

Adopted

Budget

FOR CALENDAR YEAR 2021
WITH COMPARATIVE FIGURES FOR 2019 & 2020



Board of County Commissioners

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

Prepared By

Linda Hoffmann, County Manager
Josh Fudge, Budget Director
Matthew Behunin, Senior Budget Analyst

This page left blank intentionally

Table of Contents

GFOA Distinguished Budget Presentation Award

County Managers Letter - 2020 Revised and 2021 Adopted Budgets

Section A – Introduction & Overview

Community Profile	A-1
Strategic Plan & Performance Metrics.....	A-5
2021 Budget Short-Term Factors	A-7
Tax Levy Summary	A-9
Revenue Analysis	A-12
Expenditure Analysis.....	A-16
2021 Adopted Supplemental Funding Items (Service Proposals)	A-18
2019-2021 Position Summary Schedule	A-22
Budget Preparation Calendar.....	A-25
Public Hearings on the Budget.....	A-26
Special Note on Fund Balances	A-26

Section B – Financial Information & Policies

County Organizational Chart.....	B-1
Department and Fund Structure.....	B-2
Expenditures by Office/Division.....	B-3
Expenditures by Service Category	B-4
2019-2021 Expenditure & Revenue Summaries.....	B-13
Larimer County Appropriated Funds	B-19
County Budget Preparation, Management & Debt Policies	B-22
Outstanding Debt Obligations & Anticipated Debt.....	B-33

Section C – Capital Improvements Plan & Projects Budget

2021-2024 Capital Improvement Plan	C-1
2021 Capital Improvement Budget Summary.....	C-4
Estimated Operating Budget Impacts.....	C-5
Land & Real Asset Acquisition Projects	C-7
Disaster-Related Projects.....	C-10
Capital Expansion Projects	C-13
Capital Renewal Projects	C-47

Section D – Budget by Fund

All Funds.....	D-1
101 –General	D-2
105 – Natural Disaster.....	D-3
200 – Sales Tax	D-4
215 – Natural Resources.....	D-5
220 - Parks.....	D-6
225 – Weed District.....	D-7
230 – Conservation Trust Fund.....	D-8
240 – The Ranch.....	D-9
245 – Building Inspection	D-10
246 - Public Trustee	D-11
252 - Road & Bridge.....	D-12
255 - Transportation Expansion	D-13
262 - Human Services.....	D-14
265 – Behavioral Health	D-15
268 – Developmental Disabilities	D-16
270 – Workforce Center	D-17
275 – Criminal Justice Services	D-18
282 – Health & Environment.....	D-19
285 – West Vine Stormwater Basin.....	D-20

	<u>Page Number</u>
290 – Drainage.....	D-21
295 – Improvement Districts.....	D-22
300 – Solid Waste	D-23
400 – Assessment Debt	D-24
405 – Debt Service.....	D-25
500 – Improvement District Construction	D-26
508 – Information Technology Capital.....	D-27
512 - Capital Expenditures	D-28
522 - Replacement.....	D-29
608 –Information Technology Division	D-30
610 –Facilities Operations.....	D-31
612 - Fleet Services	D-32
645 – Employee Benefits	D-33
672 - Self-Insured Unemployment.....	D-34
682 - Self-Insured Risk Management.....	D-35

Section E – Budget Adoption Resolutions & 2020 Mill Levy Certification

Resolution to Transfer Funds and Amend 2019 Budget.....	E-1
Resolutions to Adopt 2020 Budget and Set Levies.....	E-10
Resolutions to Adopt 2020 Budget and Set Levies – Other Districts.....	E-14
GID #1 – Imperial Estates	E-14
GID #2 – Pinewood Springs	E-16
GID #4 – Carriage Hills	E-18
GID #8 – Namaqua Hills.....	E-20
GID #10 – Homestead Estates.....	E-22
GID #11 – Meadowdale Hills.....	E-25
GID #12 – Club Estates.....	E-27
GID #13A – Red Feather.....	E-29

	<u>Page Number</u>
GID #14 – Little Valley Road	E-31
GID #16 – Kitchell Subdivision	E-33
GID #17 – Country Meadows	E-35
GID #18 – Venner Ranch	E-37
GID #1991-1 – Arapahoe Pines	E-39
Larimer County Public Trustee	E-41
Larimer County Pest Control District	E-43
PID #19 – Highland Hills	E-45
PID #20 - Ptarmigan.....	E-47
PID #21 – Solar Ridge.....	E-49
PID #22 - Saddleback	E-51
PID #23 – Eagle Rock Ranches.....	E-53
PID #24 - Westridge.....	E-55
PID #25 – Estes Park Estates	E-57
PID #26 – Eagle Ranch Estates.....	E-59
PID #27 – Crown Point.....	E-61
PID #28 - Trotwood	E-63
PID #29 – Vine Drive.....	E-65
PID #30 – Poudre Overlook	E-67
PID #31 – Foothills Shadow	E-69
PID #32 – Charles Heights.....	E-71
PID #33 – Prairie Trails	E-73
PID #34 – Mountain Range Shadows	E-75
PID #35 - Bruns.....	E-77
PID #36 – Bonnell West	E-79
PID #37 – Terry Cove.....	E-81
PID #38 – Centro Business Park #1 - Maintenance	E-83
PID #38 – Centro Business Park #2 – Debt	E-85
PID #38 – Centro Business Park #3 – Construction.....	E-87
PID #39 – Rainbow Lakes.....	E-89

	<u>Page Number</u>
PID #40 – Paragon Estates	E-91
PID #41 – The Bluffs	E-93
PID #42 – Cottonwood Shores	E-95
PID #43 – Grayhawk Knolls	E-97
PID #44 – Horseshoe Estates South.....	E-99
PID #45 - Willows	E-101
PID #46 – Koral Heights.....	E-103
PID #47 – Park Hill	E-105
PID #48 – Puebla Vista Estates	E-107
PID #49 – Wagon Wheel.....	E-109
PID #51 – Clydesdale Estates.....	E-111
PID #52 – Soldier Canyon Estates	E-113
PID #53 – Horseshoe View Estates North.....	E-115
PID #54 – Terry Shores.....	E-117
PID #55 – Storm Mountain	E-119
PID #56 – Boyd’s West	E-121
PID #57 – Cobblestone Farms	E-123
PID #58 – Misty Creek	E-125
PID #59 - Grasslands	E-127
PID #60 – Smithfield (Construction)	E-129
PID #60 – Smithfield (Debt).....	E-131
PID #60 – Smithfield.....	E-133
PID #61 – Little Thompson.....	E-135
PID #62 – Ridgewood Meadows	E-137
PID #63 – Autumn Creek	E-139
PID #64 – Soaring Peaks Ranches	E-141
PID #65 – Riviera Estates	E-143
PID #66 – Carter Lake Heights	E-145
PID #67 – Manor Ridge Estates.....	E-147
PID #68 – Scenic Ranch Estates	E-149

	<u>Page Number</u>
PID #69 – Crystal View	E-151
PID #70 – Trappers Point.....	E-153
PID #71 – Rockview Wildflower Ridge	E-155
PID #73 – Meadows at Rolling Hills	E-157
Resolution to Appropriate Sums of Money for 2021	E-159
Resolution to Designate Ending 2021 Fund Balances	E-164
Certification of 2021 Levies and Revenues	E-166

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Larimer County, for its budget for the fiscal year beginning Jan. 1, 2020. This is the second consecutive year that Larimer County has received this award. The image below will be updated in future budgets when it is received from GFOA.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Larimer County

Colorado

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morill

Executive Director

This page left blank intentionally

December 18, 2020

Board of County Commissioners
Larimer County Residents

SUBJECT: Adopted 2019 Revised and 2020 Larimer County Budgets

Dear Larimer County Commissioners and Residents:

As specified in policy adopted by the Board of County Commissioners, it is the responsibility of the County Manager to prepare a budget for presentation to the Board, based on the Board's expressed priorities and direction. The 2020 Revised and 2021 Adopted Larimer County budgets were both prepared in compliance with state statute, generally accepted budgeting principles, funding agency requirements, and the budget priorities and direction of the Board of County Commissioners.

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

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

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

Again this year, the County has separated disaster response and recovery costs from operational budgets. This aids comparison of the cost of government over time. Disaster costs reflected in the 2020 Revised and 2021 Adopted budgets include those associated with the COVID-19 pandemic, wildfires including Cameron Peak and Mullen, and the 2013 flood.





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.

2021 Budget Process and Guidelines

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

Future revenue and expense projections for the operating budget were generated using different sets of assumptions. These studies included modest increases in expenses to keep up with cost-of-living growth and various scenarios for changes in revenues through 2030. The models were used by the Commissioners to establish budget guidelines for 2021.

Like all counties in Colorado, Larimer County's primary source of discretionary revenue is property tax. In November 2020 Colorado voters approved the repeal of the Gallagher Amendment which required that taxes on residential property make up no more than 45% of total statewide property tax collections. The repeal of this Amendment will lead to an improvement in the County's fiscal future in the long-term; however, the economic situation because of COVID-19 may have negative impact on property values and therefore property tax collections in the short-term. Other revenue impacts for the County, such as sales tax and user fees, were not as negative as feared early in the budget process for the 2020 revised and 2021 budgets.

The guidelines included no increases in non-labor operational expenses above 2020 levels for most department/elected office budgets. The Commissioners strive to keep staff wages at or near levels benchmarked against market conditions to manage turn-over and attract and retain high quality staff members. Limited data was available for this analysis this year because of the fluctuations in economic conditions caused by the virus. For 2021, wages for all staff except Sheriff's deputies were budgeted to increase by 1.5% as a salary range adjustment plus 2.5% annual merit increases for eligible employees. Sheriff's deputy compensation uses a step-plan like many area law enforcement agencies. Compensation adjustments for 2021 for this plan will also be a 2.5% adjustment in the step plan program plus the planned advances in steps for eligible staff members.

All elected offices and departments submitted budget proposals according to the guidelines provided by the Commissioners. Identified needs beyond the established guidelines are addressed through service proposals. This mechanism allows the Commissioners to direct additional revenue into specific programs and projects in response to community needs and priorities. The service proposals are divided into three categories: Capacity Expansions, Strategic Plan Goals, and Service Expansions. The budgeted amounts shown in the 2021 budget and described in this letter are a combination of basic services funded within the guidelines set by the Commissioners, and service proposals selected to be funded in 2021.

The County maintains a comprehensive 5-year Capital Improvement Plan reviewed by the Commissioners annually. Capital improvements are items that will benefit the County for five years or more and generally exceed a cost of \$50,000. The process to prepare this plan includes submittals of



needs from all departments and offices, vetting by teams for each of the service categories, a review by the County's Strategic Leadership Committee, and finally consideration by the County Commissioners.

Highlights of the 2021 Adopted Budget – Revenues

Property Tax Revenues: The primary source of revenue for the County's General Fund is property tax. Most of the property tax collected by the County is distributed to other entities, most notably school districts. Portions of property tax also go to municipalities and various special districts. The County's share is approximately 25% of the total property tax collected. Colorado property tax law requires County Assessors to conduct countywide reappraisals of property every two years in odd-numbered years. Property taxes based on these updated assessed values are collected in the following year. Because of this reoccurring two-year cycle, the total assessed value of property changes more significantly year over year in even-numbered years. More modest increases in property tax revenue occur in odd-numbered years such as 2021. These are largely attributable to new construction within the community. In 2021, taxable assessed values net of tax increment finance (TIF) districts declined by 1%, due mainly to the economic impacts of COVID-19 on the oil and gas industry.

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.

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

A quarter cent (0.25%, 2½¢ on \$10) sales tax currently funds open space and is shared with municipalities. The County retains 50% of the sales tax collected and shares the other 50% with the eight 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 is also completing planning and design of a behavioral health facility to fill current gaps in the behavioral health care system in our community. Groundbreaking on this facility occurred in December 2020.

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.

Sales tax collections in 2020 were impacted by COVID-19 but are still projected to be slightly above budgeted levels due to the County's conservative approach to budgeting these revenues. Sales tax revenue projections for 2021 are anticipated to increase by 1.4% over revised 2020 levels.



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

The County is anticipating a drop in revenues from the state to support criminal justice services because of the limitations on the numbers of and treatment opportunities for offenders that can be accommodated during physical distancing protocol necessitated by the pandemic. The magnitude of this reduction is difficult to predict at this time.

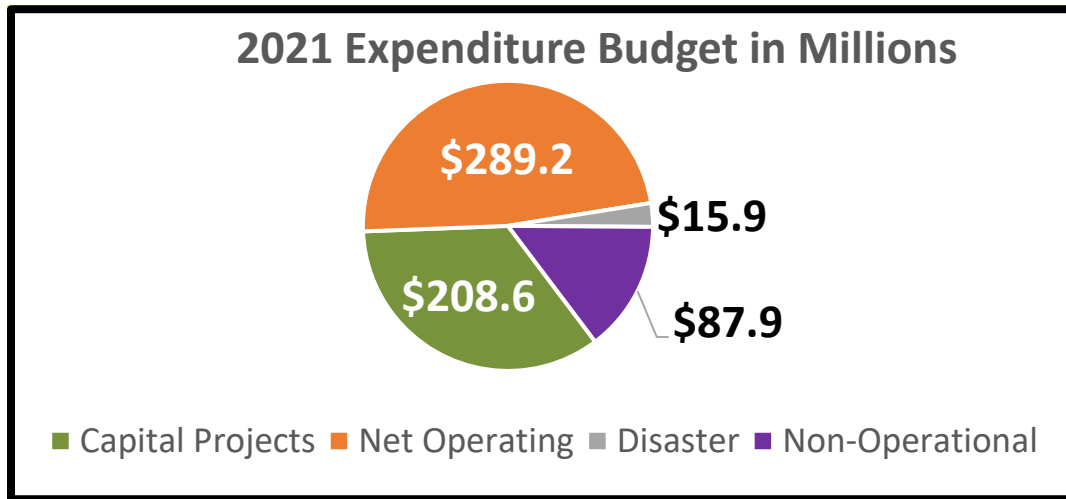
The Department of Public Health and Environment is expected to receive funding support for costs associated with the pandemic but these are difficult to predict. Late in 2020, Congress enacted legislation to allow CARES funding to be carried into 2021. This action came too late to significantly influence the County's decisions regarding use of the funds. During 2021, the federal congress may act on additional funding measures for state and local governments but this possibility is not reflected in the adopted 2021 budget.

State and Federal funding for Human Services programs are also difficult to project given the uncertainties created by COVID-19 and the national political scene. For 2021, we are projecting flat revenues from state and federal sources.

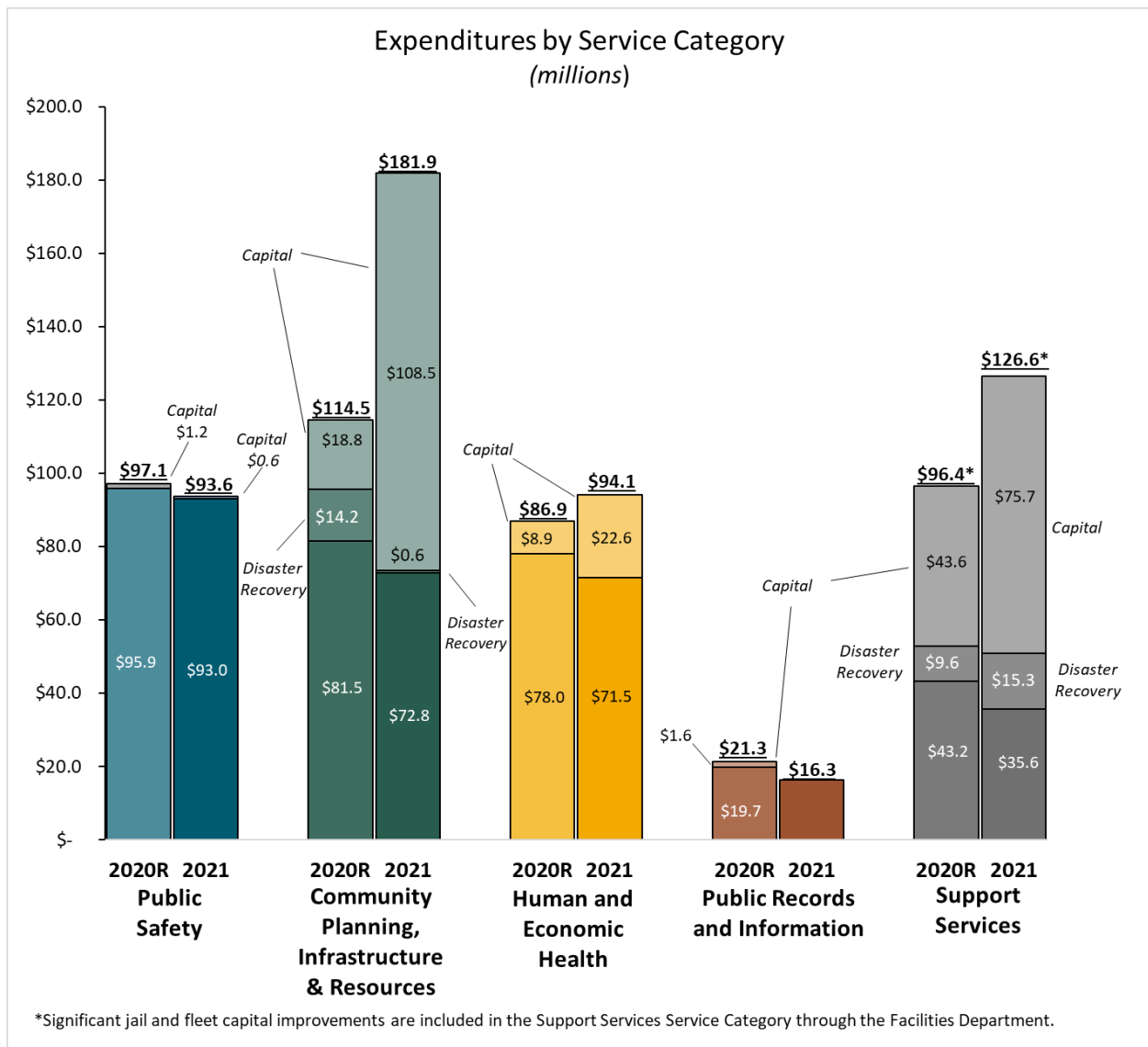
Fees and Charges for Services: Some County services derive significant financial support from fees and charges for services. Examples include the County Parks, Solid Waste, Building Permits and Inspections, Motor Vehicle, Recording, Treasurer, and some components of the criminal justice system. These fees can be hard to predict but represent an important source of revenue for County services. Many of the fees are set by state statute. Fees at the County's landfill are set by the Commissioners. Fees collected are used exclusively for Solid Waste purposes which include household hazardous waste disposal, the operation of transfer stations in communities distant from the landfill, and recycling services. In addition, these fees will be the source of funding for future solid waste needs in the community as the current landfill reaches the end of its capacity in approximately 3 to 5 years.

Highlights of the Adopted 2021 Budget – Expenses

Expenses in the Adopted 2021 budget are divided into operating expenses, capital improvement plan items and disaster recovery costs. The chart below depicts the Adopted 2021 budgeted expenses for each of these types:



The following chart depicts all expenses budgeted for 2021 and how they compare with expenses from 2020 for each of the five service categories in the Operating Budget:





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

Under Colorado law, the Sheriff has responsibility for wildfire. Larimer County encountered the two largest wildfires, the East Troublesome and the Cameron Peak fires, in State history in 2020. After the fires were contained late in the year, the 2020 budget was revised to move \$15.8 million from the General Fund to the Disaster Fund for recovery and suppression costs that will be realized over the next several years.

The Adopted 2021 budget includes funding for continuing construction to improve the outdated jail facility, projected to open in phases beginning in 2022. The project includes replacement of many support functions at the facility such as the kitchen, medical service areas, and the laundry. A modern housing unit with 165 beds will be constructed to allow for more appropriately grouping inmates according to their needs.

The 2021 budget includes beginning a project to expand the County's alternative sentencing and community corrections programs. These programs yield better outcomes for offenders and protect public safety as alternatives to traditional correction and incarceration in either the County jail or the Colorado Department of Corrections prison facilities. The planned project will build a new wing onto the existing Alternative Sentencing building to serve female offenders. Bed space in Community Corrections now used for females can then expand capacity for males. Larimer County's programs are some of the most successful in the state in terms of offender completion rates and reduced recidivism.

The District Attorney's Office continues to upgrade their procedures and systems to manage a rapidly expanding volume of video evidence. All of the large law enforcement agencies in Larimer County now use body worn cameras and many businesses and private parties often contribute video evidence for alleged crimes. The volume of this evidence exceeds a terabyte of data per month and is expected to continue to grow in 2021. Because of the growth in the number of District Court cases, a new District Magistrate has been assigned by the State to Judicial District 8, further increasing the case load for District Attorney staff.

Community Planning, Infrastructure and Resources: In this service category, significant work is ongoing in the Solid Waste Department to develop new facilities in accordance with the adopted Regional Wasteshed Plan. In 2021, work on design and construction will continue on a centralized solid waste transfer facility, a new land fill site and, potentially, a yard-waste composting facility. The cost of these planned facilities is higher than was estimated in the conceptual master plan work which will cause significant funding challenges and potentially delay their construction.

Work in 2021 at The Ranch will continue to implement the Master Plan for a new phase of development funded by the extension of the dedicated sales tax. The timing of some planned facilities has been altered by the pandemic which limits large gatherings and may influence the level of interest by private parties in some facilities, such as a hotel and exhibition space. The County intends to use available funds

to proceed with county-sponsored projects concurrently with soliciting proposals for public/private partnership opportunities.

Federal approval for funding of the last few infrastructure projects associated with recovery from the 2013 flood was secured in 2020 and anticipated in 2021. These approvals will allow construction that had originally been planned for in 2018 to proceed. County Road 47 and County Road 44H will be built or rebuilt in 2021.

Staffing needs in Road and Bridge and engineering remain high because of the increase in historic workload attributed to flood recovery and implementation of the projects approved in the comprehensive Capital Improvement Plan. Revenues supporting Road and Bridge activities are expected to be constrained in 2021. Expenses are being adjusted to a commensurate level through scaling back on some maintenance work and using less expensive dust-control materials for a single year.

Community Development has completed the initial phases of updates to the County's Land Use Code in 2020. Work will continue on this effort in 2021 to finalize detailed sections of the Code. The Building Division added electrical inspection services in 2020 and anticipates continued high levels of building activity in 2021.

Natural Resources continues to emphasize partnerships and grant opportunities to fund acquisitions and enhancements. In 2021, funding previously used for a County arborist position will be shifted to support noxious weed management work outside the boundaries of the Weed District.

Human and Economic Health: Human and Economic Health Services are very dependent on programs and funding established by the federal and state governments. The County's work in this category addresses the needs of our community related to human services, public health, workforce development, economic development and behavioral health. The expenditures reflected in the budget include both the cost of administering these programs and some of the direct benefits to clients covered by the federal and state grant programs. It is particularly challenging to budget expenditures in this service category because most of the work is dependent on allocations made to the programs on fiscal calendars for the federal and state government that do not align with the County's calendar year. The adopted 2021 budget was built on the best information currently available, but changes may occur during the year.

The County continues to provide high quality services in food assistance, adult protection, child protection, childcare assistance, and Medicaid administration. Our Economic and Workforce Development Department is deeply involved with regional partners in economic recovery and business support programs to mitigate the impacts of COVID-19 disruptions.

Groundbreaking on the new Larimer County Behavioral Health facility occurred in December 2020. In 2021, construction will proceed on that building and distributed services for mental health and substance use disorders will continue through the established grant process.

Public Records and Information: The 2021 adopted budget in this service category is decreased from 2020 in large part because 2020 was a presidential election year. In 2019, the State passed a bill substantially increasing requirements for elections across the state. This law changed election practices and increased the number of required voting centers and ballot drop-boxes. Because 2020 was a presidential election year and the number of registered voters is growing, November 2020 was the largest election ever held in Larimer County.



On July 1, 2020, the Treasurer's office took over the duties of the Public Trustee. Previously, a separate state-appointed official, the Public Trustee role became the responsibility of the elected Treasurer. The Treasurer's budget for 2021 includes this function.

The Public Affairs Department will oversee a community survey in 2021 to measure public perception of needs in the community. The budget for this department includes those expenses in 2021.

The Assessor's office is upgrading their procedures, training, software and equipment to improve data management and modeling, and improve the accuracy of appraised property values.

Support Services: One of the County's most pressing needs is timely expansion and replacement of facilities that serve our community. As the population grows, so does the demand for services and the need for facilities to accommodate expanded programs. In 2021, design of a new primary fleet shop campus will occur.

The 2021 budget continues investments in technology to enhance service delivery, improve data-driven decision making and streamline operations. A new financial system nicknamed FRAN will come on-line in January 2021, replacing the old one which the County had used for more than two decades. In 2021 upgrades are planned to the County's systems for tracking personnel positions, managing physical assets such as roadway infrastructure, and analyzing community well-being using data for multiple community characteristics.

Issues Impacting Future County Budgets

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

Population Growth and Changing Demographic in the Community: The largest driver of the need for County services is simply growth of the community. The state demographer's office is projecting growth rates in Larimer County of between 1.5% and 1.9% annually between now and 2030, which yields a projected population of nearly 430,000 by 2030. Some of the impacts of growth that the County will need to address in future budgets are obvious: transportation needs, facilities obsolescence, and growing crime. These are compounded by the challenges of an aging demographic and rising housing and health care costs, and the availability and cost of childcare services. Since the County administers the bulk of government programs serving vulnerable populations and criminal justice offenders, the demand for our services and the associated staffing and facilities required is expected to rise sharply in the coming decade. The County's 2019-23 Strategic Plan includes objectives to address many of these needs. The 2021 budget includes resources to begin tackling many of them. Future budgets will need to provide additional resources to continue implementing solutions for these challenges.

County facility shortcomings have already been identified as an acute need and are compounded by population growth. The County's creative responses and innovation during the COVID-19 pandemic can be applied to reduce future needs for physical space by expanding remote service delivery, teleworking, and staggering work schedules. In addition, the County is studying innovations in other communities to



optimize utilization of courtroom space. In 2021 and beyond, techniques of this type may prove valuable in reducing physical space needs and saving taxpayer money.

Revenue Source Stability: The primary source of discretionary revenue for the County is property tax. In 2017, the state was forced to reduce the residential assessment rate because of the disproportionate increase in residential property actual values compared to all other types of property. This adjustment was caused by legal requirements to comply with the Gallagher Amendment which sets up a maximum ratio of 45% for residential property tax receipts compared to total property tax receipts. As noted previously, this Amendment was repealed in November 2020, which will greatly improve property tax revenue stability over the long-term, though it is important to note the State Legislature may change these assessment rates in the future.

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

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

Conclusion

The 2020 Revised and 2021 Adopted budgets comply with County policy and Colorado statutory requirements.

Sincerely,

A handwritten signature in black ink that reads "Linda Hoffmann".

Linda Hoffmann
County Manager

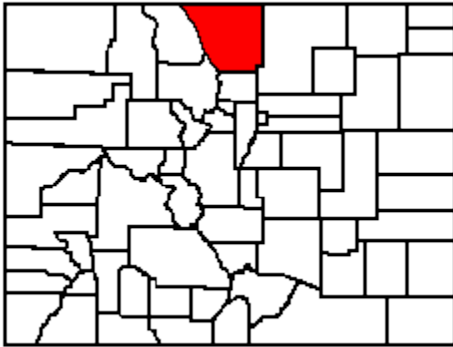
This page left blank intentionally

Section A – Introduction & Overview

This page left blank intentionally

Larimer County Community Profile

Larimer County is named after General William Larimer, 1809-1875. He was an early settler of Denver and the county was named after him as a 'thank you'. The Territorial legislature of Colorado named Larimer a county in 1861.



Larimer County is located in north central Colorado. It is the sixth largest county in Colorado based on population. The county extends to the Continental Divide and includes several mountain communities and Rocky Mountain National Park. The County encompasses 2,596 square miles that include some of the finest irrigated farmland in the state, as well as vast stretches of scenic ranch lands, forests and high mountain peaks. Over 50% of Larimer County is publicly owned, most of which is land within Roosevelt National Forest and Rocky Mountain National Park. In addition to these federal lands, Colorado State Parks and Recreation, and Larimer County Parks and Open Spaces combine to provide a wide spectrum

of recreational opportunities that are enjoyed by both residents and visitors.

Major attractions in the area include the Poudre River Canyon, Rocky Mountain National Park, Colorado State University, and The Ranch – Larimer County's Fairgrounds and Events Complex.

Government

Larimer County's governmental structure includes 10 elected officials, including three members of the Board of County Commissioners.

Board of County Commissioners

The Board of County Commissioners' role under the Colorado Constitution and State Statutes are to appropriate funds and authorize permanent County positions, and to set policy and provide administrative authority for County operations except those under the authority of the other seven elected offices. Commissioners represent districts that are divided by population.

In Larimer County, the Board of County Commissioners delegates day-to-day administrative management to a County Manager and provides broad oversight of administrative issues. Division and Department heads report to the County Manager. The County Manager proposes an annual budget to the Board of County Commissioners, who will review the budget, make changes and ultimately adopt a budget that appropriates funds to all County departments and elected offices, and will set property tax levies for the year.

Other Elected Officials

The County's seven other elected officials provide a wide variety of services as required by either the State Constitution or State Statutes. These elected officials and a brief description of the services their offices provide are found below:

Assessor

The Office of the County Assessor is responsible for valuing all real and personal property, including mobile homes, residential and commercial properties and agricultural land for property tax purposes. The Assessor determines the equitable value of property to ensure that each taxpayer pays only his or her fair share of the taxes. Anyone who disagrees with changes in the actual value of real property can object or file a protest with the Assessor in May. Protests for personal property should be filed with the Assessor between June 15 and July 5.

Clerk & Recorder

The Office of the Clerk and Recorder is responsible for recording deeds, liens and other documents in the permanent public record, providing motor vehicle services such as titling and registration, and overseeing elections in the County, including providing polling equipment and tabulating results, monitoring polling sites, providing ballots, and maintaining voter registration rolls.

Coroner

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

District Attorney

The Office of the District Attorney is a state office constitutionally established to enforce the criminal laws of the State of Colorado. Divisions include Felony, Juvenile, Traffic/Misdemeanor, Intake, Investigations, Central Services/Discovery and Victim/Witness. The mission for the District Attorney Office is to: protect the rights and safety of the people; seek a fair judicial process and just consequences for perpetrators of crime; inform, support, and assist victims and witnesses of crime; and assume a leadership role in community crime prevention.

Sheriff

The Sheriff's Office is responsible for a wide variety of public safety services that include providing law enforcement services in the unincorporated areas of the county as well as keeping the county jail, wild land fire suppression, search and rescue, and civil process service.

Surveyor

The Larimer County Surveyor is a professional land surveyor and is responsible for representing the county in boundary disputes. When authorized by the Board of County Commissioners, the Surveyor conducts surveys of county property including rights-of-way.

Treasurer

The County Treasurer is responsible, under Article XIV, Sec. 8 of the Colorado Constitution, for mailing Property Tax Statements to the owner of record, collecting property taxes, and disbursing taxes to the taxing authorities (school districts, cities/towns, the county, special districts, etc.). Other duties of the Treasurer include receiving all monies sent to Larimer County, maintaining correct and proper accounting of all monies, disbursing monies for obligations of the county on the orders of the Board of County Commissioners, and investing all monies until they are needed.

Demographic, Economic and Geographical Data



Photo of the Larimer County Justice Center

The State's most recent estimate of Larimer County's population was 356,938, an increase of over 19 percent since 2010. That population growth is the 5th highest of all counties over the past ten years. The Office of the State Demographer estimates that Larimer County will continue to grow, adding another 22,000 people over the next 5 years.

Demographic data in the chart on the next page is taken from the U.S. Census Bureau's Quick Facts [internet page for Larimer County](#). The information below on principal employers is taken from the statistical section of the 2019 [Comprehensive Annual Financial Report](#).

Rank	Employer	# of Employees	% of Total County Employment
1	UC Health	7,760	3.8%
2	Colorado State University	7,676	3.8%
3	Poudre School District R-1	3,784	1.9%
4	Thompson School District R2-J	2,113	1.0%
5	Larimer County	1,799	0.9%
6	Broadcom, Inc.	1,690	0.8%
7	City of Fort Collins	1,637	0.8%
8	Woodward Inc.	1,600	0.8%
9	Banner Health: McKee Medical Center	1,390	0.7%
10	City of Loveland	1,158	0.6%

Demographic Data	2020 Budget	2021 Budget
Population, Most Recent Estimate	350,518	356,899
Population, percent change Since 2010	17.0%	19.1%
Persons under 5 years, percent	5.1%	4.9%
Persons under 18 years, percent	19.6%	19.4%
Persons 65 years and over, percent	15.7%	16.2%
Female persons, percent	50.1%	50.2%
White alone, percent	92.7%	92.6%
Black or African American alone, percent	1.2%	1.2%
American Indian and Alaska Native alone, percent	1.0%	1.1%
Asian alone, percent	2.4%	2.4%
Native Hawaiian and Other Pacific Islander alone, percent	0.1%	0.1%
Two or More Races, percent	2.6%	2.7%
Hispanic or Latino, percent	11.7%	11.9%
White alone, not Hispanic or Latino, percent	82.5%	82.1%
High school graduate or higher, percent of persons age 25+,	95.8%	95.9%
Bachelor's degree or higher, percent of persons age 25+	46.3%	47.3%
Veterans	20,819	20,741
Housing units	151,848	154,429
Homeownership rate	64.6%	65.0%
Median value of owner-occupied housing units (through 2018)	\$336,200	\$363,800
Households	133,526	137,021
Persons per household	2.46	2.45
Per capita money income in past 12 months (2013 dollars)	\$35,390	\$37,363
Median household income	\$67,664	\$71,881
Economic Data	2020 Budget	2021 Budget
Total employer establishments	10,935	11,149
Total employment	126,470	128,778
Total employment, percent change	0.5%	1.8%
Non-employer establishments	32,271	33,935
Manufacturers' shipments, 2007/2012 (\$1000)	4,275,681	4,275,681
Merchant wholesaler sales, 2007/2012 (\$1000)	5,143,564	5,143,564
Retail sales, 2007/2012 (\$1000)	4,341,261	4,341,261
Retail sales per capita, 2007/2012	\$13,982	\$13,982
Accommodation and food services sales, 2007/2012 (\$1000)	\$756,517	\$756,517
Building permits	3,885	2,490
Geographic Data	2020 Budget	2021 Budget
Land area in square miles	2,596	2,596
Persons per square mile	132.5	137.5

Source: U.S. Census Bureau Quickfacts. Not all items are updated each year. Available [online](#).

Larimer County Strategic Plan & Performance Metrics

Larimer County adopted a new Five-Year Strategic Plan in 2019. Implementation is underway and will continue through 2023. The prior Larimer County Strategic Plan was adopted in 2013 and is integrated with the following Mission, Vision Statement and Guiding Principles:



Larimer County Vision

“Larimer County is a great place to be; an innovative community to live, work and play for everyone”

Larimer County Mission

Larimer County government upholds and advances the community’s health, safety, well-being and quality of life.

Larimer County Guiding Principles

Larimer County will add *value* to the lives of its *citizens today* and in the *future* by:

Being good stewards of public resources.

Promoting innovation and continuous improvement.

Providing quality customer service.

Empowering people to take responsibility.

Cultivating partnerships.

Being a fulfilling and enjoyable place to work.

Strategic Plan

The County's 2019-23 Strategic Plan focuses on three goals to prepare our community and our government organization for our growing and evolving population. Achieving the plan's objectives will add value to everyone's quality of life, as follows:

Goal 1

Larimer County works collaboratively to ensure adequate public infrastructure is available to support the needs of our growing community.

Goal 2

Everyone in Larimer County has access to economic opportunities and a vibrant quality of life. We work together to remove barriers.

Goal 3

Larimer County government is ready to support the future needs of our residents and visitors.

To view the County's Strategic Plan, visit our [Strategic Plan website](#).

Performance Metrics

Larimer County utilizes performance metrics for its five operating Service Categories, with specific indicators tracked for most major departments or services. The Board of County Commissioners reviews updated performance for one Service Category at quarterly [Work Session meetings](#).

To view the most recent performance measures, visit the [Performance Measure Dashboard website](#).

2021 Budget – Short Term Factors

Certain broad assumptions are determined in January through July each year to establish a foundation for building the County's budget, as the first year in the five-year budget projections. These general assumptions provide a framework for setting priorities, determining service levels, and allocating limited financial resources. Some adjustments are made from updated information available during the later months as available. The following general assumptions are used in guiding the County's 2021 Budget development:

COVID-19 Impacts

The COVID-19 pandemic has had a significant impact on the economy and, as a result, Larimer County's anticipated revenues. When preparing the 2021 budget process, impacts to several charges for services, interest revenues (due to lower interest rates), sales tax, and other sources of income were assumed, including:

- Interest on investments will decline by 35 percent
- External charges for services remain essentially unchanged from the 2020 Revised Budget, though the impact varies by service area.
- Sales tax revenues were assumed to be unchanged from the 2020 Adopted Budget.

State Aids & Federal Revenues

For forecasting purposes, ongoing intergovernmental revenues were assumed to be flat overall in 2021. The County is anticipating reductions in several State revenues, especially for human services programs, for the State fiscal year which begins on July 1, 2021. These likely reductions may be offset by additional stimulus from the Federal Government, though none is budgeted or assumed. In the 2021 budget, state aids and federal revenue total approximately \$82.4 million, or 17.6 percent of gross County revenue in the 2021 Budget. This represents a \$31.6 million or 28 percent decrease from the 2020 Revised Budget, mainly because the 2020 Revised Budget includes several million dollars in funds for recovery from the COVID-19 pandemic, including \$19 million from the Coronavirus Relief Fund.

Property Tax Revenues

The initial budget guidance estimated growth in the value of net taxable property of 1.5 percent, which is the average for recent non-reappraisal years based on net new construction. In the long term, the COVID-19 pandemic and associated economic slowdown is anticipated to have a significant impact on property tax revenue in 2022, as non-residential values are forecast to drop statewide which would trigger a reduction in the Residential Assessment Rate required by the State Constitution. In November 2020, voters repealed this provision of the State Constitution, which will result in more stable taxable values in the long-term (dependent on economic variables). In November, the Office of the Assessor certified a net taxable value that was 1 percent lower than that in the 2020 Adopted Budget, due mainly to lower oil and gas valuations. This resulted in a reduction of \$1.4 million in property tax revenues from 2020, not including the one-time rebate provided in 2020.

Sales, Use, and Specific Ownership Taxes

Sales, Use and Special Ownership tax revenues are budgeted at \$69.7 million, an increase of 1.5 percent or \$1 million over the 2020 Revised Budget, mainly due to conservative budgeting of such revenues. Through the first half of 2020, sales tax collections were 3.7 percent higher than collections during the first half of the prior year. Use tax collections were higher in the first half of 2020 than the same time frame in 2019 by 7.9 percent, including a reduction in vehicle use tax of 15.8 percent and an increase in building material use tax of 32.5 percent.

Personnel Costs

For forecasting purposes personnel costs were anticipated to rise by slightly more than three percent in 2021. Subsequent to this guidance the COVID-19 pandemic and resulting economic situation resulted in budget targets assuming only a 1.5 percent increase. Economic impacts have been less severe than anticipated during the year and so this figure was revised upward to four percent for 2021. 2021 budget personnel costs of \$182.7 million represent 30 percent of gross expenditures, and 63 percent of 2021 expenditures net of capital projects, disaster costs, inter-fund transfers and interdepartmental charges. The 2021 amount is a 1.7 percent or \$3.1 million decrease from the 2020 Revised Budget. The decrease is primarily due to a one-time reduction in health care costs charged to departments of nearly \$8 million, based on positive actual experience with the self-funded health insurance plan. This decrease is offset by increased salary, social security and retirement plan costs of 4 percent due mainly to a 1.5 percent range adjustment to be provided to employees effective in January 2021, and merit increases of 2.5 percent; and generally flat or slightly increasing costs for dental insurance, long-term disability insurance, unemployment compensation, worker's compensation, life insurance, and employee assistance programs.

Operating Costs

For forecasting purposes operating expenses were held flat for 2021. In the 2021 budget, gross operating costs of \$199.3 million represent 33 percent of the 2021 Budget gross expenditure amount of \$601.6 million. The 2021 budget represents a reduction from the 2020 Revised Budget of \$2.7 million or 1.3 percent.

Capital Projects

The 2021 Capital Projects Service Category includes \$186 million in direct project funding (not including disaster-response projects), plus approximately \$22.6 million in inter-fund transfers to provide project funding. The 2021 Capital Budget and Five-Year Capital Improvement Plan include several large projects identified in the County's Facilities Master Plan.

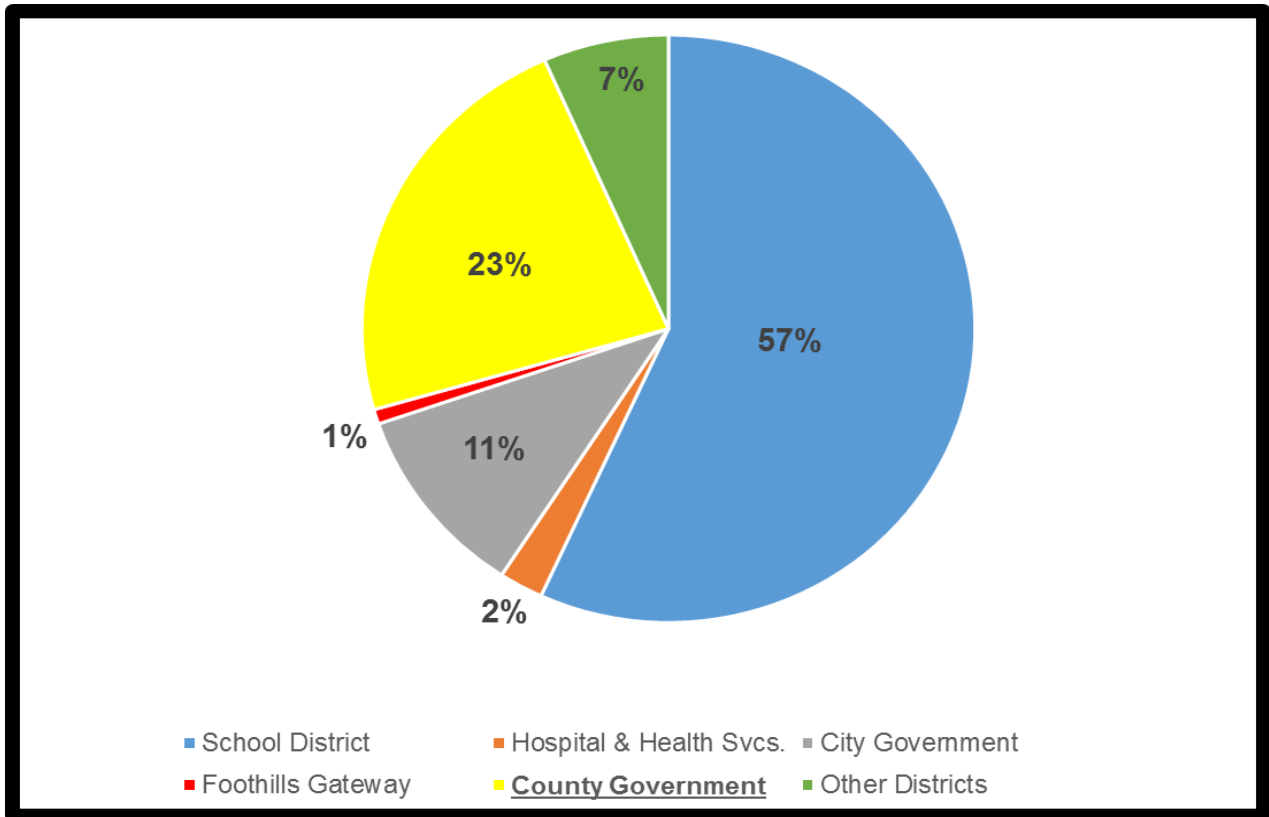
Disaster Recovery

Expenditures related to disaster recovery, primarily the 2013 floods and COVID-19 pandemic, total \$15.9 million in 2021, including \$8.9 million related to three specific capital projects: reconstruction of County Roads 44H and 47.

2021 Tax Levy Summary

County Share of Property Tax Levy

Because property tax assessments come from the Larimer County Assessor, and tax bills come from the Larimer County Treasurer, many people might assume that Larimer County receives all property tax revenues. However, Larimer County government receives **only about one-quarter** of your property tax payments. Based on an example property tax bill and levies adopted by taxing districts, an estimated share of property tax revenues for 2021 is shown below:



Assessed Value Summary

Property tax revenue is determined through a formula that multiplies a mill levy rate to every \$1,000 of taxable assessed value. The 2021 Budget is based on the following property values supplied by the Office of the County Assessor (values in millions of \$):

Assessed Values				
Category	2019 Budget	2020 Budget	2021 Budget	'21-'20 % Chg.
Total Assessed Value	\$5,802	\$6,838	\$6,782	-1%
TIF Value	\$313	\$358	\$366	2%
NET ASSESSED VALUE	\$5,489	\$6,480	\$6,416	-1%
Actual Values				
New Construction	\$1,167	\$1,333	\$1,191	-11%
TOTAL ACTUAL VALUE	\$53,315	\$62,969	\$63,953	2%

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

The 2021 Budget includes the following property tax revenues for County services:

- **Property Tax revenue will decrease by 1 percent to support County Services based on changes in taxable values net of tax increment financing (TIF) districts.** Local property taxes continue to provide a significant part of the County Government Budget by supplying property tax revenues to support basic County services. However, because a one-time property tax credit was provided in 2020 and expires for 2021, property tax revenues for County services increase by 1.7 percent.
- **Larimer County will continue the current operating mill levy of 21.571 mills.** This amount (which has been the same since 1992) excludes any abatement mill levy authorized under Colorado law to regain lost revenue due to abatements and refunds.
- **Larimer County will also levy 0.137 mills (authorized by State Law)** to recover \$884,066 in revenue lost from abatements and refunds of property taxes in 2020. This rate is increased by .055 mills over the 2020 Adopted levy. Note that the amount to be collected is based on the average amount for this item provided by the Office of the Assessor in prior odd-numbered (non-reappraisal) years.
- **Larimer County will continue to include the citizen-initiated tax for Foothills Gateway of 0.75 mills.** This tax was approved by the voters in November 2001 and will provide \$4,811,744 in 2021 towards the operation of Foothills Gateway. This is a 1 percent decrease from the previous year.
- **2021 Larimer County Government Mill Levy:**

○ County Services Operating Mill Levy	21.571
○ Plus State Abatement Mill Levy	.137
○ <u>TOTAL County Operations Mill Levy:</u>	<u>21.708</u>
○ Foothills Gateway Levy	0.750
○ GRAND TOTAL Mill Levy:	22.458 mills
▪ Change from 2020:	0.592 mills
- **Tax Impact:** The tax impact on the owner of a \$384,200 home (representing no increase from the prior-year value in a non-reappraisal year) with a taxable value of \$27,470 is expected to be a \$16, or a 2.7 percent increase in the County’s share of property tax in 2021.

Three-Year Comparisons

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

Fund	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	'21-'20 % Chg
101 – General	\$100.8	\$117.2	\$117.2	\$120.8	3%
282 – Health & Environment	\$3.5	\$4.0	\$4.0	\$4.1	3%
252 – Road & Bridge	\$5.1	\$5.3	\$5.3	\$3.2	-40%
262 – Human Services	\$9.2	\$9.5	\$9.5	\$10.2	7%
TOTAL County Services	\$118.6	\$136.0	\$136.0	\$138.3	1.7%
168 – Foothills Gateway	\$4.1	\$4.9	\$4.9	\$4.8	-2%
GRAND TOTAL(a)	\$122.7	\$140.9	\$140.9	\$143.1	2%
<i>(a) = Totals may not add up due to rounding and do not include Public or General Improvement Districts or the Pest District Levies.</i>					

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

Fund	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	'21-'20 % Chg
101 – General	18.316	18.669	18.669	18.829	1%
282 – Health & Environment	.642	.618	.618	.643	4%
252 – Road & Bridge	.937	.813	.813	.505	-38%
262 – Human Services	1.676	1.471	1.471	1.594	8%
Base Mill Levy (Limited by Law)	21.571	21.571	21.571	21.571	0%
Less: Temporary (One-Time) Tax Credit(a)	0.000	-.540	-.540	0.000	100%
Plus: Abatements & Refunds Levy(a)	.082	.082	.082	.137	67%
TOTAL For County Services	21.653	21.113	21.113	21.708	3%
168 – Foothills Gateway	.750	.750	.750	.750	0%
COUNTY GRAND TOTAL	22.403	21.863	21.863	22.458	3%
<i>(a) = Any revenues associated with these mill levies accrue to the General Fund</i>					

2021 Revenue Summary

Overview

The 2021 Budget includes \$370.4 million in external revenues, which is a decrease of \$26.8 million or five percent from the revised level of \$397.2 million. External revenues primarily include the property tax levy, sales and use taxes, intergovernmental revenues, debt proceeds, charges for services, grants, licenses and permits, and other miscellaneous revenues provided by outside sources.

Internal revenues including transfers between funds, inter-departmental charges for services, and use of fund balance decreases by \$103.8 million or one percent from the 2020 Revised Budget. The 2021 Budget would result in a net decrease in ending fund balances of \$132.6 million, as all budgeted revenues total \$469 million versus expenditures of \$601.6 million. This high use of fund balance is due to significant ongoing capital expenditures using revenues that were received in 2019, such as the receipt of \$75 million in certificate of participation revenues that will finance a jail improvement project over several years.

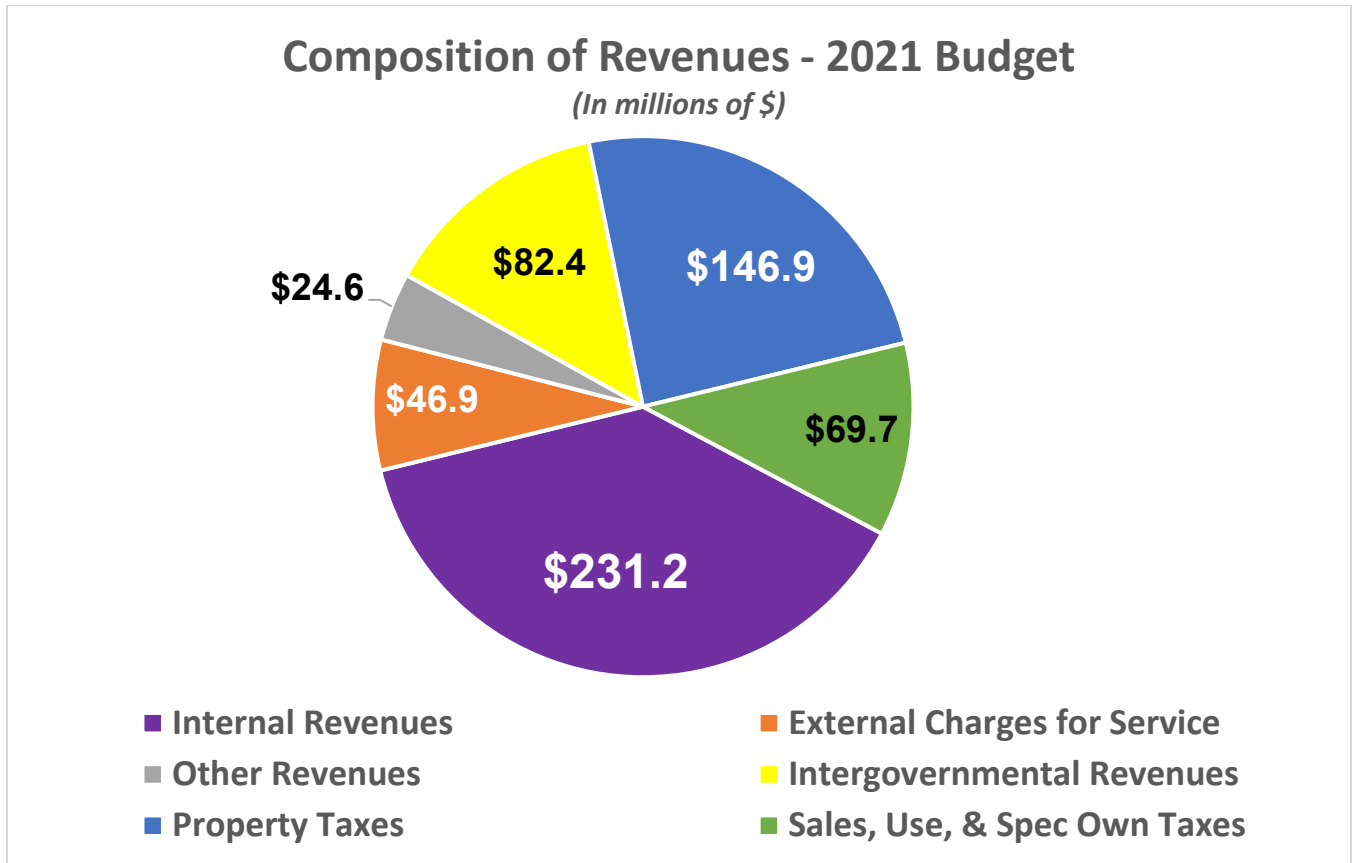
In total, County revenues to support operations (not including use of fund balance) decrease by \$49 million in 2021, or nine percent from the 2020 Revised Budget, to \$469 million. This amount, plus use of fund balances, matches expenditures plus ending fund balances and represents a balanced budget.

