



Lake of Glass, Rocky Mountain National Park

LARIMER COUNTY

2022 REVISED AND 2023 ADOPTED BUDGETS



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GFOA Distinguished Budget Presentation Award

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Larimer County Board of Commissioners



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

The budget process is one of the County's most significant undertakings each year. The process creates opportunities for dialog and priority setting in each Elected Office and Department in the County. The success of this process is a direct reflection of the efforts of the many participants in the process – including the Board of County Commissioners, other Elected Officials, Department Directors, and the numerous staff throughout the County who dedicate numerous hours to work through the budget development process. We sincerely appreciate the hard work and dedication of all who make this important task possible.

Prepared By:

Lorenda Volker, County Manager

Josh Fudge, Budget Director

Matthew Behunin, Senior Budget Analyst



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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January 01, 2022

Christopher P. Morill

Executive Director

LARIMER COUNTY | COUNTY MANAGER

P.O. Box 1190, Fort Collins, Colorado 80522-1190, 970.498.7010, Larimer.org

December 14, 2022

Board of County Commissioners
Larimer County Residents

SUBJECT: 2022 Revised and 2023 Adopted 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 2022 Revised and 2023 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 residents 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 2022 Revised and 2023 Adopted budgets are primarily related to recovery from the COVID-19 pandemic, and include costs related to wildfires and the 2013 floods.



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

2023 Budget Process and Guidelines

The County's budgeting process is a year-round, deliberative effort. 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. The County follows economic developments and trends that may have an impact on the budget whether immediate, short, or long-term. 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. The County relies on a wide variety of "what-if" scenarios so that it can respond quickly to changing economic conditions. The models were used by the Commissioners to establish budget guidelines for 2023. Like all counties in Colorado, Larimer County's primary source of discretionary revenue is property tax. The 2023 budget assumes that legislation passed by the State during the 2022 session will be carried out and that no further changes will be made to property assessment rates. For future years, the County is assuming assessed valuations will increase for the 2024 budget but is planning for lower-end estimates of growth due to the possibility of further legislative changes to assessment rates and is planning for the potential of a recession that could result in a negative impact on valuations in 2026.

Responding to inflationary pressures, the guidelines set by the Commissioners for the 2023 budget included 5% increases in non-labor operational expenses above 2022 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. Inflation is having an impact on these assumptions as well and as a result, wages for all staff except Sheriff's deputies, who saw a significant revision to their step plan in 2022, were budgeted to increase by 2.5% as a salary range adjustment with the first pay period in January. Annual merit increases averaging 5.0% will be available to eligible staff on their hiring anniversary dates.

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 four categories: Capacity Expansions, Strategic Plan Goals, Service Expansions, and Others. The budgeted amounts shown in the 2023 budget and described in this letter are a combination of basic services funded within the guidelines set by the Commissioners, and selected service proposals to be funded in 2023. Due to ongoing economic uncertainty, the 2023 budget limits the number of new positions and programs to a prudent level that should be sustainable in the event of a recession.

The County maintains a comprehensive 5-year Capital Improvement Plan reviewed by the Commissioners annually. 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 2023 Adopted Budget – Revenues

Projected Property Tax Growth: The primary source of revenue for the County's General Fund is property tax. Most of the property tax collected by the County is distributed to other entities, most notably school districts. Portions of property tax also go to municipalities and various special districts. The County's share is approximately 25% of the total property tax collected. Colorado property tax law requires County Assessors to conduct countywide reappraisals of property every two years in odd-numbered years. Property taxes based on these updated assessed values are collected in the following year. Because of this reoccurring two-year cycle, the total assessed value of property changes more significantly year over year in even-numbered years. More modest increases in property tax revenue occur in odd-numbered years and are largely attributable to new construction within the community, or changes in oil and gas markets. The 2023 Adopted Budget is based on the initial certification of values from the Office of the Assessor, which shows a 2.3% increase in taxable values.

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 one-third of the jail's operating expenses.

A quarter cent (0.25%, 2½¢ on \$10) sales tax currently funds open space and is shared with municipalities. The County retains 50% of the sales tax collected and shares the other 50% with the eight municipalizes 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 construction of a behavioral health facility to fill current gaps in the behavioral health care system in our community. This facility is projected to open in 2023.

There is also a 0.15% (1½¢ on \$10) sales tax that funds construction and operation of the county's fairgrounds facility, The Ranch. The County is completing an implementation strategy for the Ranch Master Plan to specify the new facilities to be built, the improvements to existing facilities needed and upgrades to the supporting infrastructure for the complex. Projects are anticipated to be delivered through a combination of county sponsored projects and projects accomplished as public/private partnerships.

Sales tax collections in 2022 are trending substantially higher than projected in the adopted budget. This source of revenue is adjusted upward in the 2022 Revised Budget. Projected year-end receipts are budgeted to increase by 3% in 2023, which remains a conservative estimate and should allow for a decline from current trends should there be a recession.

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 substantially increased due to one-time funding made available for COVID-19 response and recovery efforts.

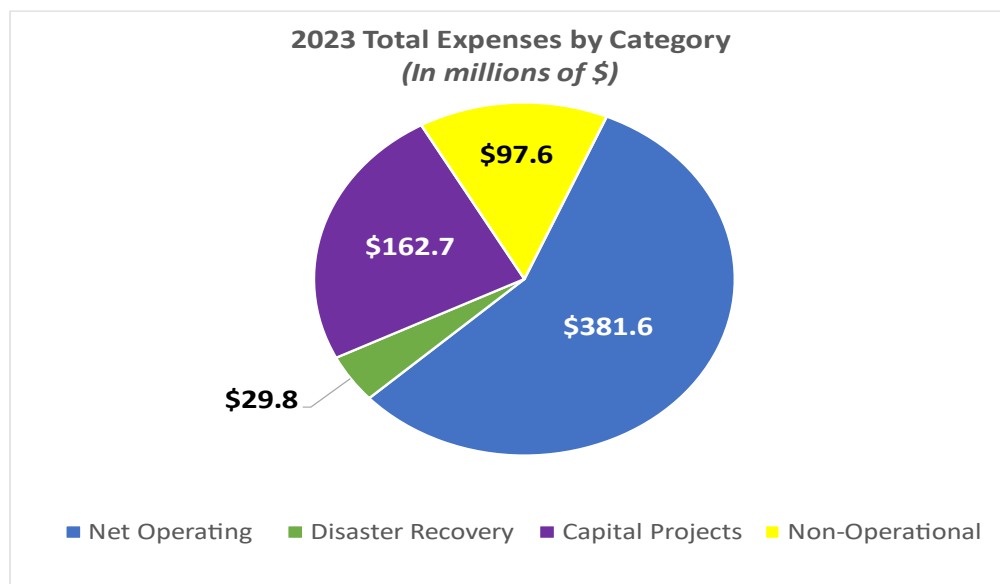
The County received more than \$69 million in State and Local Fiscal Recovery Funding (SLFRF) as part of the American Rescue Plan Act (ARPA) in 2022. The County engaged in a robust public outreach effort to determine how best to use these funds to achieve transformational improvement in the lives of community members adversely impacted by the pandemic and resulting economic uncertainty. Approximately \$33 million in expenses from the SLFRF are budgeted in 2023, including more than \$13 million to expand access to high-quality broadband and \$9.5 million intended to leverage many millions more in FRF funds from the State of Colorado for collaborative, regional, transformational projects in the areas of behavioral health, childcare, affordable housing, services for those experiencing homelessness, and other critical areas.

Fees and Charges for Services: Some County services derive significant financial support from fees and charges for services. Examples include Parks and Open Space, 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. Due primarily to higher interest rates, the 2022 Revised and 2023 Adopted Budgets include significant reductions in revenues related to the real estate market.

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.

Highlights of the Adopted 2023 Budget – Expenses

Expenses in the Adopted 2023 budget are divided into operating expenses, capital improvement plan items and disaster recovery costs. The chart below depicts the Adopted 2023 budgeted expenses for each of these types:



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 the Eighth Judicial District.

Under Colorado law, the Sheriff has responsibility for wildfire. Larimer County suffered one of the worst wildfires in state history in 2020, the Cameron Peak Fire, and continued to experience related emergency events, such as flash flooding, impacting expenditures in 2022. The 2023 budget includes significant resources to mitigate the damage of future fires, including a new program to help homeowners in forested areas make their properties less susceptible to wildfire damage.

The Adopted 2023 budget includes funding to complete construction to improve the outdated jail facility, projected to open in phases beginning in 2023. 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 appropriate grouping of inmates according to their needs. Costs for inmate medical care are rising significantly; expenditures reflected in the 2023 budget include additional these expenses.

The 2022 budget included expenses to begin expanding 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 project currently underway 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 male offenders. Larimer County's programs are some of the most successful in the state in terms of offender completion rates and reduced recidivism. The 2023 budget includes final facility expansion construction costs and additional staffing for the expanded programs.

The Office of the District Attorney will be receiving resources to improve administrative management of the office and oversight of complex cases, as well as a position that can provide important community outreach services.

The Colorado legislature passed several new laws in 2021 and 2022 that significantly impact the cost of services in the Public Safety service category, requiring additional resources for liability insurance and staff to manage and store data generated by body-worn cameras.

Community Planning, Infrastructure and Resources: In this service category, significant work is ongoing in the Solid Waste Department to develop new facilities and increase diversion rates from landfilling. A replacement landfill is in the design and permitting process because the existing landfill is nearing capacity. In 2023, this work will continue to evolve.

Work in 2023 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 was altered by the pandemic but has since been renewed. The County intends to use available funds to proceed with

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

Staffing needs in Road and Bridge, Engineering and Community Development are largely unchanged from the 2022 Adopted Budget levels, which should be sufficient to maintain quality service delivery, though some areas continue to face challenges in finding qualified employees.

Natural Resources continues to emphasize partnerships and grant opportunities to fund acquisitions and enhancements. In 2023, the department will continue to make incremental improvements in both facilities and practices to address growing demands for service by our community.

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 2023 budget is built on the best information currently available, but changes may occur during the coming year as economic conditions become clearer.

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, business support, and workforce development programs to mitigate the impacts of COVID-19 disruptions.

Construction on phase one of the new Larimer County Behavioral Health facility is on schedule to be completed and open for operations in the 4th quarter in 2023. The Behavioral Health Department is currently engaged in contracting for operating the facility and staffing-up by the contracted provider will occur throughout 2023. The County has allocated \$10 million in FRF funding, in hopes of leveraging additional State FRF funds, to begin construction of phase 2 of the facility that will provide services primarily to juveniles.

Public Records and Information: The 2023 budget changes significantly due to the election cycle, which will presumably not include elections for statewide offices, in the Office of the Clerk and Recorder. In the Public Affairs Department, an additional staff position will be added in 2023 to enhance the County's ability to keep pace with legislative changes at the State and Federal levels.

There are no major changes in the elected offices of the Clerk and Recorder (other than reductions in revenues related to real estate transactions, and lower costs related to the election cycle), the Treasurer and Public Trustee, and the Assessor.

Support Services: The Human Resources department is receiving additional staff to deal with increased workloads and other duties that may be necessary due to changes to State law that enable county employees to collectively bargain.

COVID-19 forced the County to adapt our service delivery processes to greatly expand the use of electronic and other touch-free means. We have also emphasized remote work options for our staff.

These techniques have proved to be beneficial and widely embraced by the community and our employees. The trend of expanding and enhancing these innovative practices will continue in 2023.

The Finance Department will add resources to prevent fraud, threats of which have become more common for local governments in recent years.

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 2023 budget addresses many of these issues, such as a new program to help the County become more data-driven, resources to address climate change, and efficiency gains using a single system for credit card payments to the County.

The County is dedicated to serving the whole of our community – including populations that have historically been less engaged in County government. In 2023 a newly formed Advisory Board for Equity, Diversity, and Inclusion will help guide our work in this regard. An internal committee of employees for Inclusion has also been formed and will expand their efforts in 2023 and beyond.

Climate Smart and Future Ready: During 2022, the County created a position for a Climate Smart Program Manager and retained a consulting firm to assist with a collaborative process to develop a community plan. In the coming years, the County will develop and implement a Climate Smart and Future Ready Program that includes strategies internal to our organization and externally out to the community. Both internally and externally, the program will likely include techniques and projects that will help mitigate against climate change and adapt our systems to the effects of climate change.

The 2022 budget created a \$12 million set-aside of reserves to respond to future disasters and potentially for climate smart projects. The 2022 Revised Budget utilizes nearly \$1 million of these funds for costs incurred by the Office of the Sheriff to fight more than 50 wildfires that have occurred during the year.

Revenue Source Stability: The primary source of discretionary revenue for the County is property tax. In 2022 the state legislature acted to change assessment rates for multiple categories of property. There are no ballot initiatives to make further changes in 2022, but due to the likely significant increase in property values at the next reassessment, combined with a possible recession during the year, the 2023 budget and forecast for future years includes a conservative estimate of future property tax revenue growth. Likewise, sales tax revenues have grown significantly during the last two years, but the 2023

budget and longer-term forecasts include the possibility of slowing growth or declines that would come with a potential recession.

Critical programs in Human and Economic Health are funded primarily through state and federal grants. The County similarly makes conservative assumptions about the availability of these funds.

