, funding from the American Rescue Plan Act (ARPA) and from fire and fire recovery will be winding down.

Description	FY2022 ACTUAL	FY2023 ADOPTED	FY2023 CHANGES	FY2023 REVISED	FY2024 PROPOSED	Δ 2023 REVISED TO 2024 PROPOSED
Intergovernmental Revenue	\$59,242,594	\$11,365,468	\$16,116,489	\$27,481,957	\$1,744,838	(\$25,737,119)
Interest Earnings	\$1,053,857	\$0	\$446,143	\$446,143	\$0	(\$446,143)
Miscellaneous Revenues	\$637,713	\$0	\$0	\$0	\$10,000	\$10,000
Other Financing Sources	\$12,970,000	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$73,904,163	\$11,365,468	\$16,562,632	\$27,928,100	\$1,754,838	(\$26,173,262)
Personnel	\$2,175,375	\$548,859	(\$74,186)	\$474,673	\$137,612	(\$337,061)
Operating Costs	\$23,551,165	\$28,508,497	\$4,214,129	\$32,722,626	\$7,710,118	(\$25,012,508)
Capital Outlay	\$78,684	\$640,000	\$1,500,000	\$2,140,000	\$35,000	\$0
Other Financing Uses	\$1,391,530	\$5,418,197	(\$5,285,998)	\$132,199	\$5,921,740	\$5,789,541
Total Expenses	\$27,196,754	\$35,115,553	\$353,945	\$35,469,498	\$13,804,470	(\$21,665,028)

Revenue & Expenditure Summaries
Summary of Estimated Financial Sources & Uses – All Funds

The tables below provide a three-year comparison of (1) revenue and expenditure by major category for all funds, and (2) expenditures by fund type and fund.

Comparison of Revenues & Expenditures by Category, 2022-2024 (in millions)						
Revenue Category	2022 Actual	2023 Budget	2023 Revised Budget	2024 Budget	2023R to 2024 \$	2023R to 2024 %
Property Taxes	\$156.5	\$159.1	\$159.1	\$179.1	\$20.0	13%
Sales and Use Tax	\$65.1	\$67.4	\$66.3	\$67.9	\$1.6	2%
Other Taxes	\$24.7	\$25.6	\$23.3	\$23.7	\$0.4	2%
Assessments	\$0.4	\$0.3	\$0.3	\$0.3	\$0.0	0%
Federal Shared	\$2.6	\$2.6	\$2.6	\$2.5	(\$0.1)	(4%)
Direct Federal	\$59.7	\$12.9	\$19.6	\$3.1	(\$16.5)	(84%)
State Shared	\$12.5	\$10.2	\$10.6	\$10.8	\$0.2	2%
Pass Through State Grants	\$35.2	\$48.3	\$57.2	\$50.2	(\$7.0)	(12%)
Direct State	\$29.2	\$20.9	\$25.3	\$27.3	\$2.0	8%
Local Government	\$6.7	\$7.3	\$7.4	\$9.1	\$1.7	23%
Pass Through Other Grants	\$0.4	\$0.3	\$0.3	\$0.3	\$0.0	0%
Licenses and Permits	\$13.0	\$16.6	\$16.7	\$12.2	(\$4.5)	(27%)
External Charges for Services	\$50.5	\$55.0	\$55.1	\$59.7	\$4.6	8%
Internal Charges for Services	\$58.7	\$62.4	\$64.9	\$66.1	\$1.2	2%
Interest Earnings	(\$2.1)	\$2.4	\$9.3	\$10.4	\$1.1	12%
Private Grants	\$0.3	\$0.2	\$0.2	\$0.2	\$0.0	0%
Donations	\$1.3	\$0.8	\$1.1	\$0.1	(\$1.0)	(91%)
Refunds of Expenditures	\$0.5	\$0.5	\$1.5	\$1.5	\$0.0	0%
Other Miscellaneous Revenue	\$11.0	\$10.6	\$11.3	\$14.4	\$3.1	27%
Sale of Capital Outlay Assets	\$0.7	\$0.4	\$0.4	\$0.5	\$0.1	25%
Transfer from County Funds	\$63.5	\$37.3	\$47.6	\$38.9	(\$8.7)	(18%)
Use of Fund Balance	\$19.9	\$130.5	\$123.9	\$32.0	(\$91.9)	(74%)
TOTAL GROSS REVENUES	\$610.4	\$671.7	\$704.1	\$610.3	(\$93.8)	(13%)
Expenditure Category	2022 Actual	2023 Budget	2023 Revised Budget	2024 Budget	2023R to 2024 \$	2023R to 2024 %
Personnel	\$209.1	\$233.3	\$233.8	\$245.4	\$11.6	5%
Operating Costs	\$224.4	\$267.2	\$297.1	\$266.5	(\$30.6)	(10%)
Capital Outlay	\$105.9	\$119.3	\$115.0	\$52.6	(\$62.4)	(54%)
Debt Service	\$7.6	\$6.5	\$6.5	\$6.5	\$0.0	0%
Interfund Transfers	\$63.5	\$45.4	\$51.6	\$39.2	(\$12.4)	(24%)
TOTAL	\$610.4	\$671.7	\$704.1	\$610.3	(\$93.8)	(13%)

Larimer County 2024 Budget

Comparison of Expenditures by Fund & Fund Type, 2022-2024 (in millions)						
Fund	2022 Actual	2023 Budget	2023 Revised Budget	2024 Budget	2023R to 2024 \$	2023R to 2024 %
GENERAL FUND	\$191.4	\$196.4	\$204.5	\$207.7	\$3.2	2%
Climate Change Impact Fund	\$1.0	\$0.0	\$0.0	\$0.0	\$0.0	0%
Disaster	\$25.6	\$35.1	\$35.5	\$13.8	(\$21.7)	(61%)
SPECIAL REVENUE FUNDS						
Behavioral Health	\$34.1	\$26.5	\$34.9	\$23.5	(\$11.4)	(33%)
Building Inspection	\$3.4	\$3.7	\$3.8	\$3.8	\$0.0	0%
Community Justice Alternatives	\$10.3	\$13.6	\$13.2	\$14.6	\$1.4	11%
Conservation Trust Fund	\$0.2	\$0.0	\$0.2	\$0.1	(\$0.1)	(50%)
Developmental Disabilities	\$5.1	\$5.2	\$5.2	\$6.8	1.6	31%
Drainage Districts	\$0.0	\$0.1	\$0.0	\$0.1	0.1	0%
Economic & Workforce Development	\$8.4	\$9.6	\$9.6	\$9.7	0.1	1%
Health and Environment	\$14	\$13.2	\$14.4	\$12.5	(\$1.9)	(13%)
Human Services	\$55.8	\$65.9	\$66.2	\$65.4	(\$0.8)	(1%)
Improvement Districts	\$2.7	\$1.8	\$3.2	\$3.6	0.4	13%
Open Lands	\$26.1	\$11.9	\$20.7	\$10.7	(\$10.0)	(48%)
Parks	\$6.1	\$6.5	\$7.4	\$7.3	(\$0.1)	(1%)
Pest Control	\$1.4	\$3.3	\$3.2	\$1.6	(\$1.6)	(50%)
Public Trustee	\$0.7	\$0.3	\$0.3	\$0.2	(\$0.1)	(33%)
Road and Bridge	\$34	\$53.5	\$53.5	\$52.1	(\$1.4)	(3%)
Sales Tax	\$12.4	\$13.0	\$16.8	\$12.9	(\$3.9)	(23%)
Section 125	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0%
The Ranch	\$31	\$36.5	\$51.8	\$20.1	(\$31.7)	(61%)
Transportation Expansion	\$0.9	\$1.2	\$1.2	\$3.4	\$2.2	183%
West Vine Stormwater Basin	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0%
DEBT SERVICE FUNDS						
Assessment Debt(a)	\$0.4	\$0.3	\$0.3	\$0.3	\$0.0	0%
Jail COPs	\$5.9	\$5.9	\$5.9	\$5.9	\$0.0	0%
CAPITAL PROJECT FUNDS						
Information Technology Capital	\$4.2	\$6.0	\$4.3	\$5.2	\$0.9	21%
Facilities Capital Projects	\$44.4	\$34.6	\$40.4	\$13.9	(\$26.5)	(66%)
Replacement Fund	\$1.4	\$1.0	\$3.5	\$1.9	(\$1.6)	(46%)
Improvement Districts Capital	\$0.0	\$0.2	\$0.1	\$0.0	(\$0.1)	(100%)
ENTERPRISE FUND						
Solid Waste	\$13.5	\$56.2	\$27.0	\$35.9	\$8.9	
INTERNAL SERVICE FUNDS						
Information Technology	\$8.6	\$6.6	\$6.6	\$6.8	\$0.2	3%
Facilities	\$12.8	\$13.9	\$16.2	\$14.2	(\$2.0)	(12%)
Fleet Services	\$16.5	\$13.5	\$13.6	\$16	\$2.4	18%
Employee Benefits	\$33.6	\$31.2	\$35.5	\$34.2	(\$1.3)	(4%)
Unemployment	\$0.1	\$0.3	\$0.3	\$0.3	\$0.0	0%
Risk Management	\$4.3	\$4.6	\$4.6	\$5.4	\$0.8	17%
TOTAL	\$610.4	\$671.7	\$704.1	\$610.3	(\$93.8)	(13%)

Department & Fund Structure

Overview

The matrix below shows how Larimer County elected offices and departments are budgeted across different types of funds.

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

Section C – Capital Plan and Projects

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2024-2028 Capital Improvement Plan

Overview

The Larimer County Capital Improvement Plan (CIP) is a five-year plan showing the estimated resources that will be required to manage the County’s capital assets. The plan includes the capital projects budget for the coming year (2024) and planned expenditures for the following four years (2025-2028). A capital project is one-time in nature and has a total cost greater than \$50,000, except for new fleet equipment, for which the threshold is \$15,000.

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

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

Financial Summary

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

	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan
TOTAL Expenditures	\$90.1	\$53.5	\$63.9	\$44.2	\$32.4
Grants and Intergovernmental	\$13.2	\$3.8	\$1.1	\$0.0	\$0.0
Other	\$2.7	\$0.2	\$0.0	\$0.0	\$0.0
Property and Other Taxes	\$9.3	\$11.0	\$11.6	\$8.6	\$9.3
User Fees	\$3.6	\$2.6	\$1.1	\$1.4	\$0.8
Use of Fund Balance	\$61.3	\$35.8	\$50.1	\$34.3	\$22.4
TOTAL Revenues	\$90.1	\$53.5	\$63.9	\$44.2	\$32.4

Capital Project Plan by Category

The five-year CIP includes \$284.1 million in projects from 2024-2028. A breakdown of projects summarized by category is shown below (in millions):

	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan
Capital Renewal	\$29.9	\$32.1	\$52.3	\$34.4	\$26.6
Community Justice Alternatives	\$0.8	-	-	-	-
Elections	\$1.1	-	-	-	-
Equipment Replacement	\$1.3	\$1.4	\$2.6	\$1.7	\$2.1
Facilities	\$2.8	\$1.4	\$2.5	\$2.5	\$2.5
Fleet	\$7.1	\$12.7	\$8.4	\$7.2	\$6.2
Solid Waste	\$4.6	\$3.0	\$3.0	\$1.5	-
Information Technology	\$5.2	\$3.9	\$4.8	\$5.9	\$2.3
Natural Resources	\$0.4	\$3.3	\$2.0	\$0.8	\$0.5
Accessibility Improvements	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
Road and Bridge	\$1.3	\$2.2	\$0.6	\$2.4	\$0.5
The Ranch	\$5.1	\$4.0	\$28.2	\$12.4	\$12.4
Capital Expansion	\$57.4	\$19.2	\$9.4	\$9.8	\$5.8
Fleet Campus	\$12.4	\$0.5	\$0.0	-	-
Natural Resources	\$0.3	\$1.7	\$2.5	\$0.1	\$0.4
Road and Bridge	\$24.7	\$6.1	\$4.0	\$7.7	\$4.4
Solid Waste	\$20.0	\$11.0	\$3.0	\$2.0	\$1.0
Land & Real Asset Acquisition	\$2.7	\$1.9	\$2.1	-	-
Natural Resources	\$2.7	\$1.9	\$2.1	-	-
Capital Studies	-	\$0.2	-	-	-
Natural Resources	-	\$0.2	-	-	-
GRAND TOTAL	\$90.1	\$53.5	\$63.9	\$44.2	\$32.4

Note: Totals may not add due to rounding

Larimer County 2024 Budget

Future Projects

The tables below list planned projects in the 5-Year CIP beyond 2024.