Revenue Estimate Methodology

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

Composition of Revenues

Larimer County, like most counties in Colorado, is highly dependent upon property tax levy and on State aids for mandated programs. In 2021, property tax revenues of \$146.9 million will represent 40 percent of the County's external operating revenues and 31 of all total revenues. Aids from the State of Colorado to support mandated programs and other general support represent 15 percent of total operating revenues.



Revenue Analysis by Category

Property Taxes

Property tax revenues increase by \$2.7 million or two percent over the 2020 Revised Budget, largely due to the elimination of a one-time property tax credit that totaled \$3.5 million in the 2020 budget, offset by a reduction in net taxable values of one percent.

- Property taxes budgeted for General County operating purposes total \$138.4 million, an increase of \$2.4 million or two percent over 2020.
- An additional \$4.8 million is collected and distributed to the Foothills Gateway facility, a decrease of one percent from 2020.
- An additional \$3.7 million is collected on behalf of General and Public Improvement Districts and the Pest Control District, which represents an increase of \$264,000 or eight percent over 2020; the increase is due to the creation of additional districts for 2021.

Intergovernmental Revenues

Intergovernmental decrease in 2021 increase by \$31.6 million, or 28 percent, from the 2020 Revised Budget to \$82.4 million. Significant changes include:

- Anticipated reimbursements and grants related to flood projects decrease by \$7.3 million based on most recent updates from the Federal Emergency Management Agency (FEMA) on project obligations

- Revenues related to recovery from the COVID-19 pandemic of approximately \$21.7 million were added during 2020; none are assumed for the 2021 budget year.
- Grant programs in the Health Department and Workforce Center are anticipated to decline by nearly \$2.5 million combined.

Sales, Use and Special Ownership Tax

Sales, Use and Special Ownership tax revenues are budgeted at \$62.9 million, an increase of \$461,000 or eight percent over the 2020 Revised Budget, mainly due to conservative budgeting of such revenues. The 2021 budget represents a one percent increase over the 2020 Revised Budget and are less than 2019 actual collections by \$4.3 million.

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

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

Sales taxes are budgeted to increase by \$709,000 over the 2020 Revised Budget at \$49.8 million. The small increase is mainly due to conservative budgeting practices. Despite the economic impacts of COVID-19 during 2020, sales tax collections are estimated to increase by \$1.1 million over 2019 actual collections, which were \$48.1 million.

Use taxes, which are allocated to the same programs at the same proportions to sales tax, are anticipated to increase by one percent to \$8.7 million. Specific Ownership tax increases by one percent to \$11.1 million in 2021; however, the 2020 budget was revised downward by almost \$1 million due to the impacts of COVID-19. Actual collections in 2019 were \$11.5 million. Most of this revenue source is allocated to the Road and Bridge Department, while the remainder is allocated to improvement districts and the Pest Control District.

External Charges for Service

External charges for services increase by \$387,000 over the 2020 Revised Budget to \$46.9 million. The most significant changes to the 2020 Revised Budget include:

- Revenues in the Solid Waste department increase by \$4.5 million due to planned fee increases and more realistic revenue estimates.
- Charges at the Ranch/Fairgrounds complex decline by \$4 million, or 45 percent, based on the estimated continuing impacts of COVID-19, especially the inability to host major indoor events such as concerts and professional hockey.

Other External Revenue Sources

Most other external revenue sources increase in total by \$261,000 or one percent from the 2020 Revised Budget.

- Interest earnings decline by \$1.4 million or 34 percent from the Revised Budget due to lower interest rates and presumed use of fund balances for capital projects.
- Miscellaneous Revenues increase by \$1.1 or 12 percent, largely due to donations planned for capital projects.
- Licenses and Permits decrease by \$985,000 or 10 percent from the Revised Budget due to ongoing high demand for camping permits and the implementation of electrical inspections which were taken over from the State in 2020.

Internal Revenues

Internal revenues increase by \$103.8 million or 82 percent over the 2020 Revised Budget to \$231.2 million in 2021. The large increase from the revised budget is largely due to a change in timing for large capital projects that pushed expenses from 2020 into 2021. Highlights include:

- Transfers between funds decrease by \$13.1 million or 20 percent from the 2021 Revised Budget. This is mainly due to several one-time transfers in 2020 related to COVID-19, wildfire recovery, and capital projects.
- The 2021 Budget would utilize \$132.6 million in fund balance for capital projects. Significant projects include:
 - County Jail Improvement Project, \$30.2 million
 - Solid Waste Central Transfer Station, \$19.8 million
 - Ranch Arena Circle & Crooked Stick Drive Improvements, \$14 million
 - Behavioral Health Facility, \$12. million
 - Criminal Justice Services Building Expansion, \$15 million
 - Ranch Infrastructure Upgrades, \$6.6 million
 - Pave County Road 72 (Owl Canyon) from County Road 19 to U.S. Highway 287, \$6.6 million
 - Solid Waste North Landfill Design and Construction, \$5.9 million

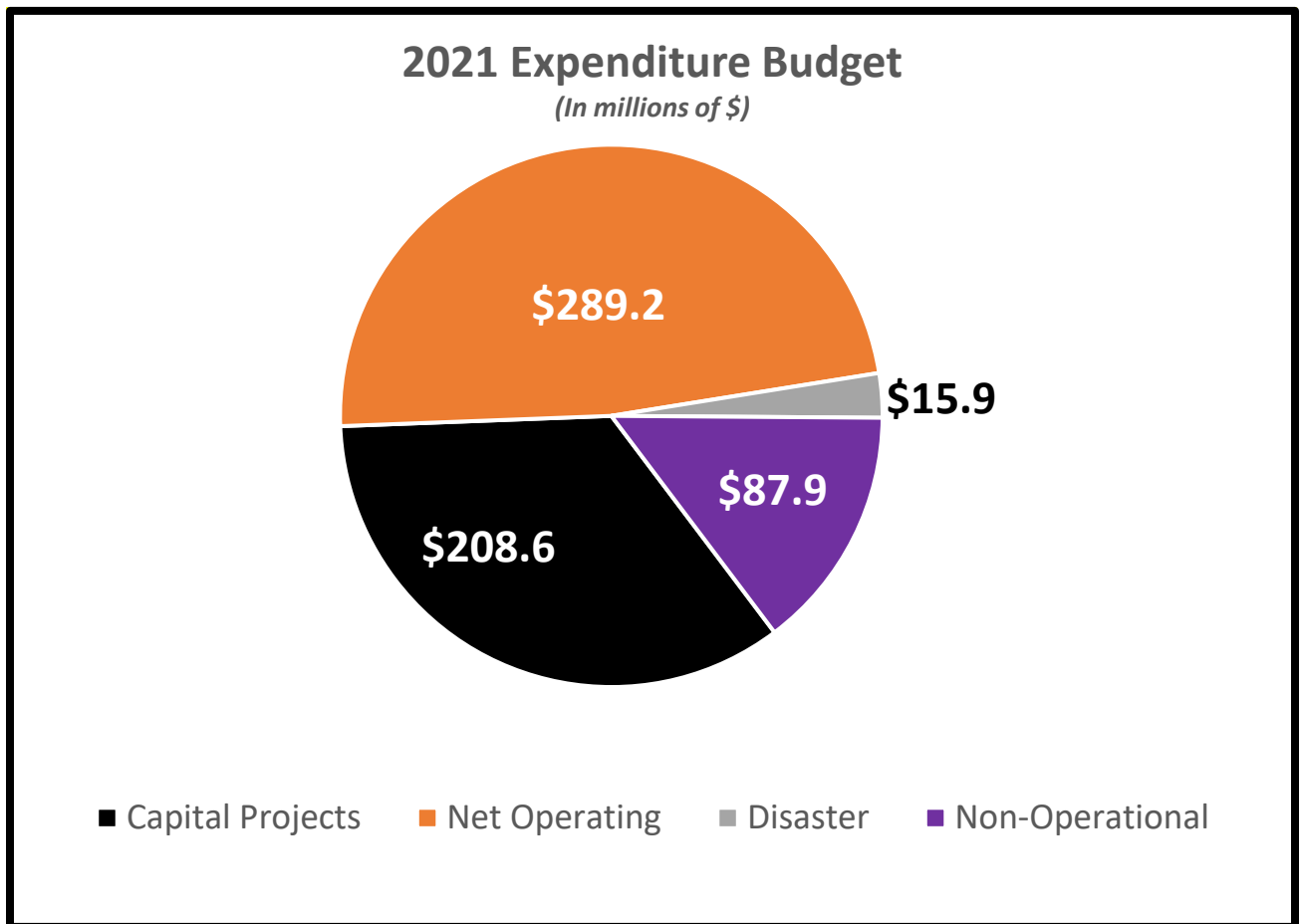
2021 Expenditure Summary

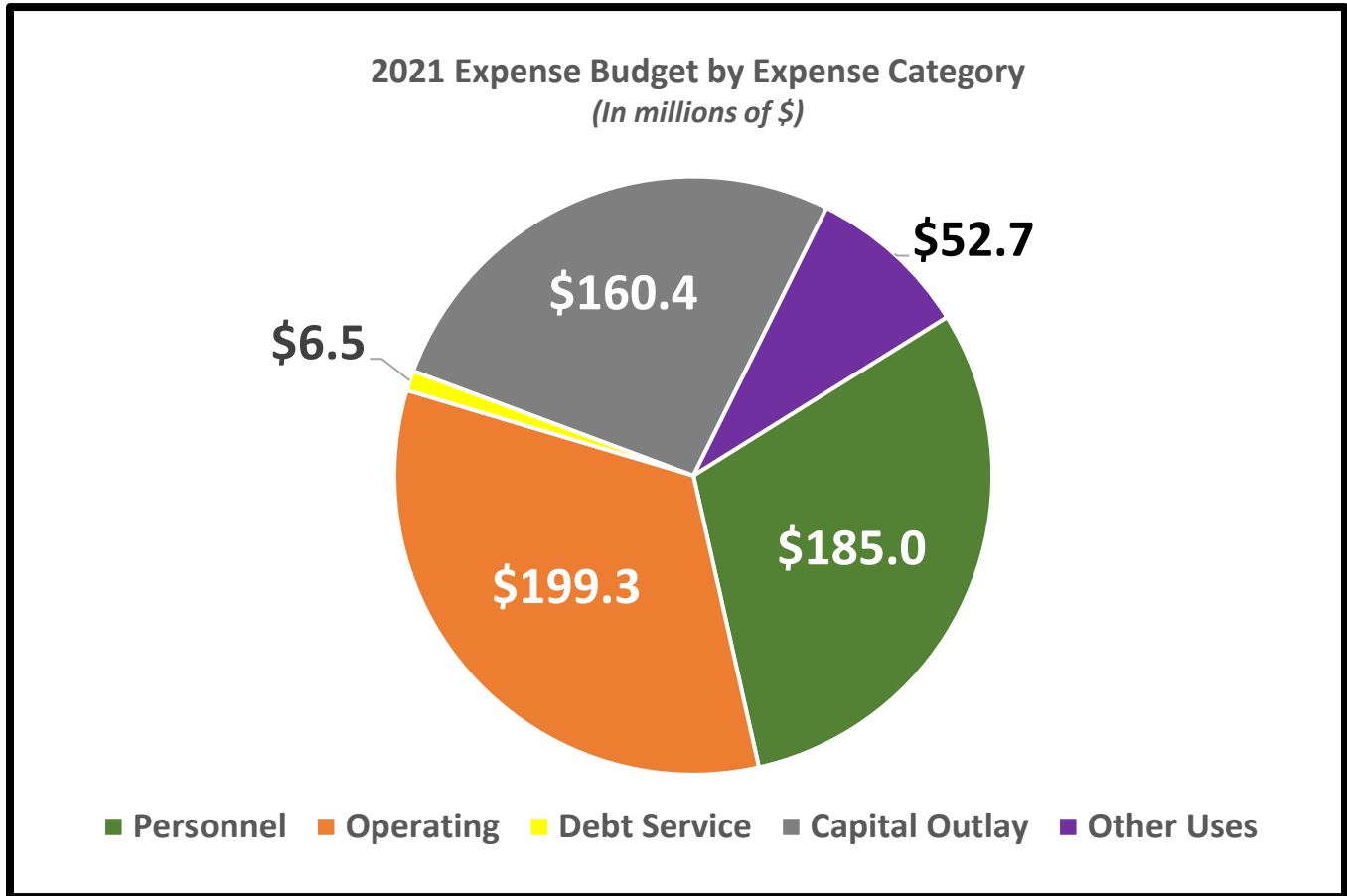
Overview

The 2021 gross expenditure budget for Larimer County Government is \$601.6 million, an increase over the 2020 Revised Budget of \$77 million or 15 percent. The gross expenditure budget includes:

- Non-Operational Governmental Accounts total \$87.9 million and include items such as internal sales tax transfers to other jurisdictions, internal service funds such as fleet management and employee benefits, and non-departmental inter-fund transfers.
- Expenditures related to the 2013 Big Thompson Flood and COVID-19 pandemic total \$15.9 million in 2021 (see the Capital Projects section for additional information on disaster-related capital projects).
- Capital Project funding totals \$208.6 million. See section E of the Capital Budget for more detail.

Not including these three categories, the 2021 Budget includes net expenditures of \$289.2 million, a decrease of \$354,000 or less than one percent from the 2020 Adopted Budget.





Expenditure Highlights by Category

Operating Costs

Operating costs decrease by \$2.7 million, or one percent, from the 2020 Revised Budget. Significant changes include:

- Operating costs for elections decline by \$1.3 million based on the election cycle.
- Costs in the Office of the Sheriff decrease by \$1.4 million, mainly due to the completion of one-time projects carried forward from 2019 into 2020 and the body-worn camera capital project.
- Expenses in the Disaster Relief Fund decline by \$4.9 million, largely due to completion of one-time COVID-19 response projects.
- Costs for capital projects, utilizing operating accounts, increase by \$2.2 million in Facilities, \$2.1 million at the Ranch, and \$6.2 million in the Road and Bridge department.

Personnel Costs

Personnel costs decrease by \$3.1 million or two percent from the 2020 Revised Budget. Significant changes from the 2020 Revised Budget include:

- Costs to hire temporary election workers decline by \$1.3 million due to the election cycle.
- The 2021 budget includes a one-time reduction in health care costs charged to departments of nearly \$8 million, based on positive actual experience with the self-funded health insurance plan.

- Salary, social security and retirement plan costs increase by two percent or approximately \$4.5 million, primarily due to a 1.5 percent range adjustment to be provided to employees effective in January 2021, and a 2.5 percent merit increase based on employee's anniversary dates.
- Costs are generally flat or slightly higher for dental insurance, long-term disability insurance, unemployment compensation, worker's compensation, life insurance, and employee assistance programs.

Capital Outlay

Capital Outlay increases over the 2020 Revised budget by \$97.3 million or 142 percent. The increase is largely due to timing of several large projects originally budgeted in 2020 but reduced during the year. Significant capital outlay expense accounts include the following projects (note that some costs for capital projects are coded to accounts that fall under "Operating Costs". See the individual capital project narratives for more detail):

- Ranch Master Plan projects: \$34.3 million
- Jail Improvement: \$29.3 million
- Solid Waste Improvement Plan projects: \$26.2 million
- Behavioral Health Center: \$21.4 million
- Criminal Justice Facility expansion: \$24 million
- Fleet Campus: \$2.9 million

Debt Service

Debt Service are unchanged from the 2020 Revised Budget at \$6.5 million. 2021 will include the initial payments for the Certificates of Participation that fund the Jail Improvement Project and are estimated at \$6 million. Remaining debt service payments are mostly for Improvement District projects.

Inter-fund Transfers

Transfers between funds decrease by \$14.5 million or 22 percent from the 2020 Revised Budget. This reduction is mainly due to:

- The General Fund transferred \$16.3 million to the Natural Disaster Fund for suppression and recovery costs for wildfires, primarily the Cameron Peak Fire, that occurred in 2020.
- \$14.2 million is transferred from the Natural Disaster Fund, an increase of \$9.5 million over the 2020 Revised Budget. Of these funds \$1.3 million are transferred to the Road and Bridge department for 2013 flood recovery projects, while \$12.8 million in CARES act reimbursement funding is transferred to Facilities to partially finance the expansion of the Criminal Justice Services facility.
- Transfers from Information Technology Operating fund to the Information Technology Capital Fund are eliminated after a one-time transfer of \$6.5 million in 2020.
- A one-time transfer of excess Jail Operating Sales Taxes of \$4 million will support Jail Operations in 2021.
- Transfers within Natural Resources and Parks Department funds increase by \$3.9 million mainly for capital project financing.

2021 Service Proposals

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

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

Elected Offices and Divisions submitted 12 Service Proposals for 2021. These requests were evaluated based on the above three criteria, applicability to the County's Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis from spring 2020, plus any documented performance improvement goals or return on investment. The following Service Proposals are included in the 2021 Budget, based on the categories above.

Capacity Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Assessor	Mobile Solution Update	\$202,709	Existing Resources	Combination

Explanation: Funding is provided from the Information Technology Enterprise Software Replacement fund to replace software has been unsupported by the vendor for over 5 years. A new mobile assessment solution that will allow staff to continue to gather data in the field electronically for their data collection and for damage assessments. The new solution will integrate directly with the existing Computer Aided Mass Appraisal system and allow staff to view and create sketches in the field.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Criminal Justice Services	Limited Term Pre-Trial Services Staff	\$142,446	Grant Funds	One-Time

Explanation: Two Limited Term FTE positions are created in Pretrial Services due to an increase in Capacity Service Levels caused by the COVID-19 Pandemic. Defendants having their sentencing hearings delayed due to court closures has resulted in leaving them under Pretrial Supervision for an extended period while waiting for court dates, which has led to a significant increase in the number of cases under Pretrial Supervision. As of June 30, 2020, Pretrial Supervision cases had increased by 41.5% above normal levels. As of July 15, 2020, the cases were at 37% above normal levels. These increased levels require adding two Limited Term employees to help manage this capacity increase to Pretrial Services. It is anticipated that federal funding streams for COVID-19 impacts will fund these positions through 2021.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Natural Resources	Noxious Weed Program	(\$60,665)	N/A	Ongoing

Explanation: Funding of \$80,400 is provided from the General Fund to meet unfunded noxious weed outreach and compliance needs on lands outside of the Weed District boundary. This amount represents an ongoing budget reduction from the General Fund from 2020. The reduction results from eliminating a vacant forestry position, whose services can be provided by private and other public sector entities. Lands within the Larimer County Weed District currently pay a mill levy for these services. However, the weed district boundary is only about 20% of the total land area in the county. The other 80% of lands in the county do not currently pay the mil-levy and is without a funding source for this vital mandated service.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Office of the Sheriff	Fire Response - Initial Attack Module	\$163,000	Absorbed in Existing Budget	Ongoing

Explanation: The Initial Attack Module is responsible for Larimer County's first response to wildland fires. The module has historically been comprised of a team of two limited-term and four seasonal employees funded through hazard fuel mitigation grants and prevention contracts. As the fire season has grown more intense and fewer grants are available, it has become necessary to move to a team of five regular employees and two seasonal staff. This change will allow Emergency Services to retain more experienced employees and have flexibility for strategic mitigation, training, education, and other fire prevention efforts. The Sheriff's Office will continue to pursue grants to help fund this team and absorb remaining costs within its existing budget.

Strategic Plan Goals

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Boxelder Dam Flood Warning System	\$150,000	Property Tax Levy	Combination

Explanation: Funding of \$150,000 is provided for 2021 from the General Fund to be able to partner with Fort Collins, Timnath, Wellington, and the North Poudre Irrigation Company to work towards satisfying State-mandated dam safety requirements at the existing Boxelder watershed flood control dams B-2, B-3 and B-4 located on Boxelder Creek, Coal Creek and Indian Creek. The County will explore hazard mitigation grant funding or other funding sources to mitigate the cost. Ongoing operational costs of approximately \$50,000 will also be needed beginning in 2022. This project is an alternative to structural work on the dams that could have cost up to \$50 million.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Ranch	County Fair Information Technology Project	\$2,500	Existing Resources	One-Time

Explanation: Consistent with objective 3 of goal 3 of the County Strategic Plan, this project will implement a technology solution that can support and consolidate existing, mostly manual, tracking mechanisms related to managing the County Fair including livestock shows and sales, 4-H competitions, consumer science projects, and volunteer management. Funding for the project will be absorbed by The Ranch and/or Extension via agreement between the departments.

Service Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	HR Generalist Position Transfer	\$123,600	Property Tax Levy	Ongoing

Explanation: One FTE Senior HR Generalist is transferred from the Human Services Fund to Human Resources (general fund), requiring additional general fund resources. This position is being transferred because employee relations support, such as discipline, problem resolution, performance management, and adverse action are best delivered by an employee outside of the work group using the employee relations expertise. Funding for this position has been included in the 2021 general fund allocation to Human Resources.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Employee File Project	\$15,000	Existing Resources	Combination

Explanation: Human Resources will implement a project to create, update and retain digital employee records and files. The project will enable Human Resources to standardize employee records that are complex and are currently generated and received from many different sources (multiple different software and many departments). Management of these files has gone through multiple migrations between solutions, resulting in problems with access and retention of documents, many of which are still paper based. This project will increase trust in HR's retention and storage of documents and improve access by departments to employee records. Funding for the project will be provided by an existing General Fund allocation for information technology projects.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Public Affairs	Community Perception Survey	\$18,000	Property Tax Levy	Ongoing

Explanation: Historically, the Public Affairs Department has coordinated a biennial community survey that focuses on satisfaction. Typically, the questions presented in the satisfaction survey remain consistent for comparison reasons. However, the Board of County Commissioners is increasingly interested in gauging community input and perceptions, in addition to service satisfaction. To improve the survey completion rate, the Public Affairs Department will divide the current survey into two separate surveys rotating yearly. The department would coordinate a satisfaction survey in odd-numbered years and a perceptions/issues survey in even-numbered years. Funding for the surveys will be provided from the General Fund annually.

Position Summary Schedule

Overview

A schedule of changes to regular, authorized positions in the 2021 budget by Office/Department and Service Category is shown below and are reported as full-time equivalents (FTE). Limited-term and temporary positions are not included in this summary.

Elected Office/Department		2019 Final	2020 Revised	2021 Change	2021 Budget
Public Safety					
	Coroner	11.00	11.00		11.00
	Criminal Justice Services	193.80	198.80		198.80
	District Attorney	90.00	90.00		90.00
	Emergency Management	3.00	4.00		4.00
	Sheriff	452.00	455.00	7.00	462.00
<u>Subtotal – Public Safety</u>		<u>749.80</u>	<u>758.80</u>	<u>+7.00</u>	<u>765.80</u>
Community Planning, Infrastructure and Resources (CPIRs)					
	Community Development	44.22	43.22	1.00	44.22
	Engineering	33.00	33.00		33.00
	Natural Resources	50.10	50.10		50.10
	Road and Bridge	70.00	70.00		70.00
	The Ranch	22.62	22.62		22.62
	Solid Waste	29.50	30.50		30.50
<u>Subtotal – CPIRs</u>		<u>249.44</u>	<u>249.44</u>	<u>+1.00</u>	<u>250.44</u>
Human and Economic Health					
	Behavioral Health	6.00	6.00		6.00
	Extension	4.00	4.00		4.00
	Health and Environment	77.90	77.90	0.80	78.70
	Human Services	405.48	420.98	2.19	423.17
	Workforce & Economic Development	58.75	42.65		42.65
<u>Subtotal – Human & Economic Health</u>		<u>552.13</u>	<u>551.53</u>	<u>+2.99</u>	<u>554.52</u>
Public Records & Information					
	Assessor	45.00	45.00		45.00
	Clerk and Recorder	87.00	87.00		87.00
	Public Communication	2.75	2.75		2.75
	Treasurer	14.00	14.00	2.00	16.00
<u>Subtotal – Public Records & Information</u>		<u>148.75</u>	<u>148.75</u>	<u>+2.00</u>	<u>150.75</u>

	Elected Office/Department	2019 Final	2020 Revised	2021 Change	2021 Budget
Support Services					
	Board of County Commissioners	12.00	12.00		12.00
	County Attorney	16.43	16.43		16.43
	Facilities	35.00	35.00		35.00
	Finance	26.25	26.25		26.25
	Fleet	18.00	18.00		18.00
	Human Resources	23.00	24.00	-0.25	23.75
	Information Technology	78.50	80.50		80.50
<u>Subtotal – Support Services</u>		<u>209.18</u>	<u>212.18</u>	<u>-0.25</u>	<u>211.93</u>
TOTAL		1,909.30	1,920.70	+12.74	1,933.44

Specific changes by Service Category are displayed below:

Elected Office/Department	FTE Change	Position Titles
Public Safety		
Sheriff	+7.00	Fire Initial Attack Squad Leader (2), Fire Initial Attack Crew Member (4), Admin Assistant (1).
Community Planning, Infrastructure and Resources (CPIRs)		
Community Development	+1.00	Building Permit Technician (1)
Human and Economic Health		
Health and Environment	+0.80	Environmental Health Specialist (0.8)
Human Services	+2.19	Social Caseworker (1.19), Department Specialist (1)
Support Services		
Human Resources	-0.25	Health Promotion / Outreach Specialist (-0.25)
Public Records and Information		
Treasurer	+2.00	Public Trustee Staff (2)
TOTAL	+12.74	

Larimer County Budget Preparation Calendar

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

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

(a) = Due to COVID-19, this deadline was extended for 2020 only to October 13, 2020

PUBLIC HEARINGS – Hearings on the 2021 Proposed Budget will were held on:

HEARING TO REVIEW PROPOSED BUDGET – Comments were welcomed on:

October 29, 2020 at 6:30 P.M. (Note due to COVID-19 precautions this meeting took place virtually. See the Larimer County Budget Website (www.larimer.org/budget) for more information.

ADOPTION HEARING – Adoption of the 2021 Budget occurred virtually on **December 18, 2020 at 10:00 A.M.**

Copies of the 2021 Adopted Budget are available at the Larimer County Budget Office, 200 West Oak Street, Fort Collins, Colorado (phone 970-498-7017). The budget is available online at <http://www.larimer.org>

Comments on the County Budget may be:

- Emailed to the County Commissioners at BOCC@larimer.org
Remember—email to Elected Officials are public record and may be viewed by others unless marked “confidential”
- Mailed to the County Commissioners, 200 West Oak Street, Fort Collins, CO 80521

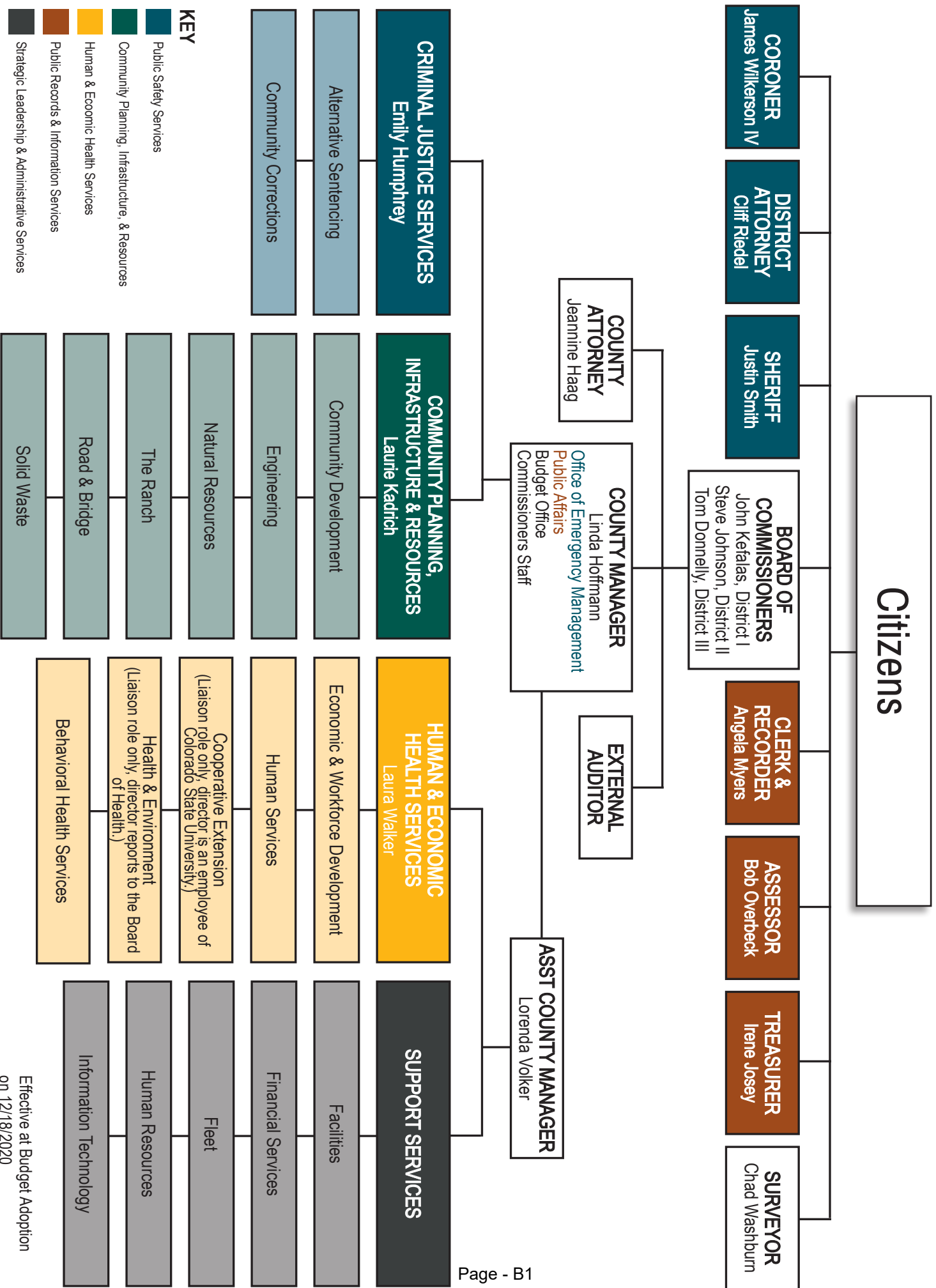
Additional Sections - The following sections show additional details of the Larimer County Adopted Budget for 2021. Details of programs within any department or fund are available upon request by calling the Larimer County Budget Office at 970-498-7017.

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

Section B – Financial Information & Policies



LARIMER COUNTY ORGANIZATIONAL CHART



KEY

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

Department & Fund Structure

Summary

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

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

2021 Expenditures by Office/Division

Overview

The 2021 gross expenditure budget for Larimer County Government is \$601.6 million, broken out by Elected Office/Division as shown in the tables below:

Elected Office/Division	FY2019 ACTUAL	FY2020 BUDGET	FY2020 CHANGES	FY2020 REVISED	FY2021 BUDGET	2021-2020 REVISED \$
Assessor	\$4,283,467	\$4,731,938	\$180,715	\$4,912,653	\$4,596,403	(\$316,250)
Clerk and Recorder	\$7,444,172	\$13,249,089	\$473,089	\$13,722,178	\$9,394,113	(\$4,328,065)
Engineering	\$8,171,320	\$9,607,303	\$2,720,230	\$12,327,533	\$10,258,851	(\$2,068,682)
Natural Resources	\$13,335,885	\$27,523,423	(\$1,982,433)	\$25,540,990	\$29,281,598	\$3,740,608
Community Development	\$5,739,312	\$6,170,004	\$665,667	\$6,835,671	\$5,935,142	(\$900,529)
Road and Bridge	\$36,789,595	\$52,403,864	(\$1,607,105)	\$50,796,759	\$59,341,120	\$8,544,361
The Ranch	\$10,001,249	\$24,504,075	(\$14,914,442)	\$9,589,633	\$41,994,845	\$32,405,212
Solid Waste	\$8,586,075	\$17,306,482	(\$6,805,136)	\$10,501,346	\$35,465,427	\$24,964,081
Community Planning, Infrastructure & Resources - TOTAL	\$82,623,436	\$137,515,151	(\$21,923,219)	\$115,591,932	\$182,276,983	\$66,685,051
Criminal Justice Services	\$20,149,998	\$21,006,878	(\$45,836)	\$20,961,042	\$20,391,079	(\$569,963)
Commissioners and County Manager	\$59,915,678	\$40,224,069	\$28,183,062	\$68,407,131	\$49,104,565	(\$19,302,566)
County Attorney	\$2,370,753	\$2,465,583	\$94,417	\$2,560,000	\$2,457,426	(\$102,574)
Facilities Management	\$25,175,585	\$96,161,422	(\$55,475,131)	\$40,686,291	\$74,661,714	\$33,975,423
Fleet Services	\$16,388,133	\$8,912,522	\$3,044,034	\$11,956,556	\$10,334,653	(\$1,621,903)
Human Resources	\$30,355,661	\$34,219,263	(\$950,240)	\$33,269,023	\$33,868,533	\$599,510
County Manager - TOTAL	\$134,205,810	\$181,982,859	(\$25,103,858)	\$156,879,001	\$170,426,891	\$13,547,890
Coroner	\$1,593,081	\$1,623,291	\$5,300	\$1,628,591	\$1,546,892	(\$81,699)
District Attorney	\$9,137,011	\$10,171,597	\$71,603	\$10,243,200	\$9,880,489	(\$362,711)
Financial Services	\$21,248,787	\$20,333,673	\$844,251	\$21,177,924	\$25,568,098	\$4,390,174
Information Technology Management	\$18,488,915	\$29,409,041	(\$1,236,259)	\$28,172,782	\$20,626,946	(\$7,545,836)
Behavioral Health	\$1,822,144	\$22,484,460	(\$8,960,356)	\$13,524,104	\$27,889,556	\$14,365,452
Cooperative Extension	\$1,070,797	\$1,180,366	\$0	\$1,180,366	\$1,136,181	(\$44,185)
Health and Environment	\$10,582,969	\$11,148,529	\$1,820,317	\$12,968,846	\$11,296,787	(\$1,672,059)
Human Services	\$45,499,507	\$50,459,470	\$665,327	\$51,124,797	\$48,981,782	(\$2,143,015)
Workforce Center	\$9,640,130	\$7,850,149	(\$518,163)	\$7,331,986	\$4,790,164	(\$2,541,822)
Human & Economic Health - TOTAL	\$68,615,547	\$93,122,974	(\$6,992,875)	\$86,130,099	\$94,094,470	\$7,964,371
Sheriff	\$54,559,926	\$60,672,504	\$2,304,752	\$62,977,256	\$60,880,442	(\$2,096,814)
Surveyor	\$9,217	\$10,243	\$0	\$10,243	\$9,806	(\$437)
Treasurer(a)	\$1,457,932	\$1,986,447	\$195,403	\$2,181,850	\$1,898,536	(\$283,314)
TOTAL - All Departments	\$423,817,297	\$575,815,685	(\$51,226,934)	\$524,588,751	\$601,591,148	\$77,002,397
(a) = Includes Office of the Public Trustee						

Budget Summary by Service Category

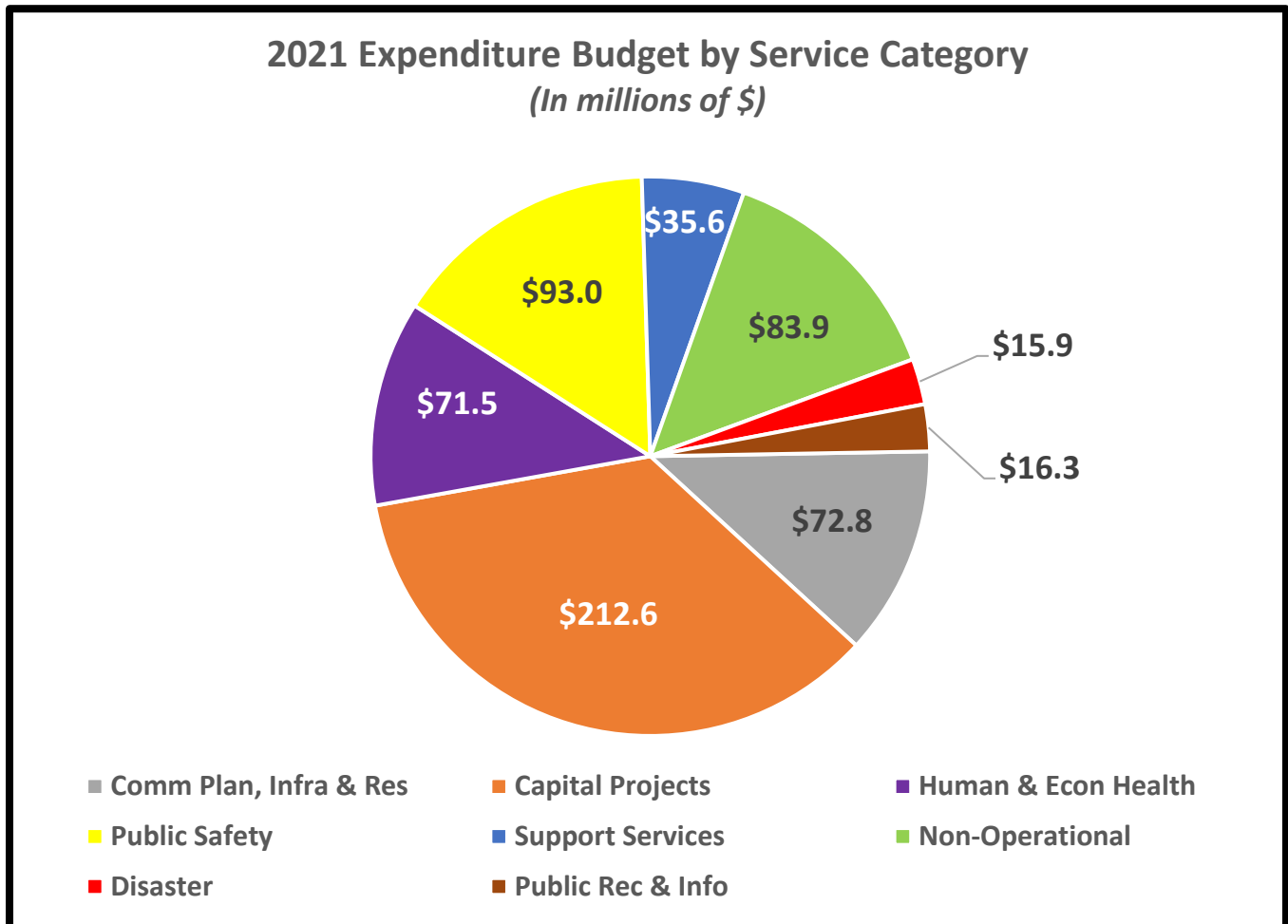
Overview

The 2021 Larimer County Budget is allocated largely by Service Category. A Service Category is a group of elected offices, divisions, departments, or programs that contribute to a broad functional area. Departments and programs are combined into Service Categories to emphasize collaboration between offices and departments to focus on goals and outcomes that serve citizens.

The County’s Service Categories are:

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

The chart below shows the share of expenditures allocated to each Service Category in 2021. More detailed information about each Service Category is shown on the following pages.



Public Records and Information

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

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

Description	FY2019 ACTUAL	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	Var to REVISED \$
Licenses & Permits	\$47,854	\$40,418	\$0	\$40,418	\$44,000	\$3,582
External Charges for Services	\$12,276,819	\$12,005,437	\$557,403	\$12,562,840	\$12,348,513	(\$214,327)
Interest Earnings	\$6,498,517	\$5,006,700	\$0	\$5,006,700	\$3,004,800	(\$2,001,900)
Miscellaneous Revenues	\$2,743	\$1,500	\$0	\$1,500	\$3,200	\$1,700
Total Revenue	\$18,825,932	\$17,054,055	\$557,403	\$17,611,458	\$15,400,513	(\$2,210,945)
Personnel	\$10,781,838	\$14,194,455	\$299,005	\$14,493,460	\$12,866,737	(\$1,626,723)
Operating Costs	\$2,655,211	\$4,640,969	\$545,602	\$5,186,571	\$3,443,877	(\$1,742,694)
Capital Outlay	\$0	\$6,000	\$9,600	\$15,600	\$0	(\$15,600)
Other Financing Uses	\$0	\$19,903	\$0	\$19,903	\$0	(\$19,903)
Total Expenses	\$13,437,048	\$18,861,327	\$854,207	\$19,715,534	\$16,310,614	(\$3,404,920)

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	FY2019 ACTUAL	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	Var to REVISED \$
Property Taxes	\$5,892,486	\$6,655,864	\$0	\$6,655,864	\$6,890,663	\$234,799
Sales & Use Tax	\$8,718,229	\$8,052,217	\$907,784	\$8,960,001	\$19,999,534	\$11,039,533
Other Taxes	\$11,486,970	\$11,862,888	(\$908,093)	\$10,954,795	\$11,056,570	\$101,775
Intergovernmental Revenue	\$12,216,665	\$13,088,001	\$21,576	\$13,109,577	\$11,839,623	(\$1,269,954)
Licenses & Permits	\$9,076,111	\$9,039,163	(\$500,292)	\$8,538,871	\$9,579,673	\$1,040,802
External Charges for Services	\$19,857,098	\$17,403,296	\$3,326,543	\$20,729,839	\$21,233,061	\$503,222
Interest Earnings	\$1,646,391	\$732,465	\$126,253	\$858,718	\$581,126	(\$277,592)
Miscellaneous Revenues	\$1,245,510	\$873,534	(\$604,118)	\$269,416	\$786,820	\$517,404
Sale of Capital Assets	\$360	\$0	\$0	\$0	\$0	\$0
Transfers from County Funds	\$2,887,096	\$3,037,918	\$282,878	\$3,320,796	\$2,787,842	(\$532,954)
Internal Charges for Services	\$265,969	\$175,833	(\$2,592)	\$173,241	\$211,624	\$38,383
Total Revenue	\$73,292,887	\$70,921,179	\$2,649,939	\$73,571,118	\$84,966,536	\$11,395,418
Personnel	\$24,569,816	\$26,672,128	(\$60,410)	\$26,611,718	\$27,324,087	\$712,369
Operating Costs	\$34,442,356	\$46,486,054	(\$8,331,269)	\$38,154,785	\$40,702,973	\$2,548,188
Capital Outlay	\$617,116	\$9,867,262	(\$1,648,076)	\$8,219,186	\$5,000	(\$8,214,186)
Debt Service	\$218,280	\$218,280	\$360	\$218,640	\$218,280	(\$360)
Other Financing Uses	\$3,668,681	\$7,695,749	\$512,166	\$8,207,915	\$4,515,632	(\$3,692,283)
Other Expenses	\$0	\$0	\$0	\$0	\$55,000	\$55,000
Inventory Reporting	(\$257,435)	\$55,000	\$0	\$55,000	\$0	(\$55,000)
Total Expenses	\$63,258,814	\$90,994,473	(\$9,527,229)	\$81,467,244	\$72,820,972	(\$8,646,272)

Human and Economic Health

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

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

Description	FY2019 ACTUAL	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	Var to REVISED \$
Property Taxes	\$12,702,124	\$13,539,162	\$0	\$13,539,162	\$14,352,068	\$812,906
Sales & Use Tax	\$14,471,650	\$6,035,727	\$1,933,900	\$7,969,627	\$7,825,629	(\$143,998)
Intergovernmental Revenue	\$46,339,778	\$48,894,952	\$2,417,412	\$51,312,364	\$48,940,109	(\$2,372,255)
Licenses & Permits	\$857,410	\$836,810	\$0	\$836,810	\$827,682	(\$9,128)
External Charges for Services	\$1,670,296	\$1,438,030	\$141,079	\$1,579,109	\$1,017,162	(\$561,947)
Interest Earnings	\$120,021	\$62,776	(\$5,000)	\$57,776	\$150,000	\$92,224
Miscellaneous Revenues	\$1,431,778	\$1,890,638	(\$206,564)	\$1,684,074	\$1,456,124	(\$227,950)
Transfers from County Funds	\$1,525,168	\$869,747	\$198,000	\$1,067,747	\$1,701,722	\$633,975
Internal Charges for Services	\$2,271,319	\$2,082,540	(\$671,147)	\$1,411,393	\$142,000	(\$1,269,393)
Total Revenue	\$81,389,543	\$75,650,382	\$3,807,680	\$79,458,062	\$76,412,496	(\$3,045,566)
Personnel	\$43,484,834	\$47,940,294	\$1,126,757	\$49,067,051	\$45,659,756	(\$3,407,295)
Operating Costs	\$25,445,476	\$27,445,944	\$1,228,156	\$28,674,100	\$25,848,714	(\$2,825,386)
Other Financing Uses	\$23,273	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$68,953,583	\$75,386,238	\$2,354,913	\$77,741,151	\$71,508,470	(\$6,232,681)

Public Safety

These departments work to ensure the safety of Larimer County residents and property, especially in the areas of 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	FY2019 ACTUAL	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	Var to REVISED \$
Sales & Use Tax	\$9,169,082	\$9,398,309	\$0	\$9,398,309	\$9,398,309	\$0
Intergovernmental Revenue	\$4,689,009	\$4,226,298	\$336,051	\$4,562,349	\$5,456,777	\$894,428
Licenses & Permits	\$298,385	\$350,000	\$0	\$350,000	\$300,000	(\$50,000)
External Charges for Services	\$13,234,427	\$13,837,940	(\$2,633,640)	\$11,204,300	\$11,810,744	\$606,444
Interest Earnings	\$83,859	\$99,201	(\$27,750)	\$71,451	\$53,779	(\$17,672)
Miscellaneous Revenues	\$975,547	\$681,441	(\$36,323)	\$645,118	\$534,275	(\$110,843)
Transfers from County Funds	\$2,757,500	\$965,586	\$1,543,303	\$2,508,889	\$4,628,823	\$2,119,934
Internal Charges for Services	\$416,241	\$365,320	\$158,354	\$523,674	\$448,320	(\$75,354)
Total Revenue	\$31,624,049	\$29,924,095	(\$660,005)	\$29,264,090	\$32,631,027	\$3,366,937
Personnel	\$65,569,767	\$72,035,988	(\$724,164)	\$71,311,824	\$72,520,513	\$1,208,689
Operating Costs	\$20,325,614	\$20,393,663	\$2,986,218	\$23,379,881	\$20,465,274	(\$2,914,607)
Capital Outlay	\$0	\$752,577	(\$170,833)	\$581,744	\$0	(\$581,744)
Other Financing Uses	\$74,849	\$95,825	\$141,066	\$236,891	\$0	(\$236,891)
Total Expenses	\$85,970,229	\$93,278,053	\$2,232,287	\$95,510,340	\$92,985,787	(\$2,524,553)

Support Services

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

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

Description	FY2019 ACTUAL	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	Var to REVISED \$
Intergovernmental Revenue	\$25,560	\$45,560	\$0	\$45,560	\$48,760	\$3,200
Licenses & Permits	\$9,550	\$0	\$0	\$0	\$0	\$0
External Charges for Services	\$345,957	\$227,995	(\$51,000)	\$176,995	\$150,470	(\$26,525)
Miscellaneous Revenues	\$387,351	\$149,000	\$28,460	\$177,460	\$151,000	(\$26,460)
Sale of Capital Assets	\$6,085	\$0	\$0	\$0	\$3,000	\$3,000
Transfers from County Funds	\$15,423,712	\$6,354,239	\$0	\$6,354,239	\$6,135,906	(\$218,333)
Internal Charges for Services	\$9,870,671	\$11,533,007	(\$1,728,780)	\$9,804,227	\$10,184,775	\$380,548
Total Revenue	\$26,068,885	\$18,309,801	(\$1,751,320)	\$16,558,481	\$16,673,911	\$115,430
Personnel	\$18,787,568	\$20,813,283	(\$10,700)	\$20,802,583	\$20,923,330	\$120,747
Operating Costs	\$12,771,610	\$16,521,921	(\$1,570,510)	\$14,951,411	\$13,478,423	(\$1,472,988)
Capital Outlay	\$2,600,507	\$1,022,000	\$732,800	\$1,754,800	\$1,200,000	(\$554,800)
Other Financing Uses	\$104,545	\$3,533,873	\$2,164,480	\$5,698,353	\$0	(\$5,698,353)
Total Expenses	\$34,264,230	\$41,891,077	\$1,316,070	\$43,207,147	\$35,601,753	(\$7,605,394)

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	FY2019 ACTUAL	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	Var to REVISED \$
Property Taxes	\$104,931,651	\$122,031,828	\$0	\$122,031,828	\$125,644,453	\$3,612,625
Sales & Use Tax	\$12,740,550	\$8,727,327	\$1,993,479	\$10,720,806	\$10,984,574	\$263,768
Intergovernmental Revenue	\$916,245	\$1,061,997	\$0	\$1,061,997	\$1,138,944	\$76,947
External Charges for Services	\$281,561	\$280,530	\$0	\$280,530	\$265,504	(\$15,026)
Interest Earnings	(\$167,595)	(\$2,264,839)	(\$282,154)	(\$2,546,993)	(\$1,457,639)	\$1,089,354
Miscellaneous Revenues	\$5,215,265	\$5,903,581	\$0	\$5,903,581	\$6,222,014	\$318,433
Assessments	\$338,625	\$261,974	\$0	\$261,974	\$263,821	\$1,847
Transfers from County Funds	\$1,164,708	\$6,977,043	\$386,318	\$7,363,361	\$6,680,250	(\$683,111)
Internal Charges for Services	\$34,366,621	\$36,495,828	\$1,509,611	\$38,005,439	\$30,237,642	(\$7,767,797)
Total Revenue	\$159,787,633	\$179,475,269	\$3,607,254	\$183,082,523	\$179,979,563	(\$3,102,960)
Personnel	\$2,644,033	\$2,822,777	\$151,314	\$2,974,091	\$2,960,079	(\$14,012)
Operating Costs	\$48,911,195	\$52,040,508	(\$376,483)	\$51,664,025	\$52,993,740	\$1,329,715
Capital Outlay	\$155,098	\$225,000	\$378,100	\$603,100	\$0	(\$603,100)
Debt Service	\$4,338,342	\$6,365,230	(\$50,467)	\$6,314,763	\$6,276,070	(\$38,693)
Other Financing Uses	\$46,745,712	\$25,034,519	\$21,702,006	\$46,736,525	\$21,644,399	(\$25,092,126)
Total Expenses	\$102,794,381	\$86,488,034	\$21,804,470	\$108,292,504	\$83,874,288	(\$24,418,216)

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	FY2019 ACTUAL	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	Var to REVISED \$
Property Taxes	\$1,995,373	\$2,000,000	\$0	\$2,000,000	\$0	(\$2,000,000)
Sales & Use Tax	\$10,642,866	\$19,608,844	\$1,084,417	\$20,693,261	\$10,390,000	(\$10,303,261)
Intergovernmental Revenue	\$74,296	\$43,615	\$0	\$43,615	\$13,618,286	\$13,574,671
External Charges for Services	\$7,307,314	\$5,086,691	\$909,111	\$5,995,802	\$95,000	(\$5,900,802)
Interest Earnings	\$390,824	\$0	\$0	\$0	\$357,534	\$357,534
Miscellaneous Revenues	\$1,731,130	\$639,387	\$0	\$639,387	\$1,271,520	\$632,133
Assessments	\$369,262	\$300,000	\$0	\$300,000	\$43,615	(\$256,385)
Sale of Capital Assets	\$943,031	\$400,000	\$0	\$400,000	\$400,000	\$0
Debt Proceeds	\$75,421,610	\$0	\$0	\$0	\$0	\$0
Transfers from County Funds	\$39,930,115	\$19,828,973	\$6,441,019	\$26,269,992	\$30,860,557	\$4,590,565
Internal Charges for Services	\$4,767,936	\$4,926,425	\$0	\$4,926,425	\$4,579,936	(\$346,489)
Total Revenue	\$143,573,757	\$52,833,935	\$8,434,547	\$61,268,482	\$61,616,448	\$347,966
Personnel	\$317,927	\$195,105	\$0	\$195,105	\$0	(\$195,105)
Operating Costs	\$16,449,710	\$24,027,031	(\$3,173,604)	\$20,853,427	\$41,075,265	\$20,221,838
Capital Outlay	\$20,936,832	\$126,512,452	(\$74,956,478)	\$51,555,974	\$159,152,862	\$107,596,888
Debt Service	\$538,360	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$13,071,239	\$1,653,637	(\$72,489)	\$1,581,148	\$12,391,052	\$10,809,904
Total Expenses	\$51,314,068	\$152,388,225	(\$78,202,571)	\$74,185,654	\$212,619,179	\$138,433,525

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 2020 this budget largely represents projects in the Road and Bridge department to repair assets damaged in the 2013 flood; please see the Capital Improvements Budget for further detail.