Continued Financial Health: The County currently enjoys a AAA credit rating, a characteristic of less than 2% of counties in the nation. This rating is based on many factors, but two important ones are the County's relatively low debt burden and the relatively high reserves. The 2023 Adopted Budget strives to maintain these conditions. Moving forward with the next generation of improvements at The Ranch, implementing the Solid Waste Master Plan for the region, and addressing multiple facility needs must be managed carefully to maintain the favorable credit rating currently assigned to the County.

Conclusion

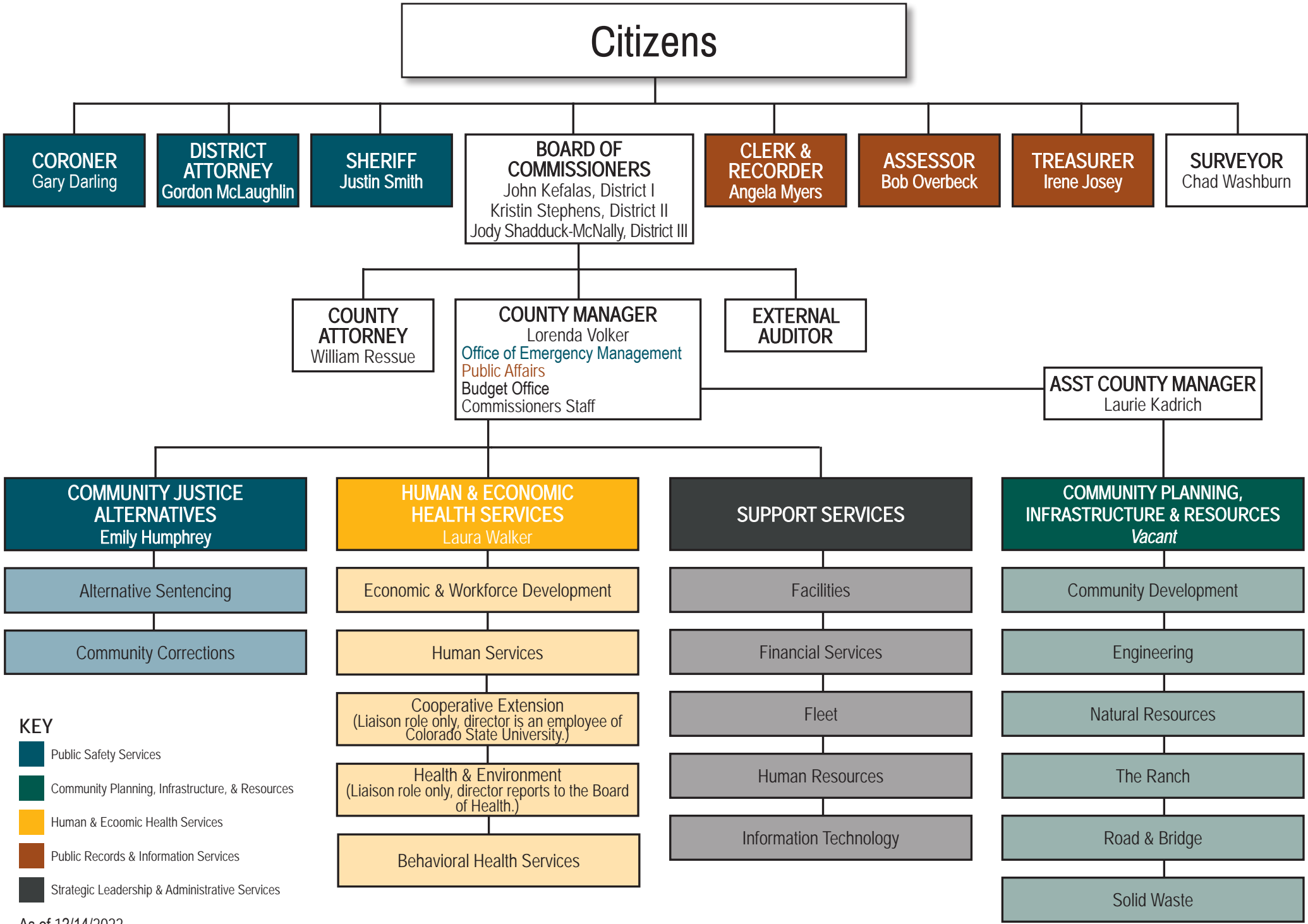
The 2022 Revised and 2023 Adopted budgets comply with County policy and Colorado statutory requirements.

Sincerely,

Lorenda Volker
County Manager



LARIMER COUNTY ORGANIZATIONAL CHART



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

Section A – Introduction & Overview

Budget Document Quick Guide

Overview

This document contains the 2022 Revised and 2023 Adopted budgets for Larimer County. The budget is for a calendar year, January 1 to December 31. The budget document contains a significant amount of information about how Larimer County plans to operate during the budget year. A guide to some of the most important topics by section is shown below.

County Manager's Budget Transmittal Letter

This letter provides an executive summary of the major issues impacting the County and important Initiatives included in the Budget.

Introduction & Overview Section.....A-1

This section provides an overview of Larimer County, including:

- Important factors and trends that impact the budget
- Overviews of revenues and expenses
- New initiatives
- Changes to authorized positions.

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

This section provides:

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

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

This section includes:

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

Budget by Fund.....D-1

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

Glossary & Acronyms

Overview

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

Adopted Budget:	Budget amounts as originally approved by the Board of County Commissioners at the beginning of the year and to the budget document which consolidates all beginning-of-the-year operating appropriations and new capital projects.
ARPA or Rescue Plan Act:	American Rescue Plan Act. A Federal COVID-19 stimulus bill signed into law in March 2022
Balanced Budget:	A balanced budget according to State budget law is defined as one where expenditures are not more than available revenues plus beginning fund balances
Capital Outlay:	A category of expenditures generally used to budget for large, one-time purchases related to capital projects. Examples are land, contracts to construct facilities, and vehicles or other equipment with lifespans generally greater than three years.
Capital Project:	A significant one-time project that has a lifespan of greater than one year, and has a total project cost of greater than \$50,000, except for any new fleet equipment that is added to the County's replacement plan, for which the threshold is \$15,000
Charges for Service:	Fees paid by customers, whether the public or internal County departments, made to the County in exchange for services
CIP or Capital Improvement Plan:	Capital Improvement Plan. In the Larimer County Budget this includes the budgeted capital expenditures for the coming year (in this case 2023) plus planned projects for the next four years (2023-2026).
ERAP:	Emergency Rental Assistance Program. This program includes two "rounds" that were funded in separate federal laws. See the ERAP website here .
FRF or Fiscal Recovery Fund:	Coronavirus State and Local Fiscal Recovery Funds. Allocation of funds from the ARPA allocated to States and Local governments that must be used for COVID 19-related recovery projects. See the FRF website here .

Larimer County 2023 Budget

FTE:	Full-time Equivalent Position. A county staff position that is funded to be available for 2,080 hours per year.
Fund:	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities. Funds are segregated to their intended purpose and are used to aid management in demonstrating compliance with finance-related legal and contractual provisions.
Fund Balance:	Accumulated surplus funds carried in from previous years ("Beginning Fund Balance") and the amount of unspent funds left at the end of a year ("Ending Fund Balance")
Improvement District:	A taxing unit created within County government for the purpose of installing and maintaining certain public improvements in neighborhoods or subdivisions in unincorporated Larimer County. See here for more information.
Interfund Transfers:	Transfer of resources from one fund to another.
Intergovernmental Revenues:	Revenue from other governments, primarily Federal and State grants, but also payments from other local governments.
Internal Service Fund:	Funds that account for goods or services provided to other County departments or agencies with the intention of recovering the full cost of the service.
Licenses & Permits:	Fees paid by the public to the County for permits (for example, camping permits) to engage in activities or for licenses to engage in certain activities (for example, liquor licenses at restaurants).
Mill Levy:	Refers to property tax revenues derived from the mill levy rate, which is the tax rate applied to the value of taxable property. The formula to determine revenue is the mill levy rate (Larimer County's general operating mill levy rate is 21.571) times taxable value divided by 1,000.
Operating Cost:	A category of expenditures generally used to budget for ongoing operating items, such as contracts or utilities. May also be used for one-time items like studies, equipment, and other projects. Capital project budgets may utilize operating cost accounts.
Proposed Budget:	The recommended County budget submitted by the County Manager to the Board of County Commissioners by October 15th of each fiscal year.

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

Helpful Web Links

Overview

Below are helpful web links where you can find more information on Larimer County, its finances and popular programs:

Assessor

- [Assessor FAQs](#)
- [Property Search](#)

American Rescue Plan Act Info

Behavioral Health Services

- [New facility](#)

Board of County Commissioners

- [Commissioner Community Meetings](#)
- [District Map](#)
- [E-Mail the Commissioners](#)
- [Meeting Broadcasts](#)
- [Meeting Schedule](#)

Budget

- [Budget Process](#)
- [Build Your Own Budget \(BYOB\)](#)
- [Mill Levy History](#)
- [Most Recent Budget Information](#)

Building Department

- [Online Customer Portal](#)

Clerk & Recorder

- [Elections](#)
- [Motor Vehicle](#)
- [Recording & Citizen Information Center \(CIC\)](#)

Code Compliance

Community Report

Coroner

County Attorney

Criminal Justice Services

- [Alternative Sentencing](#)
- [Community Corrections](#)

Department Link List

District Attorney

Economic & Workforce Development

Elected Officials

[Emergency Management](#) (including fire & flood info)

Engineering

Extension

Facilities

- [Current Facilities Construction Projects](#)

Finance

- [Annual Reports & Audits](#)
- [Checks Issued](#)
- [Purchasing](#) (including bids & proposals)
- [Sales & Use Tax](#)

Fleet Services

Health & Environment

- [Clinical Services](#)
- [Communicable Disease](#)
- [COVID-19 Dashboard](#)
- [Environmental Services](#)
- [Maternal, Child & Family Health](#)
- [Safety & Sanitation](#)
 - [Restaurant Inspections](#)

Human Resources

- [Job Opportunities](#)

Human Services

- [Aging & Adult Services](#)
- [Children, Youth & Family Services](#)
- [Public Benefits](#)

Information Technology

- [Geographic Information Systems \(GIS\)](#)
- [Internet Speed Test](#)

Natural Resources

- [Boating](#)
- [Camping & Pavilion Reservations](#)
- [Parks, Open Spaces & Trails](#)
- [Trail Conditions & Status](#)

[Performance Measures](#)

[Planning & Land Use Code](#)

[Public Trustee](#)

[Road and Bridge](#)

- [County Road Closures & Delays](#)
- [County Road Capital Projects](#)

[Solid Waste](#)

- [Hazardous Waste](#)
- [Landfill Fees](#)

[Surveyor](#)

[Treasurer](#)

- [Pay Property Taxes](#)

[Veterans' Services](#)

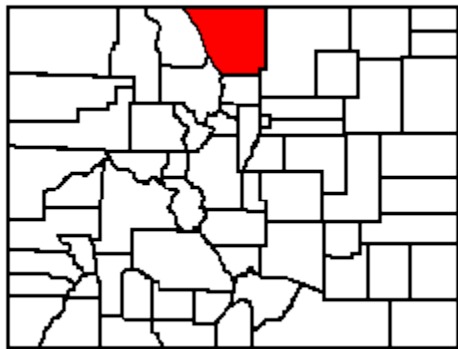
[The Ranch](#)

- [County Fair](#)
- [Events Calendar](#)

Larimer County Community Profile

Overview

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 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.

About Larimer County Government

Counties in Colorado are a constitutional subdivision of state government. Their [boundaries](#), which are outlined in Colorado State Statute, were drawn by the General Assembly. Initially, counties were created to carry out the programs and policies of the state. These functions have grown over the years to encompass many policy and operational areas not contemplated 100 years ago. Counties can exercise only those powers specifically expressed in statute or the constitution.

Under state statute, counties are responsible for law enforcement, which includes supporting the court's system and the [district attorney](#) function as well as providing jail facilities through the [sheriff](#). Counties are responsible for providing the state's social services, including administering and carrying out virtually all programs overseen by the Colorado Department of [Human Services](#). Counties may provide [health services](#), although their ability to do so depends on resources available. Counties are responsible for [road and bridge construction, maintenance, and repair](#). Finally, they [control land use in the unincorporated areas](#).

Counties have a vast number of other responsibilities, ranging from [weed control](#) to [restaurant inspection](#), virtually all of which are traced to state legislation. In specific instances, such as [liquor licensing](#), [the operation of landfills](#), and [pest control](#), counties and state government have co-authority. Additional responsibilities are delegated to other [county elected officials](#), such as the treasurer, assessor, coroner, clerk and recorder, district attorney, surveyor, and sheriff.

Counties have the power to incur debt, enter into contracts, and receive grants and gifts. Counties can incur either revenue debt (based solely upon a specified revenue stream) or general obligation (G.O.) debt, which constitutes a general obligation of the local government to repay the debt. Some counties also enter into lease-purchase arrangements (as an alternative to debt financing) to build major facilities such as [justice centers](#). (Source: Colorado Counties, Inc. – CCI) For more information about the structure of counties in Colorado, [please visit Colorado Counties Inc.](#)

For most purposes, Larimer County acts through its [Board of County Commissioners](#). The three-member board acts, by a majority vote of a quorum present, to adopt ordinances in those limited areas for which specific authority has been given by the State Legislature, and to adopt resolutions to conduct all of its other business. Larimer County's governmental structure includes 10 elected officials, including three members of the Board of County Commissioners.