Department	Description	2025	2026	2027	2028
Capital Expansion					
Natural Resources	Heaven's Door	-	-	50,000	350,000

Department	Description	2025	2026	2027	2028
Capital Renewal					
Natural Resources	Horsetooth Mountain Soderberg Parking Lot Rebuild	-	156,000	-	-
Natural Resources	Historic Structures Project	-	-	60,830	-
Natural Resources	DBB Water Tap (grazing infr)	-	-	75,000	-
Natural Resources	Long View Habitat Restoration	-	-	50,000	200,000
Natural Resources	Horsetooth Reservoir Rotary Parking Lot Rebuild	440,000	-	-	-
Natural Resources	Horsetooth Reservoir Satanka Bay Turn Lane	-	-	415,800	-
Natural Resources	Federal Lands Access Program Grant - Carter	834,160	834,160	-	-
Natural Resources	Federal Lands Access Program Grant - Horsetooth	720,850	720,850	-	-
Road and Bridge	Minor Structure Replacements	330,750	347,290	364,650	382,880
Road and Bridge	Structure Replacement over Fossil Creek	1,000,000	-	-	-
Road and Bridge	Structure Replacement on County Road 63E	100,000	150,000	150,000	-

Department	Description	2025	2026	2027	2028
Capital Study					
Natural Resources	Update Department of Natural Resources Master Plan	120,000	-	-	-
Natural Resources	Reservoir Parks EIS	120,000	-	-	-

2024 Capital Projects Budget

Overview

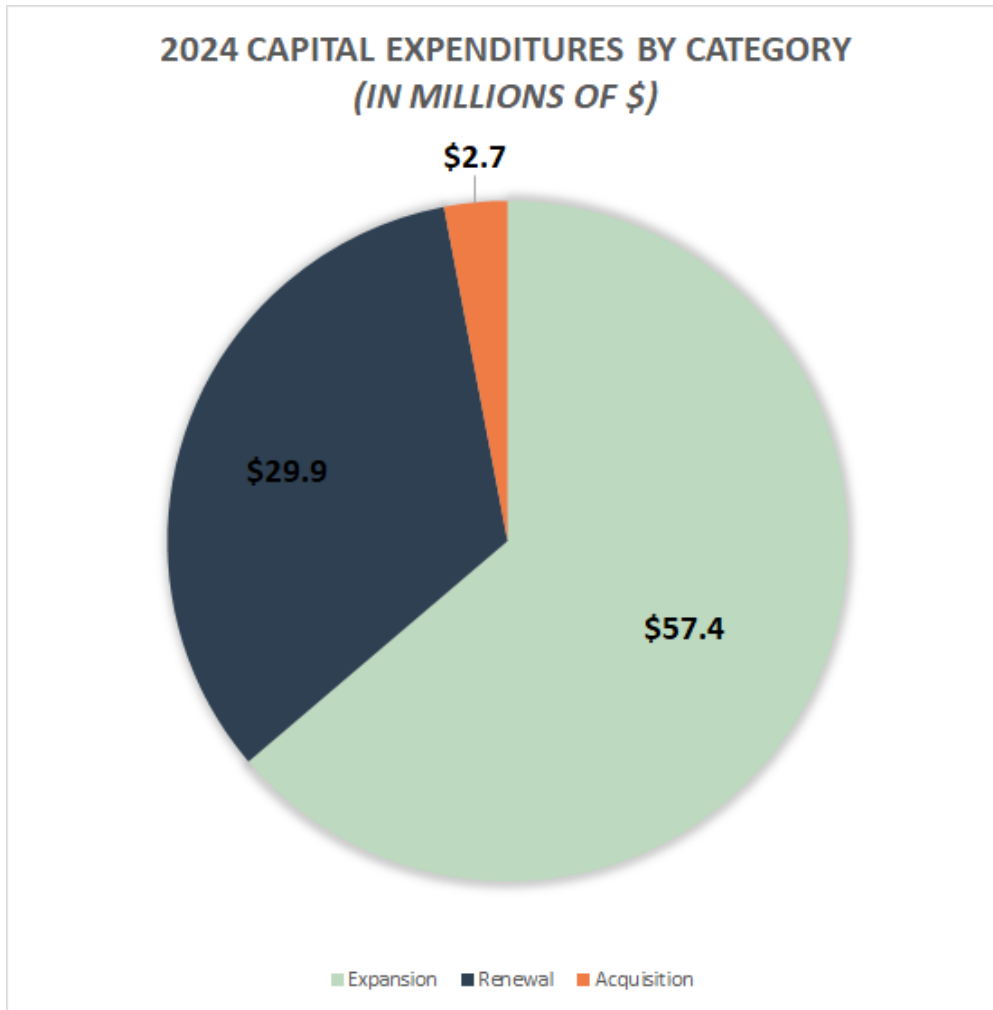
The 2024 Capital Projects Budget includes projects that are identified as part of a five-year Capital Improvements Plan. The goal of this plan is to identify emerging capital asset needs and allocate funding so that these needs can be addressed in a cost-effective manner.

2024 County Capital Budget Summary

The 2024 Capital Projects Budget shows approximately \$90 million in expenses. The following pages include narratives for each project with information regarding the project scope and timeframe, a brief explanation of the need for the project, costs by phase of the project, revenue sources, and any on-going operating costs or savings that will result from the implementation of the project. Where there is no revenue source indicated, fund balance will be used. 2024 expenditures by service category are shown below:

Service Category & Department	2024 Capital Expenditures
Natural Resources	\$3,451,529
Road and Bridge	\$26,159,920
Solid Waste	\$24,550,000
The Ranch	\$5,132,000
Subtotal - Community Resources, Infrastructure & Planning	\$59,293,449
Facilities	16,984,997
Information Technology	5,219,300
Fleet Services	7,138,115
Finance / Risk	150,000
Subtotal – Support Services	\$29,492,412
Equipment Replacement Plan	\$1,293,046
TOTAL – ALL CAPITAL PROJECTS	\$ 90,078,907

A breakdown of 2024 capital projects funding by category is as follows:



Impact on Operating Expenses

The 2024 Capital Projects Budget and five-year Capital Improvement Plan (five-year CIP) will have a significant impact on the County’s long-term operating budget, primarily due to the following projects:

Land Acquisitions

Natural Resources budgets to acquire and preserve land using the dedicated open space sales tax. Properties that are acquired often must have habitat restored, made accessible for visitors, and then maintained for future generations. These costs are outlined in the parks and open spaces master plans managed by the Department of Natural Resources.

Fleet Services Campus

Larimer County continues construction on this new central fleet facility in 2024. The County’s long-term forecast includes \$325,000 in operating costs to maintain the facility after its completion in 2025.

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2024 CAPITAL LAND AND REAL ASSET ACQUISITION PROJECTS

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Larimer County Five-Year Capital Improvement Plan

Land and Real Asset Acquisitions

Department/Office

Natural Resources

Project:

CP000003 - Land Acquisitions

Description:

The Department of Natural Resources will conserve and acquire land both in fee-title and conservation easements for habitat, community separators, scenic recreation, agriculture and other natural resource values.

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Land	2,714,550	1,900,190	2,137,710	-	-
Expense Total		2,714,550	1,900,190	2,137,710	-	-

2024 CAPITAL EXPANSION PROJECTS

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Facilities

Project:

CP000013 - Fleet Services Campus

Description:

The current Fleet campus is far beyond its useful life cycle, and nearly every component of the campus' facilities is substandard. The County actively searched for a 30-acre site for more than two years and closed on a property in March 2021. Funding in 2024 includes \$5.3 million transferred from the Disaster Fund and \$1.0 million from the General Fund. The project is expected to be largely complete in 2025.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from General	1,000,000	1,000,000	-	-	-
	Tfr from Disaster Response	5,300,000	-	-	-	-
Revenue Total		6,300,000	1,000,000	-	-	-
Expense		12,356,097	500,000	25,000	-	-
Expense Total		12,356,097	500,000	25,000	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Natural Resources

Project:

CP000050 - Chimney Hollow Open Space

Description:

The Department of Natural Resources will design and install public access recreation infrastructure at this open space.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Open Lands	150,000	1,672,250	2,463,730	-	-
Revenue Total		150,000	1,672,250	2,463,730	-	-
Expense	Land Improvements Capital	150,000	1,672,250	2,463,730	-	-
	Tfr to Open Lands	150,000	1,672,250	2,463,730	-	-
Expense Total		300,000	3,344,500	4,927,460	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Natural Resources

Project:

CP000051 - Horsetooth Reservoir Inlet Bay to South Bay Trail

Description:

The Department of Natural Resources will construct a natural surface trail connecting South Bay to Inlet Bay at Horsetooth Reservoir.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Fed-US Dept of Interior	75,000	-	-	-	-
	Tfr from Conservation Trust	75,000	-	-	-	-
Revenue Total		150,000	-	-	-	-
Expense	Land Improvements Non-Capital	150,000	-	-	-	-
	Tfr to Parks	75,000	-	-	-	-
Expense Total		225,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Project:

CP000005 - ADA Projects - Road & Bridge

Description:

The Americans with Disabilities Act (ADA) requires that all state and local governments ensure that individuals with disabilities are not excluded from programs, services and activities (pedestrian facilities are an example of a program). Larimer County is federally mandated to have an ADA Transition Plan that outlines our intent to bring all pedestrian facilities within the jurisdiction into compliance with ADA standards. Funding of \$1 million is allocated for these types of projects over five years.

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Roads Contract Construction	200,000	200,000	200,000	200,000	200,000
Expense Total		200,000	200,000	200,000	200,000	200,000

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Project:

CP000006 - Pave Gravel Roads

Description:

This intent of this project is to pave gravel roads that are currently over the 400 average daily traffic (ADT) paving threshold and are creating maintenance issues for the Road and Bridge Department. There will be an annual amount that will be allocated to this project out of fund balance, with construction to occur as it fits into schedules and aligned with other nearby projects.

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Roads Contract Construction	446,800	469,100	492,600	517,200	543,100
Expense Total		446,800	469,100	492,600	517,200	543,100

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Project:

CP000007 - Country Club and Gregory Intersection Improvements

Description:

Capacity and safety improvements at the intersection of Country Club and Gregory Roads. This project includes signal and pedestrian improvements. Increased traffic volumes drive the need for capacity improvements at this intersection. Design began in 2022 with construction expected to begin in 2024. This project is funded out of a combination of capital expansion fees and fund balance.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Transp. Expansion	652,660	-	-	400,000	-
Revenue Total		652,660	-	-	400,000	-
Expense	Engineering Services	125,000	-	-	-	-
	Land	225,000	60,000	-	-	-
	Roads Contract Construction	1,500,000	-	-	3,315,000	-
Expense Total		1,850,000	60,000	-	3,315,000	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Project:

CP000008 - Improvements to CR40 from CR9 to CR7

Description:

Increased traffic volumes, especially after the traffic signal at Harmony Road and Strauss Cabin Road are driving the need for improvements to this section of County Road 40. This segment is gravel and increased traffic volumes create safety and maintenance issues. Design for this project began in 2023 with construction scheduled in 2025. This project will be funded from capital expansion fees and fund balance.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Transp. Expansion	30,000	628,160	-	-	-
Revenue Total		30,000	628,160	-	-	-
Expense	Land	75,000	-	-	-	-
	Roads Contract Construction	-	2,400,000	-	-	-
Expense Total		75,000	2,400,000	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Project:

CP000009 - Widen CR70 from I-25 to CR15 and CR9 Improvements

Description:

Widen County Road 70 (Owl Canyon Road) from County Road 15 to I-25 and County Road 9 Improvements. The project will include wider shoulders and other design changes due to increasing traffic in recent years. This project includes major structure replacements as well. Construction is planned from 2023-2028 and is funded out of a combination of capital expansion fees, transfer(s) from Solid Waste and fund balance.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Transp. Expansion	545,000	1,205,000	500,000	500,000	500,000
	Psth-CO Dept Transportation	-	1,000,000	-	-	-
	Capital Transport Exp Permits	30,000	-	-	-	-
Revenue Total		575,000	2,205,000	500,000	500,000	500,000
Expense	Engineering Services	259,000	190,000	190,000	-	-
	Land	45,000	-	-	-	-
	Roads Contract Construction	9,294,660	2,351,670	3,069,670	3,712,660	3,696,000
	Tfr to Road and Bridge	-	-	-	-	-
Expense Total		9,598,660	2,541,670	3,259,670	3,712,660	3,696,000

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Project:

CP000040 - Improvements on CR17 from CR50 to Highway 287

Description:

Improvements to County Road 17 from County Road 50 to US Highway 287 are planned due to increased traffic volumes in Fort Collins and Northern Larimer County. Construction is expected to begin in 2023. This project will be funded from a grant and capital expansion fees.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Transp. Expansion	1,864,540	-	-	-	-
	Psth-CO Dept Transportation	1,651,920	-	-	-	-
Revenue Total		3,516,460	-	-	-	-
Expense	Roads Contract Construction	3,000,000	-	-	-	-
Expense Total		3,000,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Project:

CP000041 - Improvements on CR19 from CR38E to CR40

Description:

Traffic volumes on County Road 19 are increasing with multiple new subdivisions, creating safety issues. Planned improvements include adding a lane in each direction along with controlled movements at the access points. Design began in 2020 and construction is expected in 2024. This project will be funded through a grant and capital expansion fees. The project is a partnership between the City of Fort Collins and Larimer County.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Transp. Expansion	38,080	-	-	-	-
	Psth-CO Dept Transportation	4,041,920	-	-	-	-
	Misc Reimbursements	2,736,580	-	-	-	-
Revenue Total		6,816,580	-	-	-	-
Expense	Engineering Services	183,460	-	-	-	-
	Roads Contract Construction	6,400,000	-	-	-	-
Expense Total		6,583,460	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Project:

CP000042 - Hwy 34/ Glade Rd Signal

Description:

Traffic volumes on US 34 and County Road 25 (Glade Road) have steadily increased over the years. Adding a traffic signal will improve the safety at the intersection. Construction is expected to be completed in 2024. The project will be funded through a grant.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Psth-CO Dept Transportation	485,000	-	-	-	-
Revenue Total		485,000	-	-	-	-
Expense	Roads Contract Construction	485,000	-	-	-	-
Expense Total		485,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Project:

CP000043 - CR50E Shoulder Widening

Description:

Widen shoulder for sections of County Road 50E (Bingham Hill Road). Widening the shoulders in select stretches of the road will improve safety for vehicles and bicycles. Design is expected to begin in 2024 with construction in 2025. The project will be funded through a grant and fund balance.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Psth-CO Dept Transportation	36,000	348,920	-	-	-
Revenue Total		36,000	348,920	-	-	-
Expense	Engineering Services	40,000	40,000	-	-	-
	Land	-	30,000	-	-	-
	Roads Contract Construction	-	317,690	-	-	-
Expense Total		40,000	387,690	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Project:

CP000044 - Horseshoe Reservoir Exchange Ditch Structure

Description:

The current structure (bridge) on N Monroe AVE over the Horseshoe Inlet Canal is functionally obsolete creating a safety issue. Design began in 2022 with construction being completed in 2023. This project will be funded with a combination of fund balance, capital expansion fees and cost sharing from the City of Loveland.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	LG-City of Loveland	967,500	-	-	-	-
Revenue Total		967,500	-	-	-	-
Expense	Bridge Replacements	1,650,000	-	-	-	-
Expense Total		1,650,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Project:

CP000047 - Automatic Vehicle Locating Fleet Management System

Description:

Utilization of Automatic Vehicle Locating (AVL) on our equipment/vehicles will allow us to better answer or respond to customer inquiries and/or complaints. As the system will log information such as tracks, material usage, and plow engagement. This is planned to be purchased in 2024 out of capital fund balance.

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Equipment Capital	125,000	-	-	-	-
Expense Total		125,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Project:

CP000048 - Bridge Widening on CR14

Description:

The current structure (bridge) on County Road 14 over the Home Supply Ditch east of County Road 15H is functionally obsolete, creating a safety issue. Larimer County has partnered with the Town of Berthoud to jointly fund the improvements as the structure is located near the Town limits and benefits will be realized by residents of both the Town and the County as well as by all users of the improved structure which includes widening from 24 feet wide to approximately 56 feet wide.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Transp. Expansion	200,000	-	-	-	-
	LG-Town of Berthoud	400,200	-	-	-	-
Revenue Total		600,200	-	-	-	-
Expense	Bridge Replacements	690,000	-	-	-	-
Expense Total		690,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Solid Waste

Project:

CP000012 - Central Transfer Station Construction

Description:

New transfer station at the existing Larimer County landfill. The transfer station will accept commercial, residential, and self-haul waste. The waste will be loaded into transfer trailers and hauled to the new landfill.

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Buildings Capital	4,800,000	1,800,000	-	-	-
	Land Improvements Capital	3,200,000	1,200,000	-	-	-
Expense Total		8,000,000	3,000,000	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Solid Waste

Project:

CP000027 - North Landfill Design and Construction

Description:

Design and construction of the new landfill in Wellington. The project includes infrastructure and cell development.

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Buildings Capital	3,000,000	2,000,000	750,000	500,000	250,000
	Land Improvements Capital	9,000,000	6,000,000	2,250,000	1,500,000	750,000
Expense Total		12,000,000	8,000,000	3,000,000	2,000,000	1,000,000

2024 CAPITAL RENEWAL

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Facilities

Project:

CP000036 - General Building Component Replacement

Description:

This project includes funds designated for replacement of various building systems and components (HVAC, generators, plumbing, access control systems, etc.). The plan is funded with General Fund support of approximately \$2.7 million annually, which will be reduced by \$225,000 should Proposition HH pass the ballot. It provides for replacement of components on a scheduled plan to prevent failures. This funding also includes funding for certain Natural Resources and Public Safety facilities.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from General	2,690,000	2,771,000	2,854,000	2,939,000	3,028,000
Revenue Total		2,690,000	2,771,000	2,854,000	2,939,000	3,028,000
Expense	Equipment Non-Capital	2,755,738	1,449,950	2,460,000	2,460,000	2,460,000
Expense Total		2,755,738	1,449,950	2,460,000	2,460,000	2,460,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Facilities / Elections

Project:

CP000066 - Elections

Description:

This project is for the renovation of space at 2573 Midpoint to accommodate the elections space needs. It involves equipment consolidation and adequate security. Ballot storage and counting will move from 2555 Midpoint into 2573 Midpoint. The warehouse storage operations will move from 1730 Prospect to 2619 Midpoint. The new space will offer additional equipment needed, such as a second Agilis, voting systems, new furniture, security equipment and generator for backup needs. This solution is likely to meet the election requirements for at least the next 10 years.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Replacement	600,000	-	-	-	-
Revenue Total		600,000	-	-	-	-
Expense	Rental Improvements Capital	1,100,000	-	-	-	-
	Tfr to Capital Expenditures	600,000	-	-	-	-
Expense Total		1,700,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Facilities / Community Justice Alternatives

Project:

CP000067 - Community Corrections Improvements

Description:

This project is for improvements to the Community Corrections Department at 2255 Midpoint. When the women moved from the Community Corrections building into the expanded Alternative Sentencing Department building at 2307 Midpoint, it created a unique opportunity to make some much-needed improvements to the Community Corrections building when half of the building could be vacated. The intent was to refresh old, worn finishes in the building as well as clean the dirty duct work and replace roof top units that were at the end of their useful life. Facilities has also taken the opportunity to add on some needed component replacement projects such as replacing problematic showers, failing laminate counter tops, aging fire alarm system and three storefront entrances. Risk Management has also taken the opportunity to tackle its list of ADA deficiencies.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Facilities	404,912	-	-	-	-
Revenue Total		404,912	-	-	-	-
Expense	Building Imp Non-Capital	773,162	-	-	-	-
	Tfr to Capital Expenditures	404,912	-	-	-	-
Expense Total		1,178,074	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Financial Services

Project:

CP000074 - ADA Compliance Projects

Description:

The funds will be used to continue the implementation of the County's ADA Compliance Transition Plan building improvements. We are currently working on our Priority 3 Restroom Accessibility Improvement Projects. The Building to be addressed in 2024 & 2025 is 200 W. Oak St. There are 5 restroom groups to update comprised of 10 gendered multi-stall restrooms. The requirements of HB 23-1057—which go into effect January 1, 2024—may impact the cost of this project moving forward and lengthen the time it takes to complete.

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Projects	150,000	150,000	150,000	150,000	150,000
Expense Total		150,000	150,000	150,000	150,000	150,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Fleet

Project:

CP000038 - Fleet Capital Equipment Plan

Description:

Funding for the annual Fleet Replacement Plan. The plan is funded through replacement rates changes charged to departments over the life of the unit.

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Equipment Capital	7,138,115	12,681,433	8,402,770	7,219,355	6,168,636
Expense Total		7,138,115	12,681,433	8,402,770	7,219,355	6,168,636

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Information Technology

Project:

CP000029 - Printer/Scanner Replacement

Description:

This is the replacement plan for scanners and purchased printers outside of the county's managed print program. We have moved the majority of printers into our managed print program but still need to maintain a replacement plan for large plotters and scanners.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from General	-	14,000	14,000	14,000	15,000
Revenue Total		-	14,000	14,000	14,000	15,000
Expense	Equipment Non-Capital	136,295	20,000	11,869	38,808	645
Expense Total		136,295	20,000	11,869	38,808	645

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Information Technology

Project:

CP000030 - Audio/Visual Equipment Replacement

Description:

This is the county-wide replacement plan for audio/visual devices and systems. Cost increases are due to adding the Zoom Rooms to the replacement plan and increasing numbers of security cameras/recording capability in the various county buildings. The Zoom Room infrastructure and new security camera systems have been added to the plan starting in 2024.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from General	190,000	194,000	197,000	201,000	205,000
Revenue Total		190,000	194,000	197,000	201,000	205,000
Expense	Equipment Non-Capital	353,121	80,500	737,989	194,641	39,111
Expense Total		353,121	80,500	737,989	194,641	39,111

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Information Technology

Project:

CP000031 - IT Infrastructure Replacement

Description:

This is the replacement plan for the Counties' server and storage infrastructure for Larimer County. This plan funds all replacement of servers and storage in support of department applications and the enterprise infrastructure. The compute needs of the organization are growing as our services mature and we continue to innovate and provide better systems for our residents.

Storage and backup costs continue to increase as data growth continues increase and our need to provide higher levels of data protection to insure against potential cyber incidents and ransomware threats. These pressures and costs have been outpacing our capital budget allocation. Our Oracle database systems are up for replacement in 2024 and we have forecasted an increase in costs based on our estimates to support the requirements of our updated Treasurer system.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from General	850,000	823,000	836,000	852,000	869,000
Revenue Total		850,000	823,000	836,000	852,000	869,000
Expense	Equipment Capital	635,544	1,851,223	622,223	791,280	388,000
Expense Total		635,544	1,851,223	622,223	791,280	388,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Information Technology

Project:

CP000032 - Technical Communications Replacement

Description:

This is the replacement plan for the entire public safety radio system, including hardware on towers, equipment at the 911 dispatch center, patrol car equipment, and pagers. This funding is critical to the support of the public safety infrastructure. Cost increases are due to higher costs for Nokia hardware as we migrate to the updated digital public safety system to maintain statewide interoperability. The continued technology shift to digital radio in both vehicles and network infrastructure at towers will result in higher replacement costs over the next 5 years.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from General	183,820	359,000	364,000	372,000	379,000
	Tfr from Parks	37,523	37,523	37,523	37,523	37,523
Revenue Total		221,343	396,523	401,523	409,523	416,523
Expense	Equipment Non-Capital	155,885	242,870	1,045,239	837,293	622,878
Expense Total		155,885	242,870	1,045,239	837,293	622,878

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Information Technology

Project:

CP000033 - Enterprise Business Software Replacement

Description:

\$1.7 million is budgeted in 2024 for the replacement of business software critical to the operation of county services. The capital plan also provides maintenance cycles and refresh of applications that have reached end of life. The goal of the capital plan is to drive improved value, lower support costs and overall business efficiency when replacing and updated enterprise systems. As applications age and become fragile there is a dramatic increase in failures and business disruptions which directly effects services to citizens. This plan also drives the requirement to use best practices in business analysis and project management in the implementation of business operations through these capital projects. The estimated spending over the five-year period from 2024-2028 totals \$9 million and includes the following major systems: Treasurer Software, Enterprise Asset Management, enterprise content management, LOIS, Tri-Tech cloud migration, and our community development platform.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from General	1,300,000	1,203,000	1,221,000	1,245,000	1,270,000
Revenue Total		1,300,000	1,203,000	1,221,000	1,245,000	1,270,000
Expense	External Software	1,200,000	750,000	1,500,000	3,025,000	500,000
	Internal IT Project Billing	500,000	500,000	400,000	400,000	200,000
Expense Total		1,700,000	1,250,000	1,900,000	3,425,000	700,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Information Technology

Project:

CP000034 - Network Replacement

Description:

This is the replacement plan for Larimer County's network platform that provides connectivity across all our campus sites and buildings. We are preparing for a major replacement of our enterprise network in 2025 and feel the plan has sufficient funds to support the replacement.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from General	220,000	194,000	197,000	201,000	205,000
Revenue Total		220,000	194,000	197,000	201,000	205,000
Expense	Equipment Capital	1,895,887	73,087	9,755	74,355	27,672
Expense Total		1,895,887	73,087	9,755	74,355	27,672

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Information Technology

Project:

CP000035 - Fiber Infrastructure Replacement

Description:

Costs are increasing due to a new landfill and Livermore lease, the costs of connecting community anchor institutions, public safety and The Department of Natural Resources costs. To mitigate cost increases we plan to explore alternative technologies in partnership with our municipal broadband partners as an alternative to dark fiber connections between our buildings.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from General	160,000	490,000	490,000	490,000	490,000
	Tfr from Parks	-	14,000	14,000	14,000	15,000
	External Sales	-	20,000	20,000	20,000	20,000
	Tfr from Solid Waste	12,000	12,000	12,000	12,000	12,000
Revenue Total		172,000	536,000	536,000	536,000	537,000
Expense	Equipment Leases (GASB87)	340,318	423,588	506,934	506,934	506,934
	Technology Services	2,250	2,250	2,250	2,250	2,250
Expense Total		342,568	425,838	509,184	509,184	509,184

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Project:

CP000014 - ENOS & DBBOS Habitat (RESTORE)

Description:

The Department of Natural Resources will manage invasive annual grasses and, thereby, restore native vegetation communities at Eagle's Nest and Devil's Backbone open spaces to meet The Department of Natural Resources key goals of ensuring ecological integrity and quality wildlife habitat.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Open Lands	52,380	-	-	-	-
Revenue Total		52,380	-	-	-	-
Expense	Landscaping/Revegetation Svcs	52,380	-	-	-	-
	Tfr to Open Lands	52,380	-	-	-	-
Expense Total		104,760	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Project:

CP000015 - ADA Improvements

Description:

The Department of Natural Resources will conduct priority Americans with Disabilities Act (ADA) improvements to open properties.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Open Lands	1,000	1,000	1,000	1,000	1,000
	Tfr from Conservation Trust	9,000	9,000	9,000	9,000	9,000
Revenue Total		10,000	10,000	10,000	10,000	10,000
Expense	Land Improvements Non-Capital	10,000	10,000	10,000	10,000	10,000
	Tfr to Parks	10,000	10,000	10,000	10,000	10,000
Expense Total		20,000	20,000	20,000	20,000	20,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Project:

CP000016 - Director Contingency

Description:

Director Contingency

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Open Lands	9,714	63,015	67,760	8,546	16,400
	Tfr from Conservation Trust	2,100	37,493	27,993	225	225
	Tfr from Parks	2,125	17,357	12,857	12,145	5,125
Revenue Total		13,939	117,865	108,610	20,916	21,750
Expense	Building Imp Non-Capital	13,939	117,865	108,610	20,916	21,750
	Tfr to Parks	13,939	117,865	108,610	20,916	21,750
Expense Total		27,878	235,730	217,220	41,832	43,500

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Project:

CP000017 - Asphalt Maintenance

Description:

The Department of Natural Resources will maintain current asphalt access roads and parking areas at open space and park properties and trails.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Open Lands	55,160	57,370	59,660	75,000	75,000
	Fed-US Dept of Interior	50,500	-	-	-	-
Revenue Total		105,660	57,370	59,660	75,000	75,000
Expense	Land Improvements Non-Capital	105,660	57,370	59,660	75,000	75,000
	Tfr to Parks	55,160	57,370	59,660	75,000	75,000
Expense Total		160,820	114,740	119,320	150,000	150,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Project:

CP000018 - HT Res Boat Dock Replacement

Description:

In partnership with the Bureau of Reclamation, the Department of Natural Resources will replace all boat docks at Carter Lake and Horsetooth Reservoir, improving safety for our staff and the public, and maintaining our capital assets.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Fed-US Dept of Interior	-	160,000	-	-	-
	Tfr from Conservation Trust	40,000	160,000	-	-	-
Revenue Total		40,000	320,000	-	-	-
Expense	Land Improvements Capital	-	320,000	-	-	-
	Land Improvements Non-Capital	40,000	-	-	-	-
	Tfr to Parks	40,000	160,000	-	-	-
Expense Total		80,000	480,000	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Project:

CP000019 - Asset Maintenance

Description:

The Larimer County Department of Natural Resources will implement priority asset maintenance projects (as identified in the the Department of Natural Resources Asset Management Plan) to maintain or replace current assets over time.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Open Lands	30,000	30,000	30,000	30,000	30,000
	Tfr from Parks	70,000	70,000	70,000	70,000	70,000
Revenue Total		100,000	100,000	100,000	100,000	100,000
Expense	Buildings Repair/Maint	100,000	100,000	100,000	100,000	100,000
	Tfr to Parks	100,000	100,000	100,000	100,000	100,000
Expense Total		200,000	200,000	200,000	200,000	200,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Project:

CP000049 - Horsetooth Reservoir Satanka Bay Reconfig

Description:

This project will improve public access to Horsetooth Reservoir at Satanka Bay and improve slope stability and protection of vegetation.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Parks	15,000	-	-	-	135,000
Revenue Total		15,000	-	-	-	135,000
Expense	Land Improvements Non-Capital	-	-	-	-	135,000
	Resource Consulting/Studies	15,000	-	-	-	-
	Tfr to Parks	15,000	-	-	-	135,000
Expense Total		30,000	-	-	-	270,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Project:

CP000052 – Red Mountain Open Space Boxelder Creek

Description:

This project will restore a portion of Boxelder Creek in Red Mountain Open Space, to meet the Department of Natural Resources goals to ensure ecological integrity and quality wildlife habitat.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Open Lands	50,000	450,000	-	-	-
Revenue Total		50,000	450,000	-	-	-
Expense	Land Improvements Non-Capital	50,000	450,000	-	-	-
	Tfr to Open Lands	50,000	450,000	-	-	-
Expense Total		100,000	900,000	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Project:

CP000053 - Heaven's Door Habitat Restore

Description:

The Department of Natural Resources will restore degraded ecosystems at this newly acquired open space, thereby improving the integrity and resilience of these ecosystems and improving habitat for wildlife.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Open Lands	50,000	250,000	-	-	-
Revenue Total		50,000	250,000	-	-	-
Expense	Landscaping/Revegetation Svcs	50,000	250,000	-	-	-
	Tfr to Open Lands	50,000	250,000	-	-	-
Expense Total		100,000	500,000	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Road and Bridge

Project:

CP000021 - Replace Bridge on CR11H Over Big Thompson

Description:

Funding to replace the bridge on County Road 11H, 0.3 miles north of Highway 402. This major structure is being replaced in part because it is rated as functionally obsolete. Safety is becoming a concern for the bridge due to the narrowness of the structure and the increasing volumes of traffic. Design occurs in 2024 with construction in 2027. This project is funded out of a combination of capital expansion fees and fund balance.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Tfr from Transp. Expansion	75,000	-	-	-	-
Revenue Total		75,000	-	-	-	-
Expense	Bridge Replacements	-	-	-	1,725,000	-
	Engineering Services	100,000	-	-	-	-
	Land	50,000	-	-	-	-
Expense Total		150,000	-	-	1,725,000	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Road and Bridge

Project:

CP000022 - Countywide Guardrail and Bridge Rail Replacement

Description:

The Larimer County Road and Bridge Department hired a consultant to inventory and inspect all guardrail and bridge rail on mainline county roads. There are 658 segments of guardrail and 353 individual locations on mainline county roads. Safety standards have been updated and with materials degrading over time, the rail will need to be replaced in order to maintain the safety function of the system. Replacements will continue in years 2024 through 2028. This project will be funded out of capital fund balance.

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Roads Contract Construction	115,000	118,000	122,000	126,000	130,000
Expense Total		115,000	118,000	122,000	126,000	130,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Road and Bridge

Project:

CP000025 - Structure Replacement on County Road 56

Description:

The current structure (bridge) on County Road 56 near State Highway 287 is beginning to show signs of structural issues that will be difficult and costly to maintain which will eventually create a safety issue. Design is expected to begin in 2023 with construction beginning in 2024. Funding for this structure replacement will be from fund balance.

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Bridge Replacements	500,000	-	-	-	-
Expense Total		500,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Road and Bridge

Project:

CP000026 - Guardrail on CR56, CR74E, and CR38E

Description:

Guardrail is being installed on CR56, CR74E and CR38E to increase safety of the transportation network.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Psth-CO Dept Transportation	32,400	318,260	-	-	-
Revenue Total		32,400	318,260	-	-	-
Expense	Engineering Services	34,000	-	-	-	-
	Land	2,000	-	-	-	-
	Roads Contract Construction	-	353,630	-	-	-
Expense Total		36,000	353,630	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Road and Bridge

Project:

CP000039 - Guardrail on CR69 and CR74E

Description:

Guardrail is being installed on CR69 and CR74E to increase safety of the transportation network.

Budget Type	Object Description	2024	2025	2026	2027	2028
Revenue	Psth-CO Dept Transportation	36,000	252,240	-	-	-
Revenue Total		36,000	252,240	-	-	-
Expense	Engineering Services	40,000	-	-	-	-
	Roads Contract Construction	-	280,270	-	-	-
Expense Total		40,000	280,270	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Road and Bridge

Project:

CP000045 - Replace Dale Creek Structures on CR45E

Description:

Removal and/or replacement of six minor structures on County Road 45E. These structures are structurally deficient. Replacement began in 2022 and is expected to be completed in 2024. This project will be funded out of capital fund balance.

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Bridge Replacements	575,000	-	-	-	-
Expense Total		575,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Solid Waste

Project:

CP000010 - Landfill Closure and Post Closure Projects

Description:

Projects related to the planned closure/post closure of the facility within the next few years.

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Projects	1,500,000	2,000,000	1,000,000	1,500,000	-
Expense Total		1,500,000	2,000,000	1,000,000	1,500,000	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Solid Waste

Project:

CP000028 - Landfill Environmental Remediation

Description:

Costs directly related to analyzing, developing, implementing, and monitoring the Landfill Corrective Measures Work, including the costs of consultants.

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Engineering Services	2,000,000	1,000,000	2,000,000	-	-
Expense Total		2,000,000	1,000,000	2,000,000	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Solid Waste

Project:

CP000068 - Landfill Customer Enhancement Projects

Description:

Landfill Customer Enhancement Projects

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Projects	200,000	-	-	-	-
Expense Total		200,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Solid Waste

Project:

CP000069 - Landfill Road Construction and Redesign

Description:

Landfill Road Construction and Redesign

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Roads Contract Construction	50,000	-	-	-	-
Expense Total		50,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Solid Waste

Project:

CP000071 - Landfill Asphalt Maintenance Plan

Description:

Landfill Asphalt Maintenance Plan

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Roads Contract Construction	200,000	-	-	-	-
Expense Total		200,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Solid Waste

Project:

CP000072 - Wasteshed Consultants and Projects

Description:

Wasteshed Consultants and Projects

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Equipment Capital	500,000	-	-	-	-
Expense Total		500,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Solid Waste

Project:

CP000073 - Recycle Center Facility Improvements

Description:

Recycle Center Facility Improvements

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Buildings Capital	50,000	-	-	-	-
	Equipment Capital	50,000	-	-	-	-
Expense Total		100,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

The Ranch

Project:

CP000004 - Master Planning Construction Projects 2024-2028

Description:

New Bathhouse construction, new storage building construction, McKee Teaching Kitchen expansion, P3 New Event Arena and Youth Hockey Facility, and overall project consulting.

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Building Improvements Capital	122,000	1,691,000	-	-	-
	Buildings Capital	2,510,000	-	25,898,000	10,000,000	10,000,000
	Other Non-Depreciating Assets	500,000	-	-	-	-
	Projects	-	350,000	350,000	350,000	350,000
Expense Total		3,132,000	2,041,000	26,248,000	10,350,000	10,350,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

The Ranch

Project:

CP000020 - Capital Needs

Description:

The Ranch is pending the results of a professional engineer facility condition assessment (FCA). Upon completion, which will likely be after the budget is in the final stages, The Ranch will provide FCA findings report to the BoCC, including an investment schedule.

During this process, we will seek approval from the BoCC to invest in The Ranch per the FCA guidelines. This will shape future budgets. 2024 projects will be approved by The Ranch Director per need and FCA recommendations.