Description	FY2019 ACTUAL	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 Adopted	Var to REVISED \$
Intergovernmental Revenue	\$6,435,027	\$17,225,939	\$20,631,189	\$37,857,128	\$1,334,965	(\$36,522,163)
Miscellaneous Revenues	\$0	\$300,000	\$0	\$300,000	\$0	(\$300,000)
Transfers from County Funds	\$376,611	\$3,384,087	\$15,628,804	\$19,012,891	\$0	(\$19,012,891)
Total Revenue	\$6,811,638	\$20,910,026	\$36,259,993	\$57,170,019	\$1,334,965	(\$55,835,054)
Personnel	\$187,072	\$284,240	\$128,872	\$413,112	\$465,001	\$51,889
Operating Costs	\$3,260,761	\$12,859,931	\$6,204,840	\$19,064,771	\$1,249,925	(\$17,814,846)
Capital Outlay	\$500	\$0	\$288,000	\$288,000	\$0	(\$288,000)
Other Financing Uses	\$376,611	\$3,384,087	\$1,319,207	\$4,703,294	\$14,155,159	\$9,451,865
Total Expenses	\$3,824,943	\$16,528,258	\$7,940,919	\$24,469,177	\$15,870,085	(\$8,599,092)

Revenue & Expenditure Summaries

Summary of Estimated Financial Sources & Uses – All Funds

Summary

The charts below provide a three-year comparison of:

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

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

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

Comparison of Revenues & Expenditures by Category, 2019-2021 (in millions of \$)						
Revenue Category	2019 Actual	2020 Budget	2020 Revised Budget	2021 Budget	2021 - Rev 2020 \$	2021 - Rev 2020 %
Property Taxes	\$125.5	\$144.3	\$144.3	\$146.9	\$2.7	2%
Sales & Use Tax	\$55.7	\$51.8	\$57.7	\$58.6	\$0.9	0%
Other Taxes	\$11.5	\$11.9	\$11.0	\$11.0	\$0.0	0%
Intergovernmental Revenue	\$77.9	\$89.6	\$113.9	\$82.4	(\$31.6)	-28%
Licenses & Permits	\$10.3	\$10.3	\$9.8	\$10.8	\$1.0	10%
External Charges for Services	\$48.1	\$45.2	\$46.5	\$46.9	\$0.4	1%
Interest Earnings	\$9.9	\$4.3	\$4.1	\$2.7	(\$1.4)	-34%
Miscellaneous Revenues	\$9.6	\$10.1	\$9.3	\$10.4	\$1.1	12%
Other Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0%
Assessments	\$0.4	\$0.3	\$0.3	\$0.3	\$0.0	0%
Sale of Capital Assets	\$0.8	\$0.4	\$0.4	\$0.4	\$0.0	0%
Debt Proceeds	\$75.5	\$0.0	\$0.0	\$0.0	\$0.0	0%
Transfers from County Funds	\$64.1	\$41.4	\$65.9	\$52.8	(\$13.1)	-20%
Internal Charges for Services	\$52.0	\$55.6	\$54.8	\$45.8	(\$9.0)	-16%
Use/(Add to) Fund Balance	(\$117.6)	\$110.7	\$6.6	\$132.6	\$126.0	1,907%
TOTAL GROSS REVENUES (a)	\$423.8	\$575.8	\$524.6	\$601.6	\$77.0	15%
Expenditure Category	2019 Actual	2020 Budget	2020 Revised Budget	2021 Budget	2021 - Rev 2020 \$	2021 - Rev 2020 %
Personnel	\$166.3	\$185.0	\$185.9	\$182.7	(\$3.1)	-2%
Operating Costs	\$164.3	\$204.4	\$201.9	\$199.3	(\$2.7)	-1%
Capital Outlay	\$24.3	\$138.4	\$63.0	\$160.4	\$97.3	154%
Debt Service	\$5.1	\$6.6	\$6.5	\$6.5	\$0.0	0%
Inter-Fund Transfers	\$64.1	\$41.4	\$67.2	\$52.7	(\$14.5)	-22%
Other Expenses	(\$0.3)	\$0.0	\$0.1	\$0.1	\$0.0	0%
TOTAL GROSS EXP. (a)	\$423.8	\$575.8	\$524.6	\$601.6	\$77.0	15%
<i>(a) = Totals may not tie due to rounding</i>						

Table 2 - Expenditures by fund type & fund

Comparison of Expenditures by Fund & Fund Type, 2019-2021						
(in millions)						
Fund	2019 Actual	2020 Budget	2020 Revised Budget	2021 Budget	2021 - Rev 2020 \$	2021 - Rev 2020 %
GENERAL FUND	\$153.8	\$159.2	\$185.2	\$152.8	(\$32.3)	-18%
Natural Disaster	\$1.7	\$3.7	\$11.6	\$15.9	\$4.3	37%
SPECIAL REVENUE FUNDS						
Sales Tax Fund(a)	\$11.4	\$8.5	\$8.5	\$13.5	\$5.0	59%
Open Space(a)	\$7.6	\$15.9	\$16.8	\$14.6	(\$2.2)	-13%
Parks Fund(a)	\$4.5	\$9.5	\$7.1	\$11.9	\$4.7	67%
Pest Control	\$0.9	\$1.1	\$1.0	\$1.4	\$0.4	35%
Conservation Trust	\$0.1	\$0.9	\$0.4	\$1.3	\$1.0	269%
The Ranch	\$10.0	\$24.5	\$9.5	\$42.0	\$32.5	340%
Building Inspection	\$2.5	\$2.6	\$2.9	\$2.8	(\$0.2)	-5%
Public Trustee	\$0.0	\$0.4	\$0.3	\$0.3	\$0.0	0%
Road & Bridge(a)	\$36.7	\$55.2	\$53.6	\$62.1	\$8.6	17%
Human Services	\$45.5	\$50.5	\$51.1	\$49.0	(\$2.1)	-4%
Behavioral Health	\$1.8	\$22.5	\$13.5	\$27.9	\$14.4	106%
Developmental Disabilities	\$4.1	\$4.9	\$4.9	\$4.8	(\$0.1)	-1%
Workforce Center	\$8.9	\$6.9	\$6.4	\$4.8	(\$1.6)	-26%
Criminal Justice Services	\$10.8	\$11.3	\$11.2	\$11.0	(\$0.2)	-1%
Health & Environment	\$10.6	\$11.1	\$12.8	\$11.3	(\$1.6)	-12%
Drainage Funds(a)	\$0.1	\$0.1	\$0.1		\$0.0	3%
DEBT SERVICE FUNDS						
Assessment Debt(a)	\$0.4	\$0.4	\$0.4	\$0.3	(\$0.1)	-7%
Jail COPs	\$3.9	\$6.0	\$5.9	\$5.9	\$0.0	0%
CAPITAL PROJECT FUNDS						
Information Technology Capital	\$0.0	\$5.1	\$4.9	\$2.8	(\$2.1)	-43%
Facilities Capital Projects	\$15.7	\$84.9	\$29.0	\$61.1	\$32.1	111%
Replacement Fund	\$6.3	\$3.2	\$3.3	\$0.7	(\$2.6)	-79%
Improvement Districts(a)	\$2.7	\$2.2	\$3.6	\$2.7	(\$0.9)	-25%
ENTERPRISE FUND						
Solid Waste	\$8.6	\$17.3	\$10.5	\$35.5	\$25.0	238%
INTERNAL SERVICE FUNDS						
Info Technology – End User Tech.	\$18.4	\$14.1	\$13.1	\$7.5	(\$5.6)	-43%
Facilities	\$9.4	\$11.3	\$11.5	\$13.6	\$2.0	18%
Fleet Services	\$16.4	\$8.9	\$12.0	\$10.3	(\$1.6)	-13%
Employee Benefits	\$27.5	\$30.6	\$29.5	\$30.2	\$0.8	2%
Unemployment	\$0.1	\$0.3	\$0.2	\$0.3	\$0.1	7%
Risk Management	\$3.2	\$2.8	\$3.7	\$3.1	(\$0.6)	-17%
TOTAL GROSS EXPENDITURES(a)(b)	\$423.8	\$575.8	\$524.6	\$601.6	\$77.0	15%
(a) = Includes sub-funds						
(b) = Totals may not tie due to rounding						

Table 3A - Revenues, expenditures, and fund balances by major category for major funds, enterprise funds, and all minor funds combined.

Major Funds						
	General Fund (a)			Human Services Fund		
Sources of Funds	2019 Actual	2020 Revised	2021 Budget	2019 Actual	2020 Revised	2021 Budget
Intergovernmental	\$7.5	\$28.8	\$7.8	\$35.7	\$40.0	\$40.1
Taxes	\$110.0	\$126.6	\$130.2	\$9.2	\$9.5	\$10.2
Charges for Service	\$17.7	\$17.7	\$17.9	\$0.0	\$0.0	\$0.0
Licenses & Permits	\$0.5	\$0.5	\$0.5	\$0.0	\$0.0	\$0.0
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$5.4	\$2.0	\$1.2	\$0.0	\$0.0	\$0.0
Misc. & Other	\$5.4	\$6.5	\$6.4	\$0.9	\$1.4	\$1.1
Other Financing Sources	\$2.6	\$17.4	\$4.2	\$0.3	\$0.1	\$0.0
TOTAL FINANCIAL SOURCES	\$149.0	\$199.5	\$168.2	\$46.0	\$51.1	\$51.4
Use of Funds	2019 Actual	2020 Revised	2021 Budget	2019 Actual	2020 Revised	2021 Budget
Personnel	\$82.7	\$101.2	\$100.3	\$28.2	\$32.2	\$31.6
Operating	\$27.8	\$42.8	\$31.5	\$17.3	\$18.8	\$17.4
Capital Outlay	\$0.0	\$0.9	\$0.0	\$0.0	\$0.0	\$0.0
Debt Service	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Expenses	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$45.0	\$51.7	\$37.0	\$0.1	\$0.0	\$0.0
TOTAL FINANCIAL USES	\$155.5	\$196.7	\$168.7	\$45.5	\$51.1	\$49.0
Net Increase/(Decrease) in Fund Balance	(\$6.5)	\$2.8	(\$0.5)	\$0.5	(\$0.0)	\$2.4
Beginning Fund Balance	\$71.5	\$65.0	\$67.8	\$12.8	\$13.4	\$13.4
Ending Fund Balance	\$65.0	\$67.8	\$67.3	\$13.4	\$13.4	\$15.8

(a) = Includes subfunds: General Fund (101), and Emergency Fund (105)

Major Funds						
	Road & Bridge Fund (b)			Natural Resources Fund		
Sources of Funds	2019 Actual	2020 Revised	2021 Budget	2019 Actual	2020 Revised	2021 Budget
Intergovernmental	\$22.4	\$29.3	\$22.0	\$0.2	\$2.4	\$1.8
Taxes	\$16.4	\$16.0	\$14.0	\$8.7	\$9.0	\$9.1
Charges for Service	\$0.8	\$0.7	\$0.4	\$0.2	\$0.2	\$0.2
Licenses & Permits	\$1.2	\$0.6	\$0.8	\$1.0	\$1.1	\$1.2
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.2	\$0.1	\$0.0	\$0.3	\$0.2	\$0.0
Misc. & Other	\$0.0	\$0.6	\$1.3	\$0.4	\$0.0	\$0.0
Other Financing Sources	\$0.4	\$5.4	\$4.2	\$2.0	\$2.6	\$4.3
TOTAL FINANCIAL SOURCES	\$41.4	\$52.6	\$42.7	\$12.9	\$15.5	\$16.6
Use of Funds	2019 Actual	2020 Revised	2021 Budget	2019 Actual	2020 Revised	2021 Budget
Personnel	\$6.5	\$7.1	\$6.9	\$1.8	\$2.0	\$2.0
Operating	\$29.5	\$41.8	\$48.1	\$3.0	\$4.5	\$3.7
Capital Outlay	\$0.8	\$1.3	\$3.9	\$0.6	\$7.8	\$4.0
Debt Service	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Expenses	(\$0.3)	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$0.2	\$3.3	\$3.3	\$2.2	\$2.5	\$5.0
TOTAL FINANCIAL USES	\$36.7	\$53.6	\$62.2	\$7.6	\$16.8	\$14.6
Net Increase/(Decrease) in Fund Balance	\$4.7	(\$1.0)	(\$19.5)	\$5.3	\$1.3	\$2.0
Beginning Fund Balance	\$22.7	\$27.4	\$26.4	\$3.9	\$9.2	\$7.9
Ending Fund Balance	\$27.4	\$26.4	\$6.9	\$9.2	\$7.9	\$9.9

(b) = Includes subfunds: Road and Bridge Fund (252) and Transportation Expansion Fund (255)

Item	Major Fund			Minor Fund		
	Facilities Capital Projects			Enterprise – Solid Waste Fund		
Sources of Funds	2019 Actual	2020 Revised	2021 Budget	2019 Actual	2020 Revised	2021 Budget
Intergovernmental	\$0.3	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0
Taxes	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Charges for Service	\$0.3	\$0.0	\$0.0	\$12.0	\$10.1	\$14.6
Licenses & Permits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$1.4	\$0.5	\$0.4	\$0.9	\$0.5	\$0.3
Misc. & Other	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$110.0	\$9.5	\$14.0	\$0.0	\$0.0	\$0.0
TOTAL FINANCIAL SOURCES	\$112.2	\$10.7	\$14.4	\$13.0	\$10.6	\$14.9
Use of Funds	2019 Actual	2020 Revised	2021 Budget	2019 Actual	2020 Revised	2021 Budget
Personnel	\$0.1	\$0.0	\$0.0	\$2.6	\$2.9	\$2.9
Operating	\$0.8	\$0.1	\$0.0	\$5.4	\$6.6	\$6.3
Capital Outlay	\$14.4	\$28.9	\$61.0	\$0.0	\$0.1	\$26.2
Debt Service	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Expenses	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$0.0	\$0.0	\$0.0	\$0.6	\$1.0	\$0.0
TOTAL FINANCIAL USES	\$15.7	\$29.0	\$61.1	\$8.6	\$10.5	\$35.5
Net Increase/(Decrease) in Fund Balance	\$96.5	(\$19.4)	(\$46.7)	\$4.4	\$0.1	(\$22.0)
Beginning Fund Balance	\$23.2	\$119.7	\$101.3	\$43.0	\$47.4	\$47.5
Ending Fund Balance	\$119.7	\$101.3	\$54.6	\$47.4	\$47.5	\$27.0

Item	Minor Funds		
	Governmental & Internal Service		
Sources of Funds	2019 Actual	2020 Revised	2021 Budget
Intergovernmental	\$11.8	\$12.6	\$10.6
Taxes	\$47.8	\$51.1	\$52.2
Charges for Service	\$68.6	\$72.2	\$59.2
Licenses & Permits	\$7.6	\$7.6	\$8.3
Debt Proceeds	\$0.0	\$0.0	\$0.0
Interest Earnings	\$1.8	\$0.9	\$0.8
Misc. & Other	\$3.1	\$1.1	\$1.9
Other Financing Sources	\$25.0	\$31.4	\$26.2
TOTAL FINANCIAL SOURCES	\$165.7	\$176.8	\$159.2
Use of Funds	2019 Actual	2020 Revised	2021 Budget
Personnel	\$43.8	\$39.6	\$38.2
Operating	\$80.1	\$87.0	\$91.7
Capital Outlay	\$8.5	\$24.0	\$65.2
Debt Service	\$4.7	\$6.5	\$6.5
Other Expenses	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$16.1	\$8.7	\$7.5
TOTAL FINANCIAL USES	\$153.2	\$165.8	\$209.1
Net Increase/(Decrease) in Fund Balance	\$12.5	\$10.9	(\$49.9)
Beginning Fund Balance	\$108.6	\$121.1	\$132.0
Ending Fund Balance	\$121.1	\$132.0	\$82.1

Larimer County Appropriated Funds

Basis of Budgeting & Fund Structure

In accordance with Generally Accepted Accounting Principles in the United States (USGAAP), the accounts of the County are maintained on the basis of funds. Entities follow basic fund accounting principles when structuring their financial systems. Each fund is considered to be a separate fiscal and accounting entity with a self-balancing set of accounts. This segregation allows for more accountability over special activities or revenues that are restricted in some fashion. Funds are established based on statutory, regulatory or policy restrictions and limitations imposed by the State of Colorado, the Board of County Commissioners, and/or generally accepted accounting standards.

As a result, the County budget is developed to accommodate its own fund structure. Larimer County currently has 92 separate funds reported in its Comprehensive Annual Financial Report (CAFR). Many of these 92 funds have other sub-fund units that provide for additional accounting and budgeting detail. In 2021 the County is moving to a new financial reporting system that will result in the creation of a new Chart of Accounts. The 2021 Adopted Budget reflects this new chart of accounts and includes appropriations for 34 funds, many of which include multiple sub-funds. As required by statute, each individual fund must balance - that is, total expenditures cannot exceed the combined total of current revenues anticipated to be collected plus the amount of available and unrestricted fund balance - and each must be separately monitored to ensure that actual expenditures do not exceed approved appropriations. The County budget is adopted at the division level each year by the Board of County Commissioners.

A description of the fund categories and list of funds by category is provided below. The County has five major funds for which it presents fund statements of revenues, expenditures, and changes in fund balances separately in the CAFR. These funds include the General Fund, the Human Services Fund, the Road and Bridge Fund, the Capital Projects Fund, and the Open Space Fund. A schedule showing three years of financial information for all of the County's funds follows below.

Governmental Funds: Governmental funds utilize the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures and commitments of the current period. Expenditures are recognized when the related liability is incurred, if measurable.

General Fund

The General Fund accounts for all revenue and expenditures of the County which are not accounted for in other funds. Revenues are primarily derived from general property taxes, licenses and permit fees, and revenues received from grants. A significant part of the General Fund revenues is used to maintain and operate the general government; however, a portion is also transferred to other funds to support their functions. Expenditures include general government, some health and human services, Extension programs, public safety, and other operating expenditures.

The General Fund includes one appropriated sub fund:

- The Disaster Fund, which accounts for expenditures and reimbursement revenues related to the 2013 flood and the 2012 High Park Fire.

Debt Service Funds

The Debt Service Funds account for the accumulation of financial resources for the payment of interest and principal on all governmental fund long-term debt except for accrued compensated absences and capital lease obligations which are paid by the fund incurring such expenditures. Debt Service Fund resources are derived from voter-approved sales taxes in the case of the Ranch, Open Space, and the Humane Society; whereas the improvement districts are funded by special assessments. Larimer County's Debt Service Funds include:

- Assessment Debt
- The Ranch
- Open Space
- Jail Expansion Certificate of Participation (COP)

Capital Projects Funds

Capital Projects Funds are used to account for financial resources segregated for the acquisition of construction of major capital facilities other than those financed by proprietary funds. Larimer County's Capital Project funds include:

- Facilities Capital Expenditures (Major Fund)
- Equipment Replacement Fund
- Information Technology Capital Projects
- Improvement District Construction

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, such as voter-approved sales taxes, revenues related to criminal justice services, and user fees at County parks and open spaces. Many of these funds have sub-funds to provide additional accounting and budgeting detail.

The County's special revenue funds include:

- | | |
|---|---|
| <ul style="list-style-type: none"> • Building Inspection • Criminal Justice Services • Conservation Trust • Workforce Center • The Ranch • Road and Bridge • Transportation Expansion • Sales Tax • Parks • Behavioral Health | <ul style="list-style-type: none"> • Developmental Disabilities • Human Services • Health & Environment • Open Lands • Public Trustee • Weed District (Pest Control) • West Vine Stormwater Basin • Drainage Districts • General and Improvement Districts |
|---|---|

Proprietary Funds: Proprietary funds utilize the accrual basis of accounting for GAAP statements. Under the accrual basis, revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period in which they are incurred.

Enterprise Funds

Enterprise Funds are used to account for operations that provide services which are financed primarily by user charges or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes. Larimer County has only one enterprise fund, which is used to account for operations of its solid waste facilities.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments in the County or to other governmental entities, on a cost-reimbursement basis. Larimer County's Internal Service Funds are:

- Information Technology – End User Technology
- Employee Benefits
- Fleet Services
- Risk Management
- Unemployment Compensation
- Facilities Management

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the Larimer County government. Fiduciary funds are not included in the government-wide financial statements or the County's budget because the resources of these funds are not available to support Larimer County's own operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's Fiduciary Funds include:

Two Detention Inmate checking accounts are used for monies held for inmates during their incarceration period in either the Office of the Sheriff or the Community Corrections department. The Community Corrections checking account is used for correctional facility inmates who earn money through outside employment. The money is held in this account on the inmates' behalf. The Community Corrections Department makes distributions for the inmates' restitution, child support, and other payments.

The Commissioners' Escrow Fund accounts for monies relating to specific limited projects in which the County acts solely as a trustee. Currently, the balance of this fund accounts for developer performance deposits.

The Crime Victim Compensation Fund accounts for monies received from state criminal assessments to be used to compensate victims of crime and the survivors of victims of crime. This activity pertains to the Crime Victim Assistance Act.

The General Agency Fund accounts for all monies collected (principally tax collections) by the Larimer County Treasurer for various local governmental units within the County.

Larimer County Budget Preparation, Management and Debt Policies

Larimer County's Budget Preparation, Management and Debt Policies are included in the County's Administrative Policy and Procedure, located on the County's [website](#). Below is a summary of significant budget and finance-related policies:

Budget Development

In fulfilling the role of revising the current budget and developing the recommended balanced budget for the BOCC review, the County Manager shall incorporate the following BOCC policies:

4.2.1 Policies for Budget Development

4.2.1.1 Prior to the creation of the Revised Budget and the ensuing year Proposed budget, the County Manager will oversee the following activities:

- A multi-year financial forecast of revenues and expenditures in the General Fund, plus any other funds as necessary in the opinion of the County Manager or specifically requested by the BOCC, shall be prepared in anticipation of the annual budget process. The forecast shall incorporate short and long-term financial issues and other critical issues facing the County, economic conditions and trends, and the outlook for the upcoming budget year. This forecast shall be presented to the BOCC and other elected officials of Larimer County.
- Solicit an examination and assessment of the programs & needs of spending agencies, needs of the community. The County Manager may also solicit information from other sources and by other means to identify major program and/budget needs. The results of such input shall be presented to the BOCC and other elected officials of Larimer County.
- In light of the resources that may be available, the examination of program and community needs and any BOCC goals, the County Manager shall request that the BOCC set its budget priorities, including preliminary County General Fund Support Targets, so that the County Manager may oversee the creation of the Proposed Budget. In the event that the preliminary County General Fund Support Targets need adjustment prior to submission of Requested Budgets, the County Manager shall notify the BOCC.
- The County Manager shall cause to be created the annual budget preparation procedures that describe the minimum required budget information and format, roles and responsibilities, budget priorities, strategic initiatives and timetables that will direct the submittal of all current budget revisions and all ensuing year budget requests by spending agencies. All spending agencies must submit budget revisions and proposals in accordance with the budget preparation procedures.

4.2.1.2 After all spending agencies have submitted their budget information and proposals in accordance with the budget preparation procedures, the County Manager and Budget Director shall meet with all spending agencies to review the same. The County Manager is authorized to propose a budget for the ensuing year on behalf of any spending agency that fails to meet budget policies, preparation procedures or timetables.

4.2.1.3 By October 15th the County Manager shall submit a Proposed Budget for the ensuing year to the BOCC that includes any revisions to the current budget. This Proposed Budget shall:

- Provide a financial plan and description of the services to be delivered during the budget year

- Give priority to those activities that support the BOCC priorities and strategic initiatives.
- Maintain employee compensation and benefits at the stated organizational goal that is specified in Human Resources policies 331.5 and 331.6 (reference G).
- Provide for the reasonable and timely replacement of equipment and assets (references E and I).
- Ensure that the policy on indirect costs (reference B) is followed and budgeted in accordance with that policy.
- Identify all funding requests by spending agencies, including those that could not be included in the Proposed Budget.
- Include a Capital Budget and five-year Capital Improvement Plan. The Capital Budget will include detailed information on expenditures and revenues and descriptions for projects in the Proposed Budget year. The five-year Capital Improvement Plan will include the Proposed Budget year plus a listing of planned projects with expenditure estimates for the subsequent four years.

4.2.1.4 The Proposed Budget shall be prepared so as to identify at least each spending agency in the budget and general information concerning each agency. The budget may identify more detailed information on specific programs as necessary or as requested by the BOCC.

- Purpose or mission of the program and services provided by the program
- Outcomes or results and beneficiaries of the program
- Staffing Requirements of the program
- Costs of the program and how the program is financed

4.2.1.5 The Proposed Budget shall be presented in a manner that clearly communicates the budget to the BOCC and members of the public. The focus of the County's budget presentation shall be directed at displaying the County's program and services plan (and the means for financing the plan) in a constituent-friendly format.

4.2.2. Policies for Budgeting for Equipment Replacement, Capital Projects and Other Assets

4.2.2.1 Larimer County will establish and maintain a five-year Capital Improvements Plan that shall be updated with each annual budget. The adopted budget shall represent the first year of the updated five-year Capital Improvements Plan. Annual budgeting for capital projects (and the resources necessary to finance them) will be in accordance with the plan (references I and J).

4.2.2.2 Larimer County shall maintain capital assets at a sufficient level to protect the investment, to minimize future replacement and maintenance costs, and to continue expected service levels (references I and J).

4.2.2.3 The County shall maintain a schedule for the current and future replacement of its equipment. Larimer County shall budget replacement of these assets according to the aforementioned schedule.

4.2.3. Policies for Budgeting for Revenue

4.2.3.1 Larimer County will maintain a diversified and stable revenue base; to the extent it has the legal authority to do so, to provide protection against short-term fluctuations in any one major revenue source.

4.2.3.2 Larimer County will follow a policy of collecting all due and payable revenues.

- 4.2.3.3 Programs funded by dedicated revenues (such as fees, intergovernmental allocations or grants) shall be proportionately reduced or eliminated when such revenue sources are reduced or eliminated. Exceptions may be considered in the annual budgetary process.
- 4.2.3.4 In order to maintain a stable level of services, Larimer County shall use 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.
- 4.2.3.5 To the extent authorized by law, Larimer County may establish and collect fees or reimbursements for services provided by Larimer County. The BOCC shall determine and set the appropriate cost recovery level prior to establishing or amending the fees or reimbursements for services.
- 4.2.3.6 Property tax revenue shall be budgeted at a level equal to forecasted "net" collections which includes consideration for delinquencies and non-payment.
- 4.2.3.7 Services funded by intergovernmental funds or grants shall be proportionately reduced or eliminated when such revenue sources are reduced or eliminated. However, spending agencies may request continuation of the program with other sources as part of their annual budget request.
- 4.2.3.8 User charges for internal services funds will be established at levels that fully support the cost of providing the services, including the cost of capital equipment replacement (reference A).

4.2.4 Policies for Budgeting for Staffing Levels & Compensation Costs

- 4.2.4.1 The Adopted Budget shall include a table summarizing the number of authorized regular positions on an FTE basis within each department for the prior, current and ensuing year budgets. BOCC approval is required to increase the number of authorized regular positions or FTE count for an individual position beyond what is included in the Adopted Budget.
- 4.2.4.2 The Budget Office shall maintain a list of authorized positions, which will be reconciled with county employee records on an annual basis to project personnel costs and identify vacancies. To preserve the accuracy of this list, departments should notify the Budget Office of any changes to authorized regular position titles as soon as practical.
- 4.2.4.3 Hiring and filling of regular positions (FTEs) shall not exceed the authorized and funded level of regular positions (FTEs) for each spending agency unless budgeted funds are available to cover position overfills. Departments may temporarily overfill an authorized position if no additional county support is required. For example, a second employee might temporarily occupy a position in order to be trained by an incumbent nearing retirement. Budget Office approval is needed to overfill a position if additional county support is required. The practice of short-term over-filling is permitted provided that the budgeted funds are available, however short-term over-filling does not authorize the overfilled position for future budgets.
- 4.2.4.4 Authorized positions may be kept vacant in order to temporarily reduce costs or manage fluctuating demands. Savings from planned vacancies or expected turnover should be reflected in the budget in accordance with budget

development instructions. Authorized positions shown as vacant in the budget do not need to be reauthorized by the BOCC the following year.

4.2.5 Policies for Budgeting Fund Balance and Reserves

4.2.5.1 **Designation of Ending Fund Balances** - As part of the budget process, all spending agencies that are responsible for managing the budget of a county fund (or sub-fund) must allocate the budgeted ending fund balance into the following categories:

Reserved, as defined in Section 1 – Definitions. The County’s Chart of Accounts (reference C) may create and define individual accounts in this category for more specific purposes.

Designated, as defined in Section 1 – Definitions. Within this category of Fund Balance, the Chart of Accounts must include accounts for the following specific uses:

Working Capital - funds set aside to meet cash flow requirements

- **Working Capital Requirements** - It is the policy of the BOCC that each county fund maintains a minimum Working Capital ratio greater than 10%, but with a goal of less than 25% of annual expenditures of the fund. The Working Capital Ratio = Working Capital ÷ Annual Fund Operating Expenditures (including operating transfers out and excluding significant one-time expenses).
- For county funds that receive revenue from multiple sources, the 10% minimum working capital ratio may exclude expenditures of state or federal grants or other state or federal funding, or any other grant funds received and expended by the fund.
- For the purpose of calculating working capital ratio in Parks and Open Lands sub-funds, the total may be an aggregate total of all Park and Open Lands Funds.
- The following funds shall be exempt from the 10% Working Capital Ratio requirement:
 - All Local, Special and General Improvement Districts
 - All funds designated for construction projects or other capital reserves
 - All debt service funds
 - All sales tax funds

Capital Outlay and Projects– funds set aside for future capital expenditure.

Future Programs/Services– funds set aside for future expenditures for programs or services.

Undesignated– As defined in Section 1 – Definitions.

4.2.5.2 – **Designation of General Fund Balance**: The General Fund unrestricted balance shall not fall below 17 percent, or approximately two months’ worth of all regular operating expenditures. For the purposes of this requirement, “unrestricted fund balance” shall be defined in accordance with governmental accounting standards. “Regular operating expenditures” is defined as total general fund expenditures plus transfers out less significant and extraordinary one-time expenditures. One-time expenditures do not include such things as transfers for non-emergency capital projects or non-emergency support to

other county funds. Should the General Fund balance fall below this level, resources will be dedicated to replenishing it within two years.

- 4.3. **BOCC Consideration of the Proposed Budget** - The receipt of the Proposed Budget by the BOCC and the subsequent consideration and modification of the budget is guided by the following specific process.
- 4.3.1. Upon receipt of the Proposed, balanced budget from the County Manager, the Board of County Commissioners must cause to be published a notice, one time, in a newspaper having general circulation within the county's boundaries. The notice must state:
- That the Proposed budget is open for inspection at a designated place.
 - The time and place of any public hearings to hear comment on the Proposed budget.
 - That the budget will be considered for adoption on a specified location, time and date.
 - That any elector may inspect the budget and file or register objections at any time prior to the final adoption of the budget.
- 4.3.2. As soon as is reasonably possible after October 15th, the County Manager shall review and discuss in detail the Proposed Budget with the BOCC providing necessary rationale and justifications for the budgetary proposals and levels of services supported by the Proposed Budget. The Proposed Budget shall also be distributed to all spending agencies and the public for their information via the County website.
- 4.3.3. The BOCC shall schedule and hold public hearing(s) to gather public and stakeholder comments on the Proposed balanced budget.
- 4.3.4. After the public hearings, the BOCC may instruct the County Manager to make changes to the budget prior to adoption. If the BOCC instructs the County Manager to increase the total expenditures to be made in the budget, it shall provide for increased resources, including the use of fund balances, so that the total means of financing the budget is equal to or greater than the total Proposed expenditures.
- 4.4. **Adoption of the Budget** - The adoption of the budget must be formalized and made official by the Board of County Commissioners through enactment of several resolutions at an advertised public hearing for such purpose:
- For the current year's budget, any approved modifications to the budget must be identified and adopted in a Notice and Resolution to Amend Budget and Transfer Funds.
 - For the ensuing year budget, a Resolution to Adopt Budget must be adopted to summarize the budget by fund, identify the accounting basis for the budget, identify the amounts of lease purchase agreements and set mill levies for Larimer County.
 - For the ensuing year budget, an Appropriation Resolution must be adopted to outline the appropriated expenditures in the adopted budget, must include an expenditure total no greater than the anticipated resources, and must include every fund. The amount appropriated for the spending agencies cannot exceed the amounts fixed in the budget. The Appropriation Resolution sets the Object Classification for the budget.
 - For the ensuing year budget, a Resolution to Designate Ending Fund Balances must be adopted to summarize the ending fund balances by fund to identify the purposes for which fund balances are designated or reserved for Larimer County.
- 4.5. **Budgetary Fiscal Structure** - Larimer County, like other state and local governments, uses fund accounting and spending agency appropriations to ensure and demonstrate compliance with finance-related legal requirements.

- 4.5.1. Fund accounting is used as a control to segregate financial resources and ensure that the segregated resources are only used for their intended purposes. All of the funds of Larimer County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.
- **Governmental Funds** - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Larimer County maintains many individual governmental funds.
 - General Fund: To account for all financial resources except those required to be accounted for in another fund.
 - Special Revenue Funds: To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.
 - Capital Projects Funds: To account for financial resources to be used for the acquisition or construction of major capital facilities or capital projects & replacement (other than those financed by proprietary funds).
 - Debt Service Funds: To account for the accumulation of resources for and the payment of, general long-term debt principal and interest (reference D).
 - **Proprietary Funds** - Larimer County maintains two different types of proprietary funds.
 - Enterprise Funds are used to report functions presented as business-type activities in the government-wide financial statements. Larimer County has one enterprise fund, the Solid Waste fund.
 - Internal Service Funds are used to accumulate and allocate costs internally among the County's various functions. Larimer County uses internal service funds to account for its equipment leasing, fleet services, telecommunications, risk management, and self-insurance activities (reference A).
 - **Fiduciary Funds** - Fiduciary funds are used to account for resources held for the benefit of parties outside the Larimer County government.

4.5.2. Spending agency appropriations are also used as a control to segregate financial resources, set spending limits on expenditures for spending agencies and to segregate the budget into responsibility centers for management purposes.

4.6. **Level of Budgetary Control** – the measurement of budget performance and legal spending limits shall be established as follows;

- 4.6.1. The Resolution to Appropriate Sums of Money is the legal resolution that sets spending limits for all Larimer County spending agencies by specific Object Classification. Once appropriations are approved by the BOCC, no spending agency may expend, or contract to expend, any funds in excess of the amount appropriated in the appropriation resolution without an amendment to the budget.
- 4.6.2. Budgetary control for the ensuing year's budget shall be specified in the Appropriation Resolution or, if the current year's budget has been amended, in a Resolution to Amend Budget and Transfer Funds.
- 4.6.3. The level of budgetary control for each spending agency shall be the Object Classification set in the annual budget adoption resolution (see 4.4).

Total Costs

- 4.6.4. The BOCC shall have the right to adopt appropriations for a spending agency with alternative levels of control as needed to assure that expenditures are used for the intended purposes.
- 4.6.5. Control of each Object Classification is maintained for each spending agency level in the General Fund and at the fund level in all other funds.
- 4.6.6. All appropriations lapse at fiscal year-end.
- 4.7. **Order of Resource Use** – When resources (revenue and fund balance) are available for expenditure, the County will start with the most restricted category and spend those funds first before moving down to the next category with available funds. Current year unspent funds, with a specific purpose in the Budget Year, may be carried forward.
- 4.7.1. Revenue - When multiple sources of revenue (sales tax, grants, fees, county support, etc.) are available for expenditure, the “County Support” category will be depleted last. One exception is if the revenue has legal requirements that disallow it being spent first.
- For Example, if a service project is being funded by a combination of fees - as mentioned above - the County would first use the fees and grants to pay expenditures before utilizing County Support. County Support will be the last source of funding to finance expenditures,
- 4.7.2. Fund Balance – Fund Balance is generally depleted in accordance with fund balance reporting for governmental funds policy.
- 4.8. **Policies for Budget Maintenance and Amendment** - The adopted budget is a financial plan, and as such, occasional modifications may be necessary during the year for a variety of circumstances.
- 4.8.1. Carryover Process - General Fund carryover is generally funds that are intended to be used for a specific purpose such as current approved projects, accumulation of funds for a future planned expenditure, eliminate a projected budgetary deficit, etc.

For example, the Budget for a \$1,000 activity is financed by \$600 in fees and \$400 in County Support. By the end of the fiscal year, Actual fees collected are \$700, and expenditures are \$900.

Therefore the \$900 expenditure was fulfilled by the: \$700 fees collected and \$200 County Support.

The remaining \$200 in County Support is returned to the General Fund – if activity is completed

OR

If the activity is not completed, the \$100 Actual fees collected in excess of Budget (\$700 actual vs. \$600 budget) may be considered for re-appropriation to complete the activity.

Expenditures for a project, encumbrance, contract, or other item funded in the General Fund that began during the prior year may, unless otherwise directed by the BOCC, be approved by the County Manager for carryover into the Budget Year. Any item that, in the opinion of the County Manager, did not substantially begin in the prior year must receive BOCC approval for carryover funding from the General Fund.

Unless otherwise directed by the BOCC, carryover funding in any fund other than the General Fund may be approved by the County Manager.

The County Manager will provide a report of all carryover requests and approvals to the BOCC prior to April 1.

- 4.8.2. When considering amendments to the budget for approval, the BOCC, County Manager, and Budget Director shall consider the sustainability of any additional expense in future years, the adequacy of spendable resources, and weighing the amendment against other budgetary priorities and needs.
- 4.8.3. Amendments that do not require additional, increased, or new General Fund financial commitments may be approved as follows:
- The Budget Director is authorized to approve modifications to the current budget for the following purposes:
 - Transfer budgeted amounts within an Object Classification for a spending agency.
 - Adjust beginning fund balances to audited amounts.
 - Adjust the budget of the Public Trustees Office as directed by that office.
 - Adjust the budget for increased revenues that are not to be expended in the current year.
 - Adjust the budget for revenue and/or expenditures previously approved by the County Manager or BOCC.
 - Carryover and re-appropriate funds remaining from an uncompleted project previously approved for a spending agency and budgeted in the prior year.
 - Increases expenditures that are financed by use of fund balances in funds other than the General Fund.
 - The County Manager is authorized to approve modifications to the current budget for the following purposes:
 - Revenue is to be received that was neither anticipated nor budgeted or a revenue is increased/decreased and corresponding expenditures of a spending agency must be adjusted.
 - Increase the budgeted amounts for any Object Classification supported by like increase in revenues or, for funds not including the General Fund, the use of fund balance.
 - Move budgeted amounts between any of the Object Classification classifications for a spending agency.
 - Transfer budgeted funds between spending agencies
- 4.8.4. Amendments that request additional, increased, or new financial commitments from the General Fund may be approved by the BOCC but first must be weighed against other budgetary priorities and needs; receive a funding recommendation from the County Manager and Budget Director; and shall meet at least one the following criteria:
- The amendment is in response to an emergency beyond the control of a spending agency, which will result in over expenditure of the appropriated budget.
 - The amendment is due to a policy, law, statute, or court ruling that has become effective which mandates expenditures by a spending agency that were neither anticipated nor budgeted.
 - The amendment is necessary by a spending agency to avoid or correct an adverse condition impacting the health, safety, or welfare of county residents and/or employees.
- 4.8.5. All approved amendments to the budget during the year shall be summarized and adopted by formal resolution in a Notice and Resolution to Amend Budget and Transfer Funds.

- 4.9. **Budget to Actual Comparison** - Budget to actual comparisons shall be maintained at all times by the Financial Services Division and the Budget Office. Reports from these systems will be available to the BOCC and spending agencies which show the current budget and the year-to-date revenues and expenditures by code combination within the accounting system.
- 4.10 **Management of Annual Budget - Responsibility for Avoiding Deficit** – Each spending agency shall manage their operations to avoid:
 - An expenditure deficit, defined as spending more funds during the budget year than the total expenditure budget for that agency)
 - A net deficit where the difference of actual expenses less actual revenues is more than the difference of budgeted expenses less budgeted revenues.

Debt Policy

Larimer County has the authority to finance capital projects through the issuance of debt obligations. These obligations allow the County to extend the payment for capital over many years so that the cost and benefit of the improvement is shared across the life of the improvement and not just in the year that the asset is acquired or constructed. The County pays the interest associated with long term debt financing, and therefore these funding mechanisms result in a greater total cost. Below is a summary of Larimer County’s debt policy (320.21).

Types of Debt

State statute governs the County’s ability to issue debt. The following chart shows the types of debt the County typically issues, the revenue pledge associated with each, types of projects typically financed, required approvals, and references to the applicable state statutes. State statutes (CRS 0-4-196) prohibit the County from pledging its credit or assuming responsibility for the debt of any individual or any private or public entity.

Debt Type	Revenue Pledge	Type of Project	Type of Approval	Limitations	State Statute Reference
Debt Supported by County Resources					
General Obligation	Full faith & credit of County	Any project	All Larimer County voters	Limited to 3% of assessed valuation and 20-yr maturity.	30-26-302 30-26-301
Certificates of Participation (municipal lease)	Annual budget appropriation.	Any project; often used for essential buildings	Board of County Commissioners	Must pledge specific assets equal to amount of debt.	30-11-104
Revenue Bonds	Lien on specific revenue source (i.e., sales tax)	Projects related to revenue source.	All Larimer County voters		29-2-112
Capital Equipment Leasing	Annual budget appropriation.	Equipment	Board of County Commissioners	Must pledge specific assets equal to amount of debt.	

Conduit Debt					
Library District Bonds	Taxing power of Library District - no County pledge	Library projects.	All voters in library district		24-90-112.5
Qualified Private Activity Bonds	Revenue from private borrower - no County pledge.	Qualified projects which have some public good, as defined by IRS regulations (low income housing, for example)	Board of County Commissioners	Limited to annual private activity bond allocation received from State.	29-3-102
Non-profit Debt	Revenue from non-profit borrower	Any 501(c) (3) (non-profit).	Board of County Commissioners		29-3-101
Quasi- Conduit Debt					
Improvement District Debt	Property assessments or mil.	Infrastructure construction or improvements within district	All voters in district.		30-20-601

Debt Planning and Structuring

A financing feasibility model will be prepared for each major debt project. The model will identify estimated debt service payments, sources of revenue, estimated operations, maintenance, and capital replacement costs, and internal non-pledged debt service reserve for the life of the debt. This model will use conservative estimates of revenue and expenditures. Where practical, the estimates will be verified against data from external sources. This model will serve as a budget guideline over the life of the debt. However, it is recognized that future events could significantly change the model.

Debt should be structured to provide for either level debt service or level principal. Level debt service payments, in which 25% of the debt rolls off in five years and 50% is retired in 10 years is preferable. Deferring the repayment of principal should be avoided except in the select instances where it would take a period of time before project revenues are sufficient to pay debt service. Ascending debt service should generally be avoided.

The repayment period of the debt will not exceed the useful life of the projects financed or the life of the revenue stream. A repayment period of 20 years or less is preferred for tax supported debt.

Debt Capacity

The County will evaluate the following measures when assessing capacity to issue debt:

County-Wide Debt Capacity:

Measure	Target
General Obligation debt issued is less than legal limit	Less than 3% of actual value of taxable property
Minimum Fund balances for all impacted fund(s)	Unassigned fund balance is greater than or equal to 10% of expenditures + net transfers
County Government Debt Burden (all types of debt divided by full property valuation)	1.75% or less
Annual debt service as a percent of governmental fund operating expenditures	10% - 15% max
Payout of principal over next 10 years (% of principal balance reduction in 10 years)	50% or greater
Debt per capita and as a % of personal income	Monitor

Revenue Bonds and other self-supported debt:

Pledged coverage for revenue bonds should be sufficient to achieve an underlying rating in the “A” category, or above. Higher coverage may be necessary if the revenue stream is volatile or uncertain. Coverage should allow for an internal non-pledged reserve, ranging from a full year’s debt service to no less than the greater of half of the next year’s debt service or the next year’s interest. The goal is to build this reserve within three years after issuance of debt. This requirement may be waived administratively, particularly if there is an adequate track record for the revenue source.

Operating costs should be based on reasonable, conservative estimates that take into account annual cost increases. Personnel costs should be estimated with a minimum of 10% increase annually. In some cases, operating and capital perpetuation reserves should be included.

Legal debt limit

Under Colorado Revised Statutes, general obligation debt is limited to 3% of the actual value of taxable property in the County. This limit is approximately \$1.6 billion. The County has no debt against this limit.

Outstanding debt obligations

Repayment costs for the following outstanding debt obligations are included in the 2020 budget:

Obligation Type and purpose	Funds	2021 Principal & Interest	Maturity Date
Certificates of Participation for Construction of a Jail Improvement Project	485 – Jail C.O.P.s Debt Service	\$5,950,230	12/15/2034
Improvement District and Special Assessment Debt for multiple districts	400 Series LCID Funds & 295 Improvement Districts	\$564,100	Various

2021 Anticipated Debt

As of the passage of the 2020 Adopted Budget, no additional debt issuances are anticipated.

This page left blank intentionally

Section C – Capital Plan & Budget

This page left blank intentionally

2021-2025 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 (2021) and planned expenditures for the following four years (2021-2025). The definition of a capital project under this plan is any project that is one-time in nature and has a total project cost of greater than \$50,000, with the exception of any new fleet equipment that is added to the County's replacement plan, for which the threshold is \$15,000.

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

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

Financial Summary

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

	2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan
TOTAL Expenditures	\$194.9	\$150.9	\$75.6	\$57.3	\$63.8
Disaster Reimb.	\$12.8	\$0.0	\$0.0	\$0.0	\$0.0
Grants & Intergovt.	\$11.4	\$4.4	\$3.7	\$4.0	\$4.0
Internal Service Charges	\$4.6	\$4.2	\$3.5	\$4.4	\$5.5
Property & Other Taxes	\$17.2	\$4.7	\$4.8	\$4.8	\$5.0
Fund Balances	\$179.6	\$140.3	\$64.6	\$45.5	\$50.5
TOTAL Revenues	\$225.7	\$153.5	\$76.5	\$58.6	\$65.0
Add to/(use)Fund Balance	\$30.8	\$2.6	\$1.0	\$1.2	\$1.2

Capital Project Plan by Category

The 2021-2025 CIP includes \$532.8 million in projects over the five-year period from 2021-2025. A breakdown of projects summarized by category is shown below (in millions):

	2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan
Capital Renewal	\$26.5	\$32.1	\$14.5	\$14.6	\$22.7
Info. Technology	\$4.6	\$0.8	\$5.3	\$1.8	\$4.9
Fleet	\$4.8	\$4.2	\$3.5	\$4.4	\$5.5
Facilities	\$4.8	\$1.4	\$3.8	\$2.0	\$2.4
Solid Waste	\$6.6	\$20.1	\$0.2	\$0.2	\$0.2
Other Public Works	\$4.8	\$5.6	\$1.5	\$6.2	\$9.7
Other	\$0.9	\$0.1	\$0.1	\$0.0	\$0.0
Capital Expansion	\$157.8	\$116.7	\$61.1	\$42.7	\$41.1
Beh. Health Fac.	\$22.6	\$5.6	\$0.0	\$0.0	\$0.0
Jail Expansion	\$34.3	\$26.1	\$3.2	\$0.0	\$0.0
Fleet Facility	\$2.9	\$9.3	\$5.0	\$0.0	\$0.0
Crim Just Svcs.	\$24.0	\$0.0	\$0.0	\$0.0	\$0.0
Ranch Master Plan	\$32.4	\$49.2	\$41.0	\$40.0	\$18.7
Road & Bridge	\$17.2	\$12.4	\$11.6	\$2.2	\$0.7
Solid Waste	\$19.8	\$13.5	\$0.0	\$0.0	\$18.5
Natural Resources	\$4.7	\$0.5	\$0.4	\$0.5	\$3.2
Other	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0
Land & Real Asset Acquisition	\$1.7	\$1.1	\$0.0	\$0.0	\$0.0
Natural Resources	\$1.7	\$1.1	\$1.0	\$0.0	\$0.0
Capital Studies	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Disaster Projects	\$8.9	\$1.0	\$0.0	\$0.0	\$0.0
Road & Bridge	\$8.9	\$1.0	\$0.0	\$0.0	\$0.0
GRAND TOTAL	\$194.9	\$150.9	\$75.6	\$57.3	\$63.8

Note: Totals may not add due to rounding

Future Projects

The table below lists planned projects in the 5-Year CIP beyond 2021.

Department	Description	FY2022	FY2023	FY2024	FY2025
Capital Expansion					
Natural Res.	Red Mountain Management Plan Improvements	\$27,040	\$168,730	\$87,739	\$0
Ranch	Master Planning Construction Projects 2022-25	\$49,095,672	\$40,687,435	\$40,000,000	\$18,709,280
Ranch	Master Planning Campus Pickup Truck Procurement	\$0	\$0	\$50,000	\$0
Ranch	Master Planning Campus FFE-New Construction	\$100,000	\$100,000	\$0	\$0
Ranch	Master Planning Campus Electric Forklift Replacement	\$45,000	\$0	\$0	\$0
Ranch	Master Planning Campus - Zamboni Procurement	\$0	\$200,000	\$0	\$0
Road & Bridge	Laramie River Employee Housing	\$600,000	\$0	\$0	\$0
Solid Waste	Landfill Closure Projects	\$1,000,000	\$0	\$0	\$1,500,000
Natural Resources	Horsetooth Reservoir Trail - S. Bay to Inlet Bay	\$8,112	\$0	\$78,965	\$0
Solid Waste	Food Composting Facility	\$0	\$0	\$0	\$10,000,000
Road & Bridge	Country Club and Gregory Intersection Improvements	\$150,000	\$150,000	\$1,500,000	\$0
Solid Waste	Compost Facility Design and Construction	\$5,806,000	\$0	\$0	\$0
Natural Resources	Chimney Hollow Planning and Capital Development	\$0	\$0	\$309,855	\$3,224,130
Capital Renewal					
Info. Tech.	Telecommunication Replacement	\$0	\$2,000,000	\$0	\$7,220
Natural Resources	Rotary Park Parking Lot Rebuild	\$0	\$0	\$25,000	\$225,000
Road & Bridge	Replace Bridge On CR 11H Over Big Thompson	\$250,000	\$150,000	\$0	\$3,000,000
Road & Bridge	Minor Structure Inspections	\$0	\$0	\$0	\$200,000
Ranch	Master Planning BEC Suite Renovations	\$975,000	\$0	\$0	\$0
Ranch	Master Planning BEC Seating Replacement	\$2,000,000	\$0	\$0	\$0
Ranch	MAC Indoor Arena New End Wall LED Video Boards	\$300,000	\$0	\$0	\$0
Ranch	MAC Indoor Arena - Stall Panels & Gates	\$0	\$0	\$0	\$0
Solid Waste	Landfill Environmental Projects	\$75,000	\$75,000	\$50,000	\$50,000
Solid Waste	Landfill Customer Enhancement Projects	\$45,000	\$45,000	\$45,000	\$45,000
Natural Resources	Horsetooth Reservoir - Replace Entrance Station	\$162,240	\$0	\$0	\$0
Ranch	Budweiser Event Center Zamboni Resurfacers	\$0	\$100,000	\$0	\$0
Ranch	Budweiser Event Center Centerhung Video Upgrade	\$130,000	\$0	\$0	\$0
Ranch	Budweiser Event Center Boiler Replacement	\$530,000	\$0	\$0	\$0
Ranch	Budweiser Event Center Audio Video Equi Replcmt	\$75,000	\$0	\$75,000	\$0

2021 Capital Projects Budget

Overview

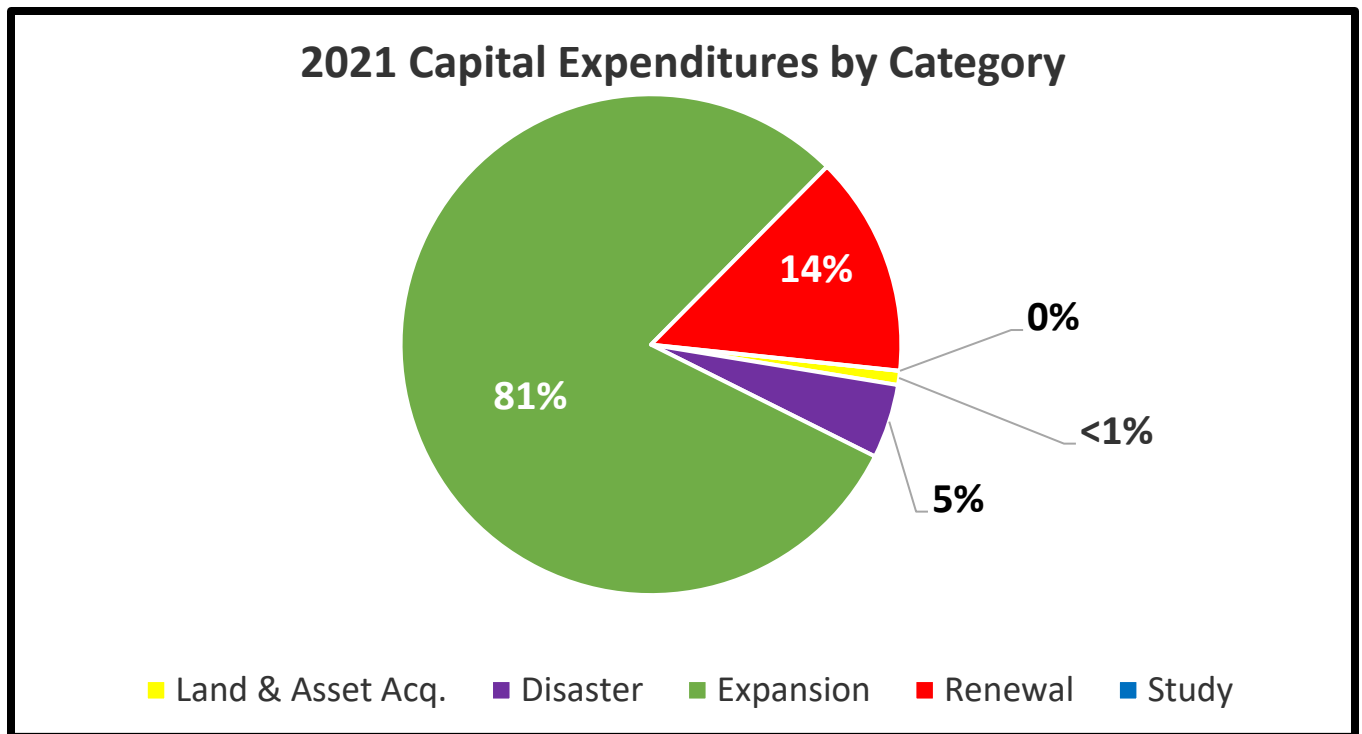
The 2021 Capital Projects Budget includes projects that are identified as part of the 5-year Capital Improvements Plan (CIP; see previous pages). The goal of this plan is to identify emerging capital asset needs and allocate funding so that these needs can be addressed in a cost-effective manner.