Elected Officials

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.

*(From left) Jody Shaddock-McNally, District 3;
John Kefalas, District 1; Kristin Stephens, District
2*

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 (elected officials as of adoption of the 2023 budget on December 14, 2022):



Bob Overbeck,
Assessor

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.



*Angela Myers, Clerk
& Recorder*

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.



*James A. Wilkerson
IV, M.D., Coroner*

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.



*Gordon McLaughlin,
District Attorney*

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.



Justin Smith, Sheriff

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.



*Chad Washburn,
Surveyor*

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.



*Irene Josey,
Treasurer*

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 providing services of the [Public Trustee](#), 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.

County Government Structure

The Larimer County is structured based largely by Service Category, and the County's budget follows this structure. 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

Most elected offices, departments and program areas have associated performance measures. These measures are reviewed by the Board of County Commissioners at public work sessions on a quarterly basis. The performance measures and most recent performance data are available on the County Budget Website.

An overview of the Service Categories is provided 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 & Recorder
- Office of the Surveyor
- Office of the Treasurer
- Public Communication

Community Planning, Infrastructure & Resources

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

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 behavioral health, extension, 4H programs, and economic development. Departments include:

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

Public Safety

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 behavioral health, extension, 4H programs, and economic development. 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

Larimer County 2023 Budget

Support Services

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

- Board of County Commissioners
- County Manager
- Accounting & Reporting
- County Attorney
- Human Resources
- Information Technology
- Purchasing
- Budget

Non-Operational Accounts

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

- Fringe Benefits
- Debt Service
- Sales Tax and Distribution
- Fleet Services
- Interfund Transfers
- Foothills Gateway
- Public Trustee
- Risk Management

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.

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 2021 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.

Demographic, Economic and Geographical Data



Larimer County's population was estimated at 359,066 in 2011, an increase of 19.8 percent since 2010. That population growth ranks 6th highest in the State over that timeframe. The Office of the State Demographer estimates that Larimer County will add 30,000 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 [2021 Annual Comprehensive Financial Report](#).

Photo of the Larimer County Justice Center

Rank	Employer	# of Employees	% of Total County Employment
1	Colorado State University	7,676	3.7%
2	UC Health – Poudre Valley Hospital	6,860	3.3%
3	Poudre School District R-1	5,342	2.6%
4	Thompson School District R2-J	2,183	1.1%
5	City of Fort Collins	2,000	1.0%
6	Larimer County	1,899	0.9%
7	Columbine Health System	1,670	0.8%
8	Broadcom Inc.	1,500	0.7%
9	Banner Health: McKee Medical Center	1,500	0.7%
10	Hewlett-Packard	1,280	0.6%

Larimer County 2023 Budget

Demographic Data	2022 Budget	2023 Budget
Population, Most Recent Estimate	359,066	362,533
Population, percent change Since 2010	19.8%	21.0%
Persons under 5 years, percent	4.9%	4.4%
Persons under 18 years, percent	19.4%	18.8%
Persons 65 years and over, percent	16.2%	16.9%
Female persons, percent	50.2%	50.0%
White alone, percent	92.6%	92.2%
Black or African American alone, percent	1.2%	1.3%
American Indian and Alaska Native alone, percent	1.1%	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	2.7%	2.9%
Hispanic or Latino, percent	11.9%	12.4%
White alone, not Hispanic or Latino, percent	82.1%	81.4%
High school graduate or higher, percent of persons age 25+,	95.9%	96.3%
Bachelor's degree or higher, percent of persons age 25+	47.3%	49.4%
Veterans	20,741	19,797
Housing units	154,429	162,052
Homeownership rate	65.0%	65.5%
Median value of owner-occupied housing units (through 2018)	\$363,800	\$420,000
Households	137,021	145,175
Persons per household	2.45	2.38
Per capita money income in past 12 months (2013 dollars)	\$37,363	\$42,596
Median household income	\$71,881	\$80,664
Economic Data	2022 Budget	2023 Budget
Total employer establishments	11,236	11,342
Total employment	133,269	133,524
Total employment, percent change	3.5%	0.2%
Non-employer establishments	33,935	34,654
Manufacturers' shipments, 2007/2012 (\$1000)	4,275,681	4,275,681
Total Healthcare and Social Assistance Receipts 2012 (\$1000)	1,988,163	1,988,163
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	2,565	2,565
Geographic Data	2022 Budget	2023 Budget
Land area in square miles	2,596	2,596
Persons per square mile	138.3	138.3

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

Larimer County Vision, Mission 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 Statement:

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.

Larimer County Strategic Plan

Overview

Larimer County gathered factual data and qualitative input on the characteristics and needs of our community to inform the development of the 2019-23 Strategic Plan. Data was gathered including demographics, economic statistics and trends, community well-being measures, and broad infrastructure demand estimates. A Community Survey, numerous small group meetings with residents, and a facilitated workshop with community leaders provided broad insight. A survey and multiple input meetings with county employees provided input from workers who provide County services to the community. In collaboration with other elected officials, the Commissioners narrowed these diverse needs to three broad strategic goals, further defined by specific, measurable, realistic and time-stamped objectives to guide our community successfully into the future.

Achieving the plan's objectives will add value to everyone's quality of life, as follows (click the link for each goal to view their underlying objectives):

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.

For more information, view Larimer County's [2019-2023 Strategic Plan online](#).

2023 Budget – Short Term Trends

Overview

Certain broad assumptions are determined in January through July each year to establish a basic foundation for building the County's budget, as the first year in the five-year budget projections. These general assumptions provide a framework for setting priorities, determining service levels, and allocating limited financial resources. Some adjustments are made from updated information available during the later months as available. The following short-term trends were critical in developing the 2023 budget:

COVID-19 Impacts

The COVID-19 pandemic has had a profound impact on the health and economic wellbeing across the county, state and country and as a result the Federal Government and the State of Colorado have provided significant resources to help communities such as Larimer County recover. The 2022 Revised and 2023 Adopted budgets include utilization of federal and state resources provided to alleviate the health and economic impacts of the pandemic and to build community resilience.

While Larimer County has received its full \$69.3 million allocation from the State and Local Fiscal Recovery Fund (SLFRF) from the U.S. Treasury Department, only revenues associated with actual expenditures that are included in the County's quarterly Project Expenditure Reports are depicted in the budget. Remaining SLFRF revenues are considered deferred revenues in the County's Annual Comprehensive Financial Report. The 2022 Revised Budget includes \$45.5 million in SLFRF revenues and \$7.9 million in budgeted expenditures. The difference, \$37.6 million, represents SLFRF reimbursement for payroll costs for both eligible activities and lost revenue funds applied to operating costs coded to the General Fund; these reimbursements will remain in the Disaster Fund to be utilized for 2023 projects that total \$29 million in 2023; it is anticipated that reimbursement for general fund payroll costs will end in 2022. Information about the County's use of SLFRF funds can be found on the County [website at this link](#).

Larimer County's allocation from the Local Assistance and Tribal Consistency Fund (LATCF) is approximately \$1.3 million, which will be received in two tranches during federal fiscal years 2022 and 2023. As with SLFRF funds, the County will budget revenues and expenses based on actual costs, with the remainder considered deferred revenues.

Larimer County has largely spent its allocation of Emergency Rental Assistance funds, and the 2022 Revised and 2023 Adopted budgets include minimal eligible administrative costs as the County transitions its housing programs to ongoing funding sources.

State Aids & Federal Revenues

For forecasting purposes, ongoing intergovernmental revenues other than those related to the COVID-19 pandemic are assumed to be flat in 2023 and in future year projections. For 2023, the Human Services Department is estimating a \$5.4 million increase in funding from the State of Colorado for a variety of program areas, while the Economic and Workforce Development Department is receiving an increase of \$2.5 million over the 2022 Revised Budget across several service areas.

Property Tax Revenues

For the 2023 budget process a minimal increase in property tax revenues was assumed based on the biennial appraisal cycle. The 2023 certification of values provided by the Office of the Assessor included an increase in taxable values of 2.3% over 2022, largely due to an increase in oil and gas values, which results in an increase in revenues of \$3.4 million. Based on recent developments in the real estate market and the economy at large, the County's medium-term forecast assumes a 17.5% increase in taxable values for 2024, followed by declines of 0.7% in 2025 and 3% in 2026.

Sales, Use, and Specific Ownership Taxes

Sales, Use and Special Ownership tax revenues are budgeted at \$92.8 million, an increase of 3.4% or \$3 million over the 2022 Revised Budget. Through the first half of 2022, sales tax collections were 12% higher, and use taxes were higher by 44%, than collections during the first half of the prior year. Combined sales and use taxes in the first half of 2022 were higher than the same timeframe in 2021 by 17% of \$5.4 million. As the 2022 Adopted Budget for sales and use taxes was significantly lower than 2021 actual collections (\$63.8 million in 2022 vs. \$69.5 million actual collections in 2021), these revenues have been increased by \$14 million in the 2022 Revised Budget. The 2023 Adopted Budget continues the county's practice of budgeting

Personnel Costs

For forecasting purposes personnel costs were anticipated to rise by slightly more than 7% in 2023. The significant increase is due mainly due to ongoing pressures on wages from inflation and competition for staff. The 2023 budget includes a 2.5% pay range adjustment effective in January and a 5% merit increase that can be awarded on an employee's anniversary date. Additionally, pay ranges for many positions have been adjusted upward based on specific market conditions for those job classes. Another significant planned increase in personnel costs is the continued increase in public safety positions to staff the Jail Improvement project and the expansion of the Alternative Sentencing and Community Corrections facilities, which is anticipated to be complete in 2023.

Most benefit costs, such as health and dental insurance, remain flat or increase only slightly over 2022. As a result of the pay plan changes and the addition of new employees added in 2023, Personnel costs increase by \$14.6 million, or 7% over the 2022 Revised Budget.

Operating Costs

For forecasting purposes operating expenses were assumed to increase by 5% due to inflationary pressures. In the 2023 budget, gross operating costs of \$267.2 million represent 40% of the 2023 Budget gross expenditure amount of \$671.7 million. The 2023 budget represents an increase over the 2022 Revised Budget of \$39.1 million or 17%. The increase is largely due to timing of several large capital projects and transformative projects funded by the SLFRF.

Capital Projects

The 2023 Capital Projects Service Category includes \$160.8 million in direct project funding. The 2023 Capital Budget and Five-Year Capital Improvement Plan include several large projects identified in the County's Facilities Master Plan.

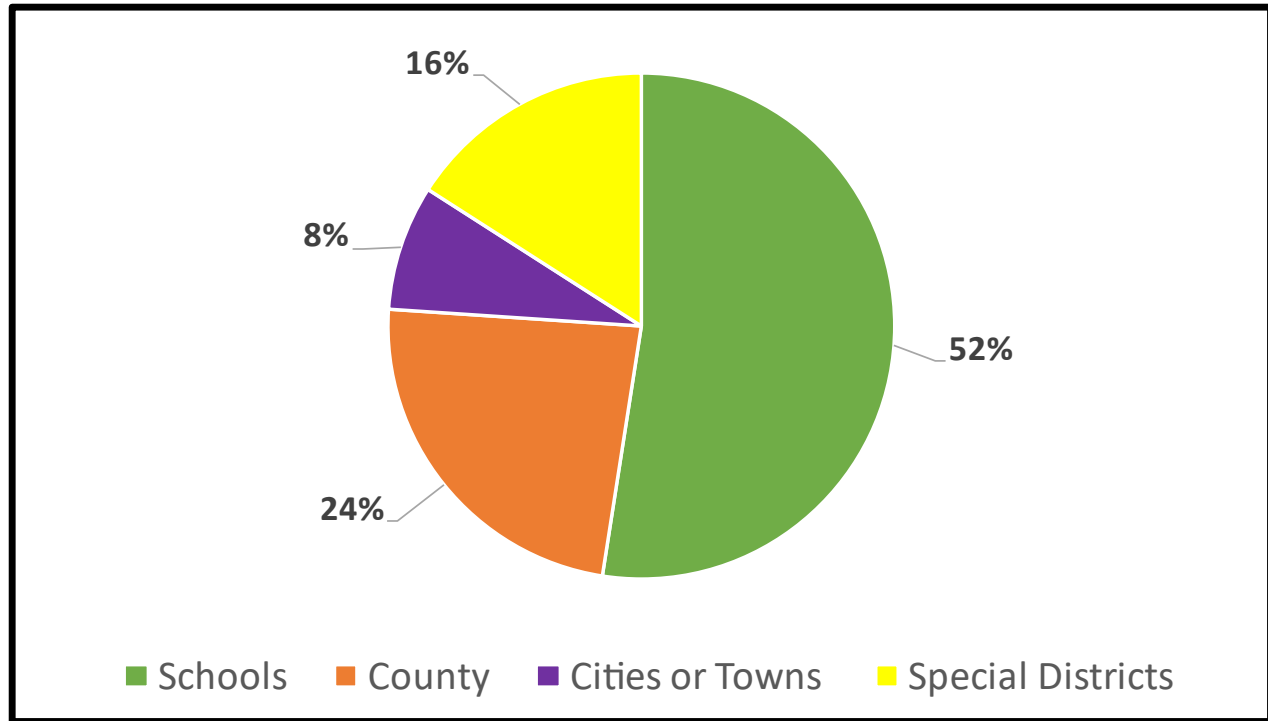
Non-COVID 19 Disaster Recovery

Unfortunately, the COVID-19 pandemic is not the only disaster to impact Larimer County in recent years. The County is still engaging in recovery projects related to flooding in 2013, and also recovery and mitigation from the 2021 Cameron Peak Fire, other fires, and flooding in burn scar areas. The 2022 Revised budget includes \$10.6 million, and the 2023 budget includes approximately \$600,000 for projects related these disasters. It is anticipated that substantial expenses will be added to this budget throughout 2023 as additional projects are identified and funds are carried forward from 2022.