Budget Type	Object Description	2024	2025	2026	2027	2028
Expense	Buildings Repair/Maint	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Expense Total		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

Section D – Budget by Fund

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2024 PROPOSED BUDGET

ALL FUNDS

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	455,507,350	385,362,950	50,254,341	435,617,291	311,767,099	(123,850,192)	-28%
Revenue							
Assessments	386,706	331,129	0	331,129	322,283	(8,846)	-3%
Direct Federal	59,744,227	12,912,379	6,729,368	19,641,747	3,055,362	(16,586,385)	-84%
Direct State	29,236,296	20,923,741	4,404,191	25,327,932	27,342,727	2,014,795	8%
Donations	1,319,927	787,092	361,200	1,148,292	143,090	(1,005,202)	-88%
External Charges for Services	50,486,755	55,037,992	65,766	55,103,758	59,727,958	4,624,200	8%
Federal Shared	2,609,740	2,599,405	0	2,599,405	2,490,000	(109,405)	-4%
Interest Earnings	(2,065,111)	2,423,857	6,864,865	9,288,722	10,367,571	1,078,849	12%
Internal Charges for Services	58,674,667	62,373,930	2,540,632	64,914,562	66,086,230	1,171,668	2%
Licenses and Permits	13,012,648	16,576,471	161,745	16,738,216	12,217,102	(4,521,114)	-27%
Local Government	6,747,392	7,297,062	105,423	7,402,485	9,101,355	1,698,870	23%
Other Miscellaneous Revenue	11,010,029	10,564,516	700,365	11,264,881	14,446,223	3,181,342	28%
Other Taxes	24,656,302	25,611,988	(2,344,846)	23,267,142	23,728,491	461,349	2%
Pass Through Other Grants	434,689	330,890	0	330,890	326,297	(4,593)	-1%
Pass Through State Grants	35,213,046	48,262,667	8,908,583	57,171,250	50,175,287	(6,995,963)	-12%
Private Grants	277,131	205,630	0	205,630	222,775	17,145	8%
Property Taxes	156,542,899	159,120,199	0	159,120,199	179,137,831	20,017,632	13%
Refunds of Expenditures	535,164	514,050	1,000,000	1,514,050	1,478,500	(35,550)	-2%
Sale of Capital Outlay Assets	706,356	400,000	0	400,000	525,000	125,000	31%
Sales and Use Tax	65,060,859	67,406,788	(1,116,173)	66,290,615	67,907,061	1,616,446	2%
State Shared	12,494,721	10,200,326	441,526	10,641,852	10,827,506	185,654	2%
Transfer from County Funds	63,456,460	37,279,204	10,302,045	47,581,249	38,939,071	(8,642,178)	-18%
Revenue Total	590,540,902	541,159,316	39,124,690	580,284,006	578,567,720	(1,716,286)	0%
Expense							
Capital Outlay	105,896,728	119,351,902	(4,356,042)	114,995,860	52,646,016	(62,349,844)	-54%
Debt Service	7,632,837	6,535,176	(35,295)	6,499,881	6,490,686	(9,195)	0%
Operating Expenditures	224,361,589	267,207,714	29,941,718	297,149,432	266,525,427	(30,624,005)	-10%
Other Financing Uses	63,456,460	45,385,074	6,262,748	51,647,822	39,240,253	(12,407,569)	-24%
Personnel	209,083,355	233,257,566	583,637	233,841,203	245,384,007	11,542,804	5%
Expense Total	610,430,968	671,737,432	32,396,766	704,134,198	610,286,389	(93,847,809)	-13%
Ending Fund Balance	435,617,291	254,784,834	56,982,265	311,767,099	280,048,430	(31,718,669)	-10%

2024 PROPOSED BUDGET

FUND 101

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	63,326,097	46,437,138	(4,426,759)	42,010,379	29,688,358	(12,322,021)	-29%
Revenue							
Direct Federal	550,181	419,847	307,092	726,939	341,296	(385,643)	-53%
Direct State	2,523,686	1,425,910	687,399	2,113,309	7,853,270	5,739,961	272%
Donations	37,079	50,642	0	50,642	48,680	(1,962)	-4%
External Charges for Services	17,022,867	17,215,219	174,429	17,389,648	17,864,836	475,188	3%
Federal Shared	7,500	0	0	0	0	0	0%
Interest Earnings	(9,074,836)	1,489,000	5,338,300	6,827,300	7,215,000	387,700	6%
Internal Charges for Services	2,280,347	2,627,606	0	2,627,606	2,814,366	186,760	7%
Licenses and Permits	483,906	513,000	0	513,000	522,710	9,710	2%
Local Government	4,796,698	5,824,004	12,608	5,836,612	7,043,055	1,206,443	21%
Other Miscellaneous Revenue	8,509,285	9,105,107	(181,344)	8,923,763	9,844,150	920,387	10%
Other Taxes	1,687,293	1,814,592	0	1,814,592	1,859,960	45,368	3%
Pass Through State Grants	654,194	892,561	327,231	1,219,792	904,968	(314,824)	-26%
Private Grants	43,329	49,000	0	49,000	32,000	(17,000)	-35%
Property Taxes	129,163,244	129,925,071	0	129,925,071	147,109,825	17,184,754	13%
Refunds of Expenditures	13,144	0	0	0	0	0	0%
Sales and Use Tax	8,803,393	9,200,628	0	9,200,628	11,430,640	2,230,012	24%
State Shared	1,467,955	311,160	0	311,160	316,870	5,710	2%
Transfer from County Funds	1,126,391	447,009	4,250,000	4,697,009	424,980	(4,272,029)	-91%
Revenue Total	170,095,657	181,310,356	10,915,715	192,226,071	215,626,606	23,400,535	12%
Expense							
Capital Outlay	0	0	0	0	0	0	0%
Debt Service	240,094	0	0	0	0	0	0%
Operating Expenditures	36,277,221	42,284,190	4,512,157	46,796,347	48,105,688	1,309,341	3%
Other Financing Uses	40,766,071	27,392,391	3,500,736	30,893,127	26,423,539	(4,469,588)	-14%
Personnel	114,127,989	126,747,495	111,123	126,858,618	133,184,212	6,325,594	5%
Expense Total	191,411,376	196,424,076	8,124,016	204,548,092	207,713,439	3,165,347	2%
Ending Fund Balance	42,010,379	31,323,418	(1,635,060)	29,688,358	37,601,525	7,913,167	27%

2024 PROPOSED BUDGET

FUND 102

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	0	11,030,000	0	11,030,000	11,030,000	0	0%
Revenue							
Transfer from County Funds	12,000,000	0	0	0	0	0	0%
Revenue Total	12,000,000	0	0	0	0	0	0%
Expense							
Other Financing Uses	970,000	0	0	0	0	0	0%
Expense Total	970,000	0	0	0	0	0	0%
Ending Fund Balance	11,030,000	11,030,000	0	11,030,000	11,030,000	0	0%

2024 PROPOSED BUDGET

FUND 105

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	18,212,560	54,137,266	343,383	54,480,649	37,014,412	(17,466,237)	-32%
Revenue							
Direct Federal	58,034,586	11,262,718	6,175,358	17,438,076	1,720,838	(15,717,238)	-90%
Direct State	396,407	102,750	16,292	119,042	24,000	(95,042)	-80%
Interest Earnings	1,053,857	0	446,143	446,143	0	(446,143)	-100%
Other Miscellaneous Revenue	600,000	0	0	0	10,000	10,000	0%
Pass Through State Grants	811,602	0	0	0	0	0	0%
Refunds of Expenditures	37,713	0	0	0	0	0	0%
Sales and Use Tax	0	0	0	0	0	0	0%
Transfer from County Funds	970,000	0	0	0	0	0	0%
Revenue Total	61,904,163	11,365,468	6,637,793	18,003,261	1,754,838	(16,248,423)	-90%
Expense							
Capital Outlay	78,684	640,000	1,500,000	2,140,000	35,000	(2,105,000)	-98%
Operating Expenditures	22,960,485	28,508,497	4,214,129	32,722,626	7,710,118	(25,012,508)	-76%
Other Financing Uses	421,530	5,418,197	(5,285,998)	132,199	5,921,740	5,789,541	4379%
Personnel	2,175,375	548,859	(74,186)	474,673	137,612	(337,061)	-71%
Expense Total	25,636,074	35,115,553	353,945	35,469,498	13,804,470	(21,665,028)	-61%
Ending Fund Balance	54,480,649	30,387,181	6,627,231	37,014,412	24,964,780	(12,049,632)	-33%

2024 PROPOSED BUDGET

FUND 125

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	182,489	160,489	14,024	174,513	152,513	(22,000)	-13%
Revenue							
Other Miscellaneous Revenue	18,758	5,000	0	5,000	5,000	0	0%
Revenue Total	18,758	5,000	0	5,000	5,000	0	0%
Expense							
Operating Expenditures	25,926	27,000	0	27,000	27,000	0	0%
Personnel	807	0	0	0	0	0	0%
Expense Total	26,734	27,000	0	27,000	27,000	0	0%
Ending Fund Balance	174,513	138,489	14,024	152,513	130,513	(22,000)	-14%

2024 PROPOSED BUDGET

FUND 200

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	3,618,240	7,659,841	34,808	7,694,649	7,038,660	(655,989)	-9%
Revenue							
Direct State	0	0	0	0	0	0	
Interest Earnings	147,482	25,554	125,111	150,665	436,440	285,775	190%
Other Taxes	2,630,997	2,804,616	(402,036)	2,402,580	2,156,757	(245,823)	-10%
Pass Through State Grants		0	0	0	0	0	
Sales and Use Tax	13,731,218	14,220,413	(601,583)	13,618,830	11,926,551	(1,692,279)	-12%
Revenue Total	16,509,697	17,050,583	(878,508)	16,172,075	14,519,748	(1,652,327)	-10%
Expense							
Operating Expenditures	12,127,901	12,689,138	(460,990)	12,228,148	12,534,440	306,292	3%
Other Financing Uses	0	0	4,250,000	4,250,000	0	(4,250,000)	-100%
Personnel	305,388	349,916	0	349,916	367,768	17,852	5%
Expense Total	12,433,289	13,039,054	3,789,010	16,828,064	12,902,208	(3,925,856)	-23%
Ending Fund Balance	7,694,649	11,671,370	(4,632,710)	7,038,660	8,656,200	1,617,540	23%

2024 PROPOSED BUDGET

FUND 215

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	20,590,016	14,396,280	7,243,747	21,640,027	21,229,157	(410,870)	-2%
Revenue							
Direct Federal	0	105,000	56,625	161,625	0	(161,625)	-100%
Direct State	39,894	0	1,116,094	1,116,094	0	(1,116,094)	-100%
Donations	9,400	0	4,500	4,500	0	(4,500)	-100%
External Charges for Services	202,236	231,899	0	231,899	257,193	25,294	11%
Interest Earnings	692,627	60,009	123,890	183,899	134,320	(49,579)	-27%
Licenses and Permits	1,525,152	1,599,978	0	1,599,978	1,660,500	60,522	4%
Local Government	1,413,832	231,118	0	231,118	209,160	(21,958)	-10%
Other Miscellaneous Revenue	4,000	0	0	0	0	0	0%
Other Taxes	1,941,674	2,067,373	(462,880)	1,604,493	1,644,360	39,867	2%
Pass Through State Grants	0	0	0	0	0	0	0%
Sale of Capital Outlay Assets	27,940	0	0	0	0	0	0%
Sales and Use Tax	10,131,888	10,482,319	(121,890)	10,360,429	10,617,830	257,401	2%
State Shared	505,500	0	441,526	441,526	0	(441,526)	-100%
Transfer from County Funds	10,686,242	1,671,104	2,636,664	4,307,768	1,449,141	(2,858,627)	-66%
Revenue Total	27,180,385	16,448,800	3,794,529	20,243,329	15,972,504	(4,270,825)	-21%
Expense							
Capital Outlay	10,307,022	3,447,051	4,486,746	7,933,797	2,864,550	(5,069,247)	-64%
Operating Expenditures	3,282,727	4,281,537	1,569,552	5,851,089	4,312,511	(1,538,578)	-26%
Other Financing Uses	10,805,792	2,211,160	2,730,231	4,941,391	1,545,015	(3,396,376)	-69%
Personnel	1,734,833	1,926,332	1,590	1,927,922	2,016,371	88,449	5%
Expense Total	26,130,373	11,866,080	8,788,119	20,654,199	10,738,447	(9,915,752)	-48%
Ending Fund Balance	21,640,027	18,979,000	2,250,157	21,229,157	26,476,921	5,247,764	25%