2021 County Capital Budget Summary

The 2021 Capital Projects Budget includes approximately \$194.9 million in funding for capital projects in 2021. The following pages include narratives for each project with information regarding the project scope and timeframe, a brief explanation of the need for the project, costs by phase of the project, revenue sources, and any on-going operating costs or savings that will result from the implementation of the project. Projects are shown by Category (Capital Renewal, Capital Expansion, etc.). 2021 Expenditures by Service Category are shown below:

Service Category & Department	2021 Capital Expenditures
The Ranch/Fairgrounds	\$32,475,000
Solid Waste	\$26,438,178
Road & Bridge	\$19,276,042
Natural Resources	\$8,986,219
Subtotal - Community Resources, Infrastructure & Planning	\$87,175,439
Facilities	\$65,927,000
Fleet Services	\$4,804,936
Information Technology	\$4,654,530
Finance	\$150,000
Subtotal – Support Services	\$75,536,466
Replacement Plan (Various Depts.)	\$696,203
Subtotal – Human & Economic Health (Behavioral Health)	\$22,568,000
Subtotal – Disaster	\$8,935,000
TOTAL – ALL CAPITAL PROJECTS	\$194,911,108

A breakdown of 2021 capital projects funding by category is shown on the next page.



Impact on Operating Expenses

The 2021 Capital Projects Budget and five-year Capital Improvement Plan (five-year CIP) will have a significant impact on the County's long-term operating budget, primarily due to the following projects:

Jail Improvement

This project, which is the first phase of the expansion of the County Jail, will add approximately 165 new beds to the existing facility. The 2021 budget includes \$3 million to fund the 68.5 FTE positions that were added to the Office of the Sheriff in 2020. These figures will be refined in future projections and budgets once the design phase is completed. The process of adding additional positions beyond those added in 2020 has been put on hold due to the possible economic impacts of COVID-19 and resulting Gallagher Amendment effects.

Ranch Master Plan

The 2021 Capital Budget includes the first phase of development related to the Ranch Master Plan. The five-year CIP includes an estimate of approximately \$184 million in improvements to the Ranch campus to implement the plan. The specific projects that will result from the Master Plan are undetermined; therefore, future operating impacts will be estimated once project specifics are known. Any operating impacts will be funded by user fees or sales tax revenues.

Behavioral Health Facility

As a result of a referendum approved in November 2020, the County will construct a facility that will provide critical behavioral health services. The design phase of this project will begin in 2021 and operating costs will be dependent upon the facility's design and service mix. All operating costs will be funded by revenues from the voter-approved sales tax.

Fleet Services Campus

The County has purchased land and will be constructing a new central fleet facility. The County's long-term forecast includes \$325,000 in operating costs to maintain the facility beginning in 2022.

This page left blank intentionally

2021 Capital Land & Real Asset Acquisition Projects

This page left blank intentionally

LARIMER COUNTY
CIP - Land & Real Asset Acq

215-NR720-0-Open Lands Acquisition/Restoration Ops Ex

REQUEST NAME

Land Acquisitions

REQUEST CODE

CIPA-215-NR720-0-21-4982

REQUEST TYPE

CIP - Land & Real Asset Acq

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

In accordance with the master plan and with final approval from the Board of County Commissioners, the Department of Natural Resources will spend \$2,745,600 over the next two years to acquire and preserve open space for the public

Capital Items

	2021	2022	2023	2024	2025	Total
Acquisition	1,664,000	1,081,600	0	0	0	2,745,600
Total	1,664,000	1,081,600	0	0	0	2,745,600

Funding Sources

	2021	2022	2023	2024	2025	Total
Tfr from Open Lands	964,000	881,600	0	0	0	1,845,600
LG-Other Local Governmen	700,000	200,000	0	0	0	900,000
Total	1,664,000	1,081,600	0	0	0	2,745,600

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Open Land	964,000	881,600	0	0	0	1,845,600
Future Programs/	-964,000	-881,600	0	0	0	-1,845,600
Total	0	0	0	0	0	0

2021 Capital Disaster-Related Projects

LARIMER COUNTY
CIP - Disaster Projects

252-RB100-0-Road and Bridge - Maintenance

REQUEST NAME

PN9332 - CR47 Reconstruction

REQUEST CODE

CIPD-252-RB100-0-21-5030

REQUEST TYPE

CIP - Disaster Projects

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Project is currently in the re-design process and the project worksheet is pending obligation from FEMA. Construction expected to occur in 2021-2022 and funded by FEMA and the Larimer County Disaster Fund.

Capital Items

	2021	2022	2023	2024	2025	Total
Road Construction	4,360,000	1,000,000	0	0	0	5,360,000
Total	4,360,000	1,000,000	0	0	0	5,360,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Psth-CO Dept of Public Safety	3,270,000	750,000	0	0	0	4,020,000
CO-Dept of Public Safety	545,000	125,000	0	0	0	670,000
Tfr from Natural Disaster	545,000	125,000	0	0	0	670,000
Total	4,360,000	1,000,000	0	0	0	5,360,000

**LARIMER COUNTY
CIP - Disaster Projects**

252-RB100-0-Road and Bridge - Maintenance

REQUEST NAME

PN9330 - CR44H Reconstruction

REQUEST CODE

CIPD-252-RB100-0-21-5031

REQUEST TYPE

CIP - Disaster Projects

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Project is currently in re-design process and the project worksheet is pending obligation from FEMA. Construction is projected to occur in 2021. Funding sources include FEMA, CDBG-DR, Forest Service and transfers from the Larimer County Disaster Fund.

Capital Items

	2021	2022	2023	2024	2025	Total
Road Construction	4,575,000	0	0	0	0	4,575,000
Total	4,575,000	0	0	0	0	4,575,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Psth-CO Dept of Public Safety	3,206,250	0	0	0	0	3,206,250
CO-Dept of Public Safety	534,375	0	0	0	0	534,375
Tfr from Natural Disaster	534,375	0	0	0	0	534,375
Misc Reimbursements	300,000	0	0	0	0	300,000
Total	4,575,000	0	0	0	0	4,575,000

2021 Capital Expansion Projects

This page left blank intentionally

LARIMER COUNTY
CIP - Capital Expansion

215-NR737-NRL001-Habitat Restoration Project

REQUEST NAME

Habitat Restoration Project

REQUEST CODE

CIPE-215-NR737-NRL001-21-4983

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Per the open spaces master plan, the Department of Natural Resources will spend \$317,708 over the next three years to restore newly acquired lands and ensure healthy systems for ongoing land management.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	93,600	21,632	202,476	0	0	317,708
Total	93,600	21,632	202,476	0	0	317,708

Funding Sources

	2021	2022	2023	2024	2025	Total
Tfr from Open Lands	93,600	21,632	202,476	0	0	317,708
Total	93,600	21,632	202,476	0	0	317,708

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Future Programs/	-43,600	-21,632	-202,476	0	0	-267,708
Tfr to Open Land	50,000	0	0	0	0	50,000
Future Programs/	-50,000	0	0	0	0	-50,000
Tfr to Open Land	43,600	21,632	202,476	0	0	267,708
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

215-NR737-NRL006-Poudre River Trl Construction

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Poudre River Trail Construction	CIPE-215-NR737-NRL006-21-4985	CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

The Department of Natural Resources will leverage significant grant funding and spend \$2,032,160 to construct a 1.5 mile trail connection on the Poudre River Trail.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	2,032,160	0	0	0	0	2,032,160
Total	2,032,160	0	0	0	0	2,032,160

Funding Sources

	2021	2022	2023	2024	2025	Total
Psth-CO Dept Transportation	406,432	0	0	0	0	406,432
CO Sh-GOCO Grants	426,754	0	0	0	0	426,754
Tfr from Open Lands	1,198,974	0	0	0	0	1,198,974
Total	2,032,160	0	0	0	0	2,032,160

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Open Land	629,692	0	0	0	0	629,692
Future Programs/	-629,692	0	0	0	0	-629,692
Tfr to Open Land	572,468	0	0	0	0	572,468
Future Programs/	-572,468	0	0	0	0	-572,468
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

215-NR737-NRL024-Red Mtn Inholding - Demolition, Fencing & Seeding

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Red Mountain Inholding-Demo., Fencing & Seeding	CIPE-215-NR737-NRL024-21-4992	CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Funding of \$105,248 over the next two years to remove hazards and make improvements on a newly acquired open space inholding for sustainable long-term management.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	72,800	32,448	0	0	0	105,248
Total	72,800	32,448	0	0	0	105,248

Funding Sources

	2021	2022	2023	2024	2025	Total
Tfr from Open Lands	72,800	32,448	0	0	0	105,248
Total	72,800	32,448	0	0	0	105,248

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Open Land	72,800	32,448	0	0	0	105,248
Future Programs/	-72,800	-32,448	0	0	0	-105,248
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

220-NR617-NRP005-Headquarters Building

REQUEST NAME

Admin Office Renovation

REQUEST CODE

CIPE-220-NR617-NRP005-21-4995

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

The Department of Natural Resources will spend \$441,032 in 2021 and 2022 to renovate or expand staff space within the current administration building.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	0	378,632	0	0	0	378,632
Design	62,400	0	0	0	0	62,400
Total	62,400	378,632	0	0	0	441,032

Funding Sources

	2021	2022	2023	2024	2025	Total
Tfr from Parks	31,200	189,316	0	0	0	220,516
Tfr from Open Lands	31,200	189,316	0	0	0	220,516
Total	62,400	378,632	0	0	0	441,032

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Parks	31,200	189,316	0	0	0	220,516
Future Programs/	-31,200	-189,316	0	0	0	-220,516
Tfr to Parks	31,200	189,316	0	0	0	220,516
Future Programs/	-31,200	-189,316	0	0	0	-220,516
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

220-NR617-NRP011-Carter Lake Sky View Campground Group Site

REQUEST NAME

Carter Lake Sky View Campground Group Site

REQUEST CODE

CIPE-220-NR617-NRP011-21-4998

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Pet the master plan, funding of \$1,700,000 is allocated in 2021 to construct a group campground at Carter Lake Reservoir Park.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	1,700,000	0	0	0	0	1,700,000
Total	1,700,000	0	0	0	0	1,700,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Tfr from Conservation Trust	850,000	0	0	0	0	850,000
Tfr from Parks	850,000	0	0	0	0	850,000
Total	1,700,000	0	0	0	0	1,700,000

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Parks	850,000	0	0	0	0	850,000
Future Programs/	-850,000	0	0	0	0	-850,000
Tfr to Parks	850,000	0	0	0	0	850,000
Future Programs/	-850,000	0	0	0	0	-850,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

220-NR617-NRP016-HT Satanka Bay-Expand Parking

REQUEST NAME

Horsetooth Reservoir Satanka Bay-Expanded Parking

REQUEST CODE

CIPE-220-NR617-NRP016-21-5001

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Funding of \$739,819 is allocated in 2021 to construct an overflow parking lot at Horsetooth Reservoir to accommodate increased recreational use.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	739,819	0	0	0	0	739,819
Total	739,819	0	0	0	0	739,819

Funding Sources

	2021	2022	2023	2024	2025	Total
Tfr from Conservation Trust	369,909	0	0	0	0	369,909
Tfr from Parks	369,910	0	0	0	0	369,910
Total	739,819	0	0	0	0	739,819

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Parks	369,909	0	0	0	0	369,909
Future Programs/	-369,909	0	0	0	0	-369,909
Tfr to Parks	369,910	0	0	0	0	369,910
Future Programs/	-369,910	0	0	0	0	-369,910
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

240-TR100-0-The Ranch - Capital

REQUEST NAME

Campus - Security CCTV Camera Procurement

REQUEST CODE

CIPE-240-TR100-0-21-5017

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Funding for campus security CCTV camera procurement (Phase II of III initial phases).

Capital Items

	2021	2022	2023	2024	2025	Total
Capital Equipment	50,000	50,000	0	0	0	100,000
Total	50,000	50,000	0	0	0	100,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	50,000	50,000	0	0	0	100,000
Total	50,000	50,000	0	0	0	100,000

LARIMER COUNTY
CIP - Capital Expansion

240-TR100-0-The Ranch - Capital

REQUEST NAME

Master Planning - Consultants

REQUEST CODE

CIPE-240-TR100-0-21-5018

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Funding for master planning architectural and design consultants.

Capital Items

	2021	2022	2023	2024	2025	Total
Master/Capital Plan	300,000	0	0	0	0	300,000
Total	300,000	0	0	0	0	300,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	300,000	0	0	0	0	300,000
Total	300,000	0	0	0	0	300,000

LARIMER COUNTY
CIP - Capital Expansion

240-TR100-0-The Ranch - Capital

REQUEST NAME

Master Planning - Tractor Procurement

REQUEST CODE

CIPE-240-TR100-0-21-5024

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Master Planning - Tractor Procurement

Capital Items

	2021	2022	2023	2024	2025	Total
Capital Equipment	55,000	0	0	0	0	55,000
Total	55,000	0	0	0	0	55,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	55,000	0	0	0	0	55,000
Total	55,000	0	0	0	0	55,000

LARIMER COUNTY
CIP - Capital Expansion

240-TR100-0-The Ranch - Capital

REQUEST NAME

Master Planning Arena Circle/Crooked Stick Improve

REQUEST CODE

CIPE-240-TR100-0-21-5025

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Master plan improvements on campus at Arena Circle/Crooked Stick.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	14,000,000	0	0	0	0	14,000,000
Total	14,000,000	0	0	0	0	14,000,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	14,000,000	0	0	0	0	14,000,000
Fund Balance						
Total	14,000,000	0	0	0	0	14,000,000

LARIMER COUNTY
CIP - Capital Expansion

240-TR100-0-The Ranch - Capital

REQUEST NAME

Master Planning 4H Indoor Arena

REQUEST CODE

CIPE-240-TR100-0-21-5026

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

New building construction per The Ranch Master Plan - 4H Indoor Arena.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	4,600,000	0	0	0	0	4,600,000
Total	4,600,000	0	0	0	0	4,600,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	4,600,000	0	0	0	0	4,600,000
Fund Balance						
Total	4,600,000	0	0	0	0	4,600,000

LARIMER COUNTY
CIP - Capital Expansion

240-TR100-0-The Ranch - Capital

REQUEST NAME

Master Planning Outdoor Arena Site Improvements

REQUEST CODE

CIPE-240-TR100-0-21-5027

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Outdoor arena site improvements per the master plan.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	2,300,000	0	0	0	0	2,300,000
Total	2,300,000	0	0	0	0	2,300,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	2,300,000	0	0	0	0	2,300,000
Fund Balance						
Total	2,300,000	0	0	0	0	2,300,000

LARIMER COUNTY
CIP - Capital Expansion

240-TR100-0-The Ranch - Capital

REQUEST NAME

Master Planning Infrastructure Upgrades

REQUEST CODE

CIPE-240-TR100-0-21-5028

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Master Planning Infrastructure Upgrades - Maintenance building and surrounding projects upgrades as part of operations

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	6,600,000	0	0	0	0	6,600,000
Total	6,600,000	0	0	0	0	6,600,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	6,600,000	0	0	0	0	6,600,000
Fund Balance						
Total	6,600,000	0	0	0	0	6,600,000

LARIMER COUNTY
CIP - Capital Expansion

240-TR100-0-The Ranch - Capital

REQUEST NAME

Master Planning RV Site & Trailer Parking Improvem

REQUEST CODE

CIPE-240-TR100-0-21-5029

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Master Planning RV Site & Trailer Parking Improvements on Campus

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	4,500,000	0	0	0	0	4,500,000
Total	4,500,000	0	0	0	0	4,500,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	4,500,000	0	0	0	0	4,500,000
Fund Balance						
Total	4,500,000	0	0	0	0	4,500,000

LARIMER COUNTY
CIP - Capital Expansion

252-RB250-0-Road and Bridge - Capital Improvements

REQUEST NAME

Improvements on CR17 from CR50 to Highway 287

REQUEST CODE

CIPE-252-RB250-0-21-5038

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

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 scheduled to begin in 2021. This project will be funded from a grant and capital expansion fees.

Capital Items

	2021	2022	2023	2024	2025	Total
Road Construction	2,109,000	0	0	0	0	2,109,000
Total	2,109,000	0	0	0	0	2,109,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Psth-CO Dept Transportation	760,000	0	0	0	0	760,000
Tfr from Transportation Exp	1,349,000	0	0	0	0	1,349,000
Total	2,109,000	0	0	0	0	2,109,000

LARIMER COUNTY
CIP - Capital Expansion

252-RB250-0-Road and Bridge - Capital Improvements

REQUEST NAME

ADA Projects - Road and Bridge

REQUEST CODE

CIPE-252-RB250-0-21-5039

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

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 over \$1.2 million is allocated for these types of projects.

Capital Items

	2021	2022	2023	2024	2025	Total
Road Construction	220,500	231,525	243,101	255,256	268,019	1,218,401
Total	220,500	231,525	243,101	255,256	268,019	1,218,401

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	220,500	231,525	243,101	255,256	268,019	1,218,401
Total	220,500	231,525	243,101	255,256	268,019	1,218,401

LARIMER COUNTY
CIP - Capital Expansion

252-RB250-0-Road and Bridge - Capital Improvements

REQUEST NAME

Widen CR70 from I-25 to CR15

REQUEST CODE

CIPE-252-RB250-0-21-5040

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Widen County Road 70 (Owl Canyon Road) from County Road 15 (Terry Lake Road) to I-25. 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 2021-2023 and is funded out of a combination of capital expansion fees and fund balance.

Capital Items

	2021	2022	2023	2024	2025	Total
Road Design	2,020,000	3,037,500	3,037,500	0	0	8,095,000
Total	2,020,000	3,037,500	3,037,500	0	0	8,095,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	1,636,200	2,824,875	2,976,750	0	0	7,437,825
Fund Balance						
Tfr from						
Transportation	383,800	212,625	60,750	0	0	657,175
Exp						
Total	2,020,000	3,037,500	3,037,500	0	0	8,095,000

LARIMER COUNTY
CIP - Capital Expansion

252-RB250-0-Road and Bridge - Capital Improvements

REQUEST NAME

Pave Gravel Roads

REQUEST CODE

CIPE-252-RB250-0-21-5041

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

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. Some segments that have been identified as needing be paved are as follows:

Roadway segments

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

Capital Items

	2021	2022	2023	2024	2025	Total
Road Construction	1,103,375	405,169	425,427	446,698	469,033	2,849,702
Total	1,103,375	405,169	425,427	446,698	469,033	2,849,702

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	1,103,375	405,169	425,427	446,698	469,033	2,849,702
Total	1,103,375	405,169	425,427	446,698	469,033	2,849,702

LARIMER COUNTY
CIP - Capital Expansion

252-RB250-0-Road and Bridge - Capital Improvements

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
Improvements to CR38E at Trowbridge Dr.	CIPE-252-RB250-0-21-5043	CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2021	2022	2023	2024	2025	Total
Acquisition	75,000	0	0	0	0	75,000
Road Construction	0	1,000,000	0	0	0	1,000,000
Total	75,000	1,000,000	0	0	0	1,075,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	0	500,000	0	0	0	500,000
Tfr from Transportation Exp	75,000	500,000	0	0	0	575,000
Total	75,000	1,000,000	0	0	0	1,075,000

LARIMER COUNTY
CIP - Capital Expansion

252-RB250-0-Road and Bridge - Capital Improvements

REQUEST NAME

Improvements to CR40 from CR9 to CR7

REQUEST CODE

CIPE-252-RB250-0-21-5044

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

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 is expected to begin in 2021 with construction in 2023. This project will be funded from capital expansion fees and fund balance.

Capital Items

	2021	2022	2023	2024	2025	Total
Acquisition	0	75,000	0	0	0	75,000
Road	0	0	2,074,573	0	0	2,074,573
Construction	150,000	0	0	0	0	150,000
Road Design	150,000	75,000	2,074,573	0	0	2,299,573
Total						

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	150,000	75,000	520,064	0	0	745,064
Fund Balance						
Tfr from						
Transportation	0	0	1,554,509	0	0	1,554,509
Exp						
Total	150,000	75,000	2,074,573	0	0	2,299,573

LARIMER COUNTY
CIP - Capital Expansion

252-RB250-0-Road and Bridge - Capital Improvements

REQUEST NAME

CR14 Overlay Payment to Johnstown

REQUEST CODE

CIPE-252-RB250-0-21-5045

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Larimer County entered into an intergovernmental agreement with the Town of Johnstown that states if the county contributes to the paving of this section of road, the Town will annex the road once the work is complete and they will then be responsible for the maintenance of the road. Larimer County will pay Johnstown a total of \$200k over 3 years from 2020 to 2022 from capital expansion fees and fund balance.

Capital Items

	2021	2022	2023	2024	2025	Total
Road Construction	66,667	66,666	0	0	0	133,333
Total	66,667	66,666	0	0	0	133,333

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	10,999	66,666	0	0	0	77,665
Tfr from Transportation Exp	55,668	0	0	0	0	55,668
Total	66,667	66,666	0	0	0	133,333

LARIMER COUNTY
CIP - Capital Expansion

252-RB250-0-Road and Bridge - Capital Improvements

REQUEST NAME

Intersection Improvements at CR21 and CR8

REQUEST CODE

CIPE-252-RB250-0-21-5046

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Increased traffic volumes due to growth in the Berthoud area are driving needed improvements at the Intersection of County Road 21 and County Road 8. Construction is expected to begin in 2022. This project will be funded from capital expansion fees and fund balance.

Capital Items

	2021	2022	2023	2024	2025	Total
Acquisition	500,000	0	0	0	0	500,000
Road						
Construction	0	1,500,000	0	0	0	1,500,000
Total	500,000	1,500,000	0	0	0	2,000,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	250,000	800,000	0	0	0	1,050,000
Fund Balance						
Tfr from						
Transportation	250,000	700,000	0	0	0	950,000
Exp						
Total	500,000	1,500,000	0	0	0	2,000,000

LARIMER COUNTY
CIP - Capital Expansion

252-RB250-0-Road and Bridge - Capital Improvements

REQUEST NAME

I-25 Expansion

REQUEST CODE

CIPE-252-RB250-0-21-5048

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

The final year of funding of a local match for federal grants to expand and improve bridges on I-25. Larimer County entered into intergovernmental agreements with all eight of the municipalities to arrange a temporary increase in the Road and Bridge mill levy to be dedicated to I-25 project.

Capital Items

	2021	2022	2023	2024	2025	Total
Road Construction	2,000,000	0	0	0	0	2,000,000
Total	2,000,000	0	0	0	0	2,000,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	1,240,000	0	0	0	0	1,240,000
LG-Other Local Governments	760,000	0	0	0	0	760,000
Total	2,000,000	0	0	0	0	2,000,000

LARIMER COUNTY
CIP - Capital Expansion

252-RB250-0-Road and Bridge - Capital Improvements

REQUEST NAME

PN335 - Pave CR72 from HWY 287 to CR19

REQUEST CODE

CIPE-252-RB250-0-21-5049

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

A section of the Owl Canyon Corridor is still a gravel road despite traffic volumes more than eight times greater than defined as the capacity of a gravel road by county standards. Funding of \$6 million is budgeted in 2021 to pave this section of road.

Capital Items

	2021	2022	2023	2024	2025	Total
Road Construction	6,000,000	0	0	0	0	6,000,000
Total	6,000,000	0	0	0	0	6,000,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	6,000,000	0	0	0	0	6,000,000
Total	6,000,000	0	0	0	0	6,000,000

LARIMER COUNTY
CIP - Capital Expansion

252-RB250-0-Road and Bridge - Capital Improvements

REQUEST NAME

PN8096 - CR28 and HWY 287 Pedestrian Improvement

REQUEST CODE

CIPE-252-RB250-0-21-5050

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

New development and traffic volumes in the area of 57th St & US Highway 287 in Loveland have continued to increase over the years. There are mobile home parks, urban level density housing developments and major commercial developments in this area. Adequate facilities for pedestrian and bikes are lacking and the installation of a multimodal path will greatly improve both the capacity and safety for pedestrian, bikes and vehicles.

Capital Items

	2021	2022	2023	2024	2025	Total
Acquisition	307,000	307,000	307,000	0	0	921,000
Design	239,500	239,500	239,500	0	0	718,500
Road Construction	816,000	816,000	816,000	0	0	2,448,000
Total	1,362,500	1,362,500	1,362,500	0	0	4,087,500

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	1,362,500	1,362,500	1,362,500	0	0	4,087,500
Total	1,362,500	1,362,500	1,362,500	0	0	4,087,500

LARIMER COUNTY
CIP - Capital Expansion

252-RB250-0-Road and Bridge - Capital Improvements

REQUEST NAME

PN332 - Improvements on CR14 from CR21 to CR23

REQUEST CODE

CIPE-252-RB250-0-21-5051

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Funding for safety improvements that widen shoulders on County Road 14 between County Road 21 and County Road 23 are planned due to increased traffic volumes. Construction is planned to be complete in 2021. This project is funded using capital expansion fees and fund balance.

Capital Items

	2021	2022	2023	2024	2025	Total
Acquisition	50,000	0	0	0	0	50,000
Road	600,000	0	0	0	0	600,000
Construction						
Total	650,000	0	0	0	0	650,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	80,000	0	0	0	0	80,000
Fund Balance						
Budgeted						
Beginning	350,000	0	0	0	0	350,000
Fund Balance						
Tfr from						
Transportation	220,000	0	0	0	0	220,000
Exp						
Total	650,000	0	0	0	0	650,000

LARIMER COUNTY
CIP - Capital Expansion

252-RB250-0-Road and Bridge - Capital Improvements

REQUEST NAME

Improvements on CR19 from CR38E to CR40

REQUEST CODE

CIPE-252-RB250-0-21-5052

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

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 is expected in 2022 with construction beginning in 2023. This project will be funded through a grant and capital expansion fees.

Capital Items

	2021	2022	2023	2024	2025	Total
Acquisition	700,000	0	100,000	0	0	800,000
Road	0	4,000,000	4,100,000	0	0	8,100,000
Construction	200,000	0	100,000	0	0	300,000
Road Design						
Total	900,000	4,000,000	4,300,000	0	0	9,200,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	900,000	0	0	0	0	900,000
Fund Balance						
Psth-CO Dept	0	3,200,000	3,440,000	0	0	6,640,000
Transportation						
Tfr from						
Transportation	0	800,000	860,000	0	0	1,660,000
Exp						
Total	900,000	4,000,000	4,300,000	0	0	9,200,000

LARIMER COUNTY
CIP - Capital Expansion

265-BH370-BH001-Behavioral Health - Facility

REQUEST NAME

Behavioral Health Facility

REQUEST CODE

CIPE-265-BH370-BH001-21-5053

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

In November 2018, voters approved a sales tax increase to provide mental and behavioral health services to the Community. Larimer County plans to use these funds to build a 55,000 square foot facility on a forty-acre parcel at the southeast corner of the existing landfill property. Larimer County continues to share project information with several of its municipalities, elected officials, and various citizen groups. SummitStone was selected to provide behavioral health services to the Community, and have been a key component of the design process.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	21,375,000	5,135,000	0	0	0	26,510,000
Design	500,000	300,000	0	0	0	800,000
Other	693,000	201,000	0	0	0	894,000
Total	22,568,000	5,636,000	0	0	0	28,204,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	12,178,000	5,636,000	0	0	0	17,814,000
Fund Balance						
Sales Tax	10,390,000	0	0	0	0	10,390,000
Total	22,568,000	5,636,000	0	0	0	28,204,000

LARIMER COUNTY
CIP - Capital Expansion

300-SW610-SWTSC-Solid Waste - Central Transfer Station Capital

REQUEST NAME

Central Transfer Station Construction and Design

REQUEST CODE

CIPE-300-SW610-SWTSC-21-5063

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Design and construction of a central transfer station. The project includes the cost of equipment to begin operations.

Capital Items

	2021	2022	2023	2024	2025	Total
Capital Equipment	0	1,710,000	0	0	0	1,710,000
Construction	19,830,500	5,000,000	0	0	0	24,830,500
Total	19,830,500	6,710,000	0	0	0	26,540,500

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	19,830,500	6,710,000	0	0	0	26,540,500
Total	19,830,500	6,710,000	0	0	0	26,540,500

**LARIMER COUNTY
CIP - Capital Expansion**

512-FM620-0-Facilities Capital

REQUEST NAME

Criminal Justice Services Buildings Expansion

REQUEST CODE

CIPE-512-FM620-0-21-5264

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

County alternative sentencing and community corrections facilities are at capacity and need to be expanded. Following a competitive selection process, a design team was selected in June, 2020. The current project model calls for an addition of about 40,000 sq. ft. to the existing alternative sentencing building, with new housing and staff support space planned to add capacity for both alternative sentencing and community corrections. The courts system continues to increase its direct sentencing into these programs, so this capital project would help meet a backlog of sentenced persons and reduce pressure on bed capacity at the county jail. Projects to expand these facilities were identified as priorities in the 2018 Facilities Master Plan.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	24,000,000	0	0	0	0	24,000,000
Total	24,000,000	0	0	0	0	24,000,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	10,000,000	0	0	0	0	10,000,000
Fund Balance						
Tfr from						
General	1,161,333	0	0	0	0	1,161,333
Tfr from						
Natural	12,838,667	0	0	0	0	12,838,667
Disaster						
Total	24,000,000	0	0	0	0	24,000,000

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Capital E	8,838,667	0	0	0	0	8,838,667
Tfr to Capital E	5,161,333	0	0	0	0	5,161,333
Future Programs/	-5,161,333	0	0	0	0	-5,161,333
Future Programs/	-8,838,667	0	0	0	0	-8,838,667
Total	0	0	0	0	0	0

**LARIMER COUNTY
CIP - Capital Expansion**

512-FM620-0-Facilities Capital

REQUEST NAME

County Jail Improvements

REQUEST CODE

CIPE-512-FM620-0-21-5265

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Larimer County is required by law to provide a jail and the existing facility is beyond its designed capacity. Felonies have increased by double-digit percentages over the past few years and alternative sentencing facilities are often full. Design on county jail improvements to relieve these capacity challenges began in 2019. Construction is expected to be complete in 2023.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	33,750,000	26,075,000	3,154,000	0	0	62,979,000
Design	500,000	0	0	0	0	500,000
Ending Fund Balance	30,229,000	3,154,000	0	0	0	33,383,000
Total	64,479,000	29,229,000	3,154,000	0	0	96,862,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning Fund Balance	64,479,000	29,229,000	3,154,000	0	0	96,862,000
Total	64,479,000	29,229,000	3,154,000	0	0	96,862,000

LARIMER COUNTY
CIP - Capital Expansion

512-FM620-FM108-Facilities Capital - Fleet Campus

REQUEST NAME

Fleet Services Campus

REQUEST CODE

CIPE-512-FM620-FM108-21-5074

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

The current fleet campus is far beyond its useful life cycle, and nearly every component of the campus' facilities is substandard. The county has been actively searching for a 30-acre site to meet the long-term needs of this campus replacement project. Design and construction will be completed as soon as a suitable site is acquired.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	2,850,000	9,250,000	4,997,941	0	0	17,097,941
Total	2,850,000	9,250,000	4,997,941	0	0	17,097,941

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	2,850,000	9,250,000	4,997,941	0	0	17,097,941
Fund Balance						
Total	2,850,000	9,250,000	4,997,941	0	0	17,097,941

2021 Capital Renewal Projects

This page left blank intentionally

LARIMER COUNTY
CIP - Capital Renewal

101-FN602-FNADACAP-ADA Compliance Capital Projects

REQUEST NAME	REQUEST CODE	REQUEST TYPE
2021 ADA Compliance Capital Request	CIPR-101-FN602-FNADACAP-21-4981	CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Funding to continue improvement projects at county facilities in order to bring them into compliance with the ADA. The items to be accomplished in 2021 are the Level 2 priority accessibility barriers as identified in the ADA Study completed by Meeting the Challenge, Inc. (MTC). This request does not cover any locations associated with enterprise fund operations (Solid Waste) or specific sales tax supported operations (The Ranch & Natural Resources). Items identified at the Loveland Police & Courts building will be addressed with the City of Loveland. Leased facility accessibility items will be addressed with the building owners for those locations the county will continue to occupy for the foreseeable future. The items to be addressed in 2021 have been vetted with Facilities and will be handled in conjunction with the Facilities Master Plan objectives.

Capital Items

	2021	2022	2023	2024	2025	Total
Other	150,000	100,000	75,000	0	0	325,000
Total	150,000	100,000	75,000	0	0	325,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	150,000	100,000	75,000	0	0	325,000
Fund Balance						
Total	150,000	100,000	75,000	0	0	325,000

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing	-150,000	0	0	0	0	-150,000
Future Programs/		0	0	0	0	
Total	-150,000	0	0	0	0	-150,000
Revenue	2021	2022	2023	2024	2025	
O & M Ongoing	-150,000	0	0	0	0	-150,000
Budgeted Beginni		0	0	0	0	
Total	-150,000	0	0	0	0	-150,000
Net	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

215-NR737-NRL015-Hermit Cabin Remove/Replace

REQUEST NAME

Hermit Park Replace Madrona Cabins

REQUEST CODE

CIPR-215-NR737-NRL015-21-4986

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Funding to remove and replace two camper cabins at Hermit Park Open Space.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	209,688	0	0	0	0	209,688
Total	209,688	0	0	0	0	209,688

Funding Sources

	2021	2022	2023	2024	2025	Total
Tfr from Open Lands	209,688	0	0	0	0	209,688
Total	209,688	0	0	0	0	209,688

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Open Land	209,688	0	0	0	0	209,688
Future Programs/	-209,688	0	0	0	0	-209,688
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

215-NR737-NRL018-Historic Structures Project

REQUEST NAME

Stabilize Historic Structures

REQUEST CODE

CIPR-215-NR737-NRL018-21-4987

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

In accordance with the Historic Structures Assessment and with final approval from the County Commissioners, the Department of Natural Resources will spend \$106,080 over the next two years to restore and stabilize historic buildings on county-owned properties.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	52,000	54,080	0	0	0	106,080
Total	52,000	54,080	0	0	0	106,080

Funding Sources

	2021	2022	2023	2024	2025	Total
Tfr from Open Lands	52,000	54,080	0	0	0	106,080
Total	52,000	54,080	0	0	0	106,080

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Open Land	52,000	0	0	0	0	52,000
Future Programs/	-52,000	0	0	0	0	-52,000
Tfr to Open Land	0	54,080	0	0	0	54,080
Future Programs/	0	-54,080	0	0	0	-54,080
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

215-NR737-NRL019-HTMOS Mgmt Plan Update & Imp

REQUEST NAME

Horsetooth Mountain Open Space Plan Improvements

REQUEST CODE

CIPR-215-NR737-NRL019-21-4988

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

The Department of Natural Resources will spend \$466,752 over the next two years to update the current Horsetooth Mountain open space property management plan and construct improvements needed to meet management goals and visitor service needs.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	228,800	237,952	0	0	0	466,752
Total	228,800	237,952	0	0	0	466,752

Funding Sources

	2021	2022	2023	2024	2025	Total
Tfr from Open Lands	228,800	237,952	0	0	0	466,752
Total	228,800	237,952	0	0	0	466,752

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Open Land	228,800	0	0	0	0	228,800
Future Programs/	-228,800	0	0	0	0	-228,800
Tfr to Open Land	0	237,952	0	0	0	237,952
Future Programs/	0	-237,952	0	0	0	-237,952
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

215-NR737-NRL023-Big Thompson District Cabin Renovations

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Big Thompson District Cabin Renovations	CIPR-215-NR737-NRL023-21-4991	CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

In accordance with the master plan and with final approval from the Board of County Commissioners, the Department of Natural Resources will spend \$130,068 from 2021 through 2023 to replace and maintain aging cabin and campground infrastructure throughout department properties in the Big Thompson District.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	41,667	43,334	45,067	0	0	130,068
Total	41,667	43,334	45,067	0	0	130,068

Funding Sources

	2021	2022	2023	2024	2025	Total
Tfr from Open Lands	41,667	43,334	45,067	0	0	130,068
Total	41,667	43,334	45,067	0	0	130,068

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Open Land	41,667	0	0	0	0	41,667
Future Programs/	-41,667	0	0	0	0	-41,667
Tfr to Open Land	0	43,334	45,067	0	0	88,401
Future Programs/	0	-43,334	-45,067	0	0	-88,401
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

215-NR737-NRL025-Hermit Park Shop Design/Build

REQUEST NAME

Hermit Park Shop Renovation

REQUEST CODE

CIPR-215-NR737-NRL025-21-4993

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

In accordance with department priorities and with final approval from the Board of County Commissioners, the Department of Natural Resources will spend \$200,000 in 2021 to renovate the aging Hermit Park Open Space shop building to improve safety and functionality.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Tfr from Open Lands	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Open Land	200,000	0	0	0	0	200,000
Future Programs/	-200,000	0	0	0	0	-200,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

220-NR617-NRP001-Reservoir Parks Parking Area and Access Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Reservoir Parks Parking Area & Access Improvements	CIPR-220-NR617-NRP001-21-4994	CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

The Department of Natural Resources is partnering with the Federal Highway Administration to spend \$11,946,000 from 2021-2025 to pave and improve parking areas and access roads at Horsetooth and Carter Lake Reservoir Parks.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	0	0	0	5,526,500	5,526,500	11,053,000
Design	446,500	223,500	223,000	0	0	893,000
Total	446,500	223,500	223,000	5,526,500	5,526,500	11,946,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	0	0	0	0	50,000	50,000
Fund Balance						
Tfr from Parks	100,000	100,000	0	450,000	400,000	1,050,000
Tfr from						
Conservation	0	0	0	800,000	800,000	1,600,000
Trust						
Fed-US Dept of	346,500	123,500	223,000	3,951,500	3,951,500	8,596,000
Transportation						
Tfr from Open	0	0	0	325,000	325,000	650,000
Lands						
Total	446,500	223,500	223,000	5,526,500	5,526,500	11,946,000

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Parks	100,000	100,000	0	450,000	450,000	1,100,000
Future Programs/	-100,000	-100,000	0	-450,000	-450,000	-1,100,000
Tfr to Parks	0	0	0	800,000	800,000	1,600,000
Future Programs/	0	0	0	-800,000	-800,000	-1,600,000
Tfr to Parks	0	0	0	325,000	325,000	650,000
Future Programs/	0	0	0	-325,000	-325,000	-650,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

220-NR617-NRP007-Flatiron - Replace Existing Vault Toilets

REQUEST NAME

Flatiron - Replace Existing Vault Toilets

REQUEST CODE

CIPR-220-NR617-NRP007-21-4996

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Funding of \$140,400 is provided in 2021 to replace aging vault toilets at Flatiron Reservoir.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	140,400	0	0	0	0	140,400
Total	140,400	0	0	0	0	140,400

Funding Sources

	2021	2022	2023	2024	2025	Total
Tfr from Open Lands	70,200	0	0	0	0	70,200
Tfr from Parks	70,200	0	0	0	0	70,200
Total	140,400	0	0	0	0	140,400

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Parks	70,200	0	0	0	0	70,200
Future Programs/	-70,200	0	0	0	0	-70,200
Tfr to Parks	70,200	0	0	0	0	70,200
Future Programs/	-70,200	0	0	0	0	-70,200
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

220-NR617-NRP010-Admin Office Connectivity

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Admin Office Connectivity	CIPR-220-NR617-NRP010-21-4997	CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

The Department of Natural Resources will spend \$374,400 in 2021 on improving internet and phone connectivity at the department's administrative office.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	374,400	0	0	0	0	374,400
Total	374,400	0	0	0	0	374,400

Funding Sources

	2021	2022	2023	2024	2025	Total
LG-Other Local Governments	180,000	0	0	0	0	180,000
Tfr from Open Lands	97,200	0	0	0	0	97,200
Tfr from Parks	97,200	0	0	0	0	97,200
Total	374,400	0	0	0	0	374,400

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Parks	97,200	0	0	0	0	97,200
Future Programs/	-97,200	0	0	0	0	-97,200
Tfr to Parks	97,200	0	0	0	0	97,200
Future Programs/	-97,200	0	0	0	0	-97,200
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

220-NR617-NRP018-HT South Bay Camper Cabins Prj

REQUEST NAME

Horsetooth Reservoir South Bay Camper Cabins

REQUEST CODE

CIPR-220-NR617-NRP018-21-5002

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Expenses totaling \$545,792 are planned in 2021 to replace five aging camper cabins at Horsetooth Reservoir Park.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	545,792	0	0	0	0	545,792
Total	545,792	0	0	0	0	545,792

Funding Sources

	2021	2022	2023	2024	2025	Total
Tfr from Open Lands	272,896	0	0	0	0	272,896
Tfr from Parks	272,896	0	0	0	0	272,896
Total	545,792	0	0	0	0	545,792

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Parks	272,896	0	0	0	0	272,896
Future Programs/	-272,896	0	0	0	0	-272,896
Tfr to Parks	272,896	0	0	0	0	272,896
Future Programs/	-272,896	0	0	0	0	-272,896
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

220-NR617-NRP022-Parks - ADA Improvements

REQUEST NAME

ADA Improvements

REQUEST CODE

CIPR-220-NR617-NRP022-21-5003

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Funding of \$50,000 is allocated from 2021 to 2025 to conduct priority American with Disabilities Act improvements to open space properties, as identified by Larimer County's Risk Department.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	10,000	10,000	10,000	10,000	10,000	50,000
Total	10,000	10,000	10,000	10,000	10,000	50,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Tfr from Conservation Trust	9,000	9,000	9,000	9,000	9,000	45,000
Tfr from Open Lands	1,000	1,000	1,000	1,000	1,000	5,000
Total	10,000	10,000	10,000	10,000	10,000	50,000

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Parks	9,000	9,000	9,000	9,000	9,000	45,000
Future Programs/	-9,000	-9,000	-9,000	-9,000	-9,000	-45,000
Tfr to Parks	1,000	0	0	0	0	1,000
Future Programs/	-1,000	0	0	0	0	-1,000
Tfr to Parks	0	1,000	1,000	1,000	1,000	4,000
Future Programs/	0	-1,000	-1,000	-1,000	-1,000	-4,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

220-NR617-NRP024-Carter Replace Vault Toilets

REQUEST NAME

Carter Lake - Vault Toilet Replacements

REQUEST CODE

CIPR-220-NR617-NRP024-21-5004

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Funding of \$62,400 is allocated in 2021 to replace aging vault toilets at Carter Lake Reservoir.

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	62,400	0	0	0	0	62,400
Total	62,400	0	0	0	0	62,400

Funding Sources

	2021	2022	2023	2024	2025	Total
Tfr from Conservation Trust	31,200	0	0	0	0	31,200
Tfr from Open Lands	31,200	0	0	0	0	31,200
Total	62,400	0	0	0	0	62,400

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Parks	31,200	0	0	0	0	31,200
Future Programs/	-31,200	0	0	0	0	-31,200
Tfr to Parks	31,200	0	0	0	0	31,200
Future Programs/	-31,200	0	0	0	0	-31,200
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

220-NR617-NRP027-Parks - Director Contingency

REQUEST NAME

Director Contingency

REQUEST CODE

CIPR-220-NR617-NRP027-21-5007

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Funding for director contingency projects.

Capital Items

	2021	2022	2023	2024	2025	Total
Other	284,793	41,877	21,314	104,328	251,707	704,019
Total	284,793	41,877	21,314	104,328	251,707	704,019

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	0	4,097	0	0	0	4,097
Fund Balance						
Tfr from Parks	90,070	14,424	0	22,500	22,500	149,494
Tfr from						
Conservation	63,755	4,912	450	44,398	40,450	153,965
Trust						
Tfr from Open						
Lands	130,969	18,443	20,864	37,430	188,757	396,463
Total	284,794	41,876	21,314	104,328	251,707	704,019

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Tfr to Parks	90,070	18,522	0	22,500	22,500	153,592
Future Programs/	-90,070	-18,522	0	-22,500	-22,500	-153,592
Tfr to Parks	63,755	4,912	450	44,398	40,450	153,965
Future Programs/	-63,755	-4,912	-450	-44,398	-40,450	-153,965
Tfr to Parks	109,803	0	0	0	0	109,803
Future Programs/	-109,803	0	0	0	0	-109,803
Tfr to Parks	5,820	2,704	10,124	0	0	18,648
Future Programs/	-5,820	-2,704	-10,124	0	0	-18,648
Tfr to Parks	15,345	15,739	10,740	37,430	188,757	268,011
Future Programs/	-15,345	-15,739	-10,740	-37,430	-188,757	-268,011
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

240-TR100-0-The Ranch - Capital

REQUEST NAME

Campus - Water Truck Procurement

REQUEST CODE

CIPR-240-TR100-0-21-5010

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Funding of \$70,000 is budgeted in 2021 to procure a replacement water truck.

Capital Items

	2021	2022	2023	2024	2025	Total
Vehicles	70,000	0	0	0	0	70,000
Total	70,000	0	0	0	0	70,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	70,000	0	0	0	0	70,000
Fund Balance						
Total	70,000	0	0	0	0	70,000

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Future Programs/	-70,000	0	0	0	0	-70,000
Total	-70,000	0	0	0	0	-70,000
Revenue	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Budgeted Beginni	-70,000	0	0	0	0	-70,000
Total	-70,000	0	0	0	0	-70,000
Net	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

252-RB250-0-Road and Bridge - Capital Improvements

REQUEST NAME

Replace Bridge on CR27 over Buckhorn Creek

REQUEST CODE

CIPR-252-RB250-0-21-5033

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

This capital project is to replace the bridge on County Road 27, 0.1 miles north of County Road 32C at the Masonville Post Office. This major structure is being replaced in part because it is rates as functionally obsolete. Safety is becoming a concern for the bridge due to the narrowness of the structure and the increasing volumes of traffic. Design started in 2019 and continued through 2020. Construction will start in 2021. Road and Bridge fund balance and \$630k in capital expansion fees will pay for this project.

Capital Items

	2021	2022	2023	2024	2025	Total
Road Construction	1,600,000	0	0	0	0	1,600,000
Total	1,600,000	0	0	0	0	1,600,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	1,120,000	0	0	0	0	1,120,000
Tfr from Transportation Exp	480,000	0	0	0	0	480,000
Total	1,600,000	0	0	0	0	1,600,000

LARIMER COUNTY
CIP - Capital Renewal

252-RB250-0-Road and Bridge - Capital Improvements

REQUEST NAME

Countywide Guardrail and Bridge Rail Replacement

REQUEST CODE

CIPR-252-RB250-0-21-5034

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

The Larimer County Road and Bridge Department has hired a consultant to inventory and inspect all guardrail and bridge rail on mainline county roads. There are 658 segments of guardrail and 353 individual locations on mainline county roads. Safety standards have been updated and with materials degrading over time, the rail will need to be replaced in order to maintain the safety function of the system. Replacements will continue in years 2021 through 2025. This project will be funded out of capital fund balance.

Capital Items

	2021	2022	2023	2024	2025	Total
Road Construction	109,000	112,270	115,638	119,107	122,680	578,695
Total	109,000	112,270	115,638	119,107	122,680	578,695

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	109,000	112,270	115,638	119,107	122,680	578,695
Total	109,000	112,270	115,638	119,107	122,680	578,695

LARIMER COUNTY
CIP - Capital Renewal

252-RB250-0-Road and Bridge - Capital Improvements

REQUEST NAME

Replace Dale Creek Structures on CR45E

REQUEST CODE

CIPR-252-RB250-0-21-5035

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Removal and/or replacement of six minor structures on County Road 45E. These structures are structurally deficient. Scheduled replacement is planned to occur in the years 2021 through 2023. This project will be funded out of capital fund balance.

Capital Items

	2021	2022	2023	2024	2025	Total
Acquisition	0	30,000	0	0	0	30,000
Road Construction	75,000	75,000	575,000	0	0	725,000
Road Design	75,000	30,000	0	0	0	105,000
Total	150,000	135,000	575,000	0	0	860,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	150,000	135,000	575,000	0	0	860,000
Total	150,000	135,000	575,000	0	0	860,000

LARIMER COUNTY
CIP - Capital Renewal

252-RB250-0-Road and Bridge - Capital Improvements

REQUEST NAME

Minor Structure Replacements

REQUEST CODE

CIPR-252-RB250-0-21-5037

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Funding of \$1.5 million is provided for the annual minor structure replacement program. Structures are identified and replaced through the inspection program.

Capital Items

	2021	2022	2023	2024	2025	Total
Road Construction	260,000	280,000	300,000	320,000	340,000	1,500,000
Total	260,000	280,000	300,000	320,000	340,000	1,500,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	260,000	280,000	300,000	320,000	340,000	1,500,000
Total	260,000	280,000	300,000	320,000	340,000	1,500,000

LARIMER COUNTY
CIP - Capital Renewal

300-SW610-SWLAC-Solid Waste - Landfill Capital

REQUEST NAME

Landfill Road Construction and Redesign

REQUEST CODE

CIPR-300-SW610-SWLAC-21-5058

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Redesign and construction of new roads at the landfill are budgeted to move the customer haul road to the next phase.

Capital Items

	2021	2022	2023	2024	2025	Total
Road Construction	110,000	0	0	0	0	110,000
Road Design	50,000	0	0	0	0	50,000
Total	160,000	0	0	0	0	160,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	160,000	0	0	0	0	160,000
Total	160,000	0	0	0	0	160,000

LARIMER COUNTY
CIP - Capital Renewal

300-SW610-SWLAC-Solid Waste - Landfill Capital

REQUEST NAME

Landfill Capital Equipment

REQUEST CODE

CIPR-300-SW610-SWLAC-21-5059

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

The purchase of needed equipment for the landfill includes a new scrapper, a Litter Vac for litter cleanup, and a GPS system for the dozer. Estimated cost for each piece of equipment is as follows:

Litter Vac- \$45,000

GPS- \$63,000

Scrapper- \$383,678

Capital Items

	2021	2022	2023	2024	2025	Total
Capital Equipment	491,678	0	0	0	0	491,678
Total	491,678	0	0	0	0	491,678

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	491,678	0	0	0	0	491,678
Total	491,678	0	0	0	0	491,678

LARIMER COUNTY
CIP - Capital Renewal

300-SW610-SWLAC-Solid Waste - Landfill Capital

REQUEST NAME

Landfill Asphalt Maintenance Plan

REQUEST CODE

CIPR-300-SW610-SWLAC-21-5060

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Funding allocated per the Landfill Asphalt Maintenance Plan.

Capital Items

	2021	2022	2023	2024	2025	Total
Road Construction	50,000	50,000	50,000	60,000	60,000	270,000
Total	50,000	50,000	50,000	60,000	60,000	270,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	50,000	50,000	50,000	60,000	60,000	270,000
Total	50,000	50,000	50,000	60,000	60,000	270,000

LARIMER COUNTY
CIP - Capital Renewal

300-SW610-SWLNC-Solid Waste - Landfill North Capital

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
North Landfill Design and Construction	CIPR-300-SW610-SWLNC-21-5061	CIP - Capital Renewal

Start Date
1/1/2021

PROJECT DESCRIPTION / NECESSITY

Design and construction of the new landfill in Wellington. The project includes equipment required to operate the new landfill.

Capital Items

	2021	2022	2023	2024	2025	Total
Capital						
Equipment	0	3,000,000	0	0	0	3,000,000
Construction	5,856,000	16,830,000	0	0	0	22,686,000
Total	5,856,000	19,830,000	0	0	0	25,686,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	5,856,000	19,830,000	0	0	0	25,686,000
Fund Balance						
Total	5,856,000	19,830,000	0	0	0	25,686,000

LARIMER COUNTY
CIP - Capital Renewal

300-SW620-SWREC-Solid Waste - Recycling Capital

REQUEST NAME

Recycle Center Asphalt Maintenance Projects

REQUEST CODE

CIPR-300-SW620-SWREC-21-5065

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Funding for asphalt maintenance at the recycle center.

Capital Items

	2021	2022	2023	2024	2025	Total
Road Construction	50,000	50,000	50,000	50,000	60,000	260,000
Total	50,000	50,000	50,000	50,000	60,000	260,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	50,000	50,000	50,000	50,000	60,000	260,000
Total	50,000	50,000	50,000	50,000	60,000	260,000

LARIMER COUNTY
CIP - Capital Renewal

508-IT460-0-IT Printer\Scanner Replacement

REQUEST NAME

Printer/Scanner Replacement

REQUEST CODE

CIPR-508-IT460-0-21-5066

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

This is the replacement plan for scanners and purchased printers outside of the county's managed print program. This replacement plan is being phased out in lieu of managed print services.