2023 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 2023 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 2023 Budget is based on the following property values supplied by the Office of the County Assessor (values in millions of \$):

Assessed Values				
Category	2021 Budget	2022 Budget	2023 Budget	'23-'22 % Chg.
Total Assessed Value	\$6,782	\$7,206	\$7,368	2.2%
TIF Value	\$366	\$399	\$406	1.8%
NET ASSESSED VALUE	\$6,416	\$6,806	\$6,962	2.3%
Actual Values				
New Construction	\$1,191	\$1,197	\$1,198	0.1%
TOTAL ACTUAL VALUE	\$63,953	\$68,886	\$70,550	2.4%

Larimer County 2023 Budget

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

The 2023 Budget includes the following property tax revenues for County services:

- **Property Tax revenue will increase by 2.3 percent to support County Services.** Local property taxes continue to provide a significant part of the County Government Budget by supplying property tax revenues to support basic County services.
- **Larimer County will continue the current operating mill levy of 21.571 mills.** This mill levy (which has been the same since 1992) excludes any abatement levy authorized under Colorado law to regain lost revenue due to abatements and refunds.
- **Larimer County will also levy 0.115 mills (authorized by State Law)** to recover \$804,847 in revenue lost from abatements and refunds of property taxes in 2022. This is an increase of 0.012 mills over the 2022 Adopted abatement levy.
- **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 \$5,221,495 in 2023 towards the operation of Foothills Gateway. This is a 1.5 percent increase from the previous year.
- **2023 Larimer County Government Mill Levy:**

○ County Services Operating Mill Levy	21.571
○ State Abatement Mill Levy	0.115
○ <u>TOTAL County Operations Mill Levy:</u>	<u>21.686</u>
○ Foothills Gateway Levy	0.750
○ GRAND TOTAL Mill Levy:	22.436 mills
▪ Change from 2022:	0.012 mills

The property tax impact on the owner of a \$408,020 home (a taxable value of \$28,317) is expected to be \$614 in 2023. This includes the county base operating mill levy (21.571), and the state abatement mill levy (0.115). This is a decrease of \$18 from the estimated 2022 tax amount of \$632, due to the decrease in the Residential Assessment Rate from 7.15% to 6.94%.

Three-Year Comparisons

Larimer County 2023 Budget

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; totals do not equal sum due to rounding):

Fund	2021 Actual	2022 Adopted	2023 Budget	'23-'22 % Chg
101 – General	\$123.5	\$128.6	\$129.9	1%
282 – Health & Environment	\$4.2	\$4.4	\$4.6	5%
252 – Road & Bridge	\$3.3	\$3.4	\$3.5	5%
262 – Human Services	\$10.4	\$10.4	\$12.0	15%
TOTAL County Services	\$141.4	\$146.8	\$150.1	2.3%
168 – Foothills Gateway	\$4.9	\$5.1	\$5.2	2.3%
GRAND TOTAL	\$146.2	\$151.9	\$155.3	2%

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

Fund	2021 Actual	2022 Adopted	2023 Budget	'23-'22 % Chg
101 – General	18.829	18.901	18.678	-1%
282 – Health & Environment	0.643	0.648	0.666	3%
252 – Road & Bridge	0.505	0.493	0.506	3%
262 – Human Services	1.594	1.529	1.721	13%
Base Mill Levy (Limited by Law)	21.571	21.571	21.571	0%
Less: Temporary (One-Time) Tax Credit	0.000	0.000	0.000	0%
Plus: Abatements & Refunds Levy	0.137	0.104	0.115	11%
TOTAL For County Services	21.708	21.675	21.686	<1%
168 – Foothills Gateway	0.750	0.750	0.750	0%
COUNTY GRAND TOTAL	22.458	22.425	22.436	<1%

2023 Revenue Summary

Overview

The 2023 Budget includes \$441.5 million in external revenues, which is a decrease of \$35 million (7%) from the 2022 Revised Budget of \$476.5 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, interdepartmental charges for services, and use of fund balance increases by \$48.6 million (27%) over the 2022 Revised Budget. The 2023 Budget would result in a net decrease in ending fund balances of \$130.6 million, as all revenues total \$541.2 million versus expenditures of \$671.7 million. This high use of fund balance is due to significant ongoing capital expenditures that are supported by revenues received in prior years, as well as projects funded by the State and Local Fiscal Recovery Fund, revenues for which were realized in 2022.

In total, County revenues to support operations (not including use of fund balance) decrease by \$46.8 million in 2023 (8%) from the 2022 Revised Budget, to \$541.2 million.

Balanced Budget

The 2022 Revised and 2023 Budgets are balanced based on the following formula, so long as ending balance is greater than or equal to zero:

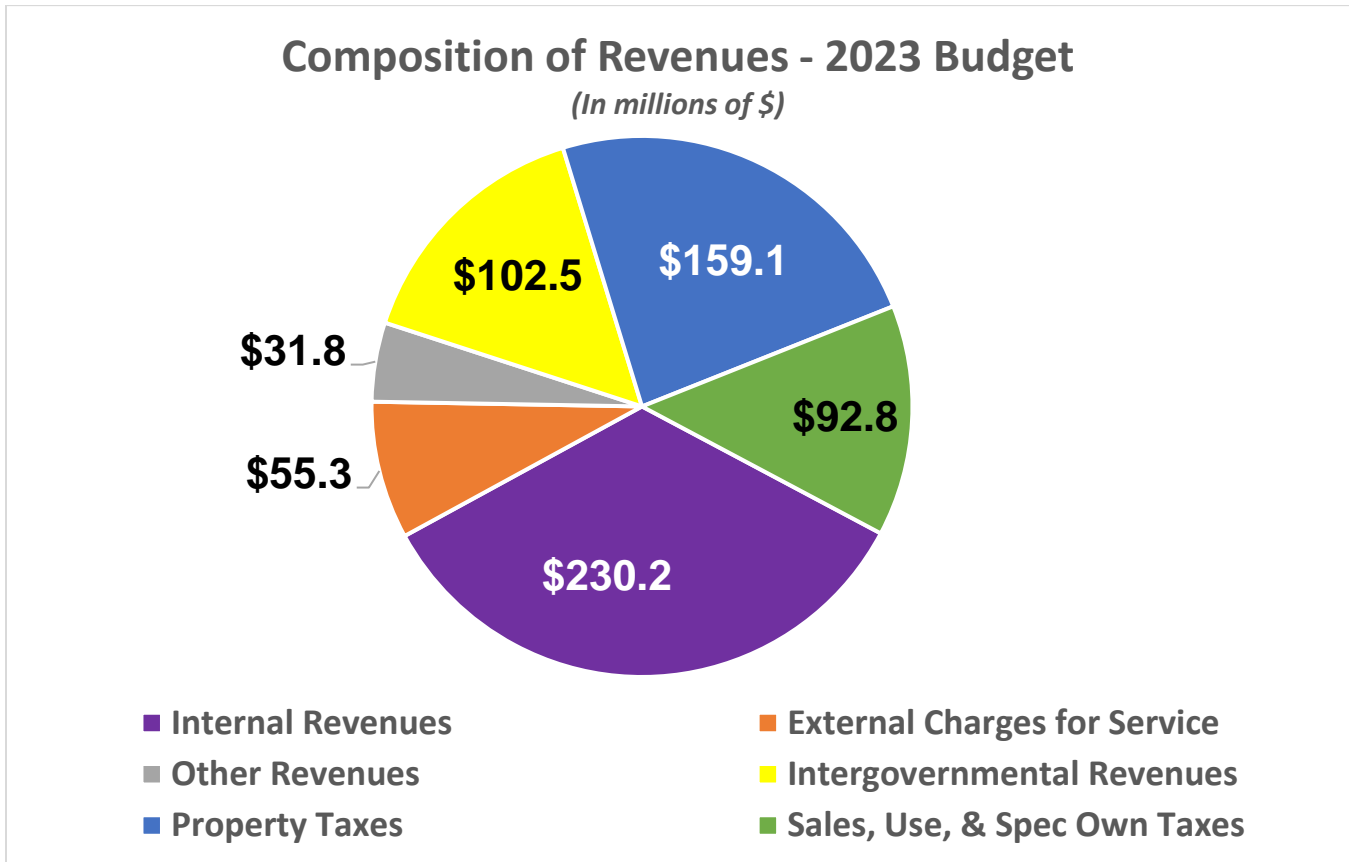
Item	2022 Revised	2023 Budget
Beginning Fund Balance	\$455,507,350	\$385,362,950
+	+	+
Revenues	\$587,964,396	\$541,159,316
-	-	-
Expenses	\$658,108,796	\$671,737,432
=	=	=
Ending Fund Balance	\$385,362,950	\$254,784,834

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 2023, property tax revenues of \$158.8 million will represent 36% of the County's external operating revenues and 29% of all total revenues. Aids from the State of Colorado to support mandated programs and other general support represent 15% of total operating revenues.



Revenue Analysis by Category

Property Taxes

Property tax revenues increase by \$3.3 million (2%) over the 2022 Revised Budget due to the added value due to new construction and a significant increase in values of oil and gas.

- Property taxes budgeted for General County operating purposes total \$150.1 million, an increase of \$3.3 million (2%) over 2022.
- An additional \$5.2 million is collected and distributed to the Foothills Gateway facility, an increase of 2% over 2022.
- An additional \$3.8 million is collected on behalf of General and Public Improvement Districts and the Pest Control District—a decrease of \$107,000 or 3% from 2022.

Intergovernmental Revenues

Intergovernmental revenues decrease by \$38.2 million (27%) from the 2022 Revised Budget to \$102.5 million. Significant changes include:

- Federal reimbursements and grants from the State and Local Fiscal Recovery Fund will decrease 2023 by nearly \$35.5 million as most of the County's allocation has been received in 2022.
- The County will realize its full \$1.3 million allocation from the Local Assistance and Tribal Consistency Fund in 2023.
- Revenues from the American Rescue Plan Act of 2021 related to Emergency Rental Assistance will essentially end in 2022, resulting in a reduction in 2023 of \$981,000.
- Direct federal reimbursements related to Cameron Peak Fire recovery projects are not budgeted in 2023, representing a decrease in approximately \$5.7 million in budgeted revenues.

- Intergovernmental revenues in Human Services increase by \$5.4 million (12%) over the 2022 Revised Budget.
- Grant programs in the Workforce Center are budgeted to increase by \$1.2 million (23%), including \$1.1 million for a Workforce Innovation Grant budgeted as state pass-through grant revenue.
- Intergovernmental revenues within the Department of Health and Environment revenues are declining by \$2.4 million (27%) largely due to the end of COVID-19 prevention and recovery grant funds.

Sales, Use and Specific Ownership Tax

Sales, use and specific ownership tax revenues are budgeted at \$80.7 million, an increase of \$3.8 million (eight %) over the 2022 Revised Budget. [Larimer County's sales tax revenues are for specific, voter-approved purposes.](#)

Sales taxes are budgeted at \$67.4 million, an increase of \$2.2 million or 3% over the 2022 Revised Budget. Actual revenues have been above budget in 2020, 2021 and 2022 year-to-date. Sales taxes are directly related to economic activity and are thus budgeted conservatively in case of a recession.

Use taxes, which are allocated to the same programs at the same proportions to sales tax, are anticipated to increase to \$13.3 million, an increase of \$700,000 or 6% over 2022. Specific Ownership tax is budgeted at \$12.1 million in 2023, an increase of \$131,000 or 1% over the 2022 Revised Budget. 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 \$2.4 million (5%) over the 2022 Revised Budget to \$55.3 million. The increase is due to expected additional revenues at the landfill and community corrections that offset a decline in budgeted recording fees.

Other External Revenue Sources

Most other external revenue sources increase in total by \$9.8 million, or 41 % over the 2022 Revised Budget.

- Licenses and Permits decrease by \$555,000 or 3%. Mostly due to declines in budgeted licenses and permits in the Natural Resources Department.
- Miscellaneous revenues decrease by \$52,999 (4%) mainly due to decreased private grants and donations that are no longer expected in 2023.
- Interest earnings are budgeted at \$2.4 million, a decrease of \$4.4 million from the 2022 Revised Budget. The decrease is based on conservative revenue estimates and the assumption of significant use of investable fund balances as capital projects and other projects spend down funds in 2023.

Internal Revenues

Internal revenues increase by \$48.6 million or 27% over the 2022 Revised Budget to \$230.2 million in 2023. The large increase from the revised budget is largely due to the use of \$23 million in SLFRF revenues carried forward into 2023 for regional transformational projects.