2024 PROPOSED BUDGET

FUND 220

	FY2022	FY2023	FY2023	FY2023	FY2024	Var to Revised (\$)	Var to Revised (%)
DESCRIPTION	Actual	Adopted	Changes	Revised	Proposed		
Beginning Fund Balance	2,680,624	2,003,101	929,214	2,932,315	2,287,607	(644,708)	-22%
Revenue							
Direct Federal	8,780	0	124,829	124,829	125,500	671	1%
Direct State	300,000	300,000	0	300,000	300,000	0	0%
Donations	62,250	60,000	500	60,500	60,000	(500)	-1%
External Charges for Services	298,010	364,524	0	364,524	362,314	(2,210)	-1%
Interest Earnings	408	0	0	0	0	0	0%
Internal Charges for Services	3,240	5,238	0	5,238	5,238	0	0%
Licenses and Permits	5,030,900	5,109,963	0	5,109,963	5,354,152	244,189	5%
Local Government	0	0	0	0	0	0	0%
Other Miscellaneous Revenue	0	0	0	0	0	0	0%
Pass Through State Grants	0	0	0	0	0	0	0%
Sale of Capital Outlay Assets	0	0	0	0	0	0	0%
State Shared	0	0	0	0	0	0	0%
Transfer from County Funds	644,733	420,098	361,634	781,732	443,179	(338,553)	-43%
Revenue Total	6,348,321	6,259,823	486,963	6,746,786	6,650,383	(96,403)	-1%
Expense							
Capital Outlay	142,467	0	78,243	78,243	0	(78,243)	-100%
Operating Expenditures	979,839	889,773	534,966	1,424,739	1,259,004	(165,735)	-12%
Other Financing Uses	350,882	234,169	128,865	363,034	123,688	(239,346)	-66%
Personnel	4,623,443	5,411,263	114,215	5,525,478	5,891,581	366,103	7%
Expense Total	6,096,631	6,535,205	856,289	7,391,494	7,274,273	(117,221)	-2%
Ending Fund Balance	2,932,315	1,727,719	559,888	2,287,607	1,650,010	(637,597)	-28%

2024 PROPOSED BUDGET

FUND 225

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	1,864,356	1,961,326	118,085	2,079,411	526,532	(1,552,879)	-75%
Revenue							
Direct Federal	167,907	101,536	65,464	167,000	167,907	907	1%
External Charges for Services	338,563	375,234	(15,400)	359,834	338,563	(21,271)	-6%
Internal Charges for Services	101,354	113,098	22,902	136,000	101,354	(34,646)	-25%
Local Government	0	0	0	0	0	0	0%
Other Miscellaneous Revenue	119	0	0	0	0	0	0%
Other Taxes	61,556	58,238	0	58,238	59,985	1,747	3%
Pass Through State Grants	25,046	38,896	7,804	46,700	25,046	(21,654)	-46%
Property Taxes	804,880	799,446	0	799,446	886,977	87,531	11%
Sale of Capital Outlay Assets		0	0	0	0	0	0%
Transfer from County Funds	106,471	111,795	0	111,795	105,149	(6,646)	-6%
Revenue Total	1,605,897	1,598,243	80,770	1,679,013	1,684,981	5,968	0%
Expense							
Capital Outlay	0	0	35,000	35,000	0	(35,000)	-100%
Operating Expenditures	721,190	882,245	(59,380)	822,865	832,897	10,032	1%
Other Financing Uses		1,609,730	0	1,609,730	0	(1,609,730)	-100%
Personnel	669,652	759,777	4,520	764,297	807,687	43,390	6%
Expense Total	1,390,843	3,251,752	(19,860)	3,231,892	1,640,584	(1,591,308)	-49%
Ending Fund Balance	2,079,411	307,817	218,715	526,532	570,929	44,397	8%

2024 PROPOSED BUDGET

FUND 230

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	4,333,627	4,634,818	474,866	5,109,684	5,767,739	658,055	13%
Revenue							
Interest Earnings	109,756	21,883	0	21,883	113,049	91,166	417%
State Shared	817,461	810,380	0	810,380	825,636	15,256	2%
Revenue Total	927,218	832,263	0	832,263	938,685	106,422	13%
Expense							
Other Financing Uses	151,162	38,007	136,201	174,208	126,100	(48,108)	-28%
Expense Total	151,162	38,007	136,201	174,208	126,100	(48,108)	-28%
Ending Fund Balance	5,109,684	5,429,074	338,665	5,767,739	6,580,324	812,585	14%

2024 PROPOSED BUDGET

FUND 240

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	34,796,321	16,093,393	11,002,299	27,095,692	1,184,847	(25,910,845)	-96%
Revenue							
Direct State	0	0	0	0	0	0	0%
Donations	941,225	673,150	356,200	1,029,350	31,000	(998,350)	-97%
External Charges for Services	6,643,870	7,037,788	(255,598)	6,782,190	9,327,388	2,545,198	38%
Interest Earnings	821,495	0	89,250	89,250	89,240	(10)	0%
Internal Charges for Services	97,435	2,306,850	(28,390)	2,278,460	51,850	(2,226,610)	-98%
Other Miscellaneous Revenue	144,308	(141,880)	266,880	125,000	180,077	55,077	44%
Other Taxes	2,323,998	2,472,959	(553,990)	1,918,969	1,966,440	47,471	2%
Pass Through State Grants		0	0	0	0	0	0%
Refunds of Expenditures		0	1,000,000	1,000,000	850,000	(150,000)	-15%
Sale of Capital Outlay Assets	0	0	0	0	0	0	0%
Sales and Use Tax	12,130,870	12,538,790	(147,780)	12,391,010	12,697,560	306,550	2%
Transfer from County Funds	241,477	253,551	0	253,551	77,360	(176,191)	-69%
Revenue Total	23,344,679	25,141,208	726,572	25,867,780	25,270,915	(596,865)	-2%
Expense							
Capital Outlay	13,379,702	23,955,734	9,784,344	33,740,078	3,792,000	(29,948,078)	-89%
Operating Expenditures	15,055,994	9,831,992	5,063,325	14,895,317	12,610,385	(2,284,932)	-15%
Other Financing Uses	10,662	0	0	0	0	0	0%
Personnel	2,598,950	2,746,726	396,504	3,143,230	3,739,135	595,905	19%
Expense Total	31,045,308	36,534,452	15,244,173	51,778,625	20,141,520	(31,637,105)	-61%
Ending Fund Balance	27,095,692	4,700,149	(3,515,302)	1,184,847	6,314,242	5,129,395	433%

2024 PROPOSED BUDGET

FUND 245

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	4,311,122	3,663,043	1,019,351	4,682,394	3,855,262	(827,132)	-18%
Revenue							
External Charges for Services	34,247	29,975	13,000	42,975	32,500	(10,475)	-24%
Licenses and Permits	3,708,094	2,795,280	161,745	2,957,025	2,767,500	(189,525)	-6%
Revenue Total	3,742,341	2,825,255	174,745	3,000,000	2,800,000	(200,000)	-7%
Expense							
Operating Expenditures	833,164	926,683	32,577	959,260	962,195	2,935	0%
Other Financing Uses	773	0	0	0	0	0	0%
Personnel	2,537,131	2,797,572	70,300	2,867,872	2,875,048	7,176	0%
Expense Total	3,371,068	3,724,255	102,877	3,827,132	3,837,243	10,111	0%
Ending Fund Balance	4,682,394	2,764,043	1,091,219	3,855,262	2,818,019	(1,037,243)	-27%

2024 PROPOSED BUDGET

FUND 246

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	641,116	744,924	(481,279)	263,645	128,100	(135,545)	-51%
Revenue							
External Charges for Services	267,241	539,750	(350,000)	189,750	196,000	6,250	3%
Interest Earnings	5,286	250	7,000	7,250	14,000	6,750	93%
Other Miscellaneous Revenue	168	50	0	50	0	(50)	-100%
Revenue Total	272,694	540,050	(343,000)	197,050	210,000	12,950	7%
Expense							
Operating Expenditures	37,518	34,095	0	34,095	16,583	(17,512)	-51%
Other Financing Uses	420,577	0	0	0	0	0	0%
Personnel	192,070	298,500	0	298,500	163,204	(135,296)	-45%
Expense Total	650,165	332,595	0	332,595	179,787	(152,808)	-46%
Ending Fund Balance	263,645	952,379	(824,279)	128,100	158,313	30,213	24%

2024 PROPOSED BUDGET

FUND 252

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	21,425,279	14,809,639	6,236,533	21,046,172	17,901,749	(3,144,423)	-15%
Revenue							
Direct State	466,188	579,950	1,984,968	2,564,918	0	(2,564,918)	-100%
External Charges for Services	213,664	200,000	0	200,000	250,000	50,000	25%
Federal Shared	2,602,240	2,599,405	0	2,599,405	2,490,000	(109,405)	-4%
Interest Earnings	15,373	0	0	0	0	0	0%
Internal Charges for Services	35,399	15,000	0	15,000	15,000	0	0%
Licenses and Permits	0	4,818,000	0	4,818,000	30,000	(4,788,000)	-99%
Local Government	197,678	850,000	0	850,000	1,392,700	542,700	64%
Other Miscellaneous Revenue	9,571	3,000	0	3,000	2,736,580	2,733,580	91119%
Other Taxes	11,885,995	12,050,000	0	12,050,000	12,482,000	432,000	4%
Pass Through State Grants	3,881,624	5,626,300	7,939,871	13,566,171	6,283,240	(7,282,931)	-54%
Property Taxes	3,349,878	3,521,091	0	3,521,091	3,573,910	52,819	2%
State Shared	9,703,804	9,078,786	0	9,078,786	9,685,000	606,214	7%
Transfer from County Funds	1,241,195	1,122,500	0	1,122,500	3,405,280	2,282,780	203%
Revenue Total	33,602,608	40,464,032	9,924,839	50,388,871	42,343,710	(8,045,161)	-16%
Expense							
Capital Outlay	1,789,308	1,197,899	0	1,197,899	527,400	(670,499)	-56%
Operating Expenditures	24,308,197	42,881,083	0	42,881,083	42,225,770	(655,313)	-2%
Other Financing Uses	1,204,131	1,275,800	0	1,275,800	227,010	(1,048,790)	-82%
Personnel	6,680,080	8,178,512	0	8,178,512	9,150,651	972,139	12%
Expense Total	33,981,716	53,533,294	0	53,533,294	52,130,831	(1,402,463)	-3%
Ending Fund Balance	21,046,172	1,740,377	16,161,372	17,901,749	8,114,628	(9,787,121)	-55%

2024 PROPOSED BUDGET

FUND 255

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	7,352,796	4,324,492	3,557,425	7,881,917	7,508,695	(373,222)	-5%
Revenue							
Interest Earnings	187,752	18,968	0	18,968	20,100	1,132	6%
Licenses and Permits	1,269,053	760,000	0	760,000	922,640	162,640	21%
Other Miscellaneous Revenue	0	0	0	0	0	0	0%
Revenue Total	1,456,805	778,968	0	778,968	942,740	163,772	21%
Expense							
Operating Expenditures	0	29,690	0	29,690	12,360	(17,330)	-58%
Other Financing Uses	927,685	1,122,500	0	1,122,500	3,405,280	2,282,780	203%
Expense Total	927,685	1,152,190	0	1,152,190	3,417,640	2,265,450	197%
Ending Fund Balance	7,881,917	3,951,270	3,557,425	7,508,695	5,033,795	(2,474,900)	-33%

2024 PROPOSED BUDGET

FUND 262

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	17,712,742	16,390,605	407,312	16,797,917	12,670,820	(4,127,097)	-25%
Revenue							
Direct Federal	789,554	716,586	0	716,586	412,500	(304,086)	-42%
Direct State	21,430,358	14,462,675	0	14,462,675	15,882,433	1,419,758	10%
External Charges for Services		0	0	0	0	0	0%
Local Government	30,000	35,605	0	35,605	30,000	(5,605)	-16%
Other Miscellaneous Revenue	360,238	685,035	0	685,035	748,746	63,711	9%
Pass Through State Grants	21,196,400	33,547,329	0	33,547,329	34,806,528	1,259,199	4%
Private Grants	164,820	140,000	0	140,000	140,000	0	0%
Property Taxes	10,391,307	11,979,929	0	11,979,929	12,129,630	149,701	1%
Refunds of Expenditures	480,045	513,950	0	513,950	628,500	114,550	22%
Revenue Total	54,842,722	62,081,109	0	62,081,109	64,778,337	2,697,228	4%
Expense							
Capital Outlay	28,434	0	102,757	102,757	0	(102,757)	-100%
Debt Service	129,426	0	0	0	0	0	0%
Operating Expenditures	17,153,364	18,961,762	0	18,961,762	18,911,772	(49,990)	0%
Other Financing Uses	544,251	3,552,385	177,992	3,730,377	0	(3,730,377)	-100%
Personnel	37,902,074	43,413,310	0	43,413,310	46,460,206	3,046,896	7%
Expense Total	55,757,549	65,927,457	280,749	66,208,206	65,371,978	(836,228)	-1%
Ending Fund Balance	16,797,917	12,544,257	126,563	12,670,820	12,077,179	(593,641)	-5%