Capital Items

	2021	2022	2023	2024	2025	Total
Ending Fund Balance	937	16,112	0	930	0	17,979
Non-Capital Equipment	39,063	23,888	73,789	39,070	48,769	224,579
Total	40,000	40,000	73,789	40,000	48,769	242,558

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	0	0	33,789	0	8,769	42,558
Tfr from General	40,000	40,000	40,000	40,000	40,000	200,000
Total	40,000	40,000	73,789	40,000	48,769	242,558

LARIMER COUNTY
CIP - Capital Renewal

508-IT461-0-IT Audio\Visual Replacement

REQUEST NAME

Audio/Visual Equipment Replacement

REQUEST CODE

CIPR-508-IT461-0-21-5067

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

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

Larimer Count is aggressively pursuing setting centralized standards for all conference room configurations rather than relying on individual departments and offices to upgrade these rooms. A standard has been selected for DVR security camera installations and transition to this new standard will begin in 2021.

Capital Items

	2021	2022	2023	2024	2025	Total
Non-Capital Equipment	55,724	98,080	38,458	141,134	186,097	519,493
Total	55,724	98,080	38,458	141,134	186,097	519,493

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	30,724	73,080	13,458	116,134	161,097	394,493
Tfr from General	25,000	25,000	25,000	25,000	25,000	125,000
Total	55,724	98,080	38,458	141,134	186,097	519,493

LARIMER COUNTY
CIP - Capital Renewal

508-IT463-0-IT Infrastructure Replacement

REQUEST NAME

IT Infrastructure Replacement

REQUEST CODE

CIPR-508-IT463-0-21-5068

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

This is the replacement plan for the entire serve/storage infrastructure for Larimer County. This plan funds all replacement of servers and storage in support of department applications and the enterprise infrastructure.

Increased storage requirements as part of video capture solutions by law enforcement agencies continues to put a strain on our storage infrastructure. We delayed a service proposal from 2019 for storage, assuming the Sheriff's Office wouldn't start to add to the storage pool until late 2020. However, they started migrating camera video to our storage infrastructure in mid-2020. Archive storage of long-term data requiring no expiration continues to increase exponentially due to video data types.

Capital Items

	2021	2022	2023	2024	2025	Total
Capital Equipment	519,924	0	1,794,456	305,750	1,389,924	4,010,054
Ending Fund Balance	152,076	672,000	0	366,250	0	1,190,326
Total	672,000	672,000	1,794,456	672,000	1,389,924	5,200,380

Funding Sources

	2021	2022	2023	2024	2025	Total
Default-Fund Balance	0	0	1,122,456	0	689,924	1,812,380
Tfr from General	672,000	672,000	672,000	672,000	700,000	3,388,000
Total	672,000	672,000	1,794,456	672,000	1,389,924	5,200,380

LARIMER COUNTY
CIP - Capital Renewal

508-IT464-0-IT Technical Comm Replacement

REQUEST NAME

Technical Communications Replacement

REQUEST CODE

CIPR-508-IT464-0-21-5069

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

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.

Capital Items

	2021	2022	2023	2024	2025	Total
Ending Fund Balance	0	0	91,092	0	52,030	143,122
Non-Capital Equipment	273,954	235,880	28,908	131,923	167,970	838,635
Total	273,954	235,880	120,000	131,923	220,000	981,757

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	165,794	115,880	0	11,923	0	293,597
Tfr from General	108,160	120,000	120,000	120,000	220,000	688,160
Total	273,954	235,880	120,000	131,923	220,000	981,757

LARIMER COUNTY
CIP - Capital Renewal

508-IT465-0-IT Business Software

REQUEST NAME

Enterprise Software Replacement

REQUEST CODE

CIPR-508-IT465-0-21-5070

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

\$1.8 million is budgeted in 2021 for the replacement of business software critical to the operation of county services. The capital plan also provides maintenance cycles and refresh of applications that have reached end of life. The goal of the capital plan is to drive improved value, lower support costs and overall business efficiency providing priority county services. As applications age and become fragile there is a dramatic increase in failures and business disruptions which directly effects services to citizens. The goal of this plan is to forecast the optimal time to refresh critical business applications to drive efficiency, implement improvements and lower support costs. This plan also drives the requirement to use best practices in business analysis and project management in the implementation of business operations through these capital projects. The estimated spending over the five-year period from 2021-2025 totals \$5.8 million.

Capital Items

	2021	2022	2023	2024	2025	Total
Ending Fund Balance	0	875,000	0	100,000	0	975,000
Other Software-Non Cap	250,000	125,000	300,000	250,000	250,000	1,175,000
Cap	1,550,000	200,000	900,000	850,000	950,000	4,450,000
Total	1,800,000	1,200,000	1,200,000	1,200,000	1,200,000	6,600,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	600,000	0	0	0	0	600,000
Tfr from General	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000
Total	1,800,000	1,200,000	1,200,000	1,200,000	1,200,000	6,600,000

LARIMER COUNTY
CIP - Capital Renewal

508-IT500-0-IT Fiber Replacement

REQUEST NAME

Fiber Infrastructure Replacement

REQUEST CODE

CIPR-508-IT500-0-21-5071

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

This capital project provides funding for expenses related to the fiber network infrastructure for Larimer County government.

Capital Items

	2021	2022	2023	2024	2025	Total
Capital Equipment	65,972	69,270	72,734	76,370	80,189	364,535
Ending Fund Balance	4,028	730	0	0	0	4,758
Total	70,000	70,000	72,734	76,370	80,189	369,293

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	0	0	2,734	6,370	10,189	19,293
Tfr from General	70,000	70,000	70,000	70,000	70,000	350,000
Total	70,000	70,000	72,734	76,370	80,189	369,293

LARIMER COUNTY
CIP - Capital Renewal

608-IT490-ITUTNETC-IT Network - Network Capital

REQUEST NAME

Network Replacement

REQUEST CODE

CIPR-608-IT490-ITUTNETC-21-5076

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

This is the replacement plan for Larimer County's network. This is funded by an internal network utility fee charged to departments connected to the network. Funding of over \$3.8 million for this project is provided from 2021 through 2025.

Capital Items

	2021	2022	2023	2024	2025	Total
Capital Equipment	1,899,893	62,913	93,200	0	1,820,256	3,876,262
Non-Capital Equipment	0	15,000	0	0	0	15,000
Total	1,899,893	77,913	93,200	0	1,820,256	3,891,262

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	1,899,893	77,913	93,200	0	1,820,256	3,891,262
Total	1,899,893	77,913	93,200	0	1,820,256	3,891,262

LARIMER COUNTY
CIP - Capital Renewal

610-FM201-0-Facilities - Component Replacement

REQUEST NAME	REQUEST CODE	REQUEST TYPE
General Building Component Replacement	CIPR-610-FM201-0-21-5077	CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

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 \$1.1 million annually. It provides for replacement of components on a scheduled plan to prevent failures. Funding for certain Natural Resources and Public Safety facilities is provided separately.

Capital Items

	2021	2022	2023	2024	2025	Total
Ending Fund Balance	0	186,000	0	0	828,000	1,014,000
Non-Capital Equipment	3,685,000	940,000	3,303,000	1,365,000	409,000	9,702,000
Total	3,685,000	1,126,000	3,303,000	1,365,000	1,237,000	10,716,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	2,593,000	0	2,141,000	166,000	0	4,900,001
Tfr from General	1,092,000	1,126,000	1,162,000	1,199,000	1,237,000	5,816,000
Total	3,685,000	1,126,000	3,303,000	1,365,000	1,237,000	10,716,001

LARIMER COUNTY
CIP - Capital Renewal

610-FM201-502-Facilities Component Replacement - Natural Resources

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Natural Resources Component Replacement	CIPR-610-FM201-502-21-5078	CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Funding of \$1.9 million, including \$353,000 in 2021, is provided for replacement of components on a scheduled plan to prevent failures and mitigate risk of being unable to provide services upon failure. The General Fund contributes an average of \$375,000 annually into this plan.

Capital Items

	2021	2022	2023	2024	2025	Total
Ending Fund Balance	0	249,000	163,000	160,000	259,000	831,000
Non-Capital Equipment	742,000	116,000	214,000	229,000	143,000	1,444,000
Total	742,000	365,000	377,000	389,000	402,000	2,275,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	389,000	0	0	0	0	389,000
Tfr from General	353,000	365,000	377,000	389,000	402,000	1,886,000
Total	742,000	365,000	377,000	389,000	402,000	2,275,000

LARIMER COUNTY
CIP - Capital Renewal

610-FM201-512-Facilities Component Replacement - Jail

REQUEST NAME

Jail Building Component Replacement

REQUEST CODE

CIPR-610-FM201-512-21-5079

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

This project budget is to replace various building systems and components (HVAC, generators, plumbing, access control systems, etc.) at the Larimer County Jail. The replacement plan from 2021-2025 is more than \$3.2 million and is funded through annual General Fund transfers of about \$1 million.

Capital Items

	2021	2022	2023	2024	2025	Total
Ending Fund Balance	623,000	657,000	698,000	618,000	0	2,596,000
Non-Capital Equipment	337,000	334,000	325,000	437,000	1,813,000	3,246,000
Total	960,000	991,000	1,023,000	1,055,000	1,813,000	5,842,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	0	0	0	0	724,000	724,000
Tfr from General	960,000	991,000	1,023,000	1,055,000	1,089,000	5,118,000
Total	960,000	991,000	1,023,000	1,055,000	1,813,000	5,842,000

LARIMER COUNTY
CIP - Capital Renewal

610-FM226-0-Facilities - Security Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Security Improvements	CIPR-610-FM226-0-21-5080	CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

All employees and residents who use county facilities benefit from a safe environment. Countywide security improvements are anticipated to ensure that a security program is established to minimize threats and tailor to those it serves, without compromising work outputs and customer service. This project involves improvements to current security protocols and security measures as needed at county facilities.

Capital Items

	2021	2022	2023	2024	2025	Total
Other	63,000	0	0	0	0	63,000
Total	63,000	0	0	0	0	63,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted						
Beginning	63,000	0	0	0	0	63,000
Fund Balance						
Total	63,000	0	0	0	0	63,000

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Future Programs/	-63,000	0	0	0	0	-63,000
Total	-63,000	0	0	0	0	-63,000
Revenue	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Budgeted Beginni	-63,000	0	0	0	0	-63,000
Total	-63,000	0	0	0	0	-63,000
Net	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

612-FL400-0-Fleet - Equipment Purchases

REQUEST NAME
Fleet Replacement

REQUEST CODE
CIPR-612-FL400-0-21-5081

REQUEST TYPE
CIP - Capital Renewal

Start Date
1/1/2021

PROJECT DESCRIPTION / NECESSITY

2021 Replacement Plan - \$ mil	2021	2022	2023	2024	2025
ADVISORY	100,000	100,000	100,000	100,000	100,000
AG	100,000	100,000	100,000	100,000	100,000
AGS	100,000	100,000	100,000	100,000	100,000
AGS-1	100,000	100,000	100,000	100,000	100,000
AGS-2	100,000	100,000	100,000	100,000	100,000
AGS-3	100,000	100,000	100,000	100,000	100,000
AGS-4	100,000	100,000	100,000	100,000	100,000
AGS-5	100,000	100,000	100,000	100,000	100,000
AGS-6	100,000	100,000	100,000	100,000	100,000
AGS-7	100,000	100,000	100,000	100,000	100,000
AGS-8	100,000	100,000	100,000	100,000	100,000
AGS-9	100,000	100,000	100,000	100,000	100,000
AGS-10	100,000	100,000	100,000	100,000	100,000
AGS-11	100,000	100,000	100,000	100,000	100,000
AGS-12	100,000	100,000	100,000	100,000	100,000
AGS-13	100,000	100,000	100,000	100,000	100,000
AGS-14	100,000	100,000	100,000	100,000	100,000
AGS-15	100,000	100,000	100,000	100,000	100,000
AGS-16	100,000	100,000	100,000	100,000	100,000
AGS-17	100,000	100,000	100,000	100,000	100,000
AGS-18	100,000	100,000	100,000	100,000	100,000
AGS-19	100,000	100,000	100,000	100,000	100,000
AGS-20	100,000	100,000	100,000	100,000	100,000
AGS-21	100,000	100,000	100,000	100,000	100,000
AGS-22	100,000	100,000	100,000	100,000	100,000
AGS-23	100,000	100,000	100,000	100,000	100,000
AGS-24	100,000	100,000	100,000	100,000	100,000
AGS-25	100,000	100,000	100,000	100,000	100,000
AGS-26	100,000	100,000	100,000	100,000	100,000
AGS-27	100,000	100,000	100,000	100,000	100,000
AGS-28	100,000	100,000	100,000	100,000	100,000
AGS-29	100,000	100,000	100,000	100,000	100,000
AGS-30	100,000	100,000	100,000	100,000	100,000
AGS-31	100,000	100,000	100,000	100,000	100,000
AGS-32	100,000	100,000	100,000	100,000	100,000
AGS-33	100,000	100,000	100,000	100,000	100,000
AGS-34	100,000	100,000	100,000	100,000	100,000
AGS-35	100,000	100,000	100,000	100,000	100,000
AGS-36	100,000	100,000	100,000	100,000	100,000
AGS-37	100,000	100,000	100,000	100,000	100,000
AGS-38	100,000	100,000	100,000	100,000	100,000
AGS-39	100,000	100,000	100,000	100,000	100,000
AGS-40	100,000	100,000	100,000	100,000	100,000
AGS-41	100,000	100,000	100,000	100,000	100,000
AGS-42	100,000	100,000	100,000	100,000	100,000
AGS-43	100,000	100,000	100,000	100,000	100,000
AGS-44	100,000	100,000	100,000	100,000	100,000
AGS-45	100,000	100,000	100,000	100,000	100,000
AGS-46	100,000	100,000	100,000	100,000	100,000
AGS-47	100,000	100,000	100,000	100,000	100,000
AGS-48	100,000	100,000	100,000	100,000	100,000
AGS-49	100,000	100,000	100,000	100,000	100,000
AGS-50	100,000	100,000	100,000	100,000	100,000
AGS-51	100,000	100,000	100,000	100,000	100,000
AGS-52	100,000	100,000	100,000	100,000	100,000
AGS-53	100,000	100,000	100,000	100,000	100,000
AGS-54	100,000	100,000	100,000	100,000	100,000
AGS-55	100,000	100,000	100,000	100,000	100,000
AGS-56	100,000	100,000	100,000	100,000	100,000
AGS-57	100,000	100,000	100,000	100,000	100,000
AGS-58	100,000	100,000	100,000	100,000	100,000
AGS-59	100,000	100,000	100,000	100,000	100,000
AGS-60	100,000	100,000	100,000	100,000	100,000
AGS-61	100,000	100,000	100,000	100,000	100,000
AGS-62	100,000	100,000	100,000	100,000	100,000
AGS-63	100,000	100,000	100,000	100,000	100,000
AGS-64	100,000	100,000	100,000	100,000	100,000
AGS-65	100,000	100,000	100,000	100,000	100,000
AGS-66	100,000	100,000	100,000	100,000	100,000
AGS-67	100,000	100,000	100,000	100,000	100,000
AGS-68	100,000	100,000	100,000	100,000	100,000
AGS-69	100,000	100,000	100,000	100,000	100,000
AGS-70	100,000	100,000	100,000	100,000	100,000
AGS-71	100,000	100,000	100,000	100,000	100,000
AGS-72	100,000	100,000	100,000	100,000	100,000
AGS-73	100,000	100,000	100,000	100,000	100,000
AGS-74	100,000	100,000	100,000	100,000	100,000
AGS-75	100,000	100,000	100,000	100,000	100,000
AGS-76	100,000	100,000	100,000	100,000	100,000
AGS-77	100,000	100,000	100,000	100,000	100,000
AGS-78	100,000	100,000	100,000	100,000	100,000
AGS-79	100,000	100,000	100,000	100,000	100,000
AGS-80	100,000	100,000	100,000	100,000	100,000
AGS-81	100,000	100,000	100,000	100,000	100,000
AGS-82	100,000	100,000	100,000	100,000	100,000
AGS-83	100,000	100,000	100,000	100,000	100,000
AGS-84	100,000	100,000	100,000	100,000	100,000
AGS-85	100,000	100,000	100,000	100,000	100,000
AGS-86	100,000	100,000	100,000	100,000	100,000
AGS-87	100,000	100,000	100,000	100,000	100,000
AGS-88	100,000	100,000	100,000	100,000	100,000
AGS-89	100,000	100,000	100,000	100,000	100,000
AGS-90	100,000	100,000	100,000	100,000	100,000
AGS-91	100,000	100,000	100,000	100,000	100,000
AGS-92	100,000	100,000	100,000	100,000	100,000
AGS-93	100,000	100,000	100,000	100,000	100,000
AGS-94	100,000	100,000	100,000	100,000	100,000
AGS-95	100,000	100,000	100,000	100,000	100,000
AGS-96	100,000	100,000	100,000	100,000	100,000
AGS-97	100,000	100,000	100,000	100,000	100,000
AGS-98	100,000	100,000	100,000	100,000	100,000
AGS-99	100,000	100,000	100,000	100,000	100,000
AGS-100	100,000	100,000	100,000	100,000	100,000

Funding of \$4,579,936 is provided in 2021 for the annual fleet replacement plan. The plan is funded through replacement rates charged to owner departments. Estimated costs for the plan over the five-year period are \$22 million. For 2021 the plan includes the purchase of 79 pieces of equipment:

- 29 Light Duty Vehicles
- 12 Heavy Duty Vehicles
- 7 Graders, Dozers, Loader
- 4 Trailers
- 27 Attachments: Snow removal and boat motors, air compressor and pump

Capital Items

	2021	2022	2023	2024	2025	Total
Vehicles	4,579,936	4,161,918	3,482,410	4,374,798	5,520,191	22,119,253
Total	4,579,936	4,161,918	3,482,410	4,374,798	5,520,191	22,119,253

Funding Sources

	2021	2022	2023	2024	2025	Total
Internal Fleet Equip. Rental	4,579,936	4,161,918	3,482,410	4,374,798	5,520,191	22,119,253
Total	4,579,936	4,161,918	3,482,410	4,374,798	5,520,191	22,119,253

LARIMER COUNTY
CIP - Capital Renewal

612-FL400-0-Fleet - Equipment Purchases

REQUEST NAME

Fuel Site Replacement

REQUEST CODE

CIPR-612-FL400-0-21-5082

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2021

PROJECT DESCRIPTION / NECESSITY

Stove Prairie fuel site replacement - Estimated \$183,808
Upgrade various fuel program - Capital software, hardware, tanks, pumps
DEF tank system - Estimated to be \$35,000

Capital Items

	2021	2022	2023	2024	2025	Total
Construction	225,000	50,000	0	0	0	275,000
Total	225,000	50,000	0	0	0	275,000

Funding Sources

	2021	2022	2023	2024	2025	Total
Budgeted Beginning Fund Balance	225,000	50,000	0	0	0	275,000
Total	225,000	50,000	0	0	0	275,000

Operating Budget

Expenses	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Future Programs/	-225,000	-50,000	0	0	0	-275,000
Total	-225,000	-50,000	0	0	0	-275,000
Revenue	2021	2022	2023	2024	2025	Total
O & M Ongoing						
Budgeted Beginni	-225,000	-50,000	0	0	0	-275,000
Total	-225,000	-50,000	0	0	0	-275,000
Net	0	0	0	0	0	0

Section D – Budget by Funds

This page left blank intentionally

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	286,760,625	342,486,808	61,830,846	404,317,654	397,723,852	(6,593,802)
Property Taxes	125,521,634	144,226,854	0	144,226,854	146,887,184	2,660,330
Sales & Use Tax	55,742,377	51,822,424	5,919,580	57,742,004	58,598,046	856,042
Other Taxes	11,486,970	11,862,888	(908,093)	10,954,795	11,056,570	101,775
Intergovernmental Revenue	77,929,597	89,629,438	24,315,339	113,944,777	82,377,464	(31,567,313)
Licenses & Permits	10,289,309	10,266,391	(500,292)	9,766,099	10,751,355	985,256
External Charges for Services	48,056,981	45,193,228	1,340,385	46,533,613	46,920,454	386,841
Interest Earnings	9,912,324	4,275,690	(188,651)	4,087,039	2,689,600	(1,397,439)
Miscellaneous Revenues	9,627,456	10,099,694	(818,545)	9,281,149	10,424,953	1,143,804
Assessments	412,921	305,589	0	305,589	307,436	1,847
Sale of Capital Assets	949,476	400,000	0	400,000	403,000	3,000
Debt Proceeds	75,421,610	0	0	0	0	0
Transfers from County Funds	64,064,910	41,417,593	24,480,322	65,897,915	52,795,100	(13,102,815)
Internal Charges for Services	51,958,757	55,578,953	(734,554)	54,844,399	45,804,297	(9,040,102)
Total Revenue	541,374,322	465,078,742	52,905,491	517,984,233	469,015,459	(48,968,774)
Personnel	166,342,855	184,958,270	910,674	185,868,944	182,719,503	(3,149,441)
Operating Costs	164,261,932	204,416,021	(2,487,050)	201,928,971	199,258,191	(2,670,780)
Capital Outlay	24,310,054	138,385,291	(75,366,887)	63,018,404	160,357,862	97,339,458
Debt Service	5,094,982	6,583,510	(50,107)	6,533,403	6,494,350	(39,053)
Other Financing Uses	64,064,910	41,417,593	25,766,436	67,184,029	52,706,242	(14,477,787)
Other Expenses	0	0	0	0	55,000	55,000
Inventory Reporting	-257,435	55,000	0	55,000	0	(55,000)
Total Expenses	423,817,297	575,815,685	(51,226,934)	524,588,751	601,591,148	77,002,397
Working Capital	37,929,954	40,168,530	(623,723)	39,544,807	33,828,606	(5,716,201)
Capital Outlay & Projects	160,363,596	46,447,117	109,384,796	155,831,913	97,477,644	(58,354,269)
Future Programs & Services	197,074,146	131,199,323	59,196,367	190,395,690	110,090,927	(80,304,763)
Unrealized Gain	1,261,220	0	0	0	0	0
Other Fund Balance	0	295,254	0	295,254	0	(295,254)
Reserved for Debt	0	0	(60,000)	-60,000	0	60,000
Unassigned/Unrestricted	0	5,239,088	(1,937,484)	3,301,604	15,140,694	11,839,090
Reserved for Emergencies	7,688,738	8,400,553	3,315	8,403,868	8,610,292	206,424
Ending Fund Balance	404,317,654	231,749,865	165,963,271	397,723,852	265,148,163	(132,564,973)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	63,516,080	42,864,029	14,030,292	56,894,321	31,787,298	(25,107,023)
Property Taxes	100,821,321	117,172,075	0	117,172,075	120,832,709	3,660,634
Sales & Use Tax	9,169,082	9,398,309	0	9,398,309	9,398,309	0
Intergovernmental Revenue	5,583,189	5,333,555	324,051	5,657,606	6,434,680	777,074
Licenses & Permits	472,413	506,936	0	506,936	458,177	(48,759)
External Charges for Services	16,053,367	15,576,293	(165,614)	15,410,679	15,487,649	76,970
Interest Earnings	5,357,755	2,014,451	0	2,014,451	1,205,699	(808,752)
Miscellaneous Revenues	5,357,884	6,486,781	(3,515)	6,483,266	6,395,021	(88,245)
Transfers from County Funds	2,645,962	641,183	456,697	1,097,880	4,237,224	3,139,344
Internal Charges for Services	1,630,545	2,293,477	28,254	2,321,731	2,417,603	95,872
Total Revenue	147,091,517	159,423,060	639,873	160,062,933	166,867,071	6,804,138
Personnel	82,547,169	101,090,309	(261,570)	100,828,739	99,799,664	(1,029,075)
Operating Costs	26,642,854	32,170,037	4,518,405	36,688,442	30,219,135	(6,469,307)
Capital Outlay	0	758,577	(144,218)	614,359	0	(614,359)
Other Financing Uses	44,585,678	25,160,344	21,878,072	47,038,416	22,805,732	(24,232,684)
Total Expenses	153,775,701	159,179,267	25,990,689	185,169,956	152,824,531	(32,345,425)
Working Capital	15,400,000	15,400,000	0	15,400,000	15,280,000	(120,000)
Future Programs & Services	32,576,403	20,207,822	(11,320,524)	8,887,298	22,149,838	13,262,540
Unrealized Gain	1,261,220	0	0	0	0	0
Reserved for Emergencies	7,656,698	7,500,000	0	7,500,000	8,400,000	900,000
Ending Fund Balance	56,894,321	43,107,822	(11,320,524)	31,787,298	45,829,838	14,042,540

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	7,969,620	6,748,980	1,395,171	8,144,151	35,995,122	27,850,971
Intergovernmental Revenue	1,922,590	2,463,362	20,631,189	23,094,551	1,334,965	(21,759,586)
Transfers from County Funds	0	0	16,309,597	16,309,597	0	(16,309,597)
Total Revenue	1,922,590	2,463,362	36,940,786	39,404,148	1,334,965	(38,069,183)
Personnel	181,300	284,240	128,872	413,112	465,001	51,889
Operating Costs	1,190,148	49,931	6,098,840	6,148,771	1,249,925	(4,898,846)
Capital Outlay	0	0	288,000	288,000	0	(288,000)
Other Financing Uses	376,611	3,384,087	1,319,207	4,703,294	14,155,159	9,451,865
Total Expenses	1,748,058	3,718,258	7,834,919	11,553,177	15,870,085	4,316,908
Future Programs & Services	8,144,151	254,996	32,438,522	32,693,518	6,319,308	(26,374,210)
Unassigned/Unrestricted	0	5,239,088	(1,937,484)	3,301,604	15,140,694	11,839,090
Ending Fund Balance	8,144,151	5,494,084	30,501,038	35,995,122	21,460,002	(14,535,120)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	0	205,454	205,454	187,254	(18,200)
Miscellaneous Revenues	232,585	0	9,800	9,800	5,000	(4,800)
Total Revenue	232,585	0	9,800	9,800	5,000	(4,800)
Operating Costs	27,131	0	28,000	28,000	25,000	(3,000)
Total Expenses	27,131	0	28,000	28,000	25,000	(3,000)
Future Programs & Services	205,454	0	187,254	187,254	167,254	(20,000)
Ending Fund Balance	205,454	0	187,254	187,254	167,254	(20,000)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	3,982,920	2,591,121	407,629	2,998,750	5,315,038	2,316,288
Sales & Use Tax	10,196,610	8,727,327	1,993,479	10,720,806	10,984,574	263,768
Interest Earnings	144,401	140,546	(56,154)	84,392	70,193	(14,199)
Miscellaneous Revenues	29,769	0	0	0	0	0
Transfers from County Funds	103	0	0	0	0	0
Total Revenue	10,370,882	8,867,873	1,937,325	10,805,198	11,054,767	249,569
Personnel	198,738	251,332	0	251,332	233,324	(18,008)
Operating Costs	8,795,601	8,286,032	(58,434)	8,227,598	9,269,671	1,042,073
Debt Service	610	10,000	(20)	9,980	0	(9,980)
Other Financing Uses	2,360,103	0	0	0	4,000,000	4,000,000
Total Expenses	11,355,052	8,547,364	(58,454)	8,488,910	13,502,995	5,014,085
Capital Outlay & Projects	2,998,750	0	0	0	0	0
Future Programs & Services	0	2,911,630	2,403,408	5,315,038	2,866,810	(2,448,228)
Ending Fund Balance	2,998,750	2,911,630	2,403,408	5,315,038	2,866,810	(2,448,228)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	3,931,847	6,097,602	3,145,368	9,242,970	7,911,393	(1,331,577)
Sales & Use Tax	8,718,230	8,052,217	907,784	8,960,001	9,108,386	148,385
Intergovernmental Revenue	194,589	977,434	1,462,022	2,439,456	1,782,944	(656,512)
Licenses & Permits	1,043,088	1,297,080	(184,638)	1,112,442	1,190,592	78,150
External Charges for Services	213,947	220,403	6,923	227,326	218,505	(8,821)
Interest Earnings	288,055	30,200	124,122	154,322	32,674	(121,648)
Miscellaneous Revenues	387,781	0	41,469	41,469	0	(41,469)
Transfers from County Funds	2,078,668	1,359,850	1,208,447	2,568,297	4,302,607	1,734,310
Total Revenue	12,924,357	11,937,184	3,566,129	15,503,313	16,635,708	1,132,395
Personnel	1,803,866	1,964,655	49,359	2,014,014	1,982,718	(31,296)
Operating Costs	3,030,059	2,851,169	1,613,721	4,464,890	3,659,362	(805,528)
Capital Outlay	609,631	9,181,000	(1,367,168)	7,813,832	3,999,448	(3,814,384)
Other Financing Uses	2,169,680	1,856,350	685,804	2,542,154	4,976,397	2,434,243
Total Expenses	7,613,235	15,853,174	981,716	16,834,890	14,617,925	(2,216,965)
Future Programs & Services	9,242,970	2,181,612	5,729,781	7,911,393	9,929,176	2,017,783
Ending Fund Balance	9,242,970	2,181,612	5,729,781	7,911,393	9,929,176	2,017,783

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	2,003,382	3,063,162	(196,775)	2,866,387	2,416,929	(449,458)
Intergovernmental Revenue	341,005	706,000	(127,000)	579,000	854,500	275,500
Licenses & Permits	3,953,475	4,442,213	(301,829)	4,140,384	4,723,575	583,191
External Charges for Services	286,535	246,175	39,617	285,792	291,698	5,906
Miscellaneous Revenues	71,123	60,000	0	60,000	60,000	0
Transfers from County Funds	741,824	3,237,060	(1,621,629)	1,615,431	4,380,442	2,765,011
Internal Charges for Services	4,032	11,333	(7,833)	3,500	6,624	3,124
Total Revenue	5,397,994	8,702,781	(2,018,674)	6,684,107	10,316,839	3,632,732
Personnel	3,538,570	3,882,742	141,749	4,024,491	4,356,474	331,983
Operating Costs	573,454	838,852	731,009	1,569,861	2,116,039	546,178
Capital Outlay	52,378	3,175,460	(2,590,431)	585,029	3,126,011	2,540,982
Other Financing Uses	370,588	1,625,055	(670,871)	954,184	2,280,727	1,326,543
Total Expenses	4,534,989	9,522,109	(2,388,544)	7,133,565	11,879,251	4,745,686
Capital Outlay & Projects	0	0	(86,727)	-86,727	0	86,727
Future Programs & Services	2,866,387	2,243,834	259,822	2,503,656	854,517	(1,649,139)
Ending Fund Balance	2,866,387	2,243,834	173,095	2,416,929	854,517	(1,562,412)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	963,995	1,009,258	153,203	1,162,461	1,417,671	255,210
Property Taxes	631,795	698,502	0	698,502	698,519	17
Other Taxes	58,288	40,000	13,275	53,275	52,939	(336)
Intergovernmental Revenue	69,713	44,967	72,300	117,267	120,000	2,733
External Charges for Services	274,956	349,319	(6,901)	342,418	345,644	3,226
Miscellaneous Revenues	280	0	0	0	0	0
Transfers from County Funds	6,160	22,309	0	22,309	236,088	213,779
Internal Charges for Services	102,687	76,500	15,241	91,741	90,000	(1,741)
Total Revenue	1,143,879	1,231,597	93,915	1,325,512	1,543,190	217,678
Personnel	659,166	753,573	0	753,573	810,272	56,699
Operating Costs	282,212	320,680	(20,571)	300,109	635,286	335,177
Other Financing Uses	4,034	0	16,620	16,620	0	(16,620)
Total Expenses	945,412	1,074,253	(3,951)	1,070,302	1,445,558	375,256
Working Capital	0	107,516	(3,736)	103,780	155,624	51,844
Future Programs & Services	1,130,421	1,022,138	251,490	1,273,628	1,312,992	39,364
Reserved for Emergencies	32,040	36,948	3,315	40,263	46,687	6,424
Ending Fund Balance	1,162,461	1,166,602	251,069	1,417,671	1,515,303	97,632

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	2,742,614	2,864,805	590,863	3,455,668	3,860,083	404,415
Intergovernmental Revenue	755,938	670,000	53,811	723,811	723,811	0
Interest Earnings	63,615	41,800	2,131	43,931	43,931	0
Total Revenue	819,553	711,800	55,942	767,742	767,742	0
Other Financing Uses	106,500	934,981	(571,654)	363,327	1,338,864	975,537
Total Expenses	106,500	934,981	(571,654)	363,327	1,338,864	975,537
Future Programs & Services	3,455,668	2,641,624	1,218,459	3,860,083	3,288,961	(571,122)
Ending Fund Balance	3,455,668	2,641,624	1,218,459	3,860,083	3,288,961	(571,122)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	12,443,547	17,270,303	748,467	18,018,770	28,672,373	10,653,603
Sales & Use Tax	7,882,866	9,608,844	1,084,417	10,693,261	10,891,148	197,887
External Charges for Services	6,071,187	6,458,366	2,545,911	9,004,277	4,972,760	(4,031,517)
Interest Earnings	305,468	120,000	0	120,000	129,878	9,878
Miscellaneous Revenues	834,656	868,000	(622,589)	245,411	711,000	465,589
Sale of Capital Assets	1,962	0	0	0	0	0
Transfers from County Funds	425,284	65,284	0	65,284	65,937	653
Internal Charges for Services	55,049	70,000	(10,000)	60,000	82,000	22,000
Total Revenue	15,576,472	17,190,494	2,997,739	20,188,233	16,852,723	(3,335,510)
Personnel	2,230,807	2,385,582	(570,240)	1,815,342	2,351,162	535,820
Operating Costs	7,539,340	7,408,493	(1,999,205)	5,409,288	7,468,683	2,059,395
Capital Outlay	231,103	14,710,000	(12,400,000)	2,310,000	32,175,000	29,865,000
Total Expenses	10,001,249	24,504,075	(14,969,445)	9,534,630	41,994,845	32,460,215
Working Capital	2,100,000	1,500,000	0	1,500,000	0	(1,500,000)
Capital Outlay & Projects	0	0	12,550,000	12,550,000	0	(12,550,000)
Future Programs & Services	15,918,770	8,456,722	6,225,651	14,682,373	3,530,251	(11,152,122)
Reserved for Debt	0	0	(60,000)	-60,000	0	60,000
Ending Fund Balance	18,018,770	9,956,722	18,715,651	28,672,373	3,530,251	(25,142,122)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	3,797,186	3,797,998	346,378	4,144,376	3,875,076	(269,300)
Sales & Use Tax	-1	0	0	0	0	0
Licenses & Permits	2,776,704	2,627,852	(16,500)	2,611,352	2,703,414	92,062
External Charges for Services	23,861	13,500	16,500	30,000	29,000	(1,000)
Total Revenue	2,800,564	2,641,352	0	2,641,352	2,732,414	91,062
Personnel	1,841,735	1,974,746	195,000	2,169,746	2,145,425	(24,321)
Operating Costs	611,639	589,528	51,378	640,906	612,663	(28,243)
Other Financing Uses	0	0	100,000	100,000	0	(100,000)
Total Expenses	2,453,374	2,564,274	346,378	2,910,652	2,758,088	(152,564)
Working Capital	0	2,290,783	0	2,290,783	2,846,337	555,554
Capital Outlay & Projects	0	195,000	0	195,000	135,000	(60,000)
Future Programs & Services	4,144,376	1,389,293	0	1,389,293	868,065	(521,228)
Ending Fund Balance	4,144,376	3,875,076	0	3,875,076	3,849,402	(25,674)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	302,903	302,903	0	302,903	305,000	2,097
External Charges for Services	0	320,000	0	320,000	330,000	10,000
Interest Earnings	0	6,700	0	6,700	0	(6,700)
Miscellaneous Revenues	0	300	0	300	0	(300)
Total Revenue	0	327,000	0	327,000	330,000	3,000
Personnel	0	225,000	0	225,000	225,000	0
Operating Costs	0	80,000	0	80,000	105,000	25,000
Other Financing Uses	0	19,903	0	19,903	0	(19,903)
Total Expenses	0	324,903	0	324,903	330,000	5,097
Working Capital	0	305,000	0	305,000	305,000	0
Future Programs & Services	302,903	0	0	0	0	0
Ending Fund Balance	302,903	305,000	0	305,000	305,000	0

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	15,147,906	21,107,934	(2,658,850)	18,449,084	19,688,850	1,239,766
Property Taxes	5,134,609	5,269,303	0	5,269,303	3,240,019	(2,029,284)
Other Taxes	11,245,184	11,637,368	(921,368)	10,716,000	10,800,000	84,000
Intergovernmental Revenue	22,355,644	30,038,868	(730,504)	29,308,364	21,976,654	(7,331,710)
Licenses & Permits	0	0	0	0	310,415	310,415
External Charges for Services	728,296	650,415	0	650,415	340,000	(310,415)
Interest Earnings	20,567	0	0	0	0	0
Miscellaneous Revenues	31,862	601,750	0	601,750	1,274,320	672,570
Transfers from County Funds	431,611	6,193,871	(786,793)	5,407,078	4,211,526	(1,195,552)
Internal Charges for Services	77,368	0	0	0	15,000	15,000
Total Revenue	40,025,140	54,391,575	(2,438,665)	51,952,910	42,167,934	(9,784,976)
Personnel	6,478,581	7,090,812	0	7,090,812	6,906,580	(184,232)
Operating Costs	29,549,220	43,384,858	(1,607,105)	41,777,753	48,024,186	6,246,433
Capital Outlay	760,277	1,340,000	0	1,340,000	3,894,000	2,554,000
Other Financing Uses	193,320	449,579	0	449,579	449,579	0
Other Expenses	0	0	0	0	55,000	55,000
Inventory Reporting	-257,435	55,000	0	55,000	0	(55,000)
Total Expenses	36,723,963	52,320,249	(1,607,105)	50,713,144	59,329,345	8,616,201
Working Capital	5,907,928	6,088,688	537,395	6,626,083	0	(6,626,083)
Capital Outlay & Projects	24,354,770	17,093,912	638,160	17,732,072	2,527,439	(15,204,633)
Future Programs & Services	-11,813,614	-3,340	(4,665,965)	-4,669,305	0	4,669,305
Ending Fund Balance	18,449,084	23,179,260	(3,490,410)	19,688,850	2,527,439	(17,161,411)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	7,593,458	7,868,458	1,079,247	8,947,705	6,709,621	(2,238,084)
Licenses & Permits	1,180,594	550,000	0	550,000	522,500	(27,500)
Interest Earnings	173,653	49,700	0	49,700	16,401	(33,299)
Total Revenue	1,354,248	599,700	0	599,700	538,901	(60,799)
Operating Costs	0	28,000	0	28,000	28,000	0
Other Financing Uses	0	2,809,784	0	2,809,784	2,809,784	0
Total Expenses	0	2,837,784	0	2,837,784	2,837,784	0
Future Programs & Services	8,947,705	5,630,374	1,079,247	6,709,621	4,410,738	(2,298,883)
Ending Fund Balance	8,947,705	5,630,374	1,079,247	6,709,621	4,410,738	(2,298,883)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	12,836,522	12,468,755	911,329	13,380,084	13,400,143	20,059
Property Taxes	9,184,077	9,533,055	0	9,533,055	10,225,228	692,173
Intergovernmental Revenue	35,732,149	39,550,971	522,975	40,073,946	40,081,427	7,481
Miscellaneous Revenues	856,520	1,395,503	0	1,395,503	1,123,652	(271,851)
Transfers from County Funds	270,322	0	75,000	75,000	0	(75,000)
Total Revenue	46,043,068	50,479,529	597,975	51,077,504	51,430,307	352,803
Personnel	28,172,711	31,943,165	300,000	32,243,165	31,585,726	(657,439)
Operating Costs	17,303,523	18,516,305	297,975	18,814,280	17,396,056	(1,418,224)
Other Financing Uses	23,273	0	0	0	0	0
Total Expenses	45,499,507	50,459,470	597,975	51,057,445	48,981,782	(2,075,663)
Working Capital	7,477,835	9,581,914	0	9,581,914	6,000,000	(3,581,914)
Future Programs & Services	5,902,249	1,911,646	911,329	2,822,975	9,848,668	7,025,693
Other Fund Balance	0	295,254	0	295,254	0	(295,254)
Reserved for Emergencies	0	700,000	0	700,000	0	(700,000)
Ending Fund Balance	13,380,084	12,488,814	911,329	13,400,143	15,848,668	2,448,525

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	12,267,497	3,342,551	15,610,048	20,410,077	4,800,029
Sales & Use Tax	17,231,650	16,035,727	1,933,900	17,969,627	18,215,629	246,002
Intergovernmental Revenue	85,189	299,730	0	299,730	369,075	69,345
Interest Earnings	115,329	59,776	(5,000)	54,776	150,000	95,224
Miscellaneous Revenues	25	0	0	0	0	0
Total Revenue	17,432,192	16,395,233	1,928,900	18,324,133	18,734,704	410,571
Personnel	322,142	650,760	0	650,760	673,442	22,682
Operating Costs	1,291,617	4,773,700	674,123	5,447,823	5,841,114	393,291
Capital Outlay	208,385	17,060,000	(9,634,479)	7,425,521	21,375,000	13,949,479
Total Expenses	1,822,144	22,484,460	(8,960,356)	13,524,104	27,889,556	14,365,452
Working Capital	0	114,790	0	114,790	1,500,000	1,385,210
Capital Outlay & Projects	0	0	12,178,000	12,178,000	0	(12,178,000)
Future Programs & Services	15,610,048	6,063,480	2,053,807	8,117,287	9,755,225	1,637,938
Ending Fund Balance	15,610,048	6,178,270	14,231,807	20,410,077	11,255,225	(9,154,852)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Property Taxes	4,110,005	4,859,753	0	4,859,753	4,811,744	(48,009)
Total Revenue	4,110,005	4,859,753	0	4,859,753	4,811,744	(48,009)
Operating Costs	4,110,005	4,859,753	0	4,859,753	4,811,744	(48,009)
Total Expenses	4,110,005	4,859,753	0	4,859,753	4,811,744	(48,009)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	592,467	258,272	575,787	834,059	909,210	75,151
Intergovernmental Revenue	5,367,457	3,923,364	438,601	4,361,965	2,912,104	(1,449,861)
External Charges for Services	573,199	288,080	(135,428)	152,652	135,162	(17,490)
Miscellaneous Revenues	257,981	178,516	(259,262)	-80,746	106,750	187,496
Transfers from County Funds	775,602	804,463	0	804,463	1,701,722	897,259
Internal Charges for Services	2,128,110	1,940,462	(671,147)	1,269,315	0	(1,269,315)
Total Revenue	9,102,349	7,134,885	(627,236)	6,507,649	4,855,738	(1,651,911)
Personnel	5,057,126	4,609,714	(472,105)	4,137,609	3,436,219	(701,390)
Operating Costs	3,803,631	2,285,893	8,996	2,294,889	1,353,945	(940,944)
Total Expenses	8,860,758	6,895,607	(463,109)	6,432,498	4,790,164	(1,642,334)
Future Programs & Services	834,059	497,550	411,660	909,210	974,784	65,574
Ending Fund Balance	834,059	497,550	411,660	909,210	974,784	65,574

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	3,624,401	3,385,848	280,925	3,666,773	3,476,382	(190,391)
Intergovernmental Revenue	32,000	30,000	12,000	42,000	209,801	167,801
External Charges for Services	9,912,142	10,538,342	(1,910,623)	8,627,719	8,814,064	186,345
Interest Earnings	83,606	87,750	(27,750)	60,000	50,000	(10,000)
Miscellaneous Revenues	54,704	53,000	(14,448)	38,552	42,690	4,138
Transfers from County Funds	757,500	562,864	1,543,303	2,106,167	628,823	(1,477,344)
Internal Charges for Services	0	0	90,600	90,600	90,600	0
Total Revenue	10,839,952	11,271,956	(306,918)	10,965,038	9,835,978	(1,129,060)
Personnel	7,463,050	8,062,167	(59,269)	8,002,898	7,872,653	(130,245)
Operating Costs	3,334,531	3,261,865	(109,334)	3,152,531	3,158,284	5,753
Total Expenses	10,797,581	11,324,032	(168,603)	11,155,429	11,030,937	(124,492)
Working Capital	666,125	666,125	0	666,125	777,961	111,836
Capital Outlay & Projects	50,000	50,000	0	50,000	50,000	0
Future Programs & Services	2,950,648	2,617,647	142,610	2,760,257	1,453,462	(1,306,795)
Ending Fund Balance	3,666,773	3,333,772	142,610	3,476,382	2,281,423	(1,194,959)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	1,990,612	1,780,794	523,082	2,303,876	2,186,411	(117,465)
Property Taxes	3,518,047	4,006,107	0	4,006,107	4,126,840	120,733
Intergovernmental Revenue	5,085,193	5,091,187	1,455,836	6,547,023	5,577,503	(969,520)
Licenses & Permits	857,410	836,810	0	836,810	827,682	(9,128)
External Charges for Services	790,339	839,750	0	839,750	757,750	(82,000)
Miscellaneous Revenues	88,871	93,524	30,000	123,524	44,000	(79,524)
Transfers from County Funds	413,960	0	229,000	229,000	0	(229,000)
Internal Charges for Services	142,269	142,078	0	142,078	142,000	(78)
Total Revenue	10,896,088	11,009,456	1,714,836	12,724,292	11,475,775	(1,248,517)
Personnel	8,751,829	9,212,726	1,313,052	10,525,778	9,481,052	(1,044,726)
Operating Costs	1,830,995	1,927,264	388,715	2,315,979	1,797,735	(518,244)
Total Expenses	10,582,824	11,139,990	1,701,767	12,841,757	11,278,787	(1,562,970)
Working Capital	662,964	880,307	0	880,307	880,307	0
Future Programs & Services	1,640,912	606,348	536,151	1,142,499	1,339,487	196,988
Reserved for Emergencies	0	163,605	0	163,605	163,605	0
Ending Fund Balance	2,303,876	1,650,260	536,151	2,186,411	2,383,399	196,988

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	429,512	517,012	(568)	516,444	608,944	92,500
External Charges for Services	83,827	95,000	0	95,000	90,250	(4,750)
Interest Earnings	9,873	5,500	0	5,500	3,630	(1,870)
Total Revenue	93,700	100,500	0	100,500	93,880	(6,620)
Operating Costs	6,768	8,000	0	8,000	8,000	0
Total Expenses	6,768	8,000	0	8,000	8,000	0
Future Programs & Services	516,444	609,512	(568)	608,944	694,824	85,880
Ending Fund Balance	516,444	609,512	(568)	608,944	694,824	85,880

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	572,593	564,426	29,864	594,290	591,618	(2,672)
External Charges for Services	22,224	18,400	0	18,400	17,880	(520)
Interest Earnings	11,461	6,430	0	6,430	2,106	(4,324)
Transfers from County Funds	31,000	31,000	0	31,000	33,360	2,360
Total Revenue	64,685	55,830	0	55,830	53,346	(2,484)
Operating Costs	42,988	43,502	0	43,502	43,502	0
Other Financing Uses	0	15,000	0	15,000	15,000	0
Total Expenses	42,988	58,502	0	58,502	58,502	0
Future Programs & Services	594,290	561,754	29,864	591,618	586,462	(5,156)
Ending Fund Balance	594,290	561,754	29,864	591,618	586,462	(5,156)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	7,844,264	7,483,664	505,926	7,989,590	7,639,479	(350,111)
Property Taxes	2,121,272	2,688,059	0	2,688,059	2,952,125	264,066
Other Taxes	183,498	185,520	0	185,520	203,631	18,111
Interest Earnings	187,543	98,835	0	98,835	52,506	(46,329)
Miscellaneous Revenues	83,890	0	0	0	0	0
Transfers from County Funds	239,881	221,601	0	221,601	221,601	0
Total Revenue	2,816,084	3,194,015	0	3,194,015	3,429,863	235,848
Operating Costs	2,234,201	1,780,402	1,355,800	3,136,202	2,653,086	(483,116)
Debt Service	218,280	218,280	360	218,640	218,280	(360)
Other Financing Uses	218,280	200,000	0	200,000	-200,000	(400,000)
Total Expenses	2,670,761	2,198,682	1,356,160	3,554,842	2,671,366	(883,476)
Future Programs & Services	7,989,590	8,478,997	(850,234)	7,639,479	8,397,976	769,213
Ending Fund Balance	7,989,590	8,478,997	(850,234)	7,639,479	8,397,976	769,213

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	42,980,774	41,435,896	5,923,825	47,359,721	47,499,530	139,809
Licenses & Permits	5,625	5,500	2,675	8,175	15,000	6,825
External Charges for Services	12,004,801	9,101,660	1,001,000	10,102,660	14,581,518	4,478,858
Interest Earnings	912,192	500,000	0	500,000	300,000	(200,000)
Miscellaneous Revenues	14,271	12,320	0	12,320	12,320	0
Sale of Capital Assets	360	0	0	0	0	0
Internal Charges for Services	27,773	18,000	0	18,000	18,000	0
Total Revenue	12,965,022	9,637,480	1,003,675	10,641,155	14,926,838	4,285,683
Personnel	2,564,219	2,756,492	145,826	2,902,318	2,941,777	39,459
Operating Costs	5,419,789	14,540,728	(7,895,229)	6,645,499	6,345,472	(300,027)
Capital Outlay	28,207	9,262	(8,000)	1,262	26,178,178	26,176,916
Other Financing Uses	573,860	0	952,267	952,267	0	(952,267)
Total Expenses	8,586,075	17,306,482	(6,805,136)	10,501,346	35,465,427	24,964,081
Working Capital	3,516,729	700,000	0	700,000	2,000,000	1,300,000
Capital Outlay & Projects	11,404,030	0	0	0	24,699,475	24,699,475
Future Programs & Services	32,438,962	33,066,894	13,732,636	46,799,530	261,466	(46,538,064)
Ending Fund Balance	47,359,721	33,766,894	13,732,636	47,499,530	26,960,941	(20,538,589)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	1,278,496	1,216,163	99,934	1,316,097	1,325,024	8,927
Property Taxes	326	0	0	0	0	0
Interest Earnings	134,433	118,615	0	118,615	101,048	(17,567)
Assessments	338,625	261,974	0	261,974	263,821	1,847
Total Revenue	473,383	380,589	0	380,589	364,869	(15,720)
Operating Costs	78	0	0	0	0	0
Debt Service	435,705	351,730	19,932	371,662	345,820	(25,842)
Total Expenses	435,783	351,730	19,932	371,662	345,820	(25,842)
Future Programs & Services	1,316,097	1,245,022	80,002	1,325,024	1,344,073	19,049
Ending Fund Balance	1,316,097	1,245,022	80,002	1,325,024	1,344,073	19,049

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	1,304,906	0	0	0	0	0
Sales & Use Tax	2,543,941	0	0	0	0	0
Interest Earnings	48,003	0	0	0	0	0
Miscellaneous Revenues	5,177	0	0	0	0	0
Transfers from County Funds	0	6,003,500	(70,379)	5,933,121	5,930,250	(2,871)
Total Revenue	2,597,121	6,003,500	(70,379)	5,933,121	5,930,250	(2,871)
Debt Service	3,902,028	6,003,500	(70,379)	5,933,121	5,930,250	(2,871)
Total Expenses	3,902,028	6,003,500	(70,379)	5,933,121	5,930,250	(2,871)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	133,807	19,178	98,392	117,570	75,948	(41,622)
Property Taxes	177	0	0	0	0	0
External Charges for Services	103,797	0	0	0	95,000	95,000
Interest Earnings	21,827	19,387	0	19,387	7,534	(11,853)
Miscellaneous Revenues	700	0	0	0	200	200
Assessments	74,296	43,615	0	43,615	43,615	0
Total Revenue	200,798	63,002	0	63,002	146,349	83,347
Operating Costs	34,674	19,044	0	19,044	19,044	0
Debt Service	127,360	0	0	0	0	0
Other Financing Uses	55,000	85,580	0	85,580	75,000	(10,580)
Total Expenses	217,034	104,624	0	104,624	94,044	(10,580)
Capital Outlay & Projects	117,570	63,136	142,392	205,528	-323,995	(529,523)
Future Programs & Services	0	-85,580	(44,000)	-129,580	452,248	581,828
Ending Fund Balance	117,570	-22,444	98,392	75,948	128,253	52,305

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	0	136,044	136,044	4,068,276	3,932,232
Transfers from County Funds	0	6,760,208	2,027,739	8,787,947	2,290,160	(6,497,787)
Total Revenue	0	6,760,208	2,027,739	8,787,947	2,290,160	(6,497,787)
Operating Costs	0	4,333,125	(2,939,917)	1,393,208	2,168,741	775,533
Capital Outlay	0	796,383	2,666,124	3,462,507	585,896	(2,876,611)
Total Expenses	0	5,129,508	(273,793)	4,855,715	2,754,637	(2,101,078)
Capital Outlay & Projects	0	1,630,700	2,437,576	4,068,276	4,225,317	157,041
Future Programs & Services	0	0	0	0	-621,518	(621,518)
Ending Fund Balance	0	1,630,700	2,437,576	4,068,276	3,603,799	(464,477)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	23,196,305	97,087,772	22,594,738	119,682,510	101,316,249	(18,366,261)
Property Taxes	5	0	0	0	0	0
Intergovernmental Revenue	308,942	500,000	200,058	700,058	0	(700,058)
External Charges for Services	257,815	0	0	0	0	0
Interest Earnings	1,383,268	500,000	0	500,000	350,000	(150,000)
Miscellaneous Revenues	250,000	0	0	0	0	0
Debt Proceeds	75,421,610	0	0	0	0	0
Transfers from County Funds	34,607,000	4,375,000	5,079,040	9,454,040	14,000,000	4,545,960
Total Revenue	112,228,641	5,375,000	5,279,098	10,654,098	14,350,000	3,695,902
Personnel	131,794	0	0	0	0	0
Operating Costs	749,674	0	85,000	85,000	0	(85,000)
Capital Outlay	14,449,967	84,875,000	(55,939,641)	28,935,359	61,100,000	32,164,641
Debt Service	411,000	0	0	0	0	0
Total Expenses	15,742,435	84,875,000	(55,854,641)	29,020,359	61,100,000	32,079,641
Working Capital	1,000,000	0	0	0	0	0
Capital Outlay & Projects	118,682,510	17,587,772	83,728,477	101,316,249	54,566,249	(46,750,000)
Ending Fund Balance	119,682,510	17,587,772	83,728,477	101,316,249	54,566,249	(46,750,000)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	9,473,949	2,913,961	1,386,658	4,300,619	2,082,028	(2,218,591)
External Charges for Services	29,211	0	0	0	0	0
Miscellaneous Revenues	593	0	0	0	0	0
Sale of Capital Assets	2,184	0	0	0	0	0
Transfers from County Funds	1,072,926	1,087,297	30,300	1,117,597	1,042,797	(74,800)
Total Revenue	1,104,914	1,087,297	30,300	1,117,597	1,042,797	(74,800)
Operating Costs	301,905	759,934	122,865	882,799	676,703	(206,096)
Capital Outlay	226,338	2,050,667	0	2,050,667	19,500	(2,031,167)
Other Financing Uses	5,750,000	402,722	0	402,722	0	(402,722)
Total Expenses	6,278,244	3,213,323	122,865	3,336,188	696,203	(2,639,985)
Capital Outlay & Projects	0	787,935	0	787,935	2,354,753	1,566,818
Future Programs & Services	4,300,619	0	1,294,093	1,294,093	73,869	(1,220,224)
Ending Fund Balance	4,300,619	787,935	1,294,093	2,082,028	2,428,622	346,594