The 2023 Budget would utilize \$122.4 million in fund balance for capital projects. Significant projects include:

- Solid Waste capital projects: \$39.7 million
- Facilities projects: \$40.8 million
- Projects at The Ranch: \$21.8 million
- Road and Bridget capital projects: \$13.7 million
- Behavioral Health facility construction: \$6.4 million

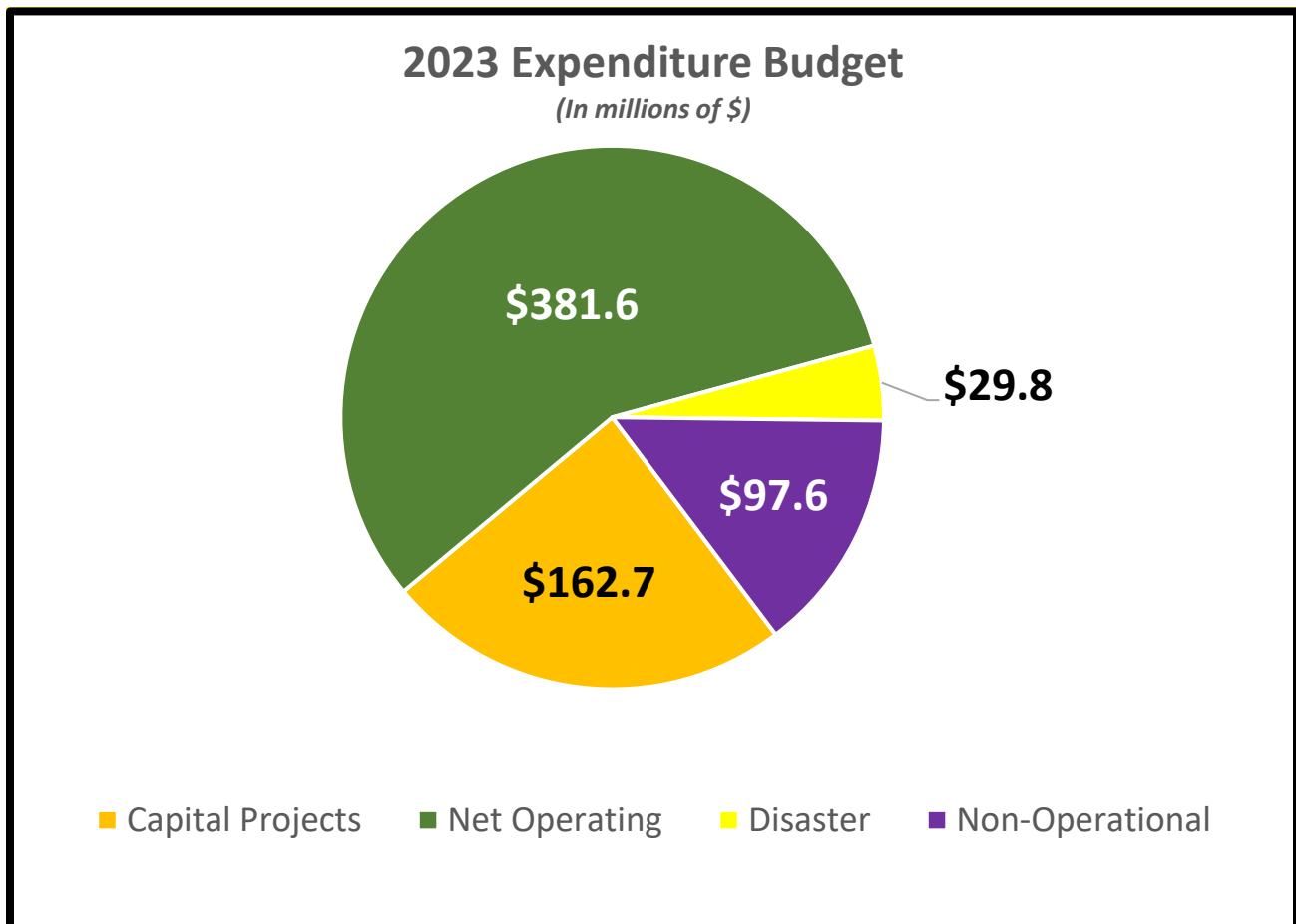
2023 Expenditure Summary

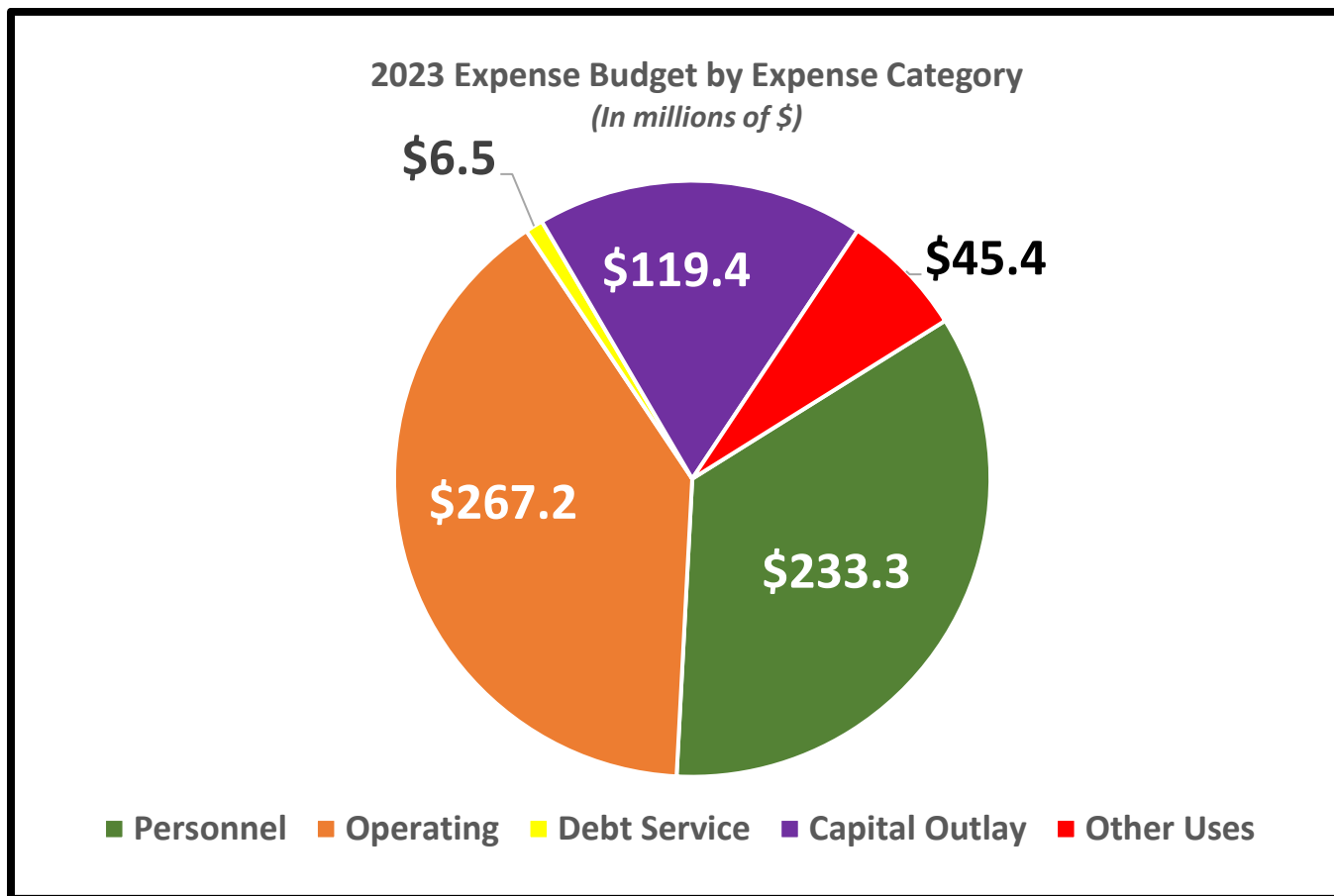
Overview

The 2023 gross expenditure budget for Larimer County Government is \$671.7 million, an increase over the 2022 Revised Budget of 13.6 million or 2%. The gross expenditure budget includes:

- Non-Operational Governmental Accounts total \$97.6 million and include items such as 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, 2021 Cameron Peak Fires, and COVID-19 pandemic total \$31.1 million in 2023. The 2022 Revised Budget includes approximately \$8.5 million in expenses.
- Capital Project funding totals \$162.7 million. See the Capital Budget section of the narrative for more detail.

Not including these three categories, the 2023 Budget includes net expenditures of \$381.6 million, an increase of \$37.5 million or 17% over the 2022 Adopted Budget.





Expenditure Highlights by Expense Category

The following analysis shows major changes in expense category such as operating, personnel, and capital outlay across the entire County budget.

Operating Costs

Operating costs increase by \$39.1 million (17%) over the 2022 Revised Budget to \$267.2 million. Significant changes include:

- Costs in the Road and Bridge department increase by a total of \$10.7 million, or 33% over the 2022 Revised Budget, mainly due to capital improvements (\$17.6 million), which are partially offset by planned completion of 2013 flood recovery projects (\$5.3 million decrease) and reduced maintenance costs of \$1.6 million, which were increased by \$1.4 million during 2022 and are returned to routine service levels.
- The Behavioral Health fund has an increase over the 2022 Revised Budget of \$10.3 million in 2023 due to beginning operations at the new facility, which is anticipated to open late in the year.
- Costs increase in the Solid Waste department by \$6.1 million, due to timing of capital projects that were originally budgeted in 2022 but will instead begin in 2023.
- Operating costs increase by \$13.1 million in the disaster response fund, mainly for expenses related to COVID-19 recovery that are reimbursed by the State and Local Fiscal Recovery Fund (up \$22.1 million to \$27.8 million), offset by reduced costs for response to the 2013 floods, the 2020 Cameron Peak Fire, and other fires (reduction of \$8.4 million)

Personnel Costs

Personnel costs increase by \$14.6 million or 7% over the 2022 Revised Budget. Significant changes from the 2022 Revised Budget include:

- Due to ongoing inflationary and labor market pressures, changes to the County's pay plan, including pay ranges and step plans for sworn law enforcement to remain competitive in attracting and retaining employees, results in an \$10.5 million increase.
- The 2023 base budget included continued a phased increase in staffing for the Jail Improvement Project (\$2 million) and increased staffing for the Criminal Justice Services facility expansion (\$2.3 million).
- Costs for new positions added primarily in service proposals requested by department (see below) total approximately \$1.2 million.
- 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 decreases from the Revised budget by \$24.6 million or 17% to \$119.4 million. The decrease is largely due the timing of expenses for several large projects and the completion of disaster-related projects in 2022. 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):

- Capital outlay costs in Natural Resources decline by \$12 million or 78% as the Revised Budget was increased significantly to make significant land purchases.
- The Behavioral Health fund has a reduction of \$26.1 million or 75% as the majority of costs to construct the new facility will occur in 2022.
- Projects managed by the Facilities department have reduced combined costs of \$11.1 million, mostly related to the Jail Improvement project (down \$19.1 million) and the Community Justice Alternatives facility expansion (down \$5.2 million), which are offset by increased costs for the Fleet Services campus (\$12.8 million) and renovations to Human Services facilities (\$3.6 million)

Debt Service

Debt Service are unchanged from the 2022 Revised Budget at \$6.5 million. Most of this budget is for the Certificates of Participation that fund the Jail Improvement Project and are budgeted at \$6 million. Remaining debt service payments are for Improvement District projects.

Interfund Transfers

Transfers between funds decrease by \$15.4 million or 25% from the 2022 Revised Budget. This reduction is mainly due to:

- A one-time transfer from the General Fund to the Climate Change-Related Projects fund of \$12 million occurred in 2022.
- A one-time transfer of \$3 million from the Fleet to the Capital Projects fund as a contribution to the new Fleet Services campus occurred in 2022.
- Transfers within Natural Resources decline by \$4.1 million based on one-time capital project-related transfers that occurred in 2022.

2023 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 86 service proposals for 2023. These requests were evaluated based on the above three criteria, applicability to the County's Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis from spring 2022, plus any documented performance improvement goals or return on investment. The following service proposals are included in the 2023 Budget, based on the categories above.