2024 PROPOSED BUDGET

FUND 265

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	44,100,789	26,999,578	9,577,799	36,577,377	27,833,460	(8,743,917)	-24%
Revenue							
Direct State	356,986	0	401,200	401,200	0	(401,200)	-100%
Donations	258,327	0	0	0	0	0	0%
External Charges for Services	0	0	0	0	410,000	410,000	0%
Interest Earnings	490,458	150,000	435,171	585,171	620,280	35,109	6%
Other Miscellaneous Revenue	0	1,000	614,829	615,829	1,000	(614,829)	-100%
Other Taxes	3,886,272	4,134,745	(925,940)	3,208,805	3,288,530	79,725	2%
Pass Through State Grants	0	357,000	(357,000)	0	395,000	395,000	0%
Sales and Use Tax	20,263,491	20,964,638	(244,920)	20,719,718	21,234,480	514,762	2%
Transfer from County Funds	1,340,179	2,100,000	(1,431,073)	668,927	0	(668,927)	-100%
Revenue Total	26,595,712	27,707,383	(1,507,733)	26,199,650	25,949,290	(250,360)	-1%
Expense							
Capital Outlay	26,745,256	8,534,500	7,976,980	16,511,480	0	(16,511,480)	-100%
Operating Expenditures	6,621,109	17,196,578	422,250	17,618,828	22,716,247	5,097,419	29%
Other Financing Uses	0	0	0	0	0	0	0%
Personnel	752,760	813,259	0	813,259	812,344	(915)	0%
Expense Total	34,119,125	26,544,337	8,399,230	34,943,567	23,528,591	(11,414,976)	-33%
Ending Fund Balance	36,577,377	28,162,624	(329,164)	27,833,460	30,254,159	2,420,699	9%

2024 PROPOSED BUDGET

FUND 268

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Revenue							
Property Taxes	5,097,139	5,221,495	0	5,221,495	6,824,270	1,602,775	31%
Revenue Total	5,097,139	5,221,495	0	5,221,495	6,824,270	1,602,775	31%
Expense							
Operating Expenditures	5,097,139	5,221,495	0	5,221,495	6,824,270	1,602,775	31%
Expense Total	5,097,139	5,221,495	0	5,221,495	6,824,270	1,602,775	31%

2024 PROPOSED BUDGET

FUND 270

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	1,522,894	1,339,626	219,539	1,559,165	1,272,512	(286,653)	-18%
Revenue							
Direct Federal	193,219	306,692	0	306,692	287,321	(19,371)	-6%
Direct State	551,565	668,864	0	668,864	518,604	(150,260)	-22%
Donations	7,700	0	0	0	0	0	0%
External Charges for Services	863,139	733,333	0	733,333	884,234	150,901	21%
Internal Charges for Services	622,259	266,559	0	266,559	274,679	8,120	3%
Licenses and Permits	0	0	0	0	0	0	0%
Local Government	303,819	256,335	0	256,335	284,000	27,665	11%
Other Miscellaneous Revenue	10,041	0	0	0	0	0	0%
Pass Through Other Grants	422,166	314,260	0	314,260	314,897	637	0%
Pass Through State Grants	3,585,138	4,804,177	0	4,804,177	5,069,994	265,817	6%
Private Grants	31,210	0	0	0	39,375	39,375	0%
Transfer from County Funds	1,891,991	1,986,591	0	1,986,591	2,046,399	59,808	3%
Revenue Total	8,482,247	9,336,811	0	9,336,811	9,719,503	382,692	4%
Expense							
Operating Expenditures	2,917,007	3,351,268	0	3,351,268	3,417,420	66,152	2%
Other Financing Uses	0	0	0	0	0	0	0%
Personnel	5,528,967	6,241,732	30,464	6,272,196	6,242,759	(29,437)	0%
Expense Total	8,445,974	9,593,000	30,464	9,623,464	9,660,179	36,715	0%
Ending Fund Balance	1,559,165	1,083,437	189,075	1,272,512	1,331,836	59,324	5%

2024 PROPOSED BUDGET

FUND 275

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	3,722,947	2,181,482	1,219,405	3,400,887	2,354,984	(1,045,903)	-31%
Revenue							
Direct State	0	75,787	0	75,787	0	(75,787)	-100%
External Charges for Services	8,835,934	9,810,820	428,260	10,239,080	11,795,030	1,555,950	15%
Interest Earnings	81,472	25,000	0	25,000	80,000	55,000	220%
Internal Charges for Services	101,833	105,720	0	105,720	135,000	29,280	28%
Local Government		0	56,410	56,410	75,360	18,950	34%
Other Miscellaneous Revenue	37,886	38,000	0	38,000	43,600	5,600	15%
Pass Through State Grants	174,547	0	0	0	77,650	77,650	0%
Refunds of Expenditures	927	0	0	0	0	0	0%
Transfer from County Funds	695,832	1,622,680	0	1,622,680	1,032,950	(589,730)	-36%
Revenue Total	9,928,431	11,678,007	484,670	12,162,677	13,239,590	1,076,913	9%
Expense							
Operating Expenditures	3,265,422	3,660,446	(29,220)	3,631,226	4,199,670	568,444	16%
Personnel	6,985,070	9,928,174	(350,820)	9,577,354	10,422,495	845,141	9%
Expense Total	10,250,492	13,588,620	(380,040)	13,208,580	14,622,165	1,413,585	11%
Ending Fund Balance	3,400,887	270,869	2,084,115	2,354,984	972,409	(1,382,575)	-59%

2024 PROPOSED BUDGET

FUND 282

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	3,611,252	3,421,854	644,841	4,066,695	3,836,246	(230,449)	-6%
Revenue							
Direct State	3,130,791	3,267,805	198,238	3,466,043	2,724,420	(741,623)	-21%
Donations	3,362	3,000	0	3,000	3,060	60	2%
External Charges for Services	774,592	705,310	0	705,310	669,970	(35,340)	-5%
Internal Charges for Services	153,555	161,475	0	161,475	180,130	18,655	12%
Licenses and Permits	992,253	931,500	0	931,500	958,100	26,600	3%
Local Government	0	100,000	36,405	136,405	67,080	(69,325)	-51%
Other Miscellaneous Revenue	0	1,000	0	1,000	0	(1,000)	-100%
Pass Through Other Grants	12,522	16,630	0	16,630	11,400	(5,230)	-31%
Pass Through State Grants	4,884,495	2,996,404	990,677	3,987,081	2,612,861	(1,374,220)	-34%
Private Grants	37,772	16,630	0	16,630	11,400	(5,230)	-31%
Property Taxes	4,404,054	4,640,025	0	4,640,025	4,672,130	32,105	1%
Refunds of Expenditures	1,222	100	0	100	0	(100)	-100%
Transfer from County Funds	44,100	125,000	0	125,000	0	(125,000)	-100%
Revenue Total	14,438,720	12,964,879	1,225,320	14,190,199	11,910,551	(2,279,648)	-16%
Expense							
Capital Outlay	26,372	100,000	44,100	144,100	0	(144,100)	-100%
Operating Expenditures	2,583,021	2,575,884	946,456	3,522,340	2,291,966	(1,230,374)	-35%
Personnel	11,373,884	10,519,442	234,766	10,754,208	10,249,511	(504,697)	-5%
Expense Total	13,983,277	13,195,326	1,225,322	14,420,648	12,541,477	(1,879,171)	-13%
Ending Fund Balance	4,066,695	3,191,407	644,839	3,836,246	3,205,320	(630,926)	-16%

2024 PROPOSED BUDGET

FUND 285

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	667,910	741,430	14,005	755,435	828,555	73,120	10%
Revenue							
External Charges for Services	80,950	80,000	0	80,000	80,000	0	0%
Interest Earnings	13,310	1,600	0	1,600	800	(800)	-50%
Revenue Total	94,260	81,600	0	81,600	80,800	(800)	-1%
Expense							
Operating Expenditures	6,734	8,480	0	8,480	8,610	130	2%
Expense Total	6,734	8,480	0	8,480	8,610	130	2%
Ending Fund Balance	755,435	814,550	14,005	828,555	900,745	72,190	9%

2024 PROPOSED BUDGET

FUND 290

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	639,045	543,177	133,162	676,339	792,269	115,930	17%
Revenue							
External Charges for Services	20,748	76,002	0	76,002	10,850	(65,152)	-86%
Interest Earnings	13,073	268	0	268	240	(28)	-10%
Licenses and Permits		47,250	0	47,250	0	(47,250)	-100%
Transfer from County Funds	34,528	35,000	0	35,000	35,000	0	0%
Revenue Total	68,349	158,520	0	158,520	46,090	(112,430)	-71%
Expense							
Operating Expenditures	31,054	142,590	(100,000)	42,590	137,000	94,410	222%
Other Financing Uses	0	0	0	0	0	0	0%
Expense Total	31,054	142,590	(100,000)	42,590	137,000	94,410	222%
Ending Fund Balance	676,339	559,107	233,162	792,269	701,359	(90,910)	-11%

2024 PROPOSED BUDGET

FUND 295

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	8,994,512	9,447,879	1,118,312	10,566,191	10,878,256	312,065	3%
Revenue							
Interest Earnings	254,101	30,320	0	30,320	37,092	6,772	22%
Other Miscellaneous Revenue	0	0	0	0	0	0	0%
Other Taxes	238,516	209,465	0	209,465	270,459	60,994	29%
Property Taxes	3,331,922	3,033,142	0	3,033,142	3,941,089	907,947	30%
Transfer from County Funds	422,440	250,667	0	250,667	19,066	(231,601)	-92%
Revenue Total	4,246,978	3,523,594	0	3,523,594	4,267,706	744,112	21%
Expense							
Debt Service	218,880	229,820	0	229,820	229,820	0	0%
Operating Expenditures	2,055,581	1,312,217	1,440,382	2,752,599	3,417,531	664,932	24%
Other Financing Uses	400,839	229,110	0	229,110	0	(229,110)	-100%
Expense Total	2,675,300	1,771,147	1,440,382	3,211,529	3,647,351	435,822	14%
Ending Fund Balance	10,566,191	11,200,326	(322,070)	10,878,256	11,498,611	620,355	6%

2024 PROPOSED BUDGET

FUND 300

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	55,752,601	57,812,106	(331,486)	57,480,620	47,843,188	(9,637,432)	-17%
Revenue							
Donations	584	300	0	300	350	50	17%
External Charges for Services	13,935,216	17,023,045	0	17,023,045	16,539,200	(483,845)	-3%
Interest Earnings	1,317,823	310,000	0	310,000	1,300,000	990,000	319%
Internal Charges for Services	8,340	2,800	0	2,800	5,000	2,200	79%
Licenses and Permits	3,290	1,500	0	1,500	1,500	0	0%
Other Miscellaneous Revenue	12,488	12,000	0	12,000	12,000	0	0%
Sale of Capital Outlay Assets	0	0	0	0	0	0	0%
Transfer from County Funds	0	0	0	0	0	0	0%
Revenue Total	15,277,740	17,349,645	0	17,349,645	17,858,050	508,405	3%
Expense							
Capital Outlay	89,156	36,850,000	(31,100,000)	5,750,000	20,600,000	14,850,000	258%
Operating Expenditures	7,931,363	13,609,774	3,373,565	16,983,339	11,500,123	(5,483,216)	-32%
Other Financing Uses	2,608,121	2,224,000	(1,375,379)	848,621	411,776	(436,845)	-51%
Personnel	2,921,081	3,524,035	(118,918)	3,405,117	3,365,855	(39,262)	-1%
Expense Total	13,549,720	56,207,809	(29,220,732)	26,987,077	35,877,754	8,890,677	33%
Ending Fund Balance	57,480,620	18,953,942	28,889,246	47,843,188	29,823,484	(18,019,704)	-38%

2024 PROPOSED BUDGET

FUND 400

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	1,625,248	1,543,902	86,876	1,630,778	1,648,184	17,406	1%
Revenue							
Assessments	316,814	263,083	0	263,083	265,413	2,330	1%
Interest Earnings	117,674	89,884	0	89,884	102,700	12,816	14%
Property Taxes	352	0	0	0	0	0	0%
Transfer from County Funds	0	0	0	0	0	0	0%
Revenue Total	434,839	352,967	0	352,967	368,113	15,146	4%
Expense							
Debt Service	429,310	335,561	0	335,561	326,366	(9,195)	-3%
Expense Total	429,310	335,561	0	335,561	326,366	(9,195)	-3%
Ending Fund Balance	1,630,778	1,561,308	86,876	1,648,184	1,689,931	41,747	3%