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	12,208,311	8,620,221	2,336,837	10,957,058	3,467,707	(7,489,351)
External Charges for Services	248,476	158,500	(51,000)	107,500	111,500	4,000
Miscellaneous Revenues	1,022	0	0	0	0	0
Sale of Capital Assets	6,085	0	0	0	3,000	3,000
Transfers from County Funds	10,469,814	0	0	0	0	0
Internal Charges for Services	6,667,014	6,902,280	(1,361,280)	5,541,000	5,650,000	109,000
Total Revenue	17,392,411	7,060,780	(1,412,280)	5,648,500	5,764,500	116,000
Personnel	9,222,586	2,055,430	0	2,055,430	1,794,621	(260,809)
Operating Costs	5,872,984	6,548,679	(3,657,662)	2,891,017	2,651,760	(239,257)
Capital Outlay	2,821,642	1,022,000	717,245	1,739,245	3,099,893	1,360,648
Other Financing Uses	527,984	4,474,208	1,977,951	6,452,159	0	(6,452,159)
Total Expenses	18,445,195	14,100,317	(962,466)	13,137,851	7,546,274	(5,591,577)
Working Capital	213,460	298,570	(298,570)	0	0	0
Capital Outlay & Projects	2,089,966	1,727,431	659,843	2,387,274	739,370	(1,647,904)
Future Programs & Services	8,789,676	-445,317	1,525,750	1,080,433	946,563	(133,870)
Ending Fund Balance	10,957,058	1,580,684	1,887,023	3,467,707	1,685,933	(1,781,774)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	5,700,842	6,440,862	(380,999)	6,059,863	5,883,593	(176,270)
External Charges for Services	97,474	38,495	0	38,495	36,570	(1,925)
Miscellaneous Revenues	585	0	0	0	0	0
Transfers from County Funds	7,638,377	8,942,463	0	8,942,463	8,762,563	(179,900)
Internal Charges for Services	2,055,734	2,702,570	(328,000)	2,374,570	2,474,892	100,322
Total Revenue	9,792,171	11,683,528	(328,000)	11,355,528	11,274,025	(81,503)
Personnel	2,546,038	2,998,275	0	2,998,275	2,931,638	(66,637)
Operating Costs	6,137,112	8,288,147	150,781	8,438,928	10,630,076	2,191,148
Capital Outlay	0	0	15,555	15,555	0	(15,555)
Other Financing Uses	750,000	0	79,040	79,040	0	(79,040)
Total Expenses	9,433,150	11,286,422	245,376	11,531,798	13,561,714	2,029,916
Working Capital	466,589	866,513	(844,904)	21,609	1,485,053	1,463,444
Capital Outlay & Projects	666,000	5,790,000	(940,159)	4,849,841	623,000	(4,226,841)
Future Programs & Services	4,927,274	181,455	830,688	1,012,143	1,487,851	475,708
Ending Fund Balance	6,059,863	6,837,968	(954,375)	5,883,593	3,595,904	(2,287,689)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	14,365,957	8,164,684	1,760,953	9,925,637	8,884,466	(1,041,171)
Intergovernmental Revenue	96,000	0	0	0	0	0
External Charges for Services	281,526	280,530	0	280,530	265,504	(15,026)
Miscellaneous Revenues	37,942	0	0	0	0	0
Sale of Capital Assets	938,886	400,000	0	400,000	400,000	0
Transfers from County Funds	810,550	381,000	0	381,000	0	(381,000)
Internal Charges for Services	9,782,910	9,853,855	0	9,853,855	10,505,592	651,737
Total Revenue	11,947,813	10,915,385	0	10,915,385	11,171,096	255,711
Personnel	1,534,956	1,655,275	0	1,655,275	1,603,596	(51,679)
Operating Costs	3,940,047	3,850,305	13,908	3,864,213	3,926,121	61,908
Capital Outlay	4,913,131	3,406,942	3,030,126	6,437,068	4,804,936	(1,632,132)
Other Financing Uses	6,000,000	0	0	0	0	0
Total Expenses	16,388,133	8,912,522	3,044,034	11,956,556	10,334,653	(1,621,903)
Working Capital	0	850,000	(13,908)	836,092	2,080,000	1,243,908
Capital Outlay & Projects	0	1,521,231	(1,922,766)	-401,535	7,881,036	8,282,571
Future Programs & Services	9,925,637	7,796,316	653,593	8,449,909	-240,127	(8,690,036)
Ending Fund Balance	9,925,637	10,167,547	(1,283,081)	8,884,466	9,720,909	836,443

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	11,218,314	10,066,114	2,100,498	12,166,612	14,152,121	1,985,509
Interest Earnings	318,037	300,000	(210,000)	90,000	90,000	0
Miscellaneous Revenues	1,007,327	300,000	0	300,000	600,000	300,000
Transfers from County Funds	648,366	728,640	0	728,640	750,000	21,360
Internal Charges for Services	26,442,766	28,810,000	1,509,611	30,319,611	21,250,000	(9,069,611)
Total Revenue	28,416,497	30,138,640	1,299,611	31,438,251	22,690,000	(8,748,251)
Personnel	809,433	795,396	0	795,396	813,256	17,860
Operating Costs	26,649,770	29,830,455	(1,173,109)	28,657,346	29,357,398	700,052
Capital Outlay	8,995	0	0	0	0	0
Total Expenses	27,468,198	30,625,851	(1,173,109)	29,452,742	30,170,654	717,912
Future Programs & Services	12,166,612	9,578,903	4,573,218	14,152,121	6,671,467	(7,480,654)
Ending Fund Balance	12,166,612	9,578,903	4,573,218	14,152,121	6,671,467	(7,480,654)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	1,634,910	1,430,910	228,543	1,659,453	1,546,453	(113,000)
Interest Earnings	38,943	26,000	(16,000)	10,000	9,000	(1,000)
Internal Charges for Services	45,840	116,000	0	116,000	120,000	4,000
Total Revenue	84,782	142,000	(16,000)	126,000	129,000	3,000
Operating Costs	60,239	255,000	(16,000)	239,000	255,000	16,000
Total Expenses	60,239	255,000	(16,000)	239,000	255,000	16,000
Future Programs & Services	1,659,453	1,317,910	228,543	1,546,453	1,420,453	(126,000)
Ending Fund Balance	1,659,453	1,317,910	228,543	1,546,453	1,420,453	(126,000)

DESCRIPTION	FY2019 ACTUALS	FY2020 ADOPTED	FY2020 CHANGES	FY2020 REVISED	FY2021 ADOPTED	\$ Change From REVI
Beginning Fund Balance	10,978,225	10,778,226	130,080	10,908,306	10,058,485	(849,821)
Interest Earnings	294,296	150,000	0	150,000	75,000	(75,000)
Miscellaneous Revenues	21,908	50,000	0	50,000	50,000	0
Internal Charges for Services	2,796,660	2,642,398	0	2,642,398	2,941,986	299,588
Total Revenue	3,112,865	2,842,398	0	2,842,398	3,066,986	224,588
Personnel	287,039	315,879	0	315,879	309,903	(5,976)
Operating Costs	2,895,745	2,526,340	850,000	3,376,340	2,751,460	(624,880)
Total Expenses	3,182,784	2,842,219	850,000	3,692,219	3,061,363	(630,856)
Working Capital	518,324	518,324	0	518,324	518,324	0
Future Programs & Services	10,389,982	10,260,081	(719,920)	9,540,161	9,545,784	5,623
Ending Fund Balance	10,908,306	10,778,405	(719,920)	10,058,485	10,064,108	5,623

**Section E - Budget Adoption
Resolutions & 2021 Mill Levy
Certification**

This page left blank intentionally

NOTICE AND RESOLUTION TO TRANSFER FUNDS AND AMEND BUDGET

A Resolution to Amend the 2020 Budget and Transfer and Appropriate Monies of the County of Larimer, State of Colorado

WHEREAS, the Board of County Commissioners of the County of Larimer (Board) deems it necessary, in view of the needs of the various offices, departments, boards, commissions or other spending agencies of the County, to transfer and appropriate monies from one or more spending agencies in a fund to one or more spending agencies in another fund and to transfer budgeted and appropriated monies between spending agencies within the same fund pursuant to the provisions of 29-1-109 of the Colorado Revised Statutes, 1973 as amended; and,

WHEREAS, the County of Larimer has received unanticipated revenues or revenues not assured at the time of the adoption of the budget from sources other than the property tax mill levy and the Board has determined it to be in the best interests of the County to enact a supplementary budget and appropriation of said revenues pursuant to 29-1-109 of the Colorado Revised Statutes, 1973 as amended; and,

WHEREAS, the Board has determined that such budgetary transfers and supplementary budget and appropriations are necessary so as not to impair the operation of the County of Larimer;

NOW, THEREFORE, be it resolved by the Board of County Commissioners of the County of Larimer, State of Colorado that:

Section 1. The following budgetary transfers, amendments and supplementary budgets and appropriations shall be considered for adoption at a public meeting to be held virtually, due to the COVID-19 pandemic, via the County website, in Fort Collins, Colorado on December 18, 2020, at 10:00 a.m.

Section 2. This Notice and Resolution to transfer funds and amend the budget is available for inspection by the public at the County Commissioners Office, 200 West Oak Street, Fort Collins, Colorado and has been published one time a newspaper having general circulation in Larimer County in accordance with 29-1-106 of the Colorado Revised Statutes, 1973 as amended.

Section 3. Any interested elector of Larimer County may file any objections to the Notice and Resolution to transfer funds and amend the budget at any time prior to the final adoption of the resolution by the Board of County Commissioners.

Section 4. The full amounts to be transferred between funds and spending agencies is shown as follows and that the source of said unanticipated revenues, the amount of such revenues, the purpose for which such revenues are being budgeted and appropriated, and the spending agencies and funds which shall be expending the monies being supplementarily budgeted and appropriated is shown as follows:

General Fund Spending Agencies

<u>Spending Agency</u>	<u>2020 Adopted</u>	<u>2020 Revised</u>	<u>2020 Change</u>
Assessor	\$4,731,938	\$4,912,653	\$180,715
Clerk & Recorder	\$11,704,562	\$12,177,651	\$473,089
Coroner	\$1,614,291	\$1,619,591	\$5,300
County Manager	\$50,944,805	\$79,539,220	\$28,594,415
CPIRS	\$8,174,675	\$9,913,037	\$1,738,362
Criminal Justice	\$9,680,346	\$9,803,113	\$122,767
District Attorney	\$10,142,097	\$10,213,700	\$71,603
Financial Services	\$2,574,010	\$2,645,864	\$71,854
Human & Economic Health	\$2,118,208	\$2,249,056	\$130,848
Sheriff	\$59,549,806	\$61,791,058	\$2,241,252
Surveyor	\$10,243	\$10,243	\$0
Treasurer	\$1,652,544	\$1,847,947	\$195,403
Grand Total – General Fund	\$162,897,525	\$196,723,133	\$33,825,608

Spending Agency

<u>Fund 101: General & Natural Disaster Fund</u>	<u>2020 Appropriation</u>	<u>2020 Revised Appropriation</u>	<u>FY2020 CHANGE</u>
Budgeted Beginning Fund Balance	49,613,009	65,038,472	15,425,463
Total Revenue	161,886,422	199,467,081	37,580,659
Total Expense	162,897,525	196,723,133	33,825,608
31600 Reserved for Emergencies	7,500,000	7,500,000	0
31840 Working Capital	15,400,000	15,400,000	0
31850 Future Programs/Services	20,462,818	41,580,816	21,117,998
31900 Undesignated/Unrestricted	5,239,088	3,301,604	(1,937,484)

<u>Fund 125: Section 125 Fund</u>	<u>2020 Appropriation</u>	<u>2020 Revised Appropriation</u>	<u>FY2020 CHANGE</u>
Budgeted Beginning Fund Balance	0	205,454	205,454
Total Revenue	0	9,800	9,800
Total Expense	0	28,000	28,000
31850 Future Programs/Services	0	187,254	187,254

<u>Fund 200: Sales Tax Fund</u>	<u>2020 Appropriation</u>	<u>2020 Revised Appropriation</u>	<u>FY2020 CHANGE</u>
Budgeted Beginning Fund Balance	2,591,121	2,998,750	407,629
Total Revenue	8,867,873	10,805,198	1,937,325
Total Expense	8,547,364	8,488,910	(58,454)
31850 Future Programs/Services	2,911,630	5,315,038	2,403,408

<u>Fund 215: Natural Resources Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	6,097,602	9,242,970	3,145,368
Total Revenue	11,937,184	15,503,313	3,566,129
Total Expense	15,853,174	16,834,890	981,716
31850 Future Programs/Services	2,181,612	7,911,393	5,729,781

<u>Fund 220: Parks Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	3,063,162	2,866,387	(196,775)
Total Revenue	8,702,781	6,684,107	(2,018,674)
Total Expense	9,522,109	7,133,565	(2,388,544)
31845 Capital Outlay and Projects	0	(86,727)	(86,727)
31850 Future Programs/Services	2,243,834	2,503,656	259,822

<u>Fund 225: Pest Control District Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	1,009,258	1,162,461	153,203
Total Revenue	1,231,597	1,325,512	93,915
Total Expense	1,074,253	1,070,302	(3,951)
31600 Reserved for Emergencies	36,948	40,263	3,315
31840 Working Capital	107,516	103,780	(3,736)
31850 Future Programs/Services	1,022,138	1,273,628	251,490

<u>Fund 230: Conservation Trust Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	2,864,805	3,455,668	590,863
Total Revenue	711,800	767,742	55,942
Total Expense	934,981	363,327	(571,654)
31850 Future Programs/Services	2,641,624	3,860,083	1,218,459

<u>Fund 240: The Ranch Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	17,270,303	18,018,770	748,467
Total Revenue	17,190,494	20,188,233	2,997,739
Total Expense	24,504,075	9,534,630	(14,969,445)
31500 Reserved for Debt	0	(60,000)	(60,000)
31840 Working Capital	1,500,000	1,500,000	0
31845 Capital Outlay and Projects	0	12,550,000	12,550,000
31850 Future Programs/Services	8,456,722	14,682,373	6,225,651

<u>Fund 245: Building Inspection Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	3,797,998	4,144,376	346,378
Total Revenue	2,641,352	2,641,352	0
Total Expense	2,564,274	2,910,652	346,378
31840 Working Capital	2,290,783	2,290,783	0
31845 Capital Outlay and Projects	195,000	195,000	0
31850 Future Programs/Services	1,389,293	1,389,293	0

<u>Fund 246: Public Trustee Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	302,903	302,903	0
Total Revenue	327,000	327,000	0
Total Expense	324,903	324,903	0
31840 Working Capital	305,000	305,000	0

<u>Fund 252: Road and Bridge Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	21,107,934	18,449,084	(2,658,850)
Total Revenue	54,391,575	51,952,910	(2,438,665)
Total Expense	52,320,249	50,713,144	(1,607,105)
31840 Working Capital	6,088,688	6,626,083	537,395
31845 Capital Outlay and Projects	17,093,912	17,732,072	638,160
31850 Future Programs/Services	(3,340)	(4,669,305)	(4,665,965)

<u>Fund 255: Transportation Expansion</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	7,868,458	8,947,705	1,079,247
Total Revenue	599,700	599,700	0
Total Expense	2,837,784	2,837,784	0
31850 Future Programs/Services	5,630,374	6,709,621	1,079,247

<u>Fund 262: Human Services Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	12,468,755	13,380,084	911,329
Total Revenue	50,479,529	51,077,504	597,975
Total Expense	50,459,470	51,057,445	597,975
31600 Reserved for Emergencies	700,000	700,000	0
31700 Reserved for Loan Advances	295,254	295,254	0
31840 Working Capital	9,581,914	9,581,914	0
31850 Future Programs	1,911,646	2,822,975	911,329

<u>Fund 265: Behavioral Health Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	12,267,497	15,610,048	3,342,551
Total Revenue	16,395,233	18,324,133	1,928,900
Total Expense	22,484,460	13,524,104	(8,960,356)
31840 Working Capital	114,790	114,790	0
31845 Capital Outlay and Projects	0	12,178,000	12,178,000
31850 Future Programs/Services	6,063,480	8,117,287	2,053,807

<u>Fund 268: Developmental Disabilities</u>	2020	2020 Revised	FY2020
<u>Fund</u>	Appropriation	Appropriation	CHANGE
Total Revenue	4,859,753	4,859,753	0
Total Expense	4,859,753	4,859,753	0

<u>Fund 270: Economic and Workforce</u>	2020	2020 Revised	FY2020
<u>Development Fund</u>	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	258,272	834,059	575,787
Total Revenue	7,134,885	6,507,649	(627,236)
Total Expense	6,895,607	6,432,498	(463,109)
31850 Future Programs/Services	497,550	909,210	411,660

<u>Fund 275: Criminal Justice Services Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	3,385,848	3,666,773	280,925
Total Revenue	11,271,956	10,965,038	(306,918)
Total Expense	11,324,032	11,155,429	(168,603)
31840 Working Capital	666,125	666,125	0
31845 Capital Outlay and Projects	50,000	50,000	0
31850 Future Programs/Services	2,617,647	2,760,257	142,610

<u>Fund 282: Health and Environment Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	1,780,794	2,303,876	523,082
Total Revenue	11,009,456	12,724,292	1,714,836
Total Expense	11,139,990	12,841,757	1,701,767
31600 Reserved for Emergencies	163,605	163,605	0
31840 Working Capital	880,307	880,307	0
31850 Future Programs/Services	606,348	1,142,499	536,151

<u>Fund 285: West Vine Stormwater Basin Fund</u>	2020	2020 Rev.	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	517,012	516,444	(568)
Total Revenue	100,500	100,500	0
Total Expense	8,000	8,000	0
31850 Future Programs/Services	609,512	608,944	(568)

<u>Fund 290: Drainage Fund</u>	2020	2020 Rev.	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	564,426	594,290	29,864
Total Revenue	55,830	55,830	0
Total Expense	58,502	58,502	0
31850 Future Programs/Services	561,754	591,618	29,864

<u>Fund 295: Improvement District Fund</u>	2020	2020 Rev.	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	7,483,664	7,989,590	505,926
Total Revenue	3,194,015	3,194,015	0
Total Expense	2,198,682	3,554,842	1,356,160
31850 Future Programs/Services	8,478,997	7,628,763	(850,234)

<u>Fund 300 – Solid Waste Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	41,435,896	47,359,721	5,923,825
Total Revenue	9,637,480	10,641,155	1,003,675
Total Expense	17,306,482	10,501,346	(6,805,136)
31840 Working Capital	700,000	700,000	0
31850 Future Programs/Services	33,066,894	46,799,530	13,732,636

<u>Fund 400: Assessment Debt Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	1,216,163	1,316,097	99,934
Total Revenue	380,589	380,589	0
Total Expense	351,730	371,662	19,932
31850 Future Programs/Services	1,245,022	1,325,024	80,002

<u>Fund 405: Debt Service Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Total Revenue	6,003,500	5,933,121	(70,379)
Total Expense	6,003,500	5,933,121	(70,379)

<u>Fund 500: Improvement District</u>	2020	2020 Revised	FY2020
<u>Construction Fund</u>	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	19,178	117,570	98,392
Total Revenue	63,002	63,002	0
Total Expense	104,624	104,624	0
31845 Capital Outlay and Projects	63,136	205,528	142,392
31850 Future Programs/Services	(85,580)	(129,580)	(44,000)

<u>Fund 508: IT Capital Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	0	136,044	136,044
Total Revenue	6,760,208	8,787,947	2,027,739
Total Expense	5,129,508	4,855,715	(273,793)
31840 Working Capital	1,630,700	4,068,276	2,437,576

<u>Fund 512: Facilities Capital Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	97,087,772	119,682,510	22,594,738
Total Revenue	5,375,000	10,654,098	5,279,098
Total Expense	84,875,000	29,020,359	(55,854,641)
31845 Capital Outlay and Projects	17,587,772	101,316,249	83,728,477

<u>Fund 522: Replacement Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	2,913,961	4,300,619	1,386,658
Total Revenue	1,087,297	1,117,597	30,300
Total Expense	3,213,323	3,336,188	122,865
31845 Capital Outlay & Projects	787,935	787,935	0
31850 Future Programs/Services	0	1,294,093	1,294,093

<u>Fund 608: IT Operating Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	8,620,221	10,957,058	2,336,837
Total Revenue	7,060,780	5,648,500	(1,412,280)
Total Expense	14,100,317	13,137,851	(962,466)
31840 Working Capital	298,570	0	(298,570)
31845 Capital Outlay and Projects	1,727,431	2,387,274	659,843
31850 Future Programs/Services	(445,317)	1,080,433	1,525,750

<u>Fund 610: Facilities Operating Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	6,440,862	6,059,863	(380,999)
Total Revenue	11,683,528	11,355,528	(328,000)
Total Expense	11,286,422	11,531,798	245,376
31840 Working Capital	866,513	21,609	(844,904)
31845 Capital Outlay and Projects	5,790,000	4,849,841	(940,159)
31850 Future Programs/Services	181,455	1,012,143	830,688

<u>Fund 612 – Fleet Services Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	8,164,684	9,925,637	1,760,953
Total Revenue	10,915,385	10,915,385	0
Total Expense	8,912,522	11,956,556	3,044,034
31840 Working Capital	850,000	836,092	(13,908)
31845 Capital Outlay and Projects	1,521,231	(401,535)	(1,922,766)
31850 Future Programs/Services	7,796,316	8,449,909	653,593

<u>Fund 645: Self-Insured Employee Benefits Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	10,066,114	12,166,612	2,100,498
Total Revenue	30,138,640	31,438,251	1,299,611
Total Expense	30,625,851	29,452,742	(1,173,109)
31850 Future Programs/Services	9,578,903	14,152,121	4,573,218

<u>Fund 672: Self-Insured Unemployment Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	1,430,910	1,659,453	228,543
Total Revenue	142,000	126,000	(16,000)
Total Expense	255,000	239,000	(16,000)
31850 Future Programs/Services	1,317,910	1,546,453	228,543

<u>Fund 682: Self-Insured Risk Management Fund</u>	2020	2020 Revised	FY2020
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	10,778,226	10,908,306	130,080
Total Revenue	2,842,398	2,842,398	0
Total Expense	2,842,219	3,692,219	850,000
31840 Working Capital	518,324	518,324	0
31850 Future Projects	10,260,081	9,540,161	(719,920)

Spending Agency

	2020	2020 Rev.	FY2020
	<u>Appropriation</u>	<u>Appropriation</u>	<u>CHANGE</u>
Grand Total Appropriations (Memo Only)	\$575,815,685	\$524,588,751	(51,226,934)

PASSED AND ADOPTED

by the Board of County Commissioners of the County of Larimer on the 18th Day of December, 2020

BOARD OF COUNTY COMMISSIONERS COUNTY
OF LARIMER, COLORADO

By: Steve Johnson
Chairperson

ATTEST:

Dina Cyria
Deputy Clerk to the Board



**COUNTY OF LARIMER
RESOLUTION TO ADOPT THE 2021 BUDGET AND SET LEVIES**

A RESOLUTION ADOPTING A BUDGET AND SETTING MILL LEVIES FOR THE COUNTY OF LARIMER, COLORADO, FOR THE CALENDAR YEAR COMMENCING ON THE FIRST DAY OF JANUARY, 2021, AND ENDING ON THE LAST DAY OF DECEMBER, 2021.

WHEREAS, the Board of County Commissioners, of Larimer County, Colorado (“Board”) has appointed a budget official (“Budget Official”) to prepare and submit a proposed budget to the Board at the proper time for consideration; and

WHEREAS, the Budget Official has submitted a proposed balanced budget to the Board for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, the proposed budget was open for inspection by the public at a designated place; and

WHEREAS, a public hearing was held on October 29, 2020, and interested taxpayers were given the opportunity to file or register any objections to the proposed budget; and

WHEREAS, for any increases that may have been made in the expenditures, increases were added to the revenues so that the revenues and fund balance equal or exceed expenditures, as required by law; and

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$6,415,658,519 for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO:

Section 1. That Beginning Balances (which include non-spendable assets), Reserved Fund Balance, Revenues, Expenditures, Designated and Undesignated End Balances for each fund are adopted as follows:

See Attached - Adopted 2021 Budget - All Funds by Parent Fund Type

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the County of Larimer for the calendar year 2021 and shall be for all administration, operations, maintenance, debt service and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the County of Larimer, Colorado.

Section 4. That for the purpose of meeting all **general operating expenses** of the County of Larimer during the 2021 budget year, there is hereby levied taxes, as specified by the mill levies below, upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2020:

<u>Fund</u>	<u>Mill Levy</u>
General Fund (excludes credits/refunds/abatelements)	18.829
Road & Bridge Fund	0.505
Capital Expenditures Fund	0.000
Health & Environment Fund	0.643
Welfare (Human Services) Fund	<u>1.594</u>
General Operating Expenses Mill Levy	21.571

Section 5. That for the purpose of meeting all **debt service expenses** of the County of Larimer during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2020.

Section 6. That for the purpose of recovering all **refunds/abatelements** applicable to the County of Larimer during the 2021 budget year, there is hereby levied a General Fund mill levy of **0.137 mills** upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2020.

Section 7. That for the purpose of purchasing services and support for persons with **developmental disabilities** during the 2021 budget year, there is hereby levied a Foothills Gateway Fund mill levy of **0.750 mills** (as approved by voters November 2001) upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2020.

Section 8. That for the purpose of providing a one-time property tax credit, there is hereby provided a General Fund mill levy credit of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2020.

Section 9. That for the purpose of complying with C.R.S. 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except:

i. The transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per C.R.S. 29-1-102(8)(b), and;

ii. In the Ranch and Parks Funds, any amounts for "Advance from County Fund" is excluded from beginning owners' equity.

b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with C.R.S. 29-1-103(3)(d), lease-purchase agreements for the County of Larimer, Colorado totals as follows:

a. Total amount to be expended during 2021 for principal and interest:

Involving Real Property

Jail Improvement Project Certificates of Participation	<u>\$5,927,250</u>
TOTAL	<u>\$5,927,250</u>

b. Total maximum payment liability over the entire terms of all agreements:

Involving Real Property

Jail Expansion Certificates of Participation	<u>\$83,004,700</u>
TOTAL	<u>\$83,004,700</u>

ADOPTED THIS 18th day of December, 2020.

BOARD OF COUNTY COMMISSIONERS
OF LARIMER COUNTY, COLORADO

By: Steve Johnson
Chair, Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

D. [Signature]
Deputy Clerk to the Board



ADOPTED 2021 BUDGET - All Funds by Parent Fund Type

Fund Type/Fund Name	Beginning Balance	Revenues	Expenses	Reserved	Designated	Undesignated
CAPITAL PROJECTS						
500 Impr. Distr. Construction	\$75,948	\$146,349	\$94,044	\$0	\$128,253	\$0
508 Information Technology Capital Projects	\$4,068,276	\$2,290,160	\$2,754,637	\$0	\$3,603,799	\$0
512 Capital Expenditures	\$101,316,249	\$14,350,000	\$61,100,000	\$0	\$54,566,249	\$0
522 Replacement	\$2,082,028	\$1,042,797	\$696,203	\$0	\$2,428,622	\$0
Subtotal - Capital Projects	\$107,542,501	\$17,829,306	\$64,644,884	\$0	\$60,726,923	\$0
DEBT SERVICE						
400 Assessment Debt	\$1,325,024	\$364,869	\$345,820	\$0	\$1,344,073	\$0
405 Debt Service	\$0	\$5,930,250	\$5,930,250	\$0	\$0	\$0
Subtotal - Debt Service	\$1,325,024	\$6,295,119	\$6,276,070	\$0	\$1,344,073	\$0
ENTERPRISE						
300 Solid Waste	\$47,499,530	\$14,926,838	\$35,465,427	\$0	\$26,960,941	\$0
Subtotal - Enterprise	\$47,499,530	\$14,926,838	\$35,465,427	\$0	\$26,960,941	\$0
GENERAL FUND						
101 General	\$31,787,298	\$166,867,071	\$152,824,531	\$8,400,000	\$37,429,838	\$0
105 Natural Disaster	\$35,995,122	\$1,334,965	\$15,870,085	\$0	\$6,319,308	\$15,140,694
Subtotal - General Fund	\$67,782,420	\$168,202,036	\$168,694,616	\$8,400,000	\$43,749,146	\$15,140,694
INTERNAL SERVICE						
608 Facilities and Information Technology Divisic	\$3,467,707	\$5,764,500	\$7,546,274	\$0	\$1,685,933	\$0
610 Facilities Management	\$5,883,593	\$11,274,025	\$13,561,714	\$0	\$3,595,904	\$0
612 Fleet Services	\$8,884,466	\$11,171,096	\$10,334,653	\$0	\$9,720,909	\$0
645 Employee Benefits	\$14,152,121	\$22,690,000	\$30,170,654	\$0	\$6,671,467	\$0
672 Unemployment	\$1,546,453	\$129,000	\$255,000	\$0	\$1,420,453	\$0
682 Risk Management	\$10,058,485	\$3,066,986	\$3,061,363	\$0	\$10,064,108	\$0
Subtotal - Internal Service	\$43,992,825	\$54,095,607	\$64,929,658	\$0	\$33,158,774	\$0
SPECIAL REVENUE						
125 Section 125	\$187,254	\$5,000	\$25,000	\$0	\$167,254	\$0
200 Sales Tax	\$5,315,038	\$11,054,767	\$13,502,995	\$0	\$2,866,810	\$0
215 Natural Resources	\$7,911,393	\$16,635,708	\$14,617,925	\$0	\$9,929,176	\$0
220 Parks	\$2,416,929	\$10,316,839	\$11,879,251	\$0	\$854,517	\$0
225 Weed District	\$1,417,671	\$1,543,190	\$1,445,558	\$46,687	\$1,468,616	\$0
230 Conservation Trust	\$3,860,083	\$767,742	\$1,338,864	\$0	\$3,288,961	\$0
240 The Ranch	\$28,672,373	\$16,852,723	\$41,994,845	\$0	\$3,530,251	\$0
245 Building Inspection	\$3,875,076	\$2,732,414	\$2,758,088	\$0	\$3,849,402	\$0
246 Public Trustee	\$305,000	\$330,000	\$330,000	\$0	\$305,000	\$0
252 Road and Bridge	\$19,688,850	\$42,167,934	\$59,329,345	\$0	\$2,527,439	\$0
255 Transportation Expansion	\$6,709,621	\$538,901	\$2,837,784	\$0	\$4,410,738	\$0
262 Human Services	\$13,400,143	\$51,430,307	\$48,981,782	\$0	\$15,848,668	\$0
265 Behavioral Health	\$20,410,077	\$18,734,704	\$27,889,556	\$0	\$11,255,225	\$0
268 Developmental Disabilities	\$0	\$4,811,744	\$4,811,744	\$0	\$0	\$0
270 Workforce Center	\$909,210	\$4,855,738	\$4,790,164	\$0	\$974,784	\$0
275 Criminal Justice Services	\$3,476,382	\$9,835,978	\$11,030,937	\$0	\$2,281,423	\$0
282 Health and Environment	\$2,186,411	\$11,475,775	\$11,278,787	\$163,605	\$2,219,794	\$0
285 West Vine Stormwater Basin	\$608,944	\$93,880	\$8,000	\$0	\$694,824	\$0
290 Drainage District Fund	\$591,618	\$53,346	\$58,502	\$0	\$586,462	\$0
295 Improvement District Roll-Up Fund	\$7,639,479	\$3,429,863	\$2,671,366	\$0	\$8,397,976	\$0
Subtotal - Special Revenue	\$129,581,552	\$207,666,553	\$261,580,493	\$210,292	\$75,457,320	\$0
TOTAL - ALL FUNDS	\$397,723,852	\$469,015,459	\$601,591,148	\$8,610,292	\$241,397,177	\$15,140,694

**Larimer County GID #1 Imperial Estates
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #1 Imperial Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$7,161,021 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #1 Imperial Estates	0	0	0	0

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID #1 Imperial Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID #1 Imperial Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #1 Imperial Estates during the 2021 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #1 Imperial Estates during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #1 Imperial Estates during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #1 Imperial Estates District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #1 Imperial Estates totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County GID #2 Pinewood Springs
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #2 Pinewood Springs, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$11,180,547 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

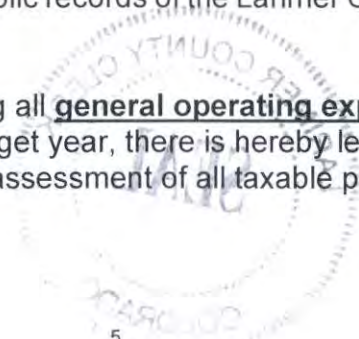
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #2 Pinewood Springs	34,564	127,223	143,037	18,750

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID #2 Pinewood Springs for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID #2 Pinewood Springs, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #2 Pinewood Springs during the 2021 budget year, there is hereby levied a mill levy of 10.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #2 Pinewood Springs during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #2 Pinewood Springs during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County GID #2 Pinewood Springs District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #2 Pinewood Springs totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County GID #4 Carriage Hills
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #4 Carriage Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$17,539,865 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #4 Carriage Hills	297,954	195,154	152,378	340,730

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID #4 Carriage Hills for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID #4 Carriage Hills, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #4 Carriage Hills during the 2021 budget year, there is hereby levied a mill levy of 10.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #4 Carriage Hills during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) **of 0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #4 Carriage Hills during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #4 Carriage Hills District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #4 Carriage Hills totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Dina Gundersen
Deputy Clerk to the Board



**Larimer County GID #8 Namaqua Hills
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #8 Namaqua Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,206,042 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

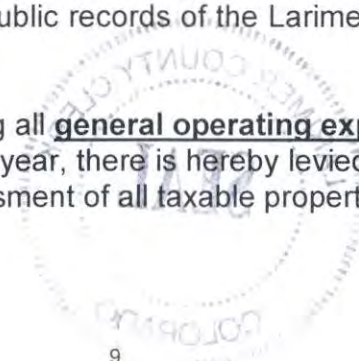
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #8 Namaqua Hills	655,128	55,692	58,705	652,115

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID #8 Namaqua Hills for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID #8 Namaqua Hills, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #8 Namaqua Hills during the 2021 budget year, there is hereby levied a mill levy of 8.382 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #8 Namaqua Hills during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #8 Namaqua Hills during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #8 Namaqua Hills District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #8 Namaqua Hills totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Deputy Clerk
Deputy Clerk to the Board



**Larimer County Gid #10 Homestead Estates
REVISED RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Revised Resolution Adopting A Budget And Setting A Mill Levies For Larimer County Gid #10 Homestead Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,455,440 for the district for the taxable year 2020, and;

WHEREAS, by Resolution dated December 18, 2020, a negative mill levy was mistakenly levied for Larimer County Gid #10 Homestead Estates and this amendment is intended to correct the error and confirm the correct mill levy of 0.000 mills;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County Gid #10 Homestead Estates	17,728	707	11	18,424

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County Gid #10 Homestead Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County Gid #10 Homestead Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County Gid #10 Homestead Estates during the 2021 budget year, there is hereby levied a mill levy of 0.375 mills

upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 100%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County Gid #10 Homestead Estates during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-0.375 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County Gid #10 Homestead Estates during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County Gid #10 Homestead Estates District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County Gid #10 Homestead Estates totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

Section 11. The 2021 Larimer County Certification of Levies and Revenues may be corrected to reflect the corrected Mill Levy and Revenue amount for this district.

ADOPTED THIS 6th day of January, 2021.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Eliza Brock

Deputy Clerk to the Board



**Larimer County GID #11 Meadowdale Hills
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #11 Meadowdale Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,721,191 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

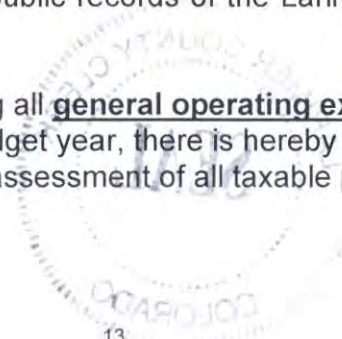
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #11 Meadowdale Hills	6,589	29,297	23,985	11,901

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID #11 Meadowdale Hills for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID #11 Meadowdale Hills, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #11 Meadowdale Hills during the 2021 budget year, there is hereby levied a mill levy of **5.770 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #11 Meadowdale Hills during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #11 Meadowdale Hills during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #11 Meadowdale Hills District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #11 Meadowdale Hills totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County GID #12 Club Estates
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #12 Club Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,606,851 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

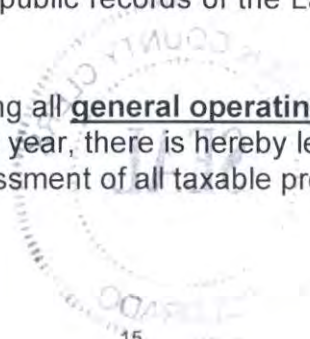
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #12 Club Estates	207,649	21,688	11,402	217,935

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID #12 Club Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID #12 Club Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #12 Club Estates during the 2021 budget year, there is hereby levied a mill levy of 25.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 50%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #12 Club Estates during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-12.500 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #12 Club Estates during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #12 Club Estates District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #12 Club Estates totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County GID #13A Red Feather
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #13A Red Feather, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,079,760 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

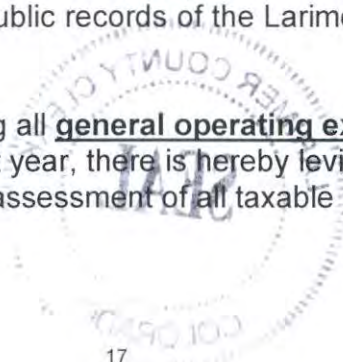
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #13A Red Feather	67,658	37,220	18,843	86,035

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID #13A Red Feather for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID #13A Red Feather, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #13A Red Feather during the 2021 budget year, there is hereby levied a mill levy of 11.660 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #13A Red Feather during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #13A Red Feather during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #13A Red Feather District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #13A Red Feather totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

D. [Signature]
Deputy Clerk to the Board



**Larimer County GID # 14 Little Valley Road
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID # 14 Little Valley Road, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$6,839,733 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

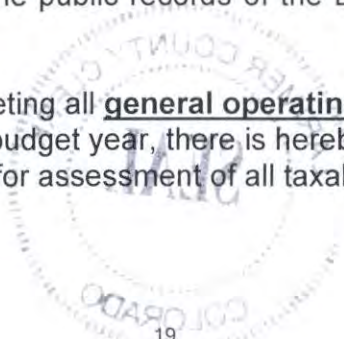
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID # 14 Little Valley Road	43,444	112,791	100,282	55,953

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID # 14 Little Valley Road for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID # 14 Little Valley Road, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID # 14 Little Valley Road during the 2021 budget year, there is hereby levied a mill levy of **15.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID # 14 Little Valley Road during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID # 14 Little Valley Road during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID # 14 Little Valley Road District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID # 14 Little Valley Road totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Dina Ornelas
Deputy Clerk to the Board



**Larimer County GID #16 Kitchell Subdivision
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #16 Kitchell Subdivision, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$888,647 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #16 Kitchell Subdivision	45,214	9,629	5,598	49,245

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID #16 Kitchell Subdivision for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID #16 Kitchell Subdivision, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #16 Kitchell Subdivision during the 2021 budget year, there is hereby levied a mill levy of 9.600 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #16 Kitchell Subdivision during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #16 Kitchell Subdivision during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #16 Kitchell Subdivision District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #16 Kitchell Subdivision totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Dina
Deputy Clerk to the Board



**Lairmer County GID #17 Country Meadows
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Lairmer County GID #17 Country Meadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,607,739 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Lairmer County GID #17 Country Meadows	65,251	32,963	7,196	91,018

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Lairmer County GID #17 Country Meadows for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Lairmer County GID #17 Country Meadows, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Lairmer County GID #17 Country Meadows during the 2021 budget year, there is hereby levied a mill levy of 8.500 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Lairmer County GID #17 Country Meadows during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Lairmer County GID #17 Country Meadows during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Lairmer County GID #17 Country Meadows District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Lairmer County GID #17 Country Meadows totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Dina Ayres
Deputy Clerk to the Board



**Larimer County GID #18 Venner Ranch
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #18 Venner Ranch, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,039,532 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #18 Venner Ranch	69,604	26,583	30,763	65,424

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID #18 Venner Ranch for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID #18 Venner Ranch, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #18 Venner Ranch during the 2021 budget year, there is hereby levied a mill levy of 19.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 36.84210526315789%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #18 Venner Ranch during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-7.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #18 Venner Ranch during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County GID #18 Venner Ranch District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #18 Venner Ranch totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County GID #1991-1 Arapahoe Pines
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #1991-1 Arapahoe Pines, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$610,934 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #1991-1 Arapahoe Pines	129,759	19,829	31,311	118,277

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID #1991-1 Arapahoe Pines for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID #1991-1 Arapahoe Pines, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #1991-1 Arapahoe Pines during the 2021 budget year, there is hereby levied a mill levy of **40.204 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 26%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #1991-1 Arapahoe Pines during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-10.475 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #1991-1 Arapahoe Pines during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #1991-1 Arapahoe Pines District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #1991-1 Arapahoe Pines totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Jim Guert
Deputy Clerk to the Board



**Larimer County Public Trustee
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County Public Trustee, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29th, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$ 6,415,658,519 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

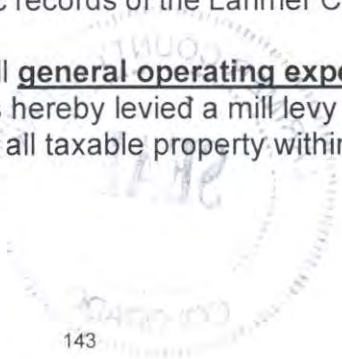
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County Public Trustee	\$305,000	\$330,000	\$330,000	\$305,000

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County Public Trustee for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County Public Trustee, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County Public Trustee during the 2021 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County Public Trustee during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County Public Trustee during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County Public Trustee during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County Public Trustee totals as follows:

- a. Total amount to be expended during the 2020 budget: 0
 - Involving Real Property
- b. Total maximum payment liability over the entire terms of all agreements: 0
 - Involving Real Property

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County Pest Control District
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County Pest Control District, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29th, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$ 5,312,315,381 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

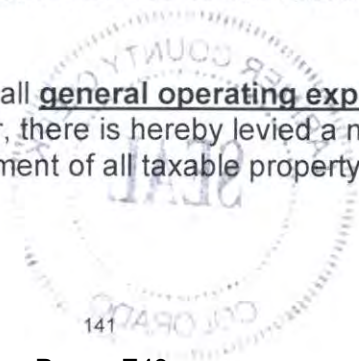
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County Pest Control District	\$1,417,671	\$1,543,190	\$1,445,558	\$1,515,303

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County Pest Control District for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County Pest Control District, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County Pest Control District during the 2021 budget year, there is hereby levied a mill levy of 0.142 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County Pest Control District during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County Pest Control District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County Pest Control District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County Pest Control District totals as follows:

a. Total amount to be expended during the 2020 budget: Involving Real Property	0
b. Total maximum payment liability over the entire terms of all agreements: Involving Real Property	0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #19 Highland Hills
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #19 Highland Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$6,745,872 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #19 Highland Hills	614,974	95,368	670,716	39,626

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #19 Highland Hills for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #19 Highland Hills, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #19 Highland Hills during the 2021 budget year, there is hereby levied a mill levy of 12.104 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #19 Highland Hills during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #19 Highland Hills during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #19 Highland Hills District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #19 Highland Hills totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Dilana
Deputy Clerk to the Board



**Larimer County PID #20 Ptarmigan
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #20 Ptarmigan, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$15,096,851 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #20 Ptarmigan	625,690	158,459	85,289	698,860

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #20 Ptarmigan for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #20 Ptarmigan, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #20 Ptarmigan during the 2021 budget year, there is hereby levied a mill levy of **11.785 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 19.38905388205346%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #20 Ptarmigan during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-2.285 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #20 Ptarmigan during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #20 Ptarmigan District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #20 Ptarmigan totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

D. Ozier
Deputy Clerk to the Board



**Larimer County PID #21 Solar Ridge
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #21 Solar Ridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,061,435 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #21 Solar Ridge	196,224	57,426	33,751	219,899

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #21 Solar Ridge for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #21 Solar Ridge, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #21 Solar Ridge during the 2021 budget year, there is hereby levied a mill levy of **17.500 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #21 Solar Ridge during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #21 Solar Ridge during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #21 Solar Ridge District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #21 Solar Ridge totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Dina Quill
Deputy Clerk to the Board



**Larimer County PID #22 Saddleback
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #22 Saddleback, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,073,202 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

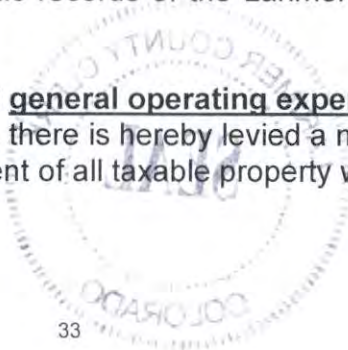
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #22 Saddleback	92,578	14,240	62,932	43,886

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #22 Saddleback for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #22 Saddleback, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #22 Saddleback during the 2021 budget year, there is hereby levied a mill levy of **12.400 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #22 Saddleback during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #22 Saddleback during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #22 Saddleback District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #22 Saddleback totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #23 Eagle Rock Ranches
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #23 Eagle Rock Ranches, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$892,630 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #23 Eagle Rock Ranches	11,202	11,528	11,050	11,680

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #23 Eagle Rock Ranches for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #23 Eagle Rock Ranches, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #23 Eagle Rock Ranches during the 2021 budget year, there is hereby levied a mill levy of **15.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 20%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #23 Eagle Rock Ranches during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-3.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #23 Eagle Rock Ranches during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #23 Eagle Rock Ranches District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #23 Eagle Rock Ranches totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #24 Westridge
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #24 Westridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,173,111 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

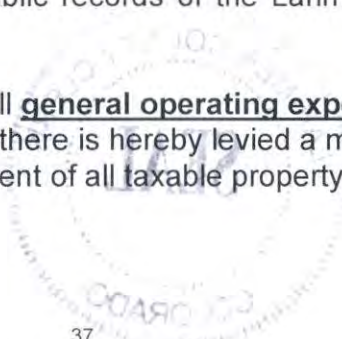
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #24 Westridge	321,796	35,573	9,679	347,690

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #24 Westridge for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #24 Westridge, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #24 Westridge during the 2021 budget year, there is hereby levied a mill levy of 9.358 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #24 Westridge during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #24 Westridge during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #24 Westridge District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #24 Westridge totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Dil Ozair
Deputy Clerk to the Board



**Larimer County PID # 25 Estes Park Estates
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID # 25 Estes Park Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,601,817 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

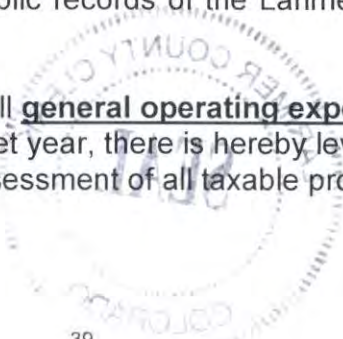
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID # 25 Estes Park Estates	15,760	21,482	21,436	15,806

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID # 25 Estes Park Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID # 25 Estes Park Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID # 25 Estes Park Estates during the 2021 budget year, there is hereby levied a mill levy of 19.637 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 36.415949483118595%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID # 25 Estes Park Estates during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-7.151 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID # 25 Estes Park Estates during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID # 25 Estes Park Estates District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID # 25 Estes Park Estates totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID # 26 Eagle Ranch Estates
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID # 26 Eagle Ranch Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$8,741,107 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

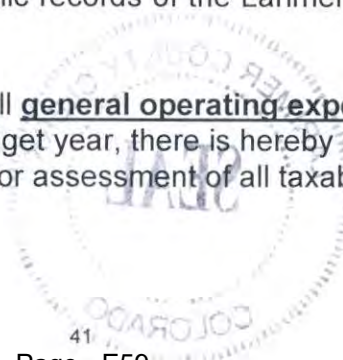
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID # 26 Eagle Ranch Estates	205,438	95,723	11,285	289,876

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID # 26 Eagle Ranch Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID # 26 Eagle Ranch Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID # 26 Eagle Ranch Estates during the 2021 budget year, there is hereby levied a mill levy of 10.149 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID # 26 Eagle Ranch Estates during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID # 26 Eagle Ranch Estates during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID # 26 Eagle Ranch Estates District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID # 26 Eagle Ranch Estates totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #27 Crown Point
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #27 Crown Point, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$684,014 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

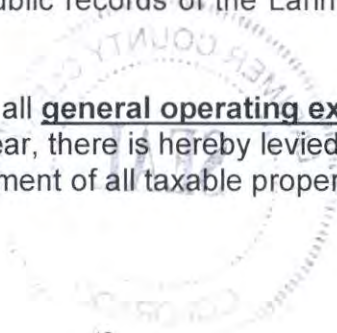
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #27 Crown Point	31,345	11,349	5,730	36,964

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #27 Crown Point for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #27 Crown Point, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #27 Crown Point during the 2021 budget year, there is hereby levied a mill levy of 56.844 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 73.923369221025965%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #27 Crown Point during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-42.021 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #27 Crown Point during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #27 Crown Point District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #27 Crown Point totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #28 Trotwood
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #28 Trotwood, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$925,755 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

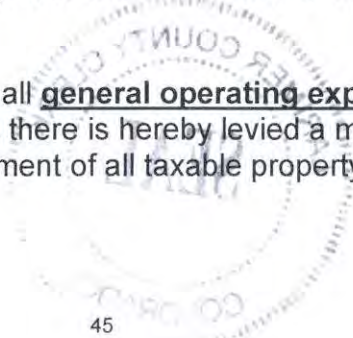
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #28 Trotwood	36,298	10,783	6,200	40,881

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #28 Trotwood for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #28 Trotwood, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #28 Trotwood during the 2021 budget year, there is hereby levied a mill levy of **22.603 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 52.183338494890052%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #28 Trotwood during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-11.795 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #28 Trotwood during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #28 Trotwood District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #28 Trotwood totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Dan Ayres
Deputy Clerk to the Board



**Larimer County PID #29 Vine Drive
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #29 Vine Drive, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$955,013 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #29 Vine Drive	9,495	12,911	15,192	7,214

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #29 Vine Drive for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #29 Vine Drive, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #29 Vine Drive during the 2021 budget year, there is hereby levied a mill levy of **15.191 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 17.286551247449147%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #29 Vine Drive during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) **of -2.626 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #29 Vine Drive during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #29 Vine Drive District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #29 Vine Drive totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Duff
Deputy Clerk to the Board



**Larimer County PID #30 Poudre Overlook
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #30 Poudre Overlook, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,511,138 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #30 Poudre Overlook	261,849	32,685	13,117	281,417

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #30 Poudre Overlook for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #30 Poudre Overlook, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #30 Poudre Overlook during the 2021 budget year, there is hereby levied a mill levy of 12.457 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 32.495785502127319%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #30 Poudre Overlook during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-4.048 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #30 Poudre Overlook during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #30 Poudre Overlook District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #30 Poudre Overlook totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

D. [Signature]
Deputy Clerk to the Board



**Larimer County PID #31 Foothills Shadow
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #31 Foothills Shadow, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$697,631 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #31 Foothills Shadow	58,579	17,561	12,181	63,959

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #31 Foothills Shadow for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #31 Foothills Shadow, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #31 Foothills Shadow during the 2021 budget year, there is hereby levied a mill levy of 122.904 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 78.031634446397192%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #31 Foothills Shadow during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-95.904 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #31 Foothills Shadow during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #31 Foothills Shadow District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #31 Foothills Shadow totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #32 Charles Heights
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #32 Charles Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,948,465 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