Capacity Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Assessor	Reappraisal Costs	\$100,000	Property Tax Levy	Cyclical

Explanation: The Office of the Assessor conducts property reappraisals each odd-numbered year. Due to legislative changes requiring additional information on the Notice of Value, the Office of the Assessor will require additional funds for mailing and printing.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Humane Society Contract	\$12,997	Property Tax Levy	Ongoing

Explanation: Funds are provided for the increase contract costs with the Larimer Humane Society, based on the budgeted fiscal year financial data, which attributes a portion of the total budget to the various jurisdictions party to the service contract.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Justice Alternatives	Community Corrections Facility Expansion Staff	\$335,861	Property Tax Levy	Short-term

Explanation: General Fund resources of \$335,861 are provided for upfront costs related to hiring 4.0 FTE positions for the expansion of the Community Corrections division of Community Justice Alternatives (CJA). Generally, costs for these positions are to be funded with per-diem costs from the State of Colorado. However, CJA must hire and train these employees before they can provide services to the expanded client population. It is anticipated that this general fund allocation can be reduced in less than five years as additional per-diem revenues are realized.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
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Larimer County 2023 Budget

Coroner	Additional Operating Costs	\$70,378	Property Tax Levy	Ongoing
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Explanation: Funding is provided to increase operating costs in the Office of the Coroner above the baseline as operations continue to evolve and expand with more experience in the new morgue facility.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Attorney	Assistant County Attorney Position	\$135,804	Property Tax Levy & Interdepartmental Charges	Ongoing

Explanation: Funding is provided to add 1.0 FTE Assistant County Attorney position due to increasing workloads and complexity of legal issues. It is anticipated this position will spend at least one-half of its time working on child protection and other human services-related issues, which results in one-half of the cost of the position being charged to the Human Services department.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Manager	Budget Software Cost Increase	\$30,000	Property Tax Levy	Ongoing

Explanation: The Budget Office will transition to a new budget software package in 2023 for the 2024 budget process. Maintenance costs for the new software are estimated at \$53,000 annually, an increase of \$30,000 over the current software.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Manager	Budget Analyst	\$118,199	American Rescue Plan Act Funds	Ongoing

Explanation: Funding is provided to add 1.0 FTE Budget Analyst position to the Budget Office within the County Manager department due to expanding workloads. The additional position will bring the office's total staffing to 3.0 positions that have responsibility for developing the County's annual operating and capital budgets, long-range forecasting, and management of the current year budget. It is anticipated that funding for the position will come from the revenue loss provision of the State and Local Fiscal Recovery Fund, which is part of the American Rescue Plan Act, for 2023 and 2024, after which it will revert to the general fund.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
District Attorney	Communications Coordinator	\$84,935	Absorbed in Existing Budget	Ongoing

Explanation: Funding is provided to create 1.0 FTE Communications Coordinator position that handle public relations duties with the Office of the District Attorney. The office has seen increasing demands for public relations services, especially with the creation of a performance dashboard. It is anticipated that the office can absorb the full cost of the position by using vacancy and turnover savings.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
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Larimer County 2023 Budget

District Attorney	Chief Deputy District Attorney	\$177,045	Property Tax Levy	Ongoing
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Explanation: Funding is provided to create 1.0 FTE Deputy District Attorney position to expand diversion and specialty dockets, increase internal training and oversight, staff weekend bond hearings, and review search warrants. Senior leadership has faced increasing needs for supervision of off-hour responses to events like homicides, Critical Incident Response Team (CIRT) investigations, and drug distribution causing death cases pursuant to new fentanyl laws.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	Web Tools Cost Increases	\$30,000	Property Tax Levy	Ongoing

Explanation: Costs for web hosting and the toolsets to support digital automation continue to increase to as the demand for additional functionality the County website continues to grow. These web tools include language translation technology, site accessibility monitoring, LogiForm to automate business processes, SMS texting with residents, hosting costs due to the number of unique visitors, and Municode support for county advisory boards and commissions.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Public Affairs	Position Reclassification	\$14,658	Property Tax Levy	Ongoing

Explanation: Funding is provided to reclassify an existing regular position from Administrative Specialist to a Communications Specialist based on expanded and unique duties.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Public Affairs	Policy & Data Coordinator Position	\$114,953	Property Tax Levy	Ongoing

Explanation: Funding is provided to create 1.0 FTE Policy and Data Coordinator position. Each year, the Colorado State legislature considers an increasing number of bills that potentially threaten county funding and the way Larimer County provides services to our community members. While the County's membership organizations do an excellent job of spotting legislation with potential impact, Larimer County is increasingly being called upon to analyze legislation and provide data on the potential impacts due to our unique urban/rural demographics and our knowledgeable staff.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Paramedic Position	\$40,000	Property Tax Levy	Ongoing

Explanation: Partial funding is provided to convert one FTE Paramedic position from a part-time temporary role to a regular, full-time position. This role is necessary to respond to medical emergencies in unincorporated areas of the County that are often remote, and not served by other emergency medical services providers.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
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Larimer County 2023 Budget

Sheriff	Fire Attack Module Crew	\$158,000	Property Tax Levy	Ongoing
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Explanation: Funding is provided to create two FTE regular Initial Attack Module crewmembers to assist with training, planning, mitigation, preparedness, and response related to wildland fires. These Module members will be a resource for all agencies within and around Larimer County and available to aid with other events and incidents as needed. With increased staffing, the Initial Attack Module will be able to respond to multiple incidents ensuring appropriate staffing of all incidents without burnout.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Jail Lieutenants	\$322,303	Absorbed in Existing Budget	Ongoing

Explanation: Two regular FTE Jail Lieutenant positions are created in 2023 to improve management capabilities in the newly expanded jail. Due to the expansion the jail has added 60 new security staff positions and will be adding 14 more the first quarter of 2023. All these staff were added without additional Lieutenants to assist with supervision. These positions will ensure compliance with Colorado Jail Standards (HB 22-1063) and HB21-1211 Restrictive Housing Bill, which go into effect in 2023.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	All Hazards Sergeant Position	\$219,259	Property Tax Levy	Combination

Explanation: Funding is provided to create 1.0 FTE Sergeant position that will provide supervision, management, and leadership to maintain the current capabilities of the Larimer County Regional All-Hazards/Crisis Response (AH/CR) Team. The AH/CR team is made up of dozens of law enforcement officers from the Sheriff's Office and other agencies that provides SWAT team, K9, emergency services, and assistance to the Drug Task Force as secondary duties when necessary.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Wildfire Program Coordinator	\$183,494	Property Tax Levy	Ongoing

Explanation: Funding is provided to create one regular FTE Wildfire Safety Coordinator position, which will develop Larimer County's Wildfire Partner Program, collaborating with the Larimer County Planning Department to provide wildfire safety inspections for new and renovated residential homes. This position will work with local, state, and non-government organizations to develop and update Community Wildfire Protection Plans; and will also work with the United States Forest Service, Colorado State Forest Service, Larimer County Office of Emergency Management, Larimer County Communities, and Homeowner Associations identifying and implementing mitigation projects and providing wildfire safety education.

Larimer County 2023 Budget

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Jail Medical Contract Cost Increase	\$2,797,153	Property Tax Levy	Ongoing

Explanation: Funding is provided due to increased costs for the contract to provide medical and behavioral health services to inmates in the Larimer County jail. Costs are increasing due to inflationary pressures for medical services, especially for contracted labor. In addition, the contract contains additional resources to improve medical, behavioral health, and security-based outcomes for inmates requiring restrictive housing as required by Colorado Revised Statute 17-26-301, et al. (House Bill 21-1211).

Strategic Plan Goals

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Manager	Unified Credit Card Fees	\$15,000	Property Tax Levy	Ongoing

Explanation: Funding is provided for annual operating costs associated with the Unified Credit Card Processing project, which is part of Goal 3, Objective 4 of the Strategic Plan. The County is implementing a unified credit card processing platform that will provide a consistent experience for the County's customers. Maintenance costs for this program will be budgeted centrally rather than in each department. This will provide continuity of service, consistency, and transparency to the community regardless of the service provided. Additionally, this will facilitate a common process for assessing and collecting the fee. It will also reduce administrative time spent splitting out the costs. It will save time for both our customers and our employees.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Manager	Climate Smart Membership Dues	\$15,200	Property Tax Levy	One-Time

Explanation: Funding is provided for membership dues for Colorado Communities for Climate Action (CC4CA) and Academy of Board-Certified Environmental Professionals (ABCEP) for the Climate Smart Program Manager. This is a one-time request and will be reevaluated for future years.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Manager	Data Program Manager	\$151,494	Property Tax Levy	Ongoing

Explanation: Funding is provided to create one regular FTE Data Program Manager position within the Budget Office. This centralized Data Program Manager will build the operational structures and processes to support county-wide data governance, data literacy, and manage the utilization of organizational data assets, as envisioned by Goal 3, Objective 4 of the County's Strategic Plan.

Larimer County 2023 Budget

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Flood Warning System	\$14,000	Property Tax Levy	Combination

Explanation: After High Park Fire, Larimer County was awarded a grant from the State of Colorado to allow for installation of six rain and stream gage monitoring sites and incorporation of the data into a real-time flood warning system. The state grant funded the equipment and Larimer County was required to operate and maintain (O&M) the gages for 10 years, which has been funded out of the Disaster Response Fund. Beginning in 2023, these maintenance costs will be funded with General Fund resources. The gages are still providing useful data for purposes of storm event tracking and flood warning, so this request is to provide the necessary funding to continue to operate and maintain these four sites, which are part of a network that has expanded after the 2013 Flood and the Cameron Peak Fire.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Health & Environment	Air Quality Programs	\$199,000	Property Tax Levy	Combination

Explanation: Funding of \$199,000 from property tax levy, including \$74,000 in annual, ongoing operating expenses and \$125,000 for one-time purchases, is provided to implement expanded air quality programs. The expanded air quality initiatives include a new air monitoring station, infrared gas detection camera, contribution to the RAQC electric lawn mower program, and training and maintenance related to the new equipment and station.

Service Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Attorney	Filevine Software Maintenance Costs	\$33,000	Property Tax Levy	Ongoing

Explanation: Funding is provided for annual software maintenance costs for a new electronic case management system, which has become necessary due to increased remote work and the court system's conversion away from paper-based filing systems.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Finance	3 rd Party Vendor Verification	\$72,000	Property Tax Levy	Combination

Explanation: Funding, including \$52,000 for one-time implementation costs and \$20,000 in ongoing maintenance costs is provided to implement a contract with a third-party provider who verifies Payee credentials. The service automates and digitizes the verification process of payee data. These providers mitigate business-to-business fraud risk and ensure regulatory compliance. Business payment fraud is listed as the number one internet crime in the US in terms of dollars lost. It is a common fraud, and the attacks are sophisticated.

Larimer County 2023 Budget

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Communications Specialist Limited Term Position	\$24,000	Property Tax Levy	One-Time

Explanation: Funding of \$24,000 is provided to the Human Resources department to cover one-quarter of the costs for a limited-term position to be shared with the Information Technology department that will provide internal communications and change-management functions to internal (County department) customers.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Timekeeping Software	\$157,000	Property Tax Levy	Ongoing

Explanation: Funding is provided for annual software maintenance costs for updated timekeeping software, required because the current vendor no longer supports the existing system. The new software will have functionalities that will help managers with scheduling and project management, including 28-day Fair Labor Standards Act scheduling for bi-weekly pay, and non-productive cost allocation.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Limited Term Payroll Specialist	\$83,193	Property Tax Levy	Ongoing

Explanation: Funding is provided for limited-term staff necessary to backfill the payroll team during the timekeeping software implementation. The anticipated project end date is December 2023.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Collective Bargaining Staff	\$177,970	Property Tax Levy	Ongoing

Explanation: One FTE Senior Human Resources Generalist and 0.5 FTE Human Resources Technician positions are created to prepare the County should employees seek to collectively bargain. Among other duties, these positions will be responsible for evaluating all jobs for coverage of legislative requirements; education for employees regarding legislative rights; establishing practices and policies for facilities, engagement, and allocated time for employee/exclusive representative engagement; creating a process to handle complaints of continued communication of concerted activity by the county or an employee organization; and additional technical and administrative components include modifications and updates to the HRIS to include collective bargaining tracking, the building required reports, updates to job descriptions and posting requirements; creating and establishing authorization/payroll coding and deduction coding for dues.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Services	Low-Income Home Improvement Program Support	\$75,000	Property Tax Levy	Ongoing

Explanation: Funding is provided in the amount of \$75,000 annually as a contribution to the Low-Income Home Improvement Program, which is currently operated by the Loveland Housing Authority, to provide services to eligible households in unincorporated Larimer County.

Position Summary Schedule

Overview

A schedule of changes to regular authorized FTEs in the 2023 budget by office/department is shown below. Limited-term and temporary positions are not included in this summary.