2024 PROPOSED BUDGET

FUND 405

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Revenue							
Transfer from County Funds	5,930,250	5,939,500	0	5,939,500	5,939,500	0	0%
Revenue Total	5,930,250	5,939,500	0	5,939,500	5,939,500	0	0%
Expense							
Debt Service	5,930,250	5,934,500	0	5,934,500	5,934,500	0	0%
Operating Expenditures	0	5,000	0	5,000	5,000	0	0%
Expense Total	5,930,250	5,939,500	0	5,939,500	5,939,500	0	0%

2024 PROPOSED BUDGET

FUND 500

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	561,199	611,582	183,914	795,496	899,308	103,812	13%
Revenue							
Assessments	69,893	68,046	0	68,046	56,870	(11,176)	-16%
External Charges for Services	163,277	145,000	0	145,000	149,350	4,350	3%
Interest Earnings	17,714	17,121	0	17,121	17,310	189	1%
Other Miscellaneous Revenue	200	204	0	204	210	6	3%
Property Taxes	123	0	0	0	0	0	0%
Transfer from County Funds	0	0	0	0	0	0	0%
Revenue Total	251,205	230,371	0	230,371	223,740	(6,631)	-3%
Expense							
Capital Outlay	0	0	0	0	0	0	0%
Debt Service	0	35,295	(35,295)	0	0	0	0%
Operating Expenditures	16,910	48,934	0	48,934	48,870	(64)	0%
Other Financing Uses	0	77,625	0	77,625	0	(77,625)	-100%
Expense Total	16,910	161,854	(35,295)	126,559	48,870	(77,689)	-61%
Ending Fund Balance	795,496	680,099	219,209	899,308	1,074,178	174,870	19%

2024 PROPOSED BUDGET

FUND 508

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	7,897,307	5,798,360	985,979	6,784,339	5,451,734	(1,332,605)	-20%
Revenue							
External Charges for Services	0	0	0	0	0	0	0%
Sale of Capital Outlay Assets	2,397	0	0	0	0	0	0%
Transfer from County Funds	3,114,020	2,898,425	37,100	2,935,525	2,953,343	17,818	1%
Revenue Total	3,116,417	2,898,425	37,100	2,935,525	2,953,343	17,818	1%
Expense							
Capital Outlay	946,896	2,443,816	(1,746,932)	696,884	2,531,431	1,834,547	263%
Debt Service	164,128	0	0	0	0	0	0%
Operating Expenditures	2,842,740	3,534,146	37,100	3,571,246	2,687,869	(883,377)	-25%
Other Financing Uses	266,587	0	0	0	0	0	0%
Personnel	9,035	0	0	0	0	0	0%
Expense Total	4,229,386	5,977,962	(1,709,832)	4,268,130	5,219,300	951,170	22%
Ending Fund Balance	6,784,339	2,718,823	2,732,911	5,451,734	3,185,777	(2,265,957)	-42%

2024 PROPOSED BUDGET

FUND 512

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	74,759,591	36,943,893	2,851,583	39,795,476	9,364,808	(30,430,668)	-76%
Revenue							
Direct State	820	0	0	0	0	0	0%
External Charges for Services	41,525	0	51,075	51,075	0	(51,075)	-100%
Interest Earnings	980,273	50,000	300,000	350,000	53,000	(297,000)	-85%
Other Miscellaneous Revenue	0	0	0	0	0	0	0%
Property Taxes	0	0	0	0	0	0	0%
Transfer from County Funds	8,455,068	5,152,385	4,425,000	9,577,385	7,304,912	(2,272,473)	-24%
Revenue Total	9,477,686	5,202,385	4,776,075	9,978,460	7,357,912	(2,620,548)	-26%
Expense							
Capital Outlay	42,732,372	34,635,128	4,450,000	39,085,128	13,456,097	(25,629,031)	-66%
Operating Expenditures	1,133,429	0	1,324,000	1,324,000	404,912	(919,088)	-69%
Other Financing Uses	576,000	0	0	0	0	0	0%
Expense Total	44,441,801	34,635,128	5,774,000	40,409,128	13,861,009	(26,548,119)	-66%
Ending Fund Balance	39,795,476	7,511,150	1,853,658	9,364,808	2,861,711	(6,503,097)	-69%

2024 PROPOSED BUDGET

FUND 522

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	4,686,401	4,668,430	449,446	5,117,876	3,239,728	(1,878,148)	-37%
Revenue							
External Charges for Services	20,501	0	20,000	20,000	20,000	0	0%
Other Miscellaneous Revenue	837	0	0	0	0	0	0%
Sale of Capital Outlay Assets	4,664	0	0	0	0	0	0%
Transfer from County Funds	1,833,455	1,560,000	22,720	1,582,720	1,200,000	(382,720)	-24%
Revenue Total	1,859,458	1,560,000	42,720	1,602,720	1,220,000	(382,720)	-24%
Expense							
Capital Outlay	832,951	11,200	32,720	43,920	51,423	7,503	17%
Operating Expenditures	595,031	960,341	639,507	1,599,848	1,241,623	(358,225)	-22%
Other Financing Uses	0	0	1,837,100	1,837,100	600,000	(1,237,100)	-67%
Expense Total	1,427,983	971,541	2,509,327	3,480,868	1,893,046	(1,587,822)	-46%
Ending Fund Balance	5,117,876	5,256,889	(2,017,161)	3,239,728	2,566,682	(673,046)	-21%

2024 PROPOSED BUDGET

FUND 608

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	2,435,832	(676,820)	382,451	(294,369)	(529,643)	(235,274)	80%
Revenue							
External Charges for Services	94,282	102,000	0	102,000	101,240	(760)	-1%
Internal Charges for Services	5,568,890	6,284,000	0	6,284,000	7,160,958	876,958	14%
Other Miscellaneous Revenue	48	0	0	0	0	0	0%
Sale of Capital Outlay Assets	0	0	0	0	0	0	0%
Transfer from County Funds	200,000	0	0	0	0	0	0%
Revenue Total	5,863,220	6,386,000	0	6,386,000	7,262,198	876,198	14%
Expense							
Capital Outlay	3,057,533	1,672,882	0	1,672,882	1,650,000	(22,882)	-1%
Operating Expenditures	3,868,393	3,067,610	0	3,067,610	3,321,743	254,133	8%
Other Financing Uses	0	0	0	0	0	0	0%
Personnel	1,667,493	1,880,782	0	1,880,782	1,845,916	(34,866)	-2%
Expense Total	8,593,420	6,621,274	0	6,621,274	6,817,659	196,385	3%
Ending Fund Balance	(294,369)	(912,094)	382,451	(529,643)	(85,104)	444,539	-84%

2024 PROPOSED BUDGET

FUND 610

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	9,079,011	4,875,372	3,844,447	8,719,819	5,844,198	(2,875,621)	-33%
Revenue							
External Charges for Services	43,920	38,047	0	38,047	39,190	1,143	3%
Internal Charges for Services	2,504,772	2,411,300	401,120	2,812,420	3,206,562	394,142	14%
Local Government	5,365	0	0	0	0	0	0%
Other Miscellaneous Revenue	7,563	0	0	0	0	0	0%
Refunds of Expenditures	2,113	0	0	0	0	0	0%
Transfer from County Funds	9,876,172	10,496,149	0	10,496,149	10,467,420	(28,729)	0%
Revenue Total	12,439,905	12,945,496	401,120	13,346,616	13,713,172	366,556	3%
Expense							
Capital Outlay	31,954	0	0	0	0	0	0%
Debt Service	464,455	0	0	0	0	0	0%
Operating Expenditures	9,256,389	10,417,558	2,069,820	12,487,378	10,089,626	(2,397,752)	-19%
Other Financing Uses	31,399	0	163,000	163,000	456,105	293,105	180%
Personnel	3,014,901	3,451,559	120,300	3,571,859	3,630,985	59,126	2%
Expense Total	12,799,098	13,869,117	2,353,120	16,222,237	14,176,716	(2,045,521)	-13%
Ending Fund Balance	8,719,819	3,951,751	1,892,447	5,844,198	5,380,654	(463,544)	-8%

2024 PROPOSED BUDGET

FUND 612

DESCRIPTION	FY2022	FY2023	FY2023	FY2023	FY2024	Var to	Var to
	Actual	Adopted	Changes	Revised	Proposed	Revised (\$)	Revised (%)
Beginning Fund Balance	11,718,651	7,159,279	2,578,873	9,738,152	9,046,626	(691,526)	-7%
Revenue							
Direct State	39,600	40,000	0	40,000	40,000	0	0%
External Charges for Services	591,974	330,046	0	330,046	400,100	70,054	21%
Internal Charges for Services	11,563,353	12,138,399	0	12,138,399	13,290,915	1,152,516	9%
Other Miscellaneous Revenue	2,680	6,000	0	6,000	14,860	8,860	148%
Pass Through State Grants		0	0	0	0	0	0%
Sale of Capital Outlay Assets	671,355	400,000	0	400,000	525,000	125,000	31%
Transfer from County Funds	1,618,329	0	0	0	935,392	935,392	0%
Revenue Total	14,487,291	12,914,445	0	12,914,445	15,206,267	2,291,822	18%
Expense							
Capital Outlay	5,708,620	5,863,692	0	5,863,692	7,138,115	1,274,423	22%
Operating Expenditures	5,888,655	5,428,100	100,007	5,528,107	6,511,140	983,033	18%
Other Financing Uses	3,000,000	0	0	0	0	0	0%
Personnel	1,870,515	2,170,393	43,779	2,214,172	2,345,207	131,035	6%
Expense Total	16,467,789	13,462,185	143,786	13,605,971	15,994,462	2,388,491	18%
Ending Fund Balance	9,738,152	6,611,539	2,435,087	9,046,626	8,258,431	(788,195)	-9%

2024 PROPOSED BUDGET

FUND 645

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	10,674,475	12,581,163	(1,351,588)	11,229,575	11,326,159	96,584	1%
Revenue							
Interest Earnings	340,792	50,000	0	50,000	50,000	0	0%
Internal Charges for Services	31,538,342	31,500,000	2,145,000	33,645,000	33,615,000	(30,000)	0%
Other Miscellaneous Revenue	1,249,017	800,000	0	800,000	800,000	0	0%
Transfer from County Funds	983,588	1,086,750	0	1,086,750	1,100,000	13,250	1%
Revenue Total	34,111,740	33,436,750	2,145,000	35,581,750	35,565,000	(16,750)	0%
Expense							
Debt Service	56,294	0	0	0	0	0	0%
Operating Expenditures	32,444,360	30,010,855	4,311,515	34,322,370	33,066,373	(1,255,997)	-4%
Personnel	1,055,984	1,162,796	0	1,162,796	1,179,990	17,194	1%
Expense Total	33,556,639	31,173,651	4,311,515	35,485,166	34,246,363	(1,238,803)	-3%
Ending Fund Balance	11,229,575	14,844,262	(3,518,103)	11,326,159	12,644,796	1,318,637	12%

2024 PROPOSED BUDGET

FUND 672

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	1,557,818	1,351,818	185,411	1,537,229	1,291,229	(246,000)	-16%
Revenue							
Interest Earnings	38,427	9,000	0	9,000	9,000	0	0%
Internal Charges for Services	41,218	0	0	0	0	0	0%
Revenue Total	79,646	9,000	0	9,000	9,000	0	0%
Expense							
Operating Expenditures	100,235	255,000	0	255,000	255,000	0	0%
Expense Total	100,235	255,000	0	255,000	255,000	0	0%
Ending Fund Balance	1,537,229	1,105,818	185,411	1,291,229	1,045,229	(246,000)	-19%

2024 PROPOSED BUDGET

FUND 682

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	10,452,482	9,572,484	988,363	10,560,847	10,560,847	0	0%
Revenue							
Interest Earnings	310,571	75,000	0	75,000	75,000	0	0%
Internal Charges for Services	4,054,330	4,435,885	0	4,435,885	5,230,178	794,293	18%
Other Miscellaneous Revenue	42,822	50,000	0	50,000	50,000	0	0%
Revenue Total	4,407,722	4,560,885	0	4,560,885	5,355,178	794,293	17%
Expense							
Operating Expenditures	3,943,488	4,173,753	0	4,173,753	4,859,711	685,958	16%
Personnel	355,870	387,132	0	387,132	495,470	108,338	28%
Expense Total	4,299,358	4,560,885	0	4,560,885	5,355,181	794,296	17%
Ending Fund Balance	10,560,847	9,572,484	988,363	10,560,847	10,560,844	(3)	0%