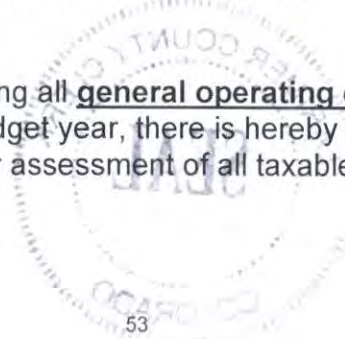
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #32 Charles Heights	20,223	18,722	14,821	24,124

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #32 Charles Heights for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #32 Charles Heights, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #32 Charles Heights during the 2021 budget year, there is hereby levied a mill levy of 8.948 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #32 Charles Heights during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #32 Charles Heights during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #32 Charles Heights District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #32 Charles Heights totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Trish Quinn
Deputy Clerk to the Board



**Larimer County PID #33 Prairie Trails
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #33 Prairie Trails, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,599,646 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

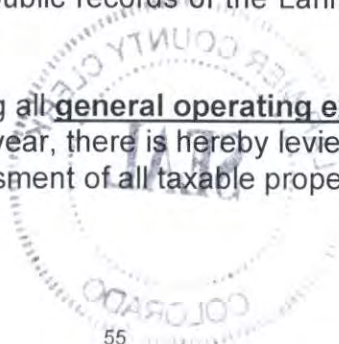
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #33 Prairie Trails	223,449	43,480	263,796	3,133

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #33 Prairie Trails for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #33 Prairie Trails, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #33 Prairie Trails during the 2021 budget year, there is hereby levied a mill levy of 15.364 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #33 Prairie Trails during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #33 Prairie Trails during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #33 Prairie Trails District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #33 Prairie Trails totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #34 Mountain Range Shadows
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #34 Mountain Range Shadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,497,996 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

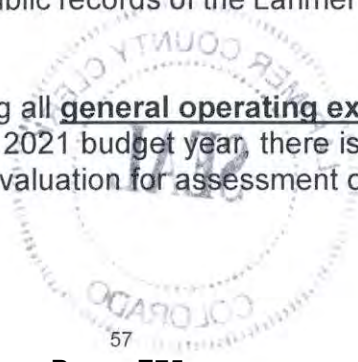
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #34 Mountain Range Shadows	360,410	88,347	45,667	403,090

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #34 Mountain Range Shadows for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #34 Mountain Range Shadows, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #34 Mountain Range Shadows during the 2021 budget year, there is hereby levied a mill levy of 21.067 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 14.55831395072863%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #34 Mountain Range Shadows during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-3.067 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #34 Mountain Range Shadows during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #34 Mountain Range Shadows District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #34 Mountain Range Shadows totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #35 Bruns
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #35 Bruns, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,164,236 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

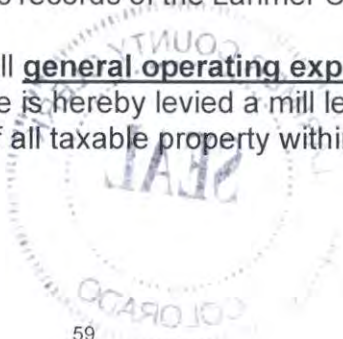
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #35 Bruns	87,927	18,593	11,699	94,821

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #35 Bruns for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #35 Bruns, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #35 Bruns during the 2021 budget year, there is hereby levied a mill levy of 104.222 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 85.983765423806886%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #35 Bruns during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-89.614 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #35 Bruns during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #35 Bruns District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #35 Bruns totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #36 Bonnell West
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #36 Bonnell West, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,388,021 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

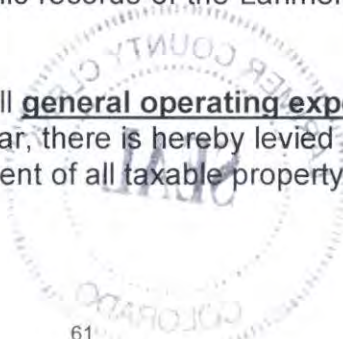
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #36 Bonnell West	574,461	68,741	14,918	628,284

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #36 Bonnell West for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #36 Bonnell West, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #36 Bonnell West during the 2021 budget year, there is hereby levied a mill levy of 13.580 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 14.727540500736378%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #36 Bonnell West during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-2.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #36 Bonnell West during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #36 Bonnell West District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #36 Bonnell West totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #37 Terry Cove
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #37 Terry Cove, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,155,382 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

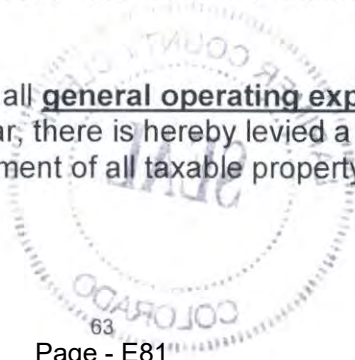
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #37 Terry Cove	2,394	11,418	6,225	7,587

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #37 Terry Cove for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #37 Terry Cove, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #37 Terry Cove during the 2021 budget year, there is hereby levied a mill levy of 8.969 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #37 Terry Cove during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #37 Terry Cove during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #37 Terry Cove District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #37 Terry Cove totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #38 Centro Business Park #1 - Maintenance
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #38 Centro Business Park #1 - Maintenance, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$16,611,032 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

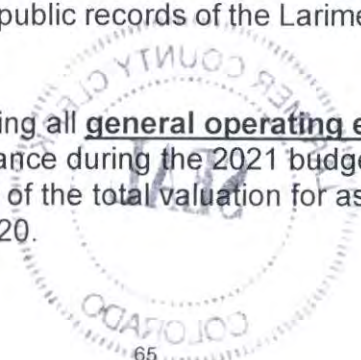
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #38 Centro Business Park	158,571	54,449	53,562	159,458

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #38 Centro Business Park #1 - Maintenance for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #38 Centro Business Park #1 - Maintenance, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #38 Centro Business Park #1 - Maintenance during the 2021 budget year, there is hereby levied a mill levy of **3.061 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #38 Centro Business Park #1 - Maintenance during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #38 Centro Business Park #1 - Maintenance during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #38 Centro Business Park #1 - Maintenance District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #38 Centro Business Park #1 - Maintenance totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #38 Centro Business Park #2 -Debt
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #38 Centro Business Park #2 - Debt, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$ 0 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

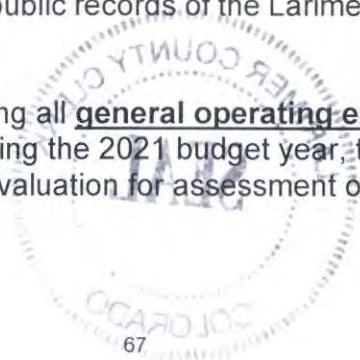
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #38 Centro Business Park #2 - Debt	0	0	0	0

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #38 Centro Business Park #2 - Debt for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #38 Centro Business Park #2 - Debt, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #38 Centro Business Park #2 - Debt during the 2021 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #38 Centro Business Park #2 - Debt during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #38 Centro Business Park #2 - Debt during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #38 Centro Business Park #2 - Debt District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #38 Centro Business Park #2 - Debt totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Diloy
Deputy Clerk to the Board



**Larimer County PID #38 Centro Business Park(#3 - construction)
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #38 Centro Business Park(#3 - construction), Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$ 0 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

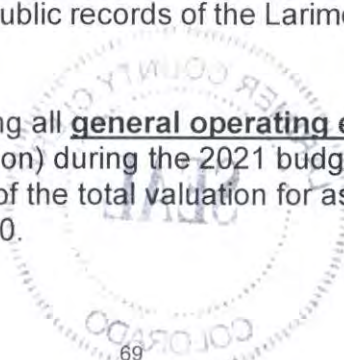
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #38 Centro Business Park(#3 - const)	0	0	0	0

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #38 Centro Business Park(#3 - construction) for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #38 Centro Business Park(#3 - construction), Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #38 Centro Business Park(#3 - construction) during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #38 Centro Business Park(#3 - construction) during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #38 Centro Business Park(#3 -construction) during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #38 Centro Business Park(#3 - construction) District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #38 Centro Business Park(#3 -construction) totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #39 Rainbow Lakes
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #39 Rainbow Lakes, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,708,209 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

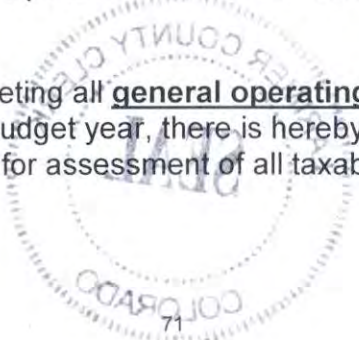
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #39 Rainbow Lakes	353,055	40,951	8,593	385,413

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #39 Rainbow Lakes for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #39 Rainbow Lakes, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #39 Rainbow Lakes during the 2021 budget year, there is hereby levied a mill levy of 9.988 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #39 Rainbow Lakes during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #39 Rainbow Lakes during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #39 Rainbow Lakes District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #39 Rainbow Lakes totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #40 Paragon Estates
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #40 Paragon Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,434,489 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

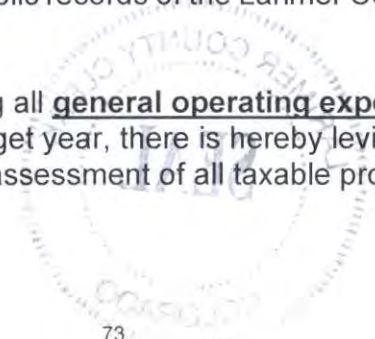
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #40 Paragon Estates	177,188	36,046	13,320	199,914

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #40 Paragon Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #40 Paragon Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #40 Paragon Estates during the 2021 budget year, there is hereby levied a mill levy of **32.856 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 29.997565132700267%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #40 Paragon Estates during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-9.856 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #40 Paragon Estates during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #40 Paragon Estates District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #40 Paragon Estates totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #41 The Bluffs
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #41 The Bluffs, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,101,760 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

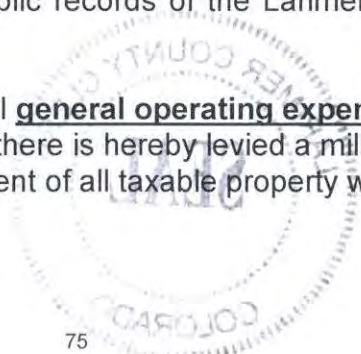
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #41 The Bluffs	197,536	24,369	8,543	213,362

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #41 The Bluffs for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #41 The Bluffs, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #41 The Bluffs during the 2021 budget year, there is hereby levied a mill levy of 33.090 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 39.558779087337555%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #41 The Bluffs during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-13.090 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #41 The Bluffs during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #41 The Bluffs District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #41 The Bluffs totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #42 Cottonwood Shores
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #42 Cottonwood Shores, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,079,648 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #42 Cottonwood Shores	23,522	33,790	8,129	49,183

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #42 Cottonwood Shores for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #42 Cottonwood Shores, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #42 Cottonwood Shores during the 2021 budget year, there is hereby levied a mill levy of **20.407** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 28.313813887391582%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #42 Cottonwood Shores during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-5.778 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #42 Cottonwood Shores during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #42 Cottonwood Shores District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #42 Cottonwood Shores totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #43 Grayhawk Knolls
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #43 Grayhawk Knolls, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,320,307 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

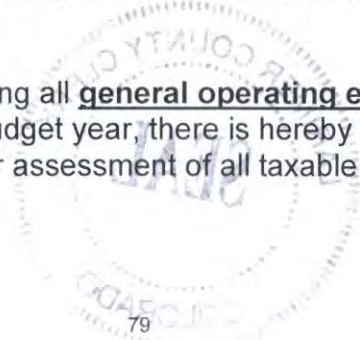
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #43 Grayhawk Knolls	79,213	21,677	8,900	91,990

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #43 Grayhawk Knolls for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #43 Grayhawk Knolls, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #43 Grayhawk Knolls during the 2021 budget year, there is hereby levied a mill levy of 20.522 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 26.191404346554918%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #43 Grayhawk Knolls during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-5.375 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #43 Grayhawk Knolls during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #43 Grayhawk Knolls District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #43 Grayhawk Knolls totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #44 Horseshoe View Estates South
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #44 Horseshoe View Estates South, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,835,346 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

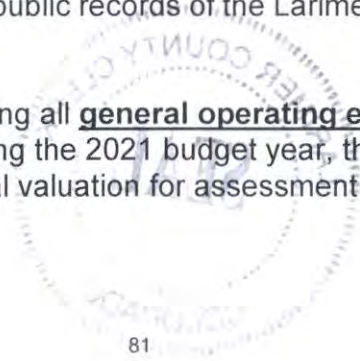
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #44 Horseshoe View Estates South	72,032	28,485	6,730	93,787

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #44 Horseshoe View Estates South for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #44 Horseshoe View Estates South, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #44 Horseshoe View Estates South during the 2021 budget year, there is hereby levied a mill levy of 79.537 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 100%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #44 Horseshoe View Estates South during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-79.537 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #44 Horseshoe View Estates South during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #44 Horseshoe View Estates South District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #44 Horseshoe View Estates South totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #45 Willows
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #45 Willows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$845,216 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #45 Willows	41,731	21,441	12,125	51,047

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #45 Willows for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #45 Willows, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #45 Willows during the 2021 budget year, there is hereby levied a mill levy of **44.017 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 46.241224981257233%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #45 Willows during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-20.354 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #45 Willows during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #45 Willows District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #45 Willows totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Dina Garcia
Deputy Clerk to the Board



**Larimer County PID #46 Koral Heights
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #46 Koral Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,254,602 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

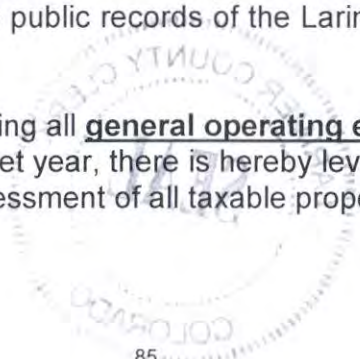
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #46 Koral Heights	5,900	14,493	12,445	7,948

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #46 Koral Heights for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #46 Koral Heights, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #46 Koral Heights during the 2021 budget year, there is hereby levied a mill levy of 10.759 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #46 Koral Heights during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #46 Koral Heights during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #46 Koral Heights District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #46 Koral Heights totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Dil... ..
Deputy Clerk to the Board



**Larimer County PID #47 Park Hill
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #47 Park Hill, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$309,905 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

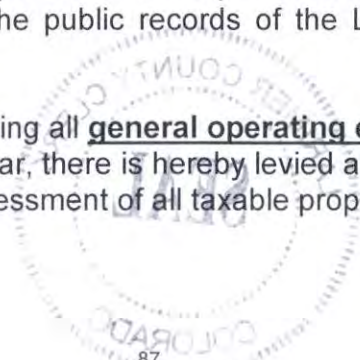
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #47 Park Hill	10,330	5,600	4,614	11,316

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #47 Park Hill for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #47 Park Hill, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #47 Park Hill during the 2021 budget year, there is hereby levied a mill levy of 16.762 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #47 Park Hill during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #47 Park Hill during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #47 Park Hill District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #47 Park Hill totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

D. [Signature]
Deputy Clerk to the Board



**Larimer County PID #48 Puebla Vista Estates
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #48 Puebla Vista Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$646,019 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

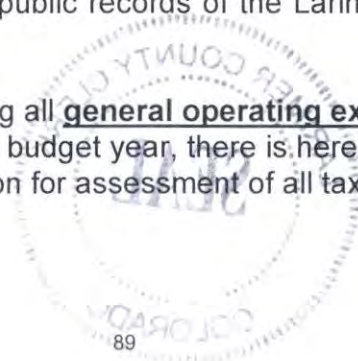
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #48 Puebla Vista Estates	24,202	21,096	6,865	38,433

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #48 Puebla Vista Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #48 Puebla Vista Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #48 Puebla Vista Estates during the 2021 budget year, there is hereby levied a mill levy of 99.266 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 69.591803840186969%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #48 Puebla Vista Estates during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-69.081 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #48 Puebla Vista Estates during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #48 Puebla Vista Estates District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #48 Puebla Vista Estates totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #49 Wagon Wheel
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #49 Wagon Wheel, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$334,019 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

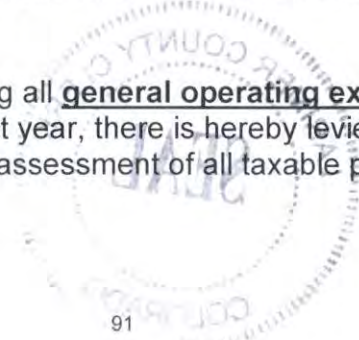
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #49 Wagon Wheel	19,285	6,032	10,392	14,925

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #49 Wagon Wheel for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #49 Wagon Wheel, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #49 Wagon Wheel during the 2021 budget year, there is hereby levied a mill levy of **16.762 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #49 Wagon Wheel during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #49 Wagon Wheel during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #49 Wagon Wheel District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #49 Wagon Wheel totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #51 Clydesdale Estates
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #51 Clydesdale Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,379,765 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #51 Clydesdale Estates	2,917	44,463	7,906	39,474

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #51 Clydesdale Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #51 Clydesdale Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #51 Clydesdale Estates during the 2021 budget year, there is hereby levied a mill levy of **17.396 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #51 Clydesdale Estates during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #51 Clydesdale Estates during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #51 Clydesdale Estates District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #51 Clydesdale Estates totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #52 Soldier Canyon Estates
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #52 Soldier Canyon Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$810,433 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

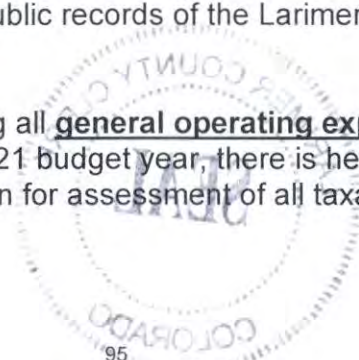
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #52 Soldier Canyon Estates	13,104	9,070	9,613	12,561

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #52 Soldier Canyon Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #52 Soldier Canyon Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #52 Soldier Canyon Estates during the 2021 budget year, there is hereby levied a mill levy of **10.364 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #52 Soldier Canyon Estates during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #52 Soldier Canyon Estates during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #52 Soldier Canyon Estates District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #52 Soldier Canyon Estates totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Dina Qui
Deputy Clerk to the Board



**Larimer County PID #53 Horseshoe View Estates North
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #53 Horseshoe View Estates North, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,074,490 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

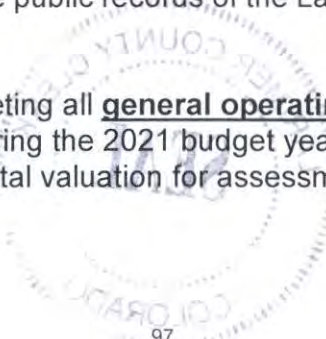
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #53 Horseshoe View Estates North	30,227	78,149	85,131	23,245

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #53 Horseshoe View Estates North for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #53 Horseshoe View Estates North, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #53 Horseshoe View Estates North during the 2021 budget year, there is hereby levied a mill levy of 35.058 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #53 Horseshoe View Estates North during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) **of 0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #53 Horseshoe View Estates North during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #53 Horseshoe View Estates North District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #53 Horseshoe View Estates North totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Dil Ozur
Deputy Clerk to the Board



**Larimer County PID #54 Terry Shores
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #54 Terry Shores, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,042,865 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

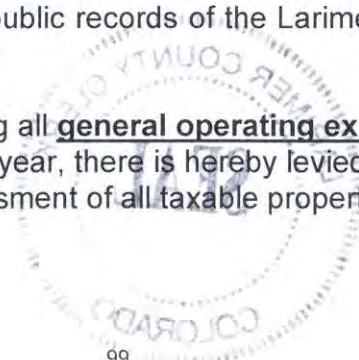
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #54 Terry Shores	62,600	32,814	7,193	88,221

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #54 Terry Shores for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #54 Terry Shores, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #54 Terry Shores during the 2021 budget year, there is hereby levied a mill levy of 14.286 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 46.983060338793223%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #54 Terry Shores during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-6.712 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #54 Terry Shores during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #54 Terry Shores District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #54 Terry Shores totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**Larimer County PID #55 Storm Mountain
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #55 Storm Mountain, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$10,101,204 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

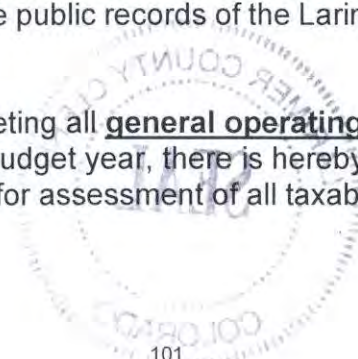
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #55 Storm Mountain	78,777	222,812	184,265	117,324

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #55 Storm Mountain for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #55 Storm Mountain, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #55 Storm Mountain during the 2021 budget year, there is hereby levied a mill levy of 20.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #55 Storm Mountain during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #55 Storm Mountain during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #55 Storm Mountain District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #55 Storm Mountain totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Dina Guill
Deputy Clerk to the Board



**Larimer County PID #56 Boyd's West
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #56 Boyd's West, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$185,880 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #56 Boyd's West	22,060	6,816	10,954	17,922

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #56 Boyd's West for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #56 Boyd's West, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #56 Boyd's West during the 2021 budget year, there is hereby levied a mill levy of 112.215 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 69.64309584280177%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #56 Boyd's West during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-78.150 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #56 Boyd's West during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #56 Boyd's West District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #56 Boyd's West totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #57 Cobblestone Farms
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #57 Cobblestone Farms, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$533,583 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

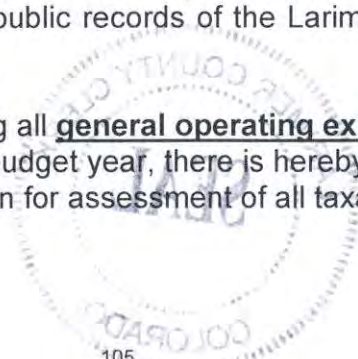
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #57 Cobblestone Farms	12,164	15,259	6,491	20,932

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #57 Cobblestone Farms for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #57 Cobblestone Farms, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #57 Cobblestone Farms during the 2021 budget year, there is hereby levied a mill levy of **25.564 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #57 Cobblestone Farms during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #57 Cobblestone Farms during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #57 Cobblestone Farms District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #57 Cobblestone Farms totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #58 Misty Creek
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #58 Misty Creek, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$579,267 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

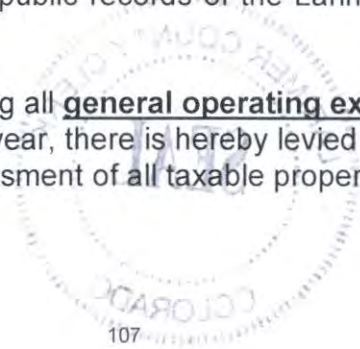
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #58 Misty Creek	30,366	12,527	11,325	31,568

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #58 Misty Creek for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #58 Misty Creek, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #58 Misty Creek during the 2021 budget year, there is hereby levied a mill levy of **19.854 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #58 Misty Creek during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #58 Misty Creek during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #58 Misty Creek District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #58 Misty Creek totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**Larimer County PID #59 Grasslands
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #59 Grasslands, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,741,749 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

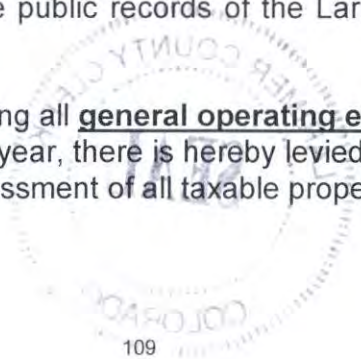
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #59 Grasslands	11,882	100,851	110,134	2,599

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #59 Grasslands for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #59 Grasslands, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #59 Grasslands during the 2021 budget year, there is hereby levied a mill levy of 34.310 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #59 Grasslands during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #59 Grasslands during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #59 Grasslands District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #59 Grasslands totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



Larimer County PID #60 Smithfield (Const)
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #60 Smithfield (Const), Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$ 0 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #60 Smithfield (Const)	400,333	0	0	400,333

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #60 Smithfield (Const) for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #60 Smithfield (Const), Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #60 Smithfield (Const) during the 2021 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #60 Smithfield (Const) during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #60 Smithfield (Const) during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #60 Smithfield (Const) District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #60 Smithfield (Const) totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #60 Smithfield (Debt)
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #60 Smithfield (Debt), Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$18,191,870 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

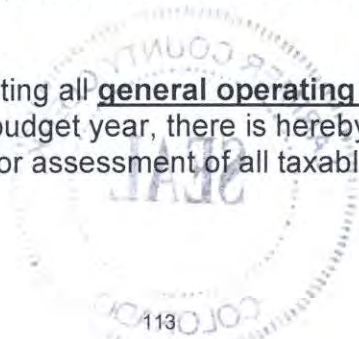
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #60 Smithfield (Debt)	79,770	259,234	0	339,004

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #60 Smithfield (Debt) for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #60 Smithfield (Debt), Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #60 Smithfield (Debt) during the 2021 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #60 Smithfield (Debt) during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #60 Smithfield (Debt) during the 2021 budget year, there is hereby levied a mill levy of **14.300 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #60 Smithfield (Debt) District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #60 Smithfield (Debt) totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #60 Smithfield
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #60 Smithfield, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$18,191,870 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

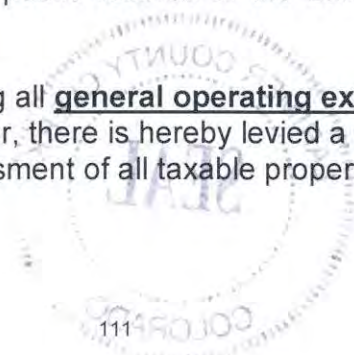
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #60 Smithfield	226,181	70,848	11,697	285,332

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #60 Smithfield for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #60 Smithfield, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #60 Smithfield during the 2021 budget year, there is hereby levied a mill levy of 3.610 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #60 Smithfield during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) **of 0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #60 Smithfield during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #60 Smithfield District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #60 Smithfield totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Don Oye
Deputy Clerk to the Board



**Larimer County PID #61 Little Thompson
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #61 Little Thompson, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,442,417 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #61 Little Thompson	10,422	53,970	44,624	19,768

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #61 Little Thompson for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #61 Little Thompson, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #61 Little Thompson during the 2021 budget year, there is hereby levied a mill levy of 14.626 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #61 Little Thompson during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #61 Little Thompson during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #61 Little Thompson District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #61 Little Thompson totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #62 Ridgewood Meadows
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #62 Ridgewood Meadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,221,537 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #62 Ridgewood Meadows	161,082	51,130	8,425	203,787

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #62 Ridgewood Meadows for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #62 Ridgewood Meadows, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #62 Ridgewood Meadows during the 2021 budget year, there is hereby levied a mill levy of 38.892 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #62 Ridgewood Meadows during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #62 Ridgewood Meadows during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #62 Ridgewood Meadows District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #62 Ridgewood Meadows totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #63 Autumn Creek
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #63 Autumn Creek, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$628,961 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

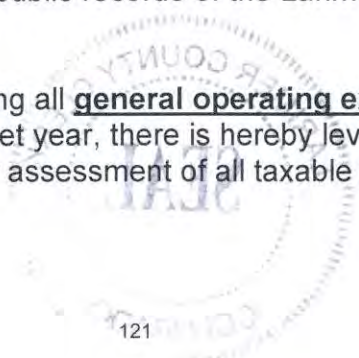
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #63 Autumn Creek	23,876	16,999	6,660	34,215

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #63 Autumn Creek for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #63 Autumn Creek, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #63 Autumn Creek during the 2021 budget year, there is hereby levied a mill levy of 25.210 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #63 Autumn Creek during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #63 Autumn Creek during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #63 Autumn Creek District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #63 Autumn Creek totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #64 Soaring Peaks Ranches
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #64 Soaring Peaks Ranches, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,138,821 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #64 Soaring Peaks Ranches	53,770	31,281	7,593	77,458

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #64 Soaring Peaks Ranches for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #64 Soaring Peaks Ranches, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #64 Soaring Peaks Ranches during the 2021 budget year, there is hereby levied a mill levy of 25.630 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #64 Soaring Peaks Ranches during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #64 Soaring Peaks Ranches during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #64 Soaring Peaks Ranches District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #64 Soaring Peaks Ranches totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Danielle Meyer
Deputy Clerk to the Board



**Larimer County PID #65 Riviera Estates
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #65 Riviera Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$871,158 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #65 Riviera Estates	39,685	25,295	7,021	57,959

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #65 Riviera Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #65 Riviera Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #65 Riviera Estates during the 2021 budget year, there is hereby levied a mill levy of 27.290 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #65 Riviera Estates during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #65 Riviera Estates during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #65 Riviera Estates District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #65 Riviera Estates totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #66 Carter Lake Heights
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #66 Carter Lake Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,170,640 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

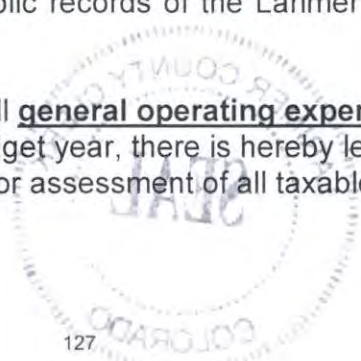
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #66 Carter Lake Heights	2,862	22,846	13,092	12,616

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #66 Carter Lake Heights for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #66 Carter Lake Heights, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #66 Carter Lake Heights during the 2021 budget year, there is hereby levied a mill levy of 18.213 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #66 Carter Lake Heights during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #66 Carter Lake Heights during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #66 Carter Lake Heights District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #66 Carter Lake Heights totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #67 Manor Ridge Estates
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #67 Manor Ridge Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,661,798 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #67 Manor Ridge Estates	162,000	207,314	18,582	350,732

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #67 Manor Ridge Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #67 Manor Ridge Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #67 Manor Ridge Estates during the 2021 budget year, there is hereby levied a mill levy of 41.545 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 16 %** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #67 Manor Ridge Estates during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-6.794 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #67 Manor Ridge Estates during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #67 Manor Ridge Estates District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #67 Manor Ridge Estates totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #68 Scenic Ranch Estates
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #68 Scenic Ranch Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$950,991 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #68 Scenic Ranch Estates	19,635	27,475	7,048	40,062

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #68 Scenic Ranch Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #68 Scenic Ranch Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #68 Scenic Ranch Estates during the 2021 budget year, there is hereby levied a mill levy of 27.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 14%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #68 Scenic Ranch Estates during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-3.927 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #68 Scenic Ranch Estates during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #68 Scenic Ranch Estates District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #68 Scenic Ranch Estates totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Dina...
Deputy Clerk to the Board



**Larimer County PID #69 Crystal View
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #69 Crystal View, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$925,071 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #69 Crystal View	0	94,160	11,160	83,000

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #69 Crystal View for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #69 Crystal View, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #69 Crystal View during the 2021 budget year, there is hereby levied a mill levy of 102.982 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 8%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #69 Crystal View during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-7.854 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #69 Crystal View during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #69 Crystal View District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #69 Crystal View totals as follows:

- a. Total amount to be expended during the 2021:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

D. [Signature]
Deputy Clerk to the Board



**Larimer County PID #70 Trappers Point
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #70 Trappers Point, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,296,212 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

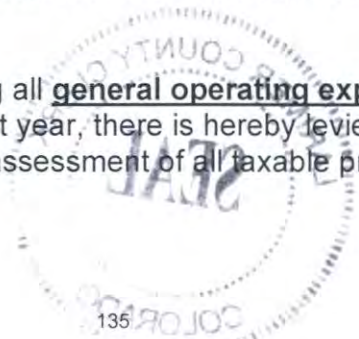
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #70 Trappers Point	0	99,510	17,510	82,000

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #70 Trappers Point for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #70 Trappers Point, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #70 Trappers Point during the 2021 budget year, there is hereby levied a mill levy of 41.272 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 2%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #70 Trappers Point during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-0.771 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #70 Trappers Point during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #70 Trappers Point District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #70 Trappers Point totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #71 Rockview Wildflower Ridge
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #71 Rockview Wildflower Ridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,930,665 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

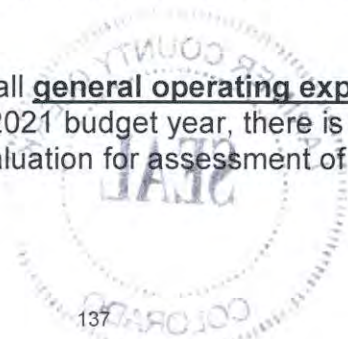
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #71 Rockview Wildflower Ridge	0	96,300	6,300	90,000

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #71 Rockview Wildflower Ridge for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #71 Rockview Wildflower Ridge, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #71 Rockview Wildflower Ridge during the 2021 budget year, there is hereby levied a mill levy of 46.616 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #71 Rockview Wildflower Ridge during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #71 Rockview Wildflower Ridge during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #71 Rockview Wildflower Ridge District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #71 Rockview Wildflower Ridge totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #73 Meadows at Rolling Hills
RESOLUTION TO ADOPT 2021 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #73 Meadows at Rolling Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2021, And Ending On The Last Day Of December, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has appointed a budget official to prepare and submit a proposed budget to said governing body at the proper time for consideration, and;

WHEREAS, said budget official has submitted a proposed balanced budget to this governing body for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 29, 2020, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so that the revenues equal or exceed expenditures, as required by law, and;

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$682,700 for the district for the taxable year 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #73 Meadows at Rolling Hills	0	22,738	1,488	21,250

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #73 Meadows at Rolling Hills for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #73 Meadows at Rolling Hills, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #73 Meadows at Rolling Hills during the 2021 budget year, there is hereby levied a mill levy of **31.993 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2021 budget year, there is hereby certified a **percentage tax credit of 3%** upon each dollar of the total property taxes due to the district for the taxable year 2020.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #73 Meadows at Rolling Hills during the 2021 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-0.867 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #73 Meadows at Rolling Hills during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #73 Meadows at Rolling Hills District during the 2021 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2020.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #73 Meadows at Rolling Hills totals as follows:

- a. Total amount to be expended during the 2021:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**COUNTY OF LARIMER
RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR 2021**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES FOR THE COUNTY OF LARIMER, COLORADO, FOR THE CALENDAR YEAR COMMENCING ON THE FIRST DAY OF JANUARY, 2021, AND ENDING ON THE LAST DAY OF DECEMBER, 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has adopted an annual budget and set mill levies in accordance with Local Government Budget Law, and;

WHEREAS, the Board of County Commissioners has made provision therein for available funds in an amount equal or greater than the total expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the County of Larimer and its spending agencies;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes shown below:

See Attached - Larimer County 2021 Appropriation of Funds by Spending Agency

Section 2. That the appropriation for the Larimer County Public Trustee Fund is appropriated in total and not subject to the limitation of Personnel Costs or Operating and Capital Costs.

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair, Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:
Dan Ozuna
Deputy Clerk to the Board

2021 Appropriation of Funds by Spending Agency

<u>Rollup Fund and Spending Agency</u>	<u>2021 Spending Agency Appropriation</u>
101 General and Natural Disaster Fund	
Assessor	\$4,596,403
Clerk & Recorder	\$9,369,733
Community Planning, Infrastructure & Resources	\$7,766,209
Coroner	\$1,537,892
County Manager	\$50,193,126
Criminal Justice Services	\$9,218,142
District Attorney	\$9,860,607
Financial Services	\$2,701,004
Human and Economic Health Services	\$1,136,181
Information Technology	\$10,326,035
Sheriff	\$60,420,942
Surveyor	\$9,806
Treasurer	\$1,558,536
General and Natural Disaster Fund Memo Total:	\$168,694,616
125 Section 125 Fund	
County Manager	\$25,000
Section 125 Fund Memo Total:	\$25,000
200 Sales Tax Fund	
Financial Services	\$13,502,995
Sales Tax Fund Memo Total:	\$13,502,995
215 Natural Resources Fund	
Community Planning, Infrastructure & Resources	\$14,617,925
Natural Resources Fund Memo Total:	\$14,617,925
220 Parks Fund	
Community Planning, Infrastructure & Resources	\$11,879,251
Parks Fund Memo Total:	\$11,879,251
225 Weed District Fund	
Community Planning, Infrastructure & Resources	\$1,445,558
Weed District Fund Memo Total:	\$1,445,558
230 Conservation Trust Fund	
Community Planning, Infrastructure & Resources	\$1,338,864
Conservation Trust Fund Memo Total:	\$1,338,864
240 The Ranch Fund	
Community Planning, Infrastructure & Resources	\$41,994,845
The Ranch Fund Memo Total:	\$41,994,845

Rollup Fund and Spending Agency**2021 Spending Agency Appropriation**

245 Building Inspections Fund		
Community Planning, Infrastructure & Resources		\$2,758,088
	Building Inspections Fund Memo Total:	<u>\$2,758,088</u>
246 Public Trustee Fund		
Office of the Treasurer		\$330,000
	Public Trustee Fund Memo Total:	<u>\$330,000</u>
252 Road and Bridge Fund		
Community Planning, Infrastructure & Resources		\$59,329,345
	Road and Bridge Fund Memo Total:	<u>\$59,329,345</u>
255 Transportation Expansion Fund		
Community Planning, Infrastructure & Resources		\$2,837,784
	Transportation Expansion Fund Memo Total:	<u>\$2,837,784</u>
262 Human Services Fund		
Human and Economic Health Services		\$48,981,782
	Human Services Fund Memo Total:	<u>\$48,981,782</u>
265 Behavioral Health Fund		
Human and Economic Health Services		\$27,889,556
	Human Services Fund Memo Total:	<u>\$27,889,556</u>
268 Developmental Disabilities Fund		
County Manager		\$4,811,744
	Developmental Disabilities Fund Memo Total:	<u>\$4,811,744</u>
270 Workforce Center Fund		
Human and Economic Health Services		\$4,790,164
	Workforce Center Fund Memo Total:	<u>\$4,790,164</u>
275 Criminal Justice Services Fund		
Criminal Justice Services		\$11,030,937
	Criminal Justice Services Fund Memo Total:	<u>\$11,030,937</u>
282 Health and Environment Fund		
Human and Economic Health Services		\$11,278,787
	Health and Environment Fund Memo Total:	<u>\$11,278,787</u>
285 West Vine Stormwater Basin Fund		
Community Planning, Infrastructure & Resources		\$8,000
	West Vine Stormwater Basin Fund Memo Total:	<u>\$8,000</u>
290 Drainage Fund		
Community Planning, Infrastructure & Resources		\$58,502
	Drainage Fund Memo Total:	<u>\$58,502</u>

Rollup Fund and Spending Agency

2021 Spending Agency Appropriation

295 General & Public Improvement Districts Fund		
Community Planning, Infrastructure & Resources		\$2,671,366
General & Public Improvement Districts Fund Memo Total:		<u>\$2,671,366</u>
300 Solid Waste Fund		
Community Planning, Infrastructure & Resources		\$35,465,427
Solid Waste Fund Memo Total:		<u>\$35,465,427</u>
400 Assessment Debt Fund		
Community Planning, Infrastructure & Resources		\$345,820
Assessment Debt Fund Memo Total:		<u>\$345,820</u>
405 Debt Service Fund		
Financial Services		\$5,930,250
Debt Service Fund Memo Total:		<u>\$5,930,250</u>
500 Improvement District Fund		
Community Planning, Infrastructure & Resources		\$94,044
Assessment Debt Fund Memo Total:		<u>\$94,044</u>
508 Information Technology Capital Projects Fund		
Information Technology		\$2,754,637
Information Technology Capital Projects Fund Memo Total:		<u>\$2,754,637</u>
512 Facilities Capital Expenditures Fund		
County Manager		\$61,100,000
Facilities Capital Expenditures Fund Memo Total:		<u>\$61,100,000</u>
522 Replacement Fund		
Clerk & Recorder		\$24,380
Community Planning, Infrastructure & Resources		\$11,775
Coroner		\$9,000
Criminal Justice Services		\$142,000
District Attorney		\$19,882
Financial Services		\$1,666
Human and Economic Health Services		\$18,000
Sheriff		\$459,500
Treasurer		\$10,000
Replacement Fund Memo Total:		<u>\$696,203</u>
608 Information Management Fund		
Information Technology Management		\$7,546,274
Information Technology Management Fund Memo Total:		<u>\$7,546,274</u>

Rollup Fund and Spending Agency

2021 Spending Agency Appropriation

610 Facilities Management Fund		
County Manager		<u>\$13,561,714</u>
	Facilities Management Fund Memo Total:	\$13,561,714
612 Fleet Services Fund		
County Manager		<u>\$10,334,653</u>
	Fleet Services Fund Memo Total:	\$10,334,653
645 Self-Insured Employee Benefits Fund		
County Manager		<u>\$30,170,654</u>
	Self-Insured Employee Benefits Fund Memo Total:	\$30,170,654
672 Self-Insured Unemployment Fund		
County Manager		<u>\$255,000</u>
	Self-Insured Unemployment Fund Memo Total:	\$255,000
682 Self-Insured Risk Management Fund		
Financial Services		<u>\$3,061,363</u>
	Self-Insured Risk Management Fund Memo Total:	\$3,061,363
<u>Report Total (Memo Only):</u>		<u>\$601,591,148</u>

**COUNTY OF LARIMER
RESOLUTION TO DESIGNATE ENDING 2021 FUND BALANCES**

A RESOLUTION DESIGNATING ENDING FUND BALANCES FOR THE COUNTY OF LARIMER,
COLORADO FOR THE CALENDAR YEAR COMMENCING ON THE FIRST DAY OF JANUARY
2021, AND ENDING ON THE LAST DAY OF DECEMBER 2021.

WHEREAS, the Board of County Commissioners, of the County of Larimer has adopted an annual budget and set mill levies in accordance with Local Government Budget Law, and;

WHEREAS, the Board of County Commissioners has made provision therein for available resources in an amount equal or greater than the total expenditures as set forth in said budget, and;

WHEREAS, the adopted budget contains ending fund balances that represent resources designated for various necessary purposes;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO;

Section 1. That the ending fund balance for each fund is designated for the purposes identified as follows:

See Attached - Larimer County - Designations of 2021 Ending Fund Balances by Fund

Section 2. The designations above represent "managerial intent" and, as such, may be amended by the Board of County Commissioners at a future date.

Section 3. That the designations as submitted, amended, and herein above summarized by fund, be approved and adopted as part of the budget of the County of Larimer for the year stated above.

Section 4. That the designations hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the County of Larimer, Colorado.

ADOPTED THIS 18th day of December, 2020.

By: Steve Johnson
Chair
Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

Designations of 2021 Budgeted Ending Fund Balances by Fund

Fund Type/Fund Name	Reserved for Emergencies	Designated for Capital Outlay	Designated for Working Capital	Future Programs & Services	Unassigned/Unrestricted	TOTAL 2021 Ending Fund Balance
CAPITAL PROJECTS						
500 Improvement District Const	\$0	(\$323,995)	\$0	\$452,248	\$0	\$128,253
508 Information Technology Capital	\$0	\$4,225,317	\$0	(\$621,518)	\$0	\$3,603,799
512 Capital Expenditures	\$0	\$54,566,249	\$0	\$0	\$0	\$54,566,249
522 Replacement	\$0	\$2,354,753	\$0	\$73,869	\$0	\$2,428,622
Subtotal - Capital Projects	\$0	\$60,822,324	\$0	(\$95,401)	\$0	\$60,726,923
DEBT SERVICE						
400 Assessment Debt	\$0	\$0	\$0	\$1,344,073	\$0	\$1,344,073
Subtotal - Debt Service	\$0	\$0	\$0	\$1,344,073	\$0	\$1,344,073
ENTERPRISE						
300 Solid Waste	\$0	\$24,699,475	\$2,000,000	\$261,466	\$0	\$26,960,941
Subtotal - Enterprise	\$0	\$24,699,475	\$2,000,000	\$261,466	\$0	\$26,960,941
GENERAL FUND						
101 General	\$8,400,000	\$0	\$15,280,000	\$22,149,838	\$0	\$45,829,838
105 Natural Disaster	\$0	\$0	\$0	\$6,319,308	\$15,140,694	\$21,460,002
Subtotal - General Fund	\$8,400,000	\$0	\$15,280,000	\$28,469,146	\$15,140,694	\$67,289,840
INTERNAL SERVICE						
608 Info Tech Operating	\$0	\$739,370	\$0	\$946,563	\$0	\$1,685,933
610 Facilities Management	\$0	\$623,000	\$1,485,053	\$1,487,851	\$0	\$3,595,904
612 Fleet Services	\$0	\$7,881,036	\$2,080,000	(\$240,127)	\$0	\$9,720,909
645 Employee Benefits	\$0	\$0	\$0	\$6,671,467	\$0	\$6,671,467
672 Unemployment	\$0	\$0	\$0	\$1,420,453	\$0	\$1,420,453
682 Risk Management	\$0	\$0	\$518,324	\$9,545,784	\$0	\$10,064,108
Subtotal - Internal Service	\$0	\$9,243,406	\$4,083,377	\$19,831,991	\$0	\$33,158,774
SPECIAL REVENUE						
125 Section 125	\$0	\$0	\$0	\$167,254	\$0	\$167,254
200 Sales Tax				\$2,866,810		
215 Natural Resources				\$9,929,176		
220 Parks				\$854,517		
225 Weed District	\$46,687	\$0	\$155,624	\$1,312,992	\$0	\$1,515,303
230 Conservation Trust Fund				\$3,288,961		
240 The Ranch	\$0	\$0	\$0	\$3,530,251	\$0	\$3,530,251
245 Building Inspections	\$0	\$135,000	\$2,846,337	\$868,065	\$0	\$3,849,402
246 Public Trustee	\$0	\$0	\$305,000	\$0	\$0	\$305,000
252 Road and Bridge	\$0	\$2,527,439	\$0	\$0	\$0	\$2,527,439
255 Transportation Expansion	\$0	\$0	\$0	\$4,410,738	\$0	\$4,410,738
262 Human Services	\$0	\$0	\$6,000,000	\$9,848,668	\$0	\$15,848,668
265 Behavioral Health	\$0	\$0	\$1,500,000	\$9,755,225	\$0	\$11,255,225
270 Workforce Center	\$0	\$0	\$0	\$974,784	\$0	\$974,784
275 Criminal Justice Services	\$0	\$50,000	\$777,961	\$1,453,462	\$0	\$2,281,423
282 Health and Environment	\$163,605	\$0	\$880,307	\$1,339,487	\$0	\$2,383,399
285 West Vine Stormwater	\$0	\$0	\$0	\$694,824		
290 Drainage	\$0	\$0	\$0	\$586,462	\$0	\$586,462
295 Improvement District	\$0	\$0	\$0	\$8,397,976	\$0	\$8,397,976
SUBTOTAL - Special Revenue	\$210,292	\$2,712,439	\$12,465,229	\$60,279,652	\$0	\$75,667,612
TOTAL - ALL FUNDS	\$8,610,292	\$97,477,644	\$33,828,606	\$110,090,927	\$15,140,694	\$265,148,163

2021 Budget Year (2020 Tax Year)
Certification of Levies and Revenue
by Larimer County Commissioners

Note - County Commissioners shall complete and return this Certification of Levies and Revenue form to the Property Tax Administrator no later than December 22 of each year, 39-1-111, C.R.S. The original must be signed by the Chairman of the Board of County Commissioners.

Distribution:

- Property Tax Administrator 1 copy c/o Dept of Local Affairs, 1313 Sherman St, #419, Denver, Co 80203
- Division of Local Govt 1 copy c/o Dept of Local Affairs, 1313 Sherman St, #521, Denver, Co 80203
- Colo. Dept of Education 1 copy Attn: Public School Finance Unit, 201 E. Colfax Ave, #508, Denver, Co 80203
- County Assessor 1 copy
- County Commissioner 1 copy

Prepared by Josh Fudge, Budget Manager
Phone - 970-498-7017
Business Objects Report - Budget System/Cert.rpt

Larimer County Certification of Valuation and Revenue

Certification:
State of Colorado)
) SS:
County of Larimer)

As Chair of the Board of County Commissioners of Larimer County, State of Colorado, I do hereby certify that the above and foregoing are true copies of valuations as certified to the County Commissioners by the County Assessor, the levies are true copies of levies certified by each taxing authority and the levies and revenue herein are hereby certified to the Assessor and Property Tax Administrator by the Larimer County Board of County Commissioners.

IN WITNESS WHEREOF, I have hereto set my hand at Fort Collins, Colorado, the 18th day of December, 2020.