Elected Office/Department		2021 Final	2022 Revised	2023 Change	2023 Budget
Public Safety					
	Coroner	11.00	13.00		13.00
	Community Justice Alternatives	233.80	233.80	+9.00	242.80
	District Attorney	91.00	93.00	+3.00	96.00
	Emergency Management	5.00	5.00	+1.00	6.00
	Sheriff	505.00	507.00	+25.00	532.00
Subtotal – Public Safety		<u>845.80</u>	<u>851.80</u>	<u>+38.00</u>	<u>889.80</u>
Community Planning, Infrastructure and Resources (CPIRs)					
	Community Development	47.60	47.60	+1.00	48.60
	Engineering	38.00	38.00		38.00
	Natural Resources	50.10	50.50	+6.00	56.50
	Road and Bridge	81.00	81.00		81.00
	The Ranch	22.62	24.62		24.62
	Solid Waste	34.50	34.50		34.50
Subtotal – CPIRs		<u>273.82</u>	<u>276.22</u>	<u>+7.00</u>	<u>283.22</u>
Human and Economic Health					
	Behavioral Health	6.00	6.00		6.00
	Extension	4.00	4.00		4.00
	Health and Environment	78.60	78.60		78.60
	Human and Economic Health Admin	3.00	3.00		3.00
	Human Services	444.50	464.50	+10.00	474.50
	Economic and Workforce Development	42.65	42.65	+13.15	55.80
Subtotal – Human & Economic Health		<u>578.75</u>	<u>598.75</u>	<u>+23.15</u>	<u>621.90</u>
Public Records & Information					
	Assessor	45.00	47.00		47.00
	Clerk and Recorder	92.00	92.00		92.00
	Public Affairs	3.75	3.75	+1.00	4.75
	Treasurer	16.00	16.00		16.00
Subtotal – Public Records & Information		<u>156.75</u>	<u>158.75</u>	<u>+1.00</u>	<u>159.75</u>

Larimer County 2023 Budget

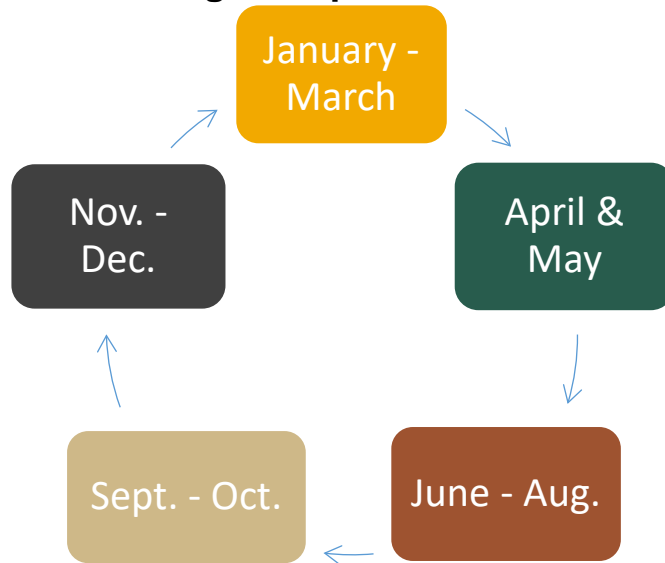
	Elected Office/Department	2021 Final	2022 Revised	2023 Change	2023 Budget
Support Services					
	Board of County Commissioners	12.00	12.00	+2.00	14.00
	County Attorney	17.43	17.43	+1.00	18.43
	Facilities	35.00	35.00		35.00
	Finance	27.00	27.00		27.00
	Fleet	20.00	20.00		20.00
	Human Resources	23.75	23.75	+3.15	26.90
	Information Technology	82.60	82.60	+2.00	84.60
<u>Subtotal – Support Services</u>		<u>217.78</u>	<u>217.78</u>	<u>+8.15</u>	<u>225.93</u>
TOTAL		2,072.90	2,103.30	+77.30	2,180.60

Larimer County 2023 Budget

Specific changes by Service Category are displayed below:

Elected Office/Department		FTE Change	Position Titles
Public Safety			
	Criminal Justice Services	+9.00	Alternative Sentencing Expansion (5.00); Community Corrections Expansion (4.00)
	District Attorney	+3.00	Chief Deputy D.A. (1.00); Community Engagement Specialist (1.00); Converting Division Specialist from a limited-term position to a regular position (1.00)
	Emergency Management	+1.00	Converting (1.00) COVID-19 Community Coordinator Coord from a limited term to a regular position
	Sheriff	+25.00	Jail improvement project (16.00); Paramedic (1.00); Sergeant (1.00); Wildland Fire Coordinator (1.00); Fire Attack Crew Members (2.00); Co-responder (1.00); convert (3.00) existing limited term positions to regular.
Community Planning, Infrastructure and Resources (CPIRs)			
	Community Development	+1.00	Convert Planner from a limited-term position to a regular position (1.00)
	Natural Resources	+6.00	Communications Specialist (1.00); Department Specialist (1.00); Maintenance Tech (2.00); convert (2.00) positions from limited term to regular
Human and Economic Health			
	Economic and Workforce Development	+13.15	Employment Specialists (5.00); Admin Specialist (1.00); increasing hours of Veterans Services Officer (0.15); Converting (7.00) Employment Specialists from limited term to regular;
	Human Services	+10.00	Moving (8.00) Administrative Specialists and (2.00) social caseworkers from limited term to regular positions.
Public Records and Information			
	Public Communication	+1.00	Policy and Communications Coordinator (1.00)
Support Services			
	Board of County Commissioners	+2.00	Budget Analyst (1.00); Data Program Manager (1.00)
	County Attorney	+1.00	Assistant County Attorney (1.00)
	Human Resources	+3.15	Communications Specialist (1.00); Senior HR Generalist (1.00); HR Technician (0.50); HR Generalist (0.65)
	Information Technology	+2.00	Project Manager (1.00); Convert a limited-term Tech Support Specialist (1.00) into a regular position
TOTAL		+77.30	

Budget Preparation Calendar



January – March:

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

April & May:

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

June – August:

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

September – October:

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

November & December:

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

Larimer County 2023 Budget Public Hearing

PUBLIC HEARINGS – Hearings on the 2023 Proposed Budget were held on:

HEARING TO REVIEW PROPOSED BUDGET – Comments were welcomed on:

November 7, 2022 at 6:00 P.M.

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

ADOPTION HEARING – Adoption of the 2023 Budget occurred on:

December 14, 2022 at 2:30 P.M.

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

Copies of the 2023 Adopted Budget are available online at <http://www.larimer.org/budget>

Comments on the County Budget may be:

- Emailed to the County Commissioners at BOCC@larimer.org
Remember—email to Elected Officials are public record and may be viewed by others unless marked “confidential”
- 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 2023. 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 2023 Budget

2023 Expenditures by Office and Department

Overview

The 2023 gross expenditure budget for Larimer County Government is \$671.7 million, broken out by Elected Office/Division as shown in the tables below:

Elected Office/Division	FY2021 ACTUAL	FY2022 BUDGET	FY2022 CHANGES	FY2022 REVISED	FY2023 BUDGET	2023-2022 REVISED \$
Assessor	\$4,262,789	\$4,945,252	\$119,477	\$5,064,729	\$5,279,136	\$214,407
Clerk and Recorder	\$8,176,805	\$11,857,410	\$365,870	\$12,223,280	\$11,345,161	(\$878,119)
Engineering	\$6,921,383	\$7,724,267	\$1,211,601	\$8,935,868	\$7,475,205	(\$1,460,663)
Natural Resources	\$19,453,196	\$23,199,574	\$13,273,265	\$36,472,839	\$21,691,044	(\$14,781,795)
Community Development	\$5,966,758	\$6,593,828	\$815,547	\$7,409,375	\$7,410,633	\$1,258
Road and Bridge	\$44,450,762	\$60,009,905	(\$11,501,114)	\$48,508,791	\$54,685,484	\$6,176,693
The Ranch	\$12,023,581	\$46,789,601	(\$5,417,708)	\$41,371,893	\$36,534,452	(\$4,837,441)
Solid Waste	\$7,629,245	\$41,562,485	(\$28,515,908)	\$13,046,577	\$56,207,809	\$43,161,232
Community Planning, Infrastructure & Resources - TOTAL	\$96,444,925	\$185,879,660	(\$30,134,317)	\$155,745,343	\$184,004,627	\$28,259,284
Community Justice Alternatives	\$18,866,969	\$23,079,271	\$306,202	\$23,385,473	\$25,929,589	\$2,544,116
Commissioners and County Manager	\$2,402,228	\$3,048,372	\$36,000	\$3,084,372	\$3,523,861	\$439,489
County Attorney	\$2,483,218	\$2,633,898	(\$122,576)	\$2,511,322	\$2,828,351	\$317,029
Emergency Management	\$549,380	\$768,741	\$0	\$768,741	\$853,077	\$84,336
Facilities Management	\$59,299,114	\$69,706,024	(\$4,644,758)	\$65,061,266	\$48,504,245	(\$16,557,021)
Fleet Services	\$11,396,372	\$15,174,868	\$2,642,262	\$17,817,130	\$13,462,185	(\$4,354,945)
Human Resources	\$35,067,916	\$34,134,755	(\$745,139)	\$33,389,616	\$36,139,824	\$2,750,208
County Manager - TOTAL	\$111,198,228	\$125,466,658	(\$2,834,211)	\$122,632,447	\$105,311,543	(\$17,320,904)
Coroner	\$1,709,443	\$1,977,535	\$280,700	\$2,258,235	\$2,140,354	(\$117,881)
District Attorney	\$9,569,702	\$10,799,678	\$413,596	\$11,213,274	\$11,704,870	\$491,596
Financial Services	\$27,178,668	\$23,509,728	\$3,258,892	\$26,768,620	\$26,949,237	\$180,617
Information Technology	\$20,221,820	\$21,659,309	\$4,295,146	\$25,954,455	\$25,304,984	(\$649,471)
Behavioral Health	\$6,265,000	\$39,328,757	\$2,960,140	\$42,288,897	\$26,544,337	(\$15,744,560)
Economic and Workforce Development	\$7,753,462	\$6,205,623	\$2,351,037	\$8,556,660	\$9,593,000	\$1,036,340
Extension	\$966,479	\$1,574,356	\$0	\$1,574,356	\$1,433,367	(\$140,989)
Health and Environment	\$13,375,862	\$14,613,822	\$672,119	\$15,285,941	\$13,195,326	(\$2,090,615)
Human & Economic Health Admin	\$2,249	\$361,247	\$0	\$361,247	\$603,347	\$242,100
Human Services	\$46,372,509	\$55,847,769	\$425,000	\$56,272,769	\$65,927,457	\$9,654,688
Human & Economic Health - TOTAL	\$74,735,561	\$117,931,574	\$6,408,296	\$124,339,870	\$117,296,834	(\$7,043,036)
Sheriff	\$63,839,389	\$72,856,446	\$3,100,513	\$75,956,959	\$82,537,694	\$6,580,735
Surveyor	\$9,092	\$9,643	\$0	\$9,643	\$26,399	\$16,756
Treasurer & Public Trustee	\$1,822,051	\$1,991,027	\$13,100	\$2,004,127	\$2,376,405	\$372,278
Non-Departmental*	\$79,610,454	\$47,765,429	\$22,786,912	\$70,552,341	\$71,530,599	\$978,258
TOTAL - All Departments	\$517,645,895	\$649,728,620	\$8,380,176	\$658,108,796	\$671,737,432	\$13,628,636

*Non-Departmental includes capital, disaster response, and other spending that cannot be attributed to a single program

Office of the Assessor

[The Office of the 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 their fair share of the taxes.

2023 Budget Goals and Priorities:

1. Continue to maintain a conservative budget while still providing excellent customer service.
2. Continue training of staff and cross training for succession planning.
3. Fund and support technology enhancements to keep up with growth and demand.
4. Remain accountable for the results we produce using general fund dollars.

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
State Audit Compliance (Coefficient of Dispersion)	< 16	7.0	7.1	6.3	6.7
Real & Personal Properties per Appraiser	N/A	9,171	9,213	7,969	10,198
Property Value Protests	N/A	N/A	24,196	N/A	10,588

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Charges for Service	\$81,122	\$67,500	\$68,850	\$1,350
Total Revenues	\$81,122	\$67,500	\$68,850	\$1,350
Personnel Costs	\$3,644,191	\$4,332,392	\$4,484,359	\$151,967
Operating Expenses	\$618,599	\$732,337	\$794,777	\$62,440
Total Expenses	\$4,262,789	\$5,064,729	\$5,279,136	\$214,407
Regular FTE Positions	45.00	47.00	47.00	0.00

Behavioral Health Services

[Behavioral Health Services](#) strives to facilitate quality mental health care to meet the needs of our residents, at the right level, the right time, and at the right cost. In 2019, Larimer County voters passed a sales tax increase of 0.25% dedicated to Larimer County Behavioral Health Services. The ballot language presented a two-pronged, local solution:

1. Expanded & enriched local behavioral health services across the County.
2. A regional [behavioral health facility](#) to coordinate those integrated services.

2023 Budget Goals and Priorities:

1. Distribute funds to community partners through a grant program, to enhance and expand behavioral health treatment and services throughout Larimer County.
2. Provide annual report to the Board of County Commissioners on the use of sales tax revenues.
3. Finish construction and open the new Behavioral Health Facility.

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Percent of revenues spent on services & programs	> 90%	N/A	97%	92%	96%
Percent of quantifiable Impact Fund objectives met	100%	N/A	N/A	86%	88%

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Taxes	\$21,646,649	\$24,179,859	\$25,099,383	\$919,524
Intergovernmental	\$390,967	\$369,000	\$357,000	(\$12,000)
Interest Earnings	\$13,035	\$380,500	\$150,000	(\$230,500)
Miscellaneous Revenues	\$1,233	\$258,327	\$1,000	(\$257,327)
Other Financing Sources	\$0	\$0	\$2,100,000	\$2,100,000
Total Revenues	\$22,051,884	\$25,187,686	\$27,707,383	\$2,519,697
Personnel Costs	\$689,841	\$778,120	\$813,259	\$35,139
Operating Expenses	\$2,132,391	\$6,860,777	\$17,196,578	\$10,335,801
Capital Outlay	\$2,181,690	\$34,650,000	\$8,534,500	(\$26,115,500)
Other Financing Uses	\$579,901	\$0	\$0	\$0
Total Expenses	\$6,265,000	\$42,288,897	\$26,544,337	(\$15,744,560)
Regular FTE Positions	6.0	6.0	6.0	0

Board of County Commissioners & County Manager

[Larimer's three-member Board of County Commissioners](#) is the main policy-making body in the County and works to represent the interest of the citizens of Larimer County at local, state, and national levels. Commissioners are elected at large from one of three geographic districts for four-year staggered terms. In Larimer County, Commissioners are limited to serving three four-year terms. The County Manager provides executive management services for departments under the jurisdiction of the Board of County Commissioners, plus other support services such as budget development and public affairs.