Chair, Board of County Commissioners

Larimer County Certification of Valuation and Revenue

City or Town Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Town of Berthoud	157,630,807	9.636	1,518,930	-	-	-	-	-	-	0.033	5,202	-	-	-	-	9.669	1,524,132
Yes	Town of Estes Park	241,651,033	1.822	440,288	-0.129	-31,173	-	-	-	-	-	-	-	-	-	-	1.693	409,115
Yes	City of Fort Collins	2,939,481,988	9.797	28,798,105	-	-	-	-	-	-	-	-	-	-	-	-	9.797	28,798,105
Yes	City of Loveland	1,425,176,230	9.564	13,630,385	-	-	-	-	-	-	-	-	-	-	-	-	9.564	13,630,385
Yes	Town of Timnath	135,411,520	6.688	905,632	-	-	-	-	-	-	-	-	-	-	-	-	6.688	905,632
Yes	Town of Wellington	123,197,806	12.439	1,532,458	-	-	0.703	86,608	-	-	-	-	-	-	-	-	13.142	1,619,066
Yes	Town of Windsor	163,057,934	12.030	1,961,587	-	-	-	-	-	-	-	-	-	-	-	-	12.030	1,961,587
Yes	Town of Johnstown	179,345,125	23.947	4,294,778	-	-	-	-	-	-	-	-	-	-	-	-	23.947	4,294,778
	Sub-Total			53,082,164		-31,173		86,608		0		5,202		0		0		53,142,800

Community College Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Alms Community College	502,376	6.299	3,164	-	-	-	-	-	-	0.006	3	-	-	-	-	6.305	3,167
	Sub-Total			3,164		0		0		0		3		0		0		3,167

County Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County - Developmentally Disabled	6,781,799,963	0.750	5,086,350	-	-	-	-	-	-	-	-	-	-	-	-	0.750	5,086,350

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County - General Fund	6,781,799,963	18.829	127,694,512	-	-	-	-	-	-	0.137	929,107	-	-	-	-	18.966	128,623,618
Yes	Larimer County - Health & Environment	6,781,799,963	0.643	4,360,697	-	-	-	-	-	-	-	-	-	-	-	-	0.643	4,360,697
Yes	Larimer County - Road and Bridge	6,781,799,963	0.505	3,424,809	-	-	-	-	-	-	-	-	-	-	-	-	0.505	3,424,809
Yes	Larimer County - Social Services	6,781,799,963	1.594	10,810,189	-	-	-	-	-	-	-	-	-	-	-	-	1.594	10,810,189
	Sub-Total			151,376,557			0		0			929,107		0		0		152,305,664

Downtown Development Authority Districts

Yes	Fort Collins Downtown Dev Auth	215,695,285	5.000	1,078,476	-	-	-	-	-	-	-	-	-	-	-	-	5.000	1,078,476
	Sub-Total			1,078,476		0		0		0		0		0		0		1,078,476

Fire Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Estes Valley Fire Protection District	371,349,506	1.958	727,102	-	-	-	-	-	-	-	-	-	-	-	-	1.958	727,102
Yes	Front Range Fire Rescue Fire Protection District	7,323,640	9.516	69,692	-	-	-	-	-	-	0.008	59	-	-	2,000	14,647	11.524	84,398
Yes	Allenspark Fire Protection District	6,073,581	7.507	45,594	-	-	-	-	-	-	0.031	188	-	-	-	-	7.538	45,783
Yes	Berthoud Fire Protection District	252,272,376	12.573	3,171,821	-	-	-	-	-	-	0.038	9,566	-	-	1,243	313,575	13.854	3,494,981
Yes	Loveland Rural Fire Protection District	488,108,649	8.708	4,250,450	-	-	-	-	-	-	-	-	-	-	-	-	8.708	4,250,450
Yes	Pinewood Springs Fire Protection District	13,022,425	8.778	114,311	-	-	-	-	-	-	-	-	-	-	-	-	8.778	114,311
Yes	Poudre Canyon Fire Protection District	10,586,901	21.142	223,828	-	-	-	-	-	-	-	-	-	-	-	-	21.142	223,828
Yes	Poudre Valley Fire Protection District	703,865,371	10.595	7,457,454	-	-	-	-	-	-	-	-	0.044	30,970	-	-	10.639	7,488,424

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Red Feather Lakes Fire Protection District	16,828,248	12.112	203,824	-	-	-	-	-	-	-	-	-	-	-	-	12.112	203,824
Yes	Wellington Fire Protection District	184,506,192	14.999	2,767,408	-	-	-	-	-	-	-	-	-	-	-	-	14.999	2,767,408
Yes	Windsor - Severance Fire Protection District	193,541,628	7.750	1,499,948	-	-	0.308	59,611	-	-	-	-	-	-	-	-	8.058	1,559,558
Yes	Lyons Fire Protection District	14,283,912	11.330	161,837	-0.178	-2,543	1,000	14,284	-	-	0.009	129	-	-	-	-	12.161	173,707
Yes	Glacier View Fire Protection District	24,932,255	10.500	261,789	-	-	-	-	1,150	28,672	-	-	-	-	-	-	11.650	290,461
Yes	Crystal Lakes Fire Protection District	24,720,668	5.000	123,603	-	-	4,000	98,883	-	-	-	-	-	-	-	-	9.000	222,486
Yes	Livemore Fire Protection District	22,003,420	6.520	143,462	-	-	-	-	-	-	-	-	-	-	-	-	6.520	143,462
Yes	Pinewood Lake Fire Protection District	3,168,353	6.271	19,869	-0.151	-478	-	-	-	-	-	-	-	-	-	-	6.120	19,390
	Sub-Total			21,241,991		-3,021		172,777		28,672		9,962		30,970				21,809,574

Hospital Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Estes Park Health	415,187,097	7.505	3,115,979	-	-	-	-	-	-	-	-	-	-	-	-	7.505	3,115,979
Yes	Health District Of Northern Larimer Co.	4,027,166,168	2.167	8,726,869	-	-	-	-	-	-	-	-	-	-	-	-	2.167	8,726,869
Yes	Thompson Valley Health Services District	2,339,446,698	1.757	4,110,408	-	-	-	-	-	-	0.012	28,073	-	-	-	-	1.769	4,138,481
	Sub-Total			15,953,256		0		0		0		28,073		0				15,981,329

Improvement Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Fort Collins G.I.D. No. 1	123,716,452	4.924	609,180	-	-	-	-	-	-	-	-	-	-	-	-	4.924	609,180
Yes	Larimer County P.I.D. No. 27 Crown Point	684,014	56.844	38,982	-42,021	-28,743	-	-	-	-	-	-	-	-	-	-	14.823	10,139

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County P.I.D. No. 32 Charles Height	1,948,465	8.948	17,435	-	-	-	-	-	-	-	-	-	-	-	-	8.948	17,435
Yes	Larimer County P.I.D. No. 35 Burns	1,164,236	104.222	121,339	-89,614	-104,332	-	-	-	-	-	-	-	-	-	-	14.608	17,007
Yes	Larimer County P.I.D. No. 36 Bonnell West	5,388,021	13.580	73,169	-2,000	-10,776	-	-	-	-	-	-	-	-	-	-	11.580	62,393
Yes	Larimer County G.I.D. No. 1 Imperial Estates	7,161,021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County G.I.D. No. 2 Pinewood Springs	11,180,547	10.000	111,805	-	-	-	-	-	-	-	-	-	-	-	-	10.000	111,805
Yes	Larimer County G.I.D. No. 4 Carriage Hills	17,539,865	10.000	175,399	-	-	-	-	-	-	-	-	-	-	-	-	10.000	175,399
Yes	Larimer County G.I.D. No. 6 Shideler Subdivision	1,362,306	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County G.I.D. No. 8 Namaqua Hills	5,206,042	8.382	43,637	-	-	-	-	-	-	-	-	-	-	-	-	8.382	43,637
Yes	Larimer County G.I.D. No. 10 Homestead Estates	1,455,440	0.375	546	-0.375	-546	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County G.I.D. No. 11 Meadowdale Hills	4,721,191	5.770	27,241	-	-	-	-	-	-	-	-	-	-	-	-	5.770	27,241
Yes	Larimer County G.I.D. No. 1991-1 Arapahoe Pines	610,934	40.204	24,562	-10.475	-6,400	-	-	-	-	-	-	-	-	-	-	29.729	18,162
Yes	Larimer County G.I.D. No. 13A Red Feather Lakes	3,079,760	11.660	35,910	-	-	-	-	-	-	-	-	-	-	-	-	11.660	35,910
Yes	Larimer County G.I.D. No. 14 Little Valley Road	6,839,733	15.000	102,596	-	-	-	-	-	-	-	-	-	-	-	-	15.000	102,596
Yes	Larimer County G.I.D. No. 12 Club Estates	1,606,851	25.000	40,171	-12.500	-20,086	-	-	-	-	-	-	-	-	-	-	12.500	20,086
Yes	Larimer County G.I.D. No. 15 Skyview South	4,046,951	10.000	40,470	-	-	-	-	-	-	-	-	-	-	-	-	10.000	40,470
Yes	Larimer County G.I.D. No. 16 Kitchell Sub	888,647	9.600	8,531	-	-	-	-	-	-	-	-	-	-	-	-	9.600	8,531
Yes	Larimer County G.I.D. No. 17 County Meadows	3,607,739	8.500	30,666	-	-	-	-	-	-	-	-	-	-	-	-	8.500	30,666
Yes	Larimer County G.I.D. No. 18 Vanner Ranch Estates	2,039,532	19.000	38,751	-7.000	-14,277	-	-	-	-	-	-	-	-	-	-	12.000	24,474
Yes	Loveland General Improvement District 1	31,967,730	2.684	85,801	-	-	-	-	-	-	-	-	-	-	-	-	2.684	85,801
Yes	Larimer County P.I.D. No. 19 Highland Hills	6,745,872	12.104	81,652	-	-	-	-	-	-	-	-	-	-	-	-	12.104	81,652
Yes	Larimer County P.I.D. No. 20 Hamngan	15,096,851	11.785	177,916	-2,285	-34,496	-	-	-	-	-	-	-	-	-	-	9.500	143,420

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County P.I.D. No. 21 Solar Ridge	3,061,435	17,500	53,575	-	-	-	-	-	-	-	-	-	-	-	-	17,500	53,575
Yes	Larimer County P.I.D. No. 22 Saddleback	1,073,202	12,400	13,308	-	-	-	-	-	-	-	-	-	-	-	-	12,400	13,308
Yes	Larimer County P.I.D. No. 24 Westridge	3,173,111	9,358	29,694	-	-	-	-	-	-	-	-	-	-	-	-	9,358	29,694
Yes	Larimer County P.I.D. No. 28 Trotwood	925,755	22,603	20,925	-11,795	-10,919	-	-	-	-	-	-	-	-	-	-	10,808	10,006
Yes	Larimer County P.I.D. No. 29 Vine Drive	955,013	15,191	14,508	-2,626	-2,508	-	-	-	-	-	-	-	-	-	-	12,565	12,000
Yes	Larimer County P.I.D. No. 30 Poudre Overlook	3,511,138	12,457	43,738	-4,048	-14,213	-	-	-	-	-	-	-	-	-	-	8,409	29,525
Yes	Larimer County P.I.D. No. 23 Eagle Rock Ranches	892,630	15,000	13,389	-3,000	-2,678	-	-	-	-	-	-	-	-	-	-	12,000	10,712
Yes	Larimer County P.I.D. No. 25 Estes Park Estates	1,601,817	19,637	31,455	-7,151	-11,455	-	-	-	-	-	-	-	-	-	-	12,486	20,000
Yes	Larimer County P.I.D. No. 26 Eagle Ranch Estates	8,741,107	10,149	88,713	-	-	-	-	-	-	-	-	-	-	-	-	10,149	88,713
Yes	Larimer County P.I.D. No. 31 Foothills Shadow	697,631	122,904	85,742	-95,904	-66,906	-	-	-	-	-	-	-	-	-	-	27,000	18,836
Yes	Larimer County P.I.D. No. 33 Prairie Trails	2,599,646	15,364	39,941	-	-	-	-	-	-	-	-	-	-	-	-	15,364	39,941
Yes	Larimer County P.I.D. No. 34 Mtn. Range Shadows	4,497,996	21,067	94,759	-3,067	-13,795	-	-	-	-	-	-	-	-	-	-	18,000	80,964
Yes	Larimer County P.I.D. No. 38 Centro Business Park	16,611,032	3,061	50,846	-	-	-	-	-	-	-	-	-	-	-	-	3,061	50,846
Yes	Larimer County P.I.D. No. 40 Paragon Estates	1,434,489	32,856	47,132	-9,856	-14,138	-	-	-	-	-	-	-	-	-	-	23,000	32,993
Yes	Larimer County P.I.D. No. 37 Terry Cove	1,155,382	8,969	10,363	-	-	-	-	-	-	-	-	-	-	-	-	8,969	10,363
Yes	Larimer County P.I.D. No. 41 The Bluffs	1,101,760	33,090	36,457	-13,090	-14,422	-	-	-	-	-	-	-	-	-	-	20,000	22,035
Yes	Larimer County P.I.D. No. 42 Cottonwood Shores	2,079,648	20,407	42,439	-5,778	-12,016	-	-	-	-	-	-	-	-	-	-	14,629	30,423
Yes	Larimer County P.I.D. No. 39 Rainbow Lakes Estates	3,708,209	9,988	37,038	-	-	-	-	-	-	-	-	-	-	-	-	9,988	37,038
Yes	Larimer County P.I.D. No. 43 Grayhawk Knolls	1,320,307	20,522	27,095	-5,375	-7,097	-	-	-	-	-	-	-	-	-	-	15,147	19,999
Yes	Larimer County P.I.D. No. 46 Koral Heights	1,254,602	10,759	13,498	-	-	-	-	-	-	-	-	-	-	-	-	10,759	13,498
Yes	Larimer County P.I.D. No. 47 Park Hill	309,905	16,762	5,195	-	-	-	-	-	-	-	-	-	-	-	-	16,762	5,195

Revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County P.I.D. No. 48 Puebla Vista Estates	646,019	99,266	64,128	-69,081	-44,628	-	-	-	-	-	-	-	-	-	-	30,185	19,500
Yes	Larimer County P.I.D. No. 49 Wagon Wheel	334,019	16,762	5,599	-	-	-	-	-	-	-	-	-	-	-	-	16,762	5,599
Yes	Larimer County P.I.D. No. 51 Clydesdale Estates	2,379,765	17,396	41,398	-	-	-	-	-	-	-	-	-	-	-	-	17,396	41,398
Yes	Larimer County P.I.D. 44 Horseshoe View Est South	1,835,346	79,537	145,978	-79,537	-145,978	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County P.I.D. 52 Soldier Canyon Estates	810,433	10,364	8,399	-	-	-	-	-	-	-	-	-	-	-	-	10,364	8,399
Yes	Larimer County P.I.D. 53 Horseshoe View Est North	2,074,490	35,058	72,727	-	-	-	-	-	-	-	-	-	-	-	-	35,058	72,727
Yes	Larimer County P.I.D. 54 Terry Shores	4,042,865	14,286	57,756	-6,712	-27,136	-	-	-	-	-	-	-	-	-	-	7,574	30,621
Yes	Larimer County P.I.D. 45 Willows	845,216	44,017	37,204	-20,354	-17,204	-	-	-	-	-	-	-	-	-	-	23,663	20,000
Yes	Larimer County P.I.D. 55 Storm Mountain	10,101,204	20,000	202,024	-	-	-	-	-	-	-	-	-	-	-	-	20,000	202,024
Yes	Larimer County P.I.D. 56 Boyd's West	185,880	112,215	20,859	-78,150	-14,527	-	-	-	-	-	-	-	-	-	-	34,065	6,332
Yes	Larimer County P.I.D. 57 Cobblestone Farms	533,583	25,564	13,641	-	-	-	-	-	-	-	-	-	-	-	-	25,564	13,641
Yes	Larimer County P.I.D. 58 Misty Creek	579,267	19,854	11,501	-	-	-	-	-	-	-	-	-	-	-	-	19,854	11,501
Yes	Larimer County P.I.D. 59 Grasslands	2,741,749	34,310	94,069	-	-	-	-	-	-	-	-	-	-	-	-	34,310	94,069
Yes	Larimer County P.I.D. 60 Smithfield	18,191,870	3,610	65,673	-	-	14,300	260,144	-	-	-	-	-	-	-	-	17,910	326,816
Yes	Larimer County P.I.D. NO. 62 Ridgewood Meadows	1,221,537	38,892	47,508	-	-	-	-	-	-	-	-	-	-	-	-	38,892	47,508
Yes	LARIMER COUNTY P.I.D. NO. 61 LITTLE THOMPSON	3,442,417	14,626	50,349	-	-	-	-	-	-	-	-	-	-	-	-	14,626	50,349
Yes	Larimer County P.I.D. 63 Autumn Creek	628,961	25,210	15,856	-	-	-	-	-	-	-	-	-	-	-	-	25,210	15,856
Yes	Larimer County P.I.D. 64 Soaring Peaks Ranches	1,138,821	25,630	29,188	-	-	-	-	-	-	-	-	-	-	-	-	25,630	29,188
Yes	Larimer County P.I.D. 65 Riviera Estates	871,158	27,290	23,774	-	-	-	-	-	-	-	-	-	-	-	-	27,290	23,774
Yes	Larimer County P.I.D. 66 Carter Lake Heights	1,170,640	18,213	21,321	-	-	-	-	-	-	-	-	-	-	-	-	18,213	21,321
Yes	TOWN OF TIMNATH TIMNATH LANDING GID	303,720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	LARIMER COUNTY P.I.D. NO. 67 MANOR RIDGE ESTATES	4,661,798	41.545	193,674	-6,794	-31,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,751	162,002
Yes	LARIMER COUNTY P.I.D. NO. 68 SCENIC RANCH ESTATES	950,991	27,000	25,677	-3,927	-3,735	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,073	21,942
Yes	LARIMER COUNTY P.I.D. NO. 69 CRYSTAL VIEW	925,071	102,982	95,266	-7,854	-7,266	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	95,128	88,000
Yes	LARIMER COUNTY P.I.D. NO. 70 TRAPPERS POINT	2,296,212	41,272	94,769	-0,771	-1,770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,501	92,999
Yes	LARIMER CO P.I.D. NO. 71 ROCKVIEW WILDFLOWER RIDGE	1,930,665	46,616	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,616	90,000
Yes	LARIMER CO P.I.D. NO. 73 MEADOWS AT ROLLING HILLS	682,700	31,993	21,842	-0,867	-592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,126	21,250
	Sub-Total			4,235,649		-684,850		260,144		0		0		0		7,530		0		0		0		0		0	3,810,942	3,810,942

Library Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue		
Yes	Estes Valley Public Library District	415,273,968	4.520	1,877,038	-	-	-	-	-	-	-	-	0.018	7,475	-	-	-	-	-	-	-	-	-	-	-	-	4,538	1,884,513
Yes	Red Feather Mountain Library	67,844,795	4.750	322,263	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,750	322,263
Yes	Berthoud Community Library District	250,023,080	2.400	600,055	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,400	600,055
Yes	Poudre River Public Library District	3,849,235,896	3.000	11,547,708	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	11,547,708
Yes	Lyons Regional Library District	13,846,629	5.850	81,003	-	-	-	-	-	-	-	-	0.004	55	-	-	-	-	-	-	-	-	-	-	-	-	5,854	81,058
	Sub-Total			14,428,067		0		0		0		0		7,530		0		0		0		0		0		0	14,435,597	14,435,597

Metropolitan Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue		
Yes	Thompson Crossing Metropolitan District No. 1	145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Thompson Crossing Metropolitan District No. 2	64,156,355	3.371	216,271	-	-	16,629	1,066,856	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	1,283,127

Revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Thompson Crossing Metropolitan District No. 3	1,351	90.518	122	-	-	-	-	-	-	-	-	-	-	-	-	90.518	122
Yes	Van De Water Metropolitan District No. 1	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Van De Water Metropolitan District No. 2	22,788,481	-	-	-	-	44,115	1,005,314	6,977	158,995	-	-	-	-	-	-	51,092	1,164,309
Yes	Van De Water Metropolitan District No. 3	10,027,343	-	-	-	-	33,023	331,133	6,977	69,961	-	-	-	-	-	-	40,000	401,094
Yes	Windsor Highlands Metropolitan District No. 1	6,898,051	5.566	38,397	-	-	27,832	191,987	-	-	-	-	-	-	-	-	33,398	230,385
Yes	Windsor Highlands Metropolitan District No. 2	7,698,995	5.566	42,856	-	-	33,399	257,136	-	-	-	-	-	-	-	-	38,965	299,991
Yes	Windsor Highlands Metropolitan District No. 3	7,561,541	5.566	42,091	-	-	33,399	252,545	-	-	-	-	-	-	-	-	38,965	294,635
Yes	Windsor Highlands Metropolitan District No. 4	11,355,454	5.566	63,209	-	-	33,399	379,256	-	-	-	-	-	-	-	-	38,965	442,465
Yes	Windsor Highlands Metropolitan District No. 5	580	5.566	3	-	-	33,399	19	-	-	-	-	-	-	-	-	38,965	23
Yes	Centerra Metropolitan District No. 1	5,127,892	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Centerra Metropolitan District No. 2	122,184,715	-	-	-	-	35,000	4,276,465	17,200	2,101,577	-	-	-	-	-	-	52,200	6,378,042
Yes	Centerra Metropolitan District No. 3	64,290	-	-	-	-	5,000	321	-	-	-	-	-	-	-	-	5,000	321
Yes	Centerra Metropolitan District No. 4	122,103,198	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Waterfront Metropolitan District	8,800,942	4.000	35,204	-	-	-	-	32,000	281,630	-	-	-	-	-	-	36,000	316,834
Yes	Loveland Midtown Metropolitan District	5,211,486	24.492	127,640	-	-	20,039	104,433	-	-	-	-	-	-	-	-	44,531	232,073
Yes	Centerra Metropolitan District No. 5	14,574,170	-	-	-	-	15,000	218,613	-	-	-	-	-	-	-	-	15,000	218,613
Yes	Thompson Crossing Metropolitan District No. 4	20,338,786	28.718	584,089	-	-	53,541	1,088,959	-	-	-	-	-	-	-	-	82,259	1,573,048
Yes	Thompson Crossing Metropolitan District No. 5	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Thompson Crossing Metropolitan District No. 6	5,147,612	30.718	158,124	-	-	43,957	226,274	-	-	-	-	-	-	-	-	74,675	384,398
Yes	Highpointe Vista Metropolitan District No. 2	17,323,868	13.851	239,953	-	-	24,934	431,953	-	-	-	-	-	-	-	-	38,785	671,906
Yes	Deer Meadows Metropolitan District	3,351,086	11.132	37,304	-	-	55,664	186,535	-	-	-	-	-	-	-	-	66,796	223,839

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Trimnath Lakes Metropolitan District No. 1	230,702	-	-	-	-	50,000	11,535	-	-	-	-	-	-	-	-	50,000	11,535
Yes	Trimnath Lakes Metropolitan District No. 2	3,022	50,000	151	-	-	-	-	-	-	-	-	-	-	-	-	50,000	151
Yes	Trimnath Lakes Metropolitan District No. 3	232	50,349	12	-	-	-	-	-	-	-	-	-	-	-	-	50,349	12
Yes	Serraloga Falls Metropolitan District No. 1	134,129	11,133	1,493	-	-	-	-	-	-	-	-	-	-	-	-	11,133	1,493
Yes	Serraloga Falls Metropolitan District No. 2	3,722,787	39,164	145,799	-	-	16,500	61,426	-	-	-	-	-	-	-	-	55,664	207,225
Yes	Serraloga Falls Metropolitan District No. 3	3,825,956	11,133	42,594	-	-	-	-	-	-	-	-	-	-	-	-	11,133	42,594
Yes	South Trimnath Metropolitan District No. 1	568,259	-	-	-	-	15,586	8,857	1,113	632	-	-	-	-	-	-	16,699	9,489
Yes	South Trimnath Metropolitan District No. 2	23,653,158	-	-	-	-	38,965	921,645	-	-	-	-	-	-	-	-	38,965	921,645
Yes	Johnstown North Metropolitan District No. 1	29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Johnstown North Metropolitan District No. 2	16,134,830	-	-	-	-	14,232	229,631	10,768	173,740	-	-	-	-	-	-	25,000	403,371
Yes	Johnstown North Metropolitan District No. 3	6,981	-	-	-	-	14,232	99	10,768	75	-	-	-	-	-	-	25,000	175
Yes	Trimnath Ranch Metropolitan District No. 1	1,892,935	11,133	21,074	-	-	38,965	73,758	-	-	-	-	-	-	-	-	50,098	94,832
Yes	Trimnath Ranch Metropolitan District No. 2	19,594,100	-	-	-	-	38,965	763,484	11,133	218,141	-	-	-	-	-	-	50,098	981,625
Yes	Trimnath Ranch Metropolitan District No. 3	42,593	-	-	-	-	25,000	1,065	10,000	426	-	-	-	-	-	-	35,000	1,491
Yes	Trimnath Ranch Metropolitan District No. 4	4,257,890	-	-	-	-	25,000	106,447	10,000	42,579	-	-	-	-	-	-	35,000	149,026
Yes	Centerra Metropolitan District No. 2 Bond	3,837,285	-	-	-	-	9,490	36,416	-	-	-	-	-	-	-	-	9,490	36,416
Yes	Sundance At Daubert Farm Metropolitan District	14,297	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Lakes At Centerra Metropolitan District No. 1	4,408	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Lakes At Centerra Metropolitan District No. 2	13,252,378	-	-	-	-	61,074	809,376	16,656	220,732	-	-	-	-	-	-	77,730	1,030,107
Yes	The Lakes At Centerra Metropolitan District No. 3	5,026,378	-	-	-	-	58,394	293,510	15,926	80,050	-	-	-	-	-	-	74,320	373,560
Yes	Wildwing Metropolitan District No. 1	145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue	
Yes	Wildwing Metropolitan District No. 2	7,278,102	-	-	-	-	42,767	311,263	12,774	92,970	-	-	-	-	-	-	55,541	404,233	
Yes	Cascade Ridge Metropolitan District	559,428	5.566	3,114	-	-	55,663	31,139	5,564	3,113	-	-	-	-	-	-	66,793	37,366	
Yes	Waterfall Metropolitan District No. 1	8,412,271	10.006	84,173	-	-	34,994	294,379	-	-	-	-	-	-	-	-	45,000	378,552	
Yes	Berthoud-Heritage Metropolitan District No. 1	104,746	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Berthoud-Heritage Metropolitan District No. 2	8,359,877	-	-	-	-	55,664	465,344	16,699	139,602	-	-	-	-	-	-	72,363	604,946	
Yes	Berthoud-Heritage Metropolitan District No. 3	531	-	-	-	-	-	-	50,000	27	-	-	-	-	-	-	50,000	27	
Yes	Berthoud-Heritage Metropolitan District No. 4	2,575,581	-	-	-	-	38,965	100,358	16,699	43,010	-	-	-	-	-	-	55,664	143,367	
Yes	Berthoud-Heritage Metropolitan District No. 5	125,710	-	-	-	-	-	-	55,664	6,998	-	-	-	-	-	-	55,664	6,998	
Yes	Berthoud-Heritage Metropolitan District No. 6	2,503,022	-	-	-	-	55,664	139,328	16,699	41,798	-	-	-	-	-	-	72,363	181,126	
Yes	Berthoud-Heritage Metropolitan District No. 7	334,779	-	-	-	-	-	20,000	6,696	-	-	-	-	-	-	-	20,000	6,696	
Yes	Berthoud-Heritage Metropolitan District No. 8	1,559,228	-	-	-	-	55,664	86,793	16,699	26,038	-	-	-	-	-	-	72,363	112,830	
Yes	Berthoud-Heritage Metropolitan District No. 9	33,327	-	-	-	-	-	50,000	1,666	-	-	-	-	-	-	-	50,000	1,666	
Yes	Windsor Highlands Metropolitan District No. 6	4,295,810	5.000	21,479	-	-	34,000	146,058	-	-	-	-	-	-	-	-	39,000	167,537	
Yes	Lakeview Metropolitan District	329,596	60.000	19,773	-	-	-	-	-	-	-	-	-	-	-	-	60,000	19,773	
Yes	Harmony Technology Park Metro District	21,551,386	3.000	64,654	-	-	25,000	538,784	-	-	-	-	-	-	-	-	28,000	603,438	
Yes	Centerra Metropolitan District No. 2 Res Debt	5,127,466	-	-	-	-	15,419	79,060	-	-	-	-	-	-	-	-	15,419	79,060	
Yes	Prairestar Metropolitan District No. 1	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Yes	Prairestar Metropolitan District No. 2	12,665,440	11.132	140,992	-	-	38,964	493,496	-	-	-	-	-	-	-	-	50,096	634,488	
Yes	Prairestar Metropolitan District No. 3	689	10.000	7	-	-	25,000	17	-	-	-	-	-	-	-	-	35,000	24	
Yes	Prairestar Metropolitan District No. 4	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Yes	Foothills Metropolitan District	32,904,313	10.072	331,412	-	-	50,363	1,657,160	-	-	30,893	1,016,513	-	-	-	-	91,328	3,005,085	

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue	
Yes	Encore On 34 Metropolitan District NO.1	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Encore On 34 Metropolitan District NO.2	5,603,795	-	-	-	-	-	50,000	280,190	-	-	-	-	-	-	-	50,000	280,190	
Yes	Encore On 34 Metropolitan District NO.3	22,892	-	-	-	-	-	33,000	755	-	-	-	-	-	-	-	33,000	755	
Yes	Southwest Trimmath Metropolitan District NO.1	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Southwest Trimmath Metropolitan District NO. 2	3,728,750	-	-	-	-	55,664	207,557	-	-	-	-	-	-	-	-	55,664	207,557	
Yes	Southwest Trimmath Metropolitan District NO.3	1,645,269	-	-	-	-	55,664	91,582	-	-	-	-	-	-	-	-	55,664	91,582	
Yes	Southwest Trimmath Metropolitan District NO.4	2,908,746	-	-	-	-	55,664	161,912	-	-	-	-	-	-	-	-	55,664	161,912	
Yes	Brands Metropolitan District NO 1	12	39,000	0	-	-	-	-	-	-	-	-	-	-	-	-	39,000	0	
Yes	Brands Metropolitan District NO 2	1,828,222	39,000	71,301	-	-	-	-	-	-	-	-	-	-	-	-	39,000	71,301	
Yes	Brands Metropolitan District NO 3	12	39,000	0	-	-	-	-	-	-	-	-	-	-	-	-	39,000	0	
Yes	Brands Metropolitan District NO 4	12	39,000	0	-	-	-	-	-	-	-	-	-	-	-	-	39,000	0	
Yes	Brands East Metropolitan District NO. 1	145	39,000	6	-	-	-	-	-	-	-	-	-	-	-	-	39,000	6	
Yes	Brands East Metropolitan District NO. 2	785,956	-	-	-	-	-	39,000	30,652	-	-	-	-	-	-	-	39,000	30,652	
Yes	Brands East Metropolitan District NO. 3	2,974,113	-	-	-	-	-	43,417	129,127	-	-	-	-	-	-	-	43,417	129,127	
Yes	Brands East Metropolitan District NO. 4	4,708,140	-	-	-	-	30,000	141,244	-	-	-	-	-	-	-	-	30,000	141,244	
Yes	Heritage Ridge Metropolitan District	10,879,524	15,000	163,193	-	-	55,664	605,598	-	-	-	-	-	-	-	-	70,664	768,791	
Yes	Wildwing Metropolitan District NO. 3	4,041,986	-	-	-	-	42,271	170,859	12,627	51,038	-	-	-	-	-	-	54,898	221,897	
Yes	Wildwing Metropolitan District NO. 4	3,943,896	-	-	-	-	40,358	159,168	12,055	47,544	-	-	-	-	-	-	52,413	206,711	
Yes	Wildwing Metropolitan District NO. 5	155,620	-	-	-	-	38,500	5,991	11,500	1,790	-	-	-	-	-	-	50,000	7,781	
Yes	Johnstown Plaza Metropolitan District No. 2	16,331,489	11,598	189,413	-	-	15,000	244,972	-	-	-	-	-	-	-	-	26,598	434,385	
Yes	East Fossil Creek Ranch Metropolitan Dist NO. 1	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	East Fossil Creek Ranch Metropolitan Dist NO. 2	19,587	43,418	850	-	-	-	-	-	-	-	-	-	-	-	-	43,418	850
Yes	Lee Farm Metropolitan District NO. 1	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Lee Farm Metropolitan District NO. 2	257,332	65,000	16,727	-	-	-	-	-	-	-	-	-	-	-	-	65,000	16,727
Yes	Lee Farm Metropolitan District NO. 3	193,786	65,000	12,596	-	-	-	-	-	-	-	-	-	-	-	-	65,000	12,596
Yes	Lee Farm Metropolitan District NO. 4	174,844	65,000	11,365	-	-	-	-	-	-	-	-	-	-	-	-	65,000	11,365
Yes	Hammond Farm Metropolitan District NO. 1	145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Hammond Farm Metropolitan District NO. 2	7,521,796	16,699	125,606	-	-	55,664	418,693	-	-	-	-	-	-	-	-	72,363	544,300
Yes	Hammond Farm Metropolitan District NO. 3	145	16,699	2	-	-	-	-	55,664	8	-	-	-	-	-	-	72,363	10
Yes	Hammond Farm Metropolitan District NO. 4	1,047	15,000	16	-	-	-	-	50,000	52	-	-	-	-	-	-	65,000	68
Yes	Thompson Crossing Metropolitan District NO. 2 Bond	16,331,489	-	-	-	-	4,777	78,016	-	-	-	-	-	-	-	-	4,777	78,016
Yes	Foundry Loveland Metropolitan District	8,021,473	19,903	159,651	-	-	6,412	51,434	25,649	205,743	-	-	-	-	-	-	51,964	416,828
Yes	BLOCK 23 METRO DISTRICT NO. 1	870,041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	BLOCK 23 METRO DISTRICT NO. 2	593,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	HARMONY I-25 METRO DISTRICT NO. 1	29,571	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	HARMONY I-25 METRO DISTRICT NO. 2	348,954	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	HARMONY I-25 METRO DISTRICT NO. 3	17,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	WILLOWING METRO DISTRICT NO. 1 BOND	15,419,749	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Mulberry Frontage Metro District	7,894	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Brands West Metro District No. 1	10,962	39,000	428	-	-	-	-	-	-	-	-	-	-	-	-	39,000	428
Yes	Brands West Metro District No. 2	10,962	39,000	428	-	-	-	-	-	-	-	-	-	-	-	-	39,000	428
Yes	Brands West Metro District No. 3	10,962	39,000	428	-	-	-	-	-	-	-	-	-	-	-	-	39,000	428

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Brands West Metro District No. 4	10,962	20,000	219	-	-	-	-	-	-	-	-	-	-	-	-	20,000	219
Yes	Windsor Highlands Metro District No. 7	1,436,530	5,566	7,996	-	-	37,852	54,375	-	-	-	-	-	-	-	-	43,418	62,372
Yes	Windsor Highlands Metro District No. 8	202,078	5,566	1,125	-	-	37,852	7,649	-	-	-	-	-	-	-	-	43,418	8,774
Yes	Windsor Highlands Metro District No. 9	1,279	5,566	7	-	-	37,852	48	-	-	-	-	-	-	-	-	43,418	56
Yes	Windsor Highlands Metro District No. 10	49,686	5,566	277	-	-	37,852	1,881	-	-	-	-	-	-	-	-	43,418	2,157
Yes	Windsor Highlands Metro District No. 11	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Villages at Johnstown Metro District No. 1	168	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Villages at Johnstown Metro District No. 2	409	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Villages at Johnstown Metro District No. 3	7,994	10,000	80	-	-	40,000	320	-	-	-	-	-	-	-	-	50,000	400
Yes	The Villages at Johnstown Metro District No. 4	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Villages at Johnstown Metro District No. 5	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Villages at Johnstown Metro District No. 6	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Villages at Johnstown Metro District No. 7	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Villages at Johnstown Metro District No. 8	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Trailside Metro District No. 1	39,139	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Trailside Metro District No. 2	1,344,884	-	-	-	-	40,000	53,795	10,000	13,449	-	-	-	-	-	-	50,000	67,244
Yes	Trailside Metro District No. 3	1,041,035	-	-	-	-	40,000	41,641	10,000	10,410	-	-	-	-	-	-	50,000	52,052
Yes	Trailside Metro District No. 4	243,874	-	-	-	-	40,000	9,755	10,000	2,439	-	-	-	-	-	-	50,000	12,194
Yes	Trailside Metro District No. 5	145	-	-	-	-	15,000	2	3,000	0	-	-	-	-	-	-	18,000	3
Yes	Plannigan West Metro District No. 1	2,523	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Plannigan West Metro District No. 2	536,831	39,000	20,936	-	-	-	-	-	-	-	-	-	-	-	-	39,000	20,936

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Parnigan West Metro District No. 3	505,438	20,000	10,109	-	-	-	-	-	-	-	-	-	-	-	-	20,000	10,109
Yes	Gateway at Prospect Metro District No. 1	3,874	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Gateway at Prospect Metro District No. 2	4,327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Gateway at Prospect Metro District No. 3	174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Gateway at Prospect Metro District No. 7	174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	SW Prospect 125 Metro District No. 1	7,613	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	SW Prospect 125 Metro District No. 2	99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	SW Prospect 125 Metro District No. 7	99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rudolph Farms Metro District No 1	5,137	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rudolph Farms Metro District No 2	187	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rudolph Farms Metro District No. 3	187	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rudolph Farms Metro District No. 4	187	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rudolph Farms Metro District No. 5	187	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rudolph Farms Metro District No. 6	187	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	I-25/Prospect Interchange Metro District	153,192	10,000	1,532	-	-	-	-	-	-	-	-	-	-	-	-	10,000	1,532
Yes	ROSE FARM ACRES METROPOLITAN DISTRICT	2,391,219	17,010	40,675	-	-	55,033	131,596	-	-	-	-	-	-	-	-	72,043	172,271
Yes	PARKSIDE METROPOLITAN DISTRICT	808,221	16,583	13,403	-	-	-	-	-	-	-	-	-	-	-	-	16,583	13,403
Yes	CENTERRA 2 FLATS	690,194	-	-	-	-	22,933	15,828	-	-	-	-	-	-	-	-	22,933	15,828
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 10	47,870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 11	2,291	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Berthoud-Heritage Metro Dist No.12	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 13	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 14	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 15	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 16	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 17	189,726	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	EAGLE BROOK MEADOWS METRO DISTRICT NO. 1	1,786	15,000	27	-	-	50,000	89	-	-	-	-	-	-	-	-	65,000	116
Yes	EAGLE BROOK MEADOWS METRO DISTRICT NO. 2	532,037	15,000	7,981	-	-	50,000	26,602	-	-	-	-	-	-	-	-	65,000	34,582
Yes	EAGLE BROOK MEADOWS METRO DISTRICT NO. 3	2,076	15,000	31	-	-	50,000	104	-	-	-	-	-	-	-	-	65,000	135
Yes	WATERS EDGE METRO DISTRICT NO. 1	15	50,000	1	-	-	-	-	-	-	-	-	-	-	-	-	50,000	1
Yes	WATERS EDGE METRO DISTRICT NO. 2	360,375	50,000	18,019	-	-	-	-	-	-	-	-	-	-	-	-	50,000	18,019
Yes	WATERFIELD METRO DISTRICT NO. 1	327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	WATERFIELD METRO DISTRICT NO. 2	14,068	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	WATERFIELD METRO DISTRICT NO. 3	327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	WEST BOYD METRO DISTRICT NO. 1	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	WEST BOYD METRO DISTRICT NO. 2	21,541	-	-	-	-	-	50,000	1,077	-	-	-	-	-	-	-	50,000	1,077
Yes	WEST BOYD METRO DISTRICT NO. 3	6,733	-	-	-	-	-	50,000	337	-	-	-	-	-	-	-	50,000	337
Yes	BERTHOUD 160 METRO DISTRICT	16,662	17,000	283	-	-	-	-	-	-	-	-	-	-	-	-	17,000	283
Yes	SERRATOGA FALLS METRO DISTRICT NO. 3 DEBT BOND	3,960,085	-	-	-	-	44,531	176,347	-	-	-	-	-	-	-	-	44,531	176,347
Yes	MONTAVA METRO DISTRICT NO. 1	1,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	MONTAVA METRO DISTRICT NO. 2	1,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	MONTAVA METRO DISTRICT NO. 3	1,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	MONTANA METRO DISTRICT NO. 4	1,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	MONTANA METRO DISTRICT NO. 5	1,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	MONTANA METRO DISTRICT NO. 6	1,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	MONTANA METRO DISTRICT NO. 7	1,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	NORTHFIELD METRO DISTRICT NO. 1	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	NORTHFIELD METRO DISTRICT NO. 2	2,422	10,000	24	-	-	40,000	97	-	-	-	-	-	-	-	-	50,000	121
Yes	NORTHFIELD METRO DISTRICT NO. 3	335	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	KINSTON METRO DISTRICT NO. 1	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	KINSTON METRO DISTRICT NO. 2	0	-	-	-	-	62,000	-	15,000	-	-	-	-	-	-	-	77,000	0
Yes	KINSTON METRO DISTRICT NO. 3	0	-	-	-	-	62,000	-	15,000	-	-	-	-	-	-	-	77,000	0
Yes	KINSTON METRO DISTRICT NO. 4	0	-	-	-	-	62,000	-	15,000	-	-	-	-	-	-	-	77,000	0
Yes	KINSTON METRO DISTRICT NO. 5	0	-	-	-	-	62,000	-	15,000	-	-	-	-	-	-	-	77,000	0
Yes	KINSTON METRO DISTRICT NO. 6	15	-	-	-	-	-	-	25,000	0	-	-	-	-	-	-	25,000	0
Yes	KINSTON METRO DISTRICT NO. 7	15	-	-	-	-	-	-	25,000	0	-	-	-	-	-	-	25,000	0
Yes	KINSTON METRO DISTRICT NO. 8	15	-	-	-	-	-	-	25,000	0	-	-	-	-	-	-	25,000	0
Yes	KINSTON METRO DISTRICT NO. 9	629	-	-	-	-	-	-	25,000	16	-	-	-	-	-	-	25,000	16
Yes	KINSTON METRO DISTRICT NO. 10	10	-	-	-	-	27,000	0	15,000	0	-	-	-	-	-	-	42,000	0
Yes	SAVANNAFOURTH2020 BOND	116,012	-	-	-	-	31,934	3,705	-	-	-	-	-	-	-	-	31,934	3,705
Yes	RWFLATS2019 BOND	1,714,929	-	-	-	-	35,247	60,446	-	-	-	-	-	-	-	-	35,247	60,446
Yes	TIMNATH LAKES METROPOLITAN DISTRICT NO. 4	232	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	TIMNATH LAKES METROPOLITAN DISTRICT NO. 5	232	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue	
Yes	TIMNATH LAKES METROPOLITAN DISTRICT NO. 6	232	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	AIRPARK NORTH METROPOLITAN DISTRICT NO. 1	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	AIRPARK NORTH METROPOLITAN DISTRICT NO. 2	1,375	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	AIRPARK NORTH METROPOLITAN DISTRICT NO. 3	718	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	AIRPARK NORTH METROPOLITAN DISTRICT NO. 4	619	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Sub-Total			3,336,724		0		20,599,536		4,485,082		1,016,513		0		0		0		29,437,855		

Pest Districts

Yes	Larimer County Pest Control	5,650,508.304	0.142	802,372	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.142	802,372
	Sub-Total			802,372		0		0		0		0		0		0		0		0		802,372

Recreation & Conservation Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue	
Yes	Estes Valley Recreation And Park	413,946,746	3.427	1,418,595	-0.274	-113,421	3,337	1,381,340	-	-	0.027	11,177	-	-	-	-	-	-	-	6,517	2,697,691	
Yes	Thompson Rivers Park And Recreation District	25,580	3.594	92	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,594	92	
Yes	Longmont Soil Conservation District	1,750,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	ESTES VALLEY REC & PARK DIST COMMUNITY CENTER BOND	1,311,271	-	-	-	-	3,337	4,376	-	-	-	-	-	-	-	-	-	-	-	3,337	4,376	
	Sub-Total			1,418,687		-113,421		1,385,716		0		11,177		0		0		0		2,702,159		

Sanitation Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Boxelder Sanitation District	303,603,025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Cherry Hills Sanitation District	66,008,137	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Estes Park Sanitation District	123,893,699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	South Fort Collins Sanitation District	992,692,617	0.500	496,346	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.500	496,346
Yes	Upper Thompson Sanitation District	223,424,006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Sub-Total			496,346		0		0		0		0		0		0		0		0		496,346

School Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	St. Vrain Valley RE1-J School District	14,181,258	38,585	547,184	-	-	17,550	248,881	-	-	-	-	0.407	5,772	-	-	-	-	-	-	56,542	801,837
Yes	Poudre R-1 School District	3,960,316,880	43,353	171,691,618	-	-	11,319	44,826,827	-	-	-	-	0.328	1,298,984	-	-	-	-	-	-	55,000	217,817,428
Yes	Thompson R2-J School District	2,392,549,086	40,659	97,278,653	-4,640	-11,101,428	8,258	19,757,670	-	-	-	-	0.301	720,157	-	-	-	-	-	-	44,578	106,655,053
Yes	Park (Estes Park) R-3 School District	414,250,363	27,572	11,421,711	-	-	3,820	1,582,436	-	-	-	-	0.128	53,024	-	-	-	-	-	-	31,520	13,057,171
Yes	Johnstown - Milliken RE5-J School District	502,376	35,852	18,011	-8,586	-4,313	20,525	10,311	-	-	-	-	0.018	9	-	-	-	-	-	-	47,809	24,018
	Sub-Total			280,957,177		-11,105,741		66,426,126		0		2,077,937		9		0		0		0		338,355,508

Urban Renewal Authority Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
	Sub-Total																					

Water Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue	
Yes	East Larimer County Water District	546,266,601	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Fort Collins - Loveland Water District	1,016,563,291	-	-	-	-	1,500	1,524,845	-	-	-	-	-	-	-	-	-	1,500	1,524,845
Yes	Little Thompson Water District	665,002,288	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	North Carter Lake Water District	5,085,825	7,400	37,635	-	-	-	-	-	-	-	-	-	-	-	-	-	7,400	37,635
Yes	North Weld County Water District	25,782,948	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Northern Colorado Water Cons. District	6,497,034,105	-	-	-	-	-	-	1,000	6,497,034	-	-	-	-	-	-	-	1,000	6,497,034
Yes	Pinewood Springs Water District	10,046,362	-	-	-	-	-	-	22,736	228,414	-	-	-	-	-	-	-	22,736	228,414
Yes	Spring Canyon Water & Sanitation District	18,248,241	3,637	66,369	-	-	-	-	-	-	-	-	-	-	-	-	-	3,637	66,369
Yes	St Vrain & Left Hand Water Cons District	4,437,963	1,406	6,240	-	-	-	-	-	-	-	-	-	-	-	-	-	1,406	6,240
Yes	Sunset Water District	5,418,241	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	West Fort Collins Water District	55,292,560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Sub-Total			110,244		0		1,524,845		6,725,448		0		0			0		8,360,537

Timnath Urban Renewal Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Timnath Urban Renewal Authority Valuation	Revenue Attributable to TIF
Poudre R-1 School District	3,960,316,880	55.000	92,217,954	5,071,987
Timnath Lakes Metropolitan District No. 3	232	50.349	225	11
Timnath Ranch Metropolitan District No. 1	1,892,935	50.098	1,837,357	92,048
Timnath Ranch Metropolitan District No. 2	19,594,100	50.098	19,018,801	952,804
Timnath Lakes Metropolitan District No. 1	230,702	50.000	223,928	11,196
Timnath Lakes Metropolitan District No. 2	3,022	50.000	2,933	147

Name	Total Assessed Value	Total Mill	Timnath Urban Renewal Authority Valuation	Revenue Attributable to TIF
South Timnath Metropolitan District No. 2	23,653,158	38.965	22,863,163	890,863
Timnath Ranch Metropolitan District No. 3	42,593	35.000	41,342	1,447
Timnath Ranch Metropolitan District No. 4	4,257,890	35.000	4,132,875	144,651
Larimer County	6,781,799,963	22.458	92,217,954	2,071,031
South Timnath Metropolitan District No. 1	568,259	16.699	551,574	9,211
Poudre Valley Fire Protection District	703,865,371	10.639	92,187,790	980,786
Windsor - Severance Fire Protection District	193,541,628	8.058	30,164	243
Town of Timnath	135,411,520	6.688	92,217,954	616,754
Poudre River Public Library District	3,849,235,896	3.000	92,217,954	276,654
Health District Of Northern Larimer Co.	4,027,166,168	2.167	92,217,954	199,836
Fort Collins - Loveland Water District	1,016,563,291	1.500	92,125,073	138,188
Northern Colorado Water Cons. District	6,497,034,105	1.000	92,217,954	92,218
South Fort Collins Sanitation District	992,692,617	0.500	90,068,420	45,034
Larimer County Pest Control	5,650,508,304	0.142	89,837,106	12,757
Boxelder Sanitation District	303,603,025	-	1,952,378	0
TOWN OF TIMNATH TIMNATH LANDING GID	303,720	-	284,607	0
TIMNATH LAKES METROPOLITAN DISTRICT NO. 4	232	-	225	0
TIMNATH LAKES METROPOLITAN DISTRICT NO. 5	232	-	225	0
TIMNATH LAKES METROPOLITAN DISTRICT NO. 6	232	-	225	0
Timnath Urban Renewal Authority	95,007,453	-	92,217,954	0

Block 41 - Finleys Add Urban Renewal Plan - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Block 41 - Finleys Add Urban Renewal Plan Valuation	Revenue Attributable to TIF
Thompson R2-J School District	2,392,549,086	44.578	4,701,637	209,590
Larimer County	6,781,799,963	22.458	4,701,637	105,589
City of Loveland	1,425,176,230	9.564	4,701,637	44,966
Loveland General Improvement District 1	31,967,730	2.684	4,701,637	12,619
Thompson Valley Health Services District	2,339,446,698	1.769	4,701,637	8,317
Northern Colorado Water Cons. District	6,497,034,105	1.000	4,701,637	4,702
Larimer County Pest Control	5,650,508,304	0.142	4,525,549	643
Blk 41 - Finleys Add URP	4,938,726	-	4,701,637	0

Fort Collins Downtown Development Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Fort Collins Downtown Development Authority Valuation	Revenue Attributable to TIF
Poudre R-1 School District	3,960,316,880	55.000	59,456,782	3,270,123
Larimer County	6,781,799,963	22.458	59,456,782	1,335,280
City of Fort Collins	2,939,481,988	9.797	118,913,565	1,164,996
Fort Collins Downtown Dev. Auth	215,695,285	5.000	59,456,782	297,284
Fort Collins G.I.D. No. 1	123,716,452	4.924	61,384,242	302,256
Poudre River Public Library District	3,849,235,896	3.000	59,456,782	178,370
Health District Of Northern Larimer Co.	4,027,166,168	2.167	59,456,782	128,843
Northern Colorado Water Cons. District	6,497,034,105	1.000	59,456,782	59,457
Larimer County Pest Control	5,650,508,304	0.142	48,741,990	6,921
Boxelder Sanitation District	303,603,025	-	3,031,456	0

Name	Total Assessed Value	Total Mill	Fort Collins Downtown Development Authority Valuation	Revenue Attributable to TIF
East Larimer County Water District	546,266,601	-	11,581,603	0
BLOCK 23 METRO DISTRICT NO. 1	870,041	-	248,622	0
BLOCK 23 METRO DISTRICT NO. 2	593,004	-	169,456	0

North College Avenue Urban Renewal Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	North College Avenue Urban Renewal Authority Valuation	Revenue Attributable to TIF
Poudre R-1 School District	3,960,316,880	55.000	27,727,881	1,525,033
Larimer County	6,781,799,963	22.458	27,727,881	622,713
City of Fort Collins	2,939,481,988	9.797	27,727,881	271,650
Poudre River Public Library District	3,849,235,896	3.000	27,727,881	83,184
Health District Of Northern Larimer Co.	4,027,166,168	2.167	27,727,881	60,086
Northern Colorado Water Cons. District	6,497,034,105	1.000	27,727,881	27,728
Larimer County Pest Control	5,650,508,304	0.142	26,303,159	3,735
Cherry Hills Sanitation District	66,008,137	-	9,298	0
East Larimer County Water District	546,266,601	-	8,243,857	0
North College Avenue Urban Renewal Authority	54,282,137	-	27,727,881	0

Loveland Urban Renewal Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Loveland Urban Renewal Authority Valuation	Revenue Attributable to TIF
Foundry Loveland Metropolitan District	8,021,473	51.964	1,257,553	65,347
Thompson R2-J School District	2,392,549,086	44.578	7,569,906	337,451

Name	Total Assessed Value	Total Mill	Loveland Urban Renewal Authority Valuation	Revenue Attributable to TIF
Larimer County	6,781,799,963	22.458	7,569,906	170,005
City of Loveland	1,425,176,230	9.564	7,569,906	72,399
Loveland General Improvement District 1	31,967,730	2.684	3,868,936	10,384
Thompson Valley Health Services District	2,339,446,698	1.769	7,569,906	13,391
Northern Colorado Water Cons. District	6,497,034,105	1.000	7,569,906	7,570
Larimer County Pest Control	5,650,508,304	0.142	7,221,705	1,025
Loveland Urban Renewal Authority	48,664,763	-	7,569,906	0
Loveland Downtown Dev. Auth	54,636,059	-	7,261,965	0

US34 Urban Renewal Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	US34 Urban Renewal Authority Valuation	Revenue Attributable to TIF
Centerra Metropolitan District No. 2	122,184,715	52.200	120,991,675	6,315,765
Van De Water Metropolitan District No. 2	22,788,481	51.092	4,174	213
Thompson R2-J School District	2,392,549,086	44.578	144,504,452	6,441,719
KINSTON METRO DISTRICT NO. 10	10	42.000	10	0
RWFLOTS2019 BOND	1,714,929	35.247	1,699,318	59,896
SAVANNAFOURTH2020 BOND	116,012	31.934	114,956	3,671
CENTERRA 2 FLATS	690,194	22.933	683,911	15,684
Larimer County	6,781,799,963	22.458	144,504,452	3,245,281
Centerra Metropolitan District No. 2 Res Debt	5,127,466	15.419	5,080,790	78,341
Centerra Metropolitan District No. 5	14,574,170	15.000	14,441,499	216,622

Name	Total Assessed Value	Total Mill	US34 Urban Renewal Authority Valuation	Revenue Attributable to TIF
City of Loveland	1,425,176,230	9.564	144,504,452	1,382,041
Centerra Metropolitan District No. 2 Bond	3,837,285	9.490	1,431,026	13,580
Centerra Metropolitan District No. 3	64,290	5.000	5,754	29
Thompson Valley Health Services District	2,339,446,698	1.769	144,504,452	255,628
Northern Colorado Water Cons. District	6,497,034,105	1.000	144,504,452	144,504
Larimer County Pest Control	5,650,508,304	0.142	134,692,331	19,126
Little Thompson Water District	665,002,288	-	111,067,209	0
Centerra Metropolitan District No. 1	5,127,892	-	5,081,212	0
Centerra Metropolitan District No. 4	122,103,198	-	120,991,675	0
US 34/Crossroads Corridor Renewal Plan	145,836,887	-	144,504,452	0

Midtown Urban Renewal Authority South Prospect - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Midtown Urban Renewal Authority South Prospect Valuation	Revenue Attributable to TIF
Poudre R-1 School District	3,960,316,880	55.000	7,742,764	425,852
Larimer County	6,781,799,963	22.458	7,742,764	173,887
City of Fort Collins	2,939,481,988	9.797	7,742,764	75,856
Poudre River Public Library District	3,849,235,896	3.000	7,742,764	23,228
Health District Of Northern Larimer Co.	4,027,166,168	2.167	7,742,764	16,779
Northern Colorado Water Cons. District	6,497,034,105	1.000	7,742,764	7,743
Larimer County Pest Control	5,650,508,304	0.142	7,179,008	1,019
Midtown URA Prospect South	18,814,498	-	7,742,764	0

Midtown URA Foothills Mall - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Midtown URA Foothills Mall Valuation	Revenue Attributable to TIF
Foothills Metropolitan District	32,904,313	91.328	21,256,487	1,941,312
Poudre R-1 School District	3,960,316,880	55.000	21,374,784	1,175,613
Larimer County	6,781,799,963	22.458	21,374,784	480,035
City of Fort Collins	2,839,481,988	9.797	21,374,784	209,409
Poudre River Public Library District	3,849,235,896	3.000	21,374,784	64,124
Health District Of Northern Larimer Co.	4,027,166,168	2.167	21,374,784	46,319
Northern Colorado Water Cons. District	6,497,034,105	1.000	21,374,784	21,375
Larimer County Pest Control	5,650,508,304	0.142	18,888,965	2,682
Midtown URA Foothills Mall	33,114,128	-	21,374,784	0

Loveland Downtown Development Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Loveland Downtown Development Authority Valuation	Revenue Attributable to TIF
Foundry Loveland Metropolitan District	8,021,473	51.964	127,714	6,637
Thompson R2-J School District	2,392,549,086	44.578	827,884	36,905
Larimer County	6,781,799,963	22.458	827,884	18,593
City of Loveland	1,425,176,230	9.564	827,884	7,918
Loveland General Improvement District 1	31,967,730	2.694	392,639	1,054
Thompson Valley Health Services District	2,339,446,698	1.769	827,884	1,465
Northern Colorado Water Cons. District	6,497,034,105	1.000	827,884	828
Larimer County Pest Control	5,650,508,304	0.142	786,432	112

Name	Total Assessed Value	Total Mill	Loveland Downtown Development Authority Valuation	Revenue Attributable to TIF
Loveland Urban Renewal Authority	48,664,763	-	737,508	0
Loveland Downtown Dev. Auth	54,636,059	-	827,884	0

College and Drake URA - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	College and Drake URA Valuation	Revenue Attributable to TIF
Poudre R-1 School District	3,960,316,880	55.000	17,400	957
Larimer County	6,781,799,963	22.458	17,400	391
City of Fort Collins	2,939,481,988	9.797	17,400	170
Poudre River Public Library District	3,849,235,896	3.000	17,400	52
Health District Of Northern Larimer Co.	4,027,166,168	2.167	17,400	38
Northern Colorado Water Cons. District	6,497,034,105	1.000	17,400	17
Larimer County Pest Control	5,650,508,304	0.142	16,668	2
COLLEGE AND DRAKE URBAN RENEWAL PLAN	3,729,626	-	17,400	0

This page left blank intentionally