2023 Budget Goals and Priorities:

1. Maintain service quality and improve the quality of service to both Boards and Commissions and the Abatement Process.

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Intergovernmental	\$5,274	\$36,000	\$0	(\$36,000)
Licenses & Permits	\$5,500	\$0	\$5,000	\$5,000
Charges for Services	(\$1,997)	\$0	\$0	\$0
Miscellaneous Revenues	\$60	\$0	\$100	\$100
Other Fin. Sources	\$0	\$0	\$118,199	\$118,199
Total Revenues	\$8,837	\$36,000	\$123,299	\$87,299
Personnel Costs	\$1,929,666	\$2,152,586	\$2,666,026	\$513,440
Operating Expenses	\$4,72,286	\$931,786	\$857,835	(\$73,951)
Other Financing Uses	\$276	\$0	\$0	\$0
Total Expenses	\$2,402,228	\$3,084,372	\$3,523,861	\$439,489
Regular FTE Positions	13.75	14.75	17.75	3.00

Office of the Clerk & Recorder

[The Office of the Clerk and Recorder](#) operates several critical, state-mandated services for the people of Larimer County. These services include administration of elections; vehicle licensing services including titling and registration; recording services for processing and preserving documents presented for public record including real-estate records, military discharges, subdivision maps, marriage licenses and civil unions.; In addition to housing recorded documents, services also include issuing passports and marriage licenses; recording actions by the Board of County Commissioners; and providing Board of Equalization services.

2023 Budget Goals and Priorities:

1. Complete a 360 Review in Motor Vehicle Licensing and implement resulting recommendations
2. Analyze digital repository and continue legacy indexing in Recording
3. Fully implement the Elections Department's operational business plan

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Motor Vehicle Non-Renewal Lobby Wait Time	< 30 minutes	40 minutes	35 minutes	22 minutes	13 minutes
Remote Motor Vehicle Transactions	N/A	N/A	113,962	156,313	159,224
Motor Vehicle Transactions per Employee	> 11,750	12,700	7,184	20,490	33,524

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Licenses & Permits	\$50,228	\$45,600	\$46,000	\$400
Charges for Services	\$10,118,821	\$9,031,228	\$8,469,323	(\$561,905)
Miscellaneous Revenues	\$63	\$1,800	\$1,400	(\$400)
Total Revenues	\$10,169,112	\$9,078,628	\$8,516,723	(\$561,905)
Personnel Costs	\$6,133,664	\$8,989,931	\$8,807,952	(\$181,979)
Operating Expenses	\$2,043,140	\$3,228,914	\$2,537,209	(\$691,705)
Capital Outlay	\$0	\$4,435	\$0	(\$4,435)
Total Expenses	\$8,176,805	\$12,223,280	\$11,345,161	(\$878,119)
Regular FTE Positions	92.00	92.00	92.00	0.00

Community Development

Community Development consists of three departments:

- [Code Compliance](#), which assists property owners in bringing their properties into compliance with adopted land use and building codes, regulations, and ordinances for the benefit of property owners, prospective buyers, the neighborhood, and the public
- [Building](#), which is responsible for professional building services including permits, plan review, inspections, and code enforcement for all the unincorporated areas of Larimer County.
- [Planning](#), which regulates land use in the unincorporated area of the county (outside of city/town limits), generally referred to as rural lands.

2023 Budget Goals and Priorities:

1. Complete Work Plan Items and Maintain Capacity to Respond to Commissioner Priorities in 2023
2. Continue E-reviews and Customer Experience Improvements
3. Implement Code Compliance Best Practices
4. Integrate New Staff, New Technology, and New Codes While Meeting Service Goals in Building Inspection

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Average Days to Review a Residential Building Permit Application	< 25 days	30 days	25 days	27 days	13 days
Average Days to Review a Land Division Application	< 150 days	122 days	158 days	113 days	149 days
Percent of building inspection requests honored within one day	> 90%	98%	98%	98%	99%

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Taxes	\$12,715	\$0	\$0	\$0
Intergovernmental Revenue	\$0	\$15,000	\$0	(\$15,000)
Licenses & Permits	\$3,055,094	\$2,855,280	\$2,855,280	\$0
Charges for Services	\$468,499	\$323,710	\$325,585	\$1,875
Miscellaneous Revenues	\$246	\$10,100	\$100	(\$10,000)
Total Revenues	\$3,536,553	\$3,204,090	\$3,180,956	(\$23,125)
Personnel Costs	\$4,455,797	\$5,326,078	\$5,620,331	\$294,253
Operating Expenses	\$1,510,960	\$2,082,524	\$1,790,302	(\$292,222)
Other Financing Uses	\$0	\$773	\$0	(\$773)
Total Expenses	\$5,966,758	\$7,409,375	\$7,410,633	\$1,258
Regular FTE Positions	47.60	47.60	48.60	+1.00

Office of the Coroner

[The Office of the Coroner](#) is required by state law to investigate any death that does not occur from natural causes.

2023 Budget Goals and Priorities:

1. Increase revenues for services from outside Larimer County.
2. Ensure that response times are minimal while balancing workloads and the budget.
3. Shift workloads away from temporary employees to permanent staff.

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Office cost/100K residents	N/A	\$355,000	\$441,000	\$484,000	\$471,000
# of Autopsies performed	N/A	240	274	223	273
Cases investigated per employee	> 370	425	376	416	456
Reported cases	N/A	2,549	2,631	2,909	3,198

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Charges for Service	\$60,925	\$68,340	\$88,082	\$19,742
Miscellaneous Revenues	\$10,162	1,020	\$9,000	\$7,980
Total Revenues	\$71,087	\$69,360	\$97,082	\$27,722
Personnel Costs	\$1,165,661	\$1,458,073	\$1,703,431	\$245,358
Operating Expenses	\$543,783	\$527,147	\$436,923	(\$90,224)
Other Financing Uses	\$0	\$273,015	\$0	(\$273,015)
Total Expenses	\$1,709,443	\$2,542,250	\$2,151,854	(\$117,881)
Regular FTE Positions	11.00	13.00	13.00	0.00

County Attorney

[The Office of the County Attorney](#) is required by state law to represent the interests of the Board of County Commissioners, the County's various administrative departments, appointed advisory boards, and other elected or appointed officials when those interests are compatible with those of the County; and to represent the People of the State of Colorado in certain social services/human services and mental health proceedings.

2023 Budget Goals and Priorities:

1. Continued review of areas of responsibility as two large departments/office may require increased resources.
2. Shift to an "electronic office" which allows case communication, case files, court filings, and document management to occur electronically

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
County population per attorney	N/A	50,000	40,000	45,000	45,000
Regular County FTEs per attorney	N/A	269	217	234	230

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Charges for Service	\$1,067,673	\$1,121,542	\$1,275,622	\$154,080
Miscellaneous Revenues	\$60	\$0	\$0	\$0
Total Revenues	\$1,067,733	\$1,121,542	\$1,275,622	\$154,080
Personnel Costs	\$2,171,888	\$2,231,884	\$2,555,487	\$323,603
Operating Expenses	\$311,330	\$279,438	\$272,864	(\$6,574)
Total Expenses	\$2,483,218	\$2,511,322	\$2,828,351	\$317,029
Regular FTE Positions	17.43	17.43	18.43	1.00

Community Justice Alternatives

The Community Justice Alternatives Division includes two departments:

- [Alternative Sentencing](#), which seeks to reduce recidivism, tax dollars, and improve the outcomes of clients through quality programming.
- Community Corrections, which provides services to those directly sentenced to the program or those who are returning to the community from the State Corrections system.

2023 Budget Goals and Priorities:

1. Resume operations at full capacity using pre-pandemic numbers as a baseline.
2. Continue and complete the expansion of the women's' Alternative Sentencing facility, including hiring and training new staff.
3. Develop relationships with veteran's organizations to help justice-involved veterans.
4. Complete the remodel of the Community Corrections facility.
5. Measure and analyze performance indicators to ensure the most effective progress is achieved through positive programming and services in Alternative Sentencing.
6. Implement Colorado House Bill 21-1280, which requires bond hearings within 48 hours of arrest
7. Apply for grant funding through Behavioral Health to continue funding for the Full-Time Employee in the Mental Health Intervention Pretrial Services (MHIPS) program and to support defendant's basic needs and ability to comply with court orders
8. Complete phase III of the project Evaluating and Building Gender Responsive Programming in Larimer County Community Corrections
9. Continue development and implementation of the first Alumni Program in Colorado community corrections. This program will be targeted to clients who have received treatment services in Community Corrections.

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Days diverted from Jail or Prison(a)	> 130,000	153,974	163,650	158,173	144,000
Amount of Victim Restitution collected(a)	N/A	\$556,343	\$471,708	\$436,435	\$540,000
Percent of offenders who successfully complete residential program(a)	N/A	68%	66%	71%	70%
AIIM*/Wellness Court % Reduction of Risk/Needs Assessment(a)	>20%	N/A	N/A	N/A	21%
Days diverted from serving jail time(b)	> 60,000	68,244	68,838	37,238	54,000
Percent of offenders who successfully complete programming(b)	> 80%	82%	80%	86%	83%
Number of days defendants under supervision(c)	> 400,000	483,620	491,504	587,101	554,000
Percent of offenders who successful complete programming(c)	> 80%	77%	78%	72%	71%

AIIM = Alternatives to Incarceration for Individuals with Mental Illness

(a) = Community Corrections, (b) = Alternative Sentencing, (c) = Pre-Trial Services

Larimer County 2023 Budget

Community Justice Alternatives continued

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Intergovernmental	\$305,410	\$796,843	\$617,329	(\$179,514)
Charges for Services	\$9,179,980	\$10,156,979	\$11,101,829	\$944,850
Interest Earnings	\$6,430	\$25,000	\$25,000	\$0
Miscellaneous Revenues	\$95,970	\$74,885	\$65,450	(\$9,435)
Other Financing Sources	\$1,628,823	\$767,341	\$1,622,680	\$855,339
Total Revenues	\$11,216,613	\$11,821,048	\$13,432,288	\$1,611,240
Personnel Costs	\$14,192,532	\$18,225,209	\$20,827,524	\$2,602,315
Operating Expenses	\$4,674,437	\$5,160,264	\$5,102,065	(\$58,199)
Total Expenses	\$18,866,969	\$23,385,473	\$25,929,589	\$2,544,116
Regular FTE Positions	233.80	233.80	242.80	+9.00

Office of the District Attorney

[The District Attorney's](#) office serves to seek justice and ensure the safety of our community in an equitable manner. Every day we work to thoughtfully prosecute crime, protect victims of crime, address systemic bias, rectify injustice, and provide transparency about our work. We are zealous advocates for the truth and fair practitioners of justice.

2023 Budget Goals and Priorities:

1. Achieve fair and just outcomes in criminal cases and continue to find prosecution and sentencing alternatives, including diversion and other treatment programs to reduce recidivism and achieve lasting increases in public safety
2. Expand public education on the District Attorney's Office, diversion, and restorative justice efforts, as well as developing a community outreach and engagement plan; continue to increase transparency in the criminal justice system via our new data dashboard.
3. Provide good stewardship of taxpayer dollars.
4. Ensure that crime victims are supported and protected from re-victimization through increased education and communication, appropriate referrals and just sentences.

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Diversion Success Rate	N/A	N/A	13%	75%	67%
Juveniles diverted from criminal justice system	N/A	359	414	232	177
Deferral Success Rate	N/A	69%	74%	76%	N/A

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Intergovernmental	\$543,748	\$866,725	\$807,918	(\$58,807)
Charges for Services	\$162,623	\$165,900	\$160,800	(\$5,100)
Miscellaneous	\$0	\$300	\$250	(\$50)
Total Revenues	\$706,371	\$1,032,925	\$968,968	(\$63,957)
Personnel Costs	\$8,932,070	\$10,002,462	\$10,882,391	\$879,929
Operating Expenses	\$637,632	\$1,210,812	\$822,479	(\$388,333)
Capital Outlay	\$0	\$0	\$0	\$0
Total Expenses	\$9,569,702	\$11,213,274	\$11,704,870	\$491,596
Regular FTE Positions	91.00	93.00	96.00	+3.00

Economic and Workforce Development

[Larimer County Economic and Workforce Development \(LCEWD\)](#) connects people to meaningful work and businesses to talent and resources, improving our community's economic wellbeing. The Department provides several federal, state, and local programs that support job seekers, businesses, and others.

2023 Budget Goals and Priorities:

1. Provide leadership, support and regional coordination for the long term economic resiliency of individuals, families, businesses and the community, with a focus on wealth generation, economic inclusion and upward mobility
2. Refine labor exchange and talent development services and activities to adapt to rapidly changing economic and labor force conditions
3. Explore ways to capture, analyze and message data to a variety of internal and external audiences in order to increase impact and improve outcomes.

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Avg days wait for Veterans' Services Appointment	< 10 days	14 days	10 days	7 days	5 days
Retention rate of those receiving workforce services after 2 quarters	> 82%	78%	83%	72%	79%
Median quarterly earnings after 1 year following services	> \$8,750	\$9,272	\$9,977	\$13,319	\$12,000

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Intergovernmental	\$5,243,939	\$5,154,334	\$6,350,328	\$1,195,994
Charges for Services	\$776,634	\$1,220,032	\$999,892	(\$220,140)
Miscellaneous Revenues	\$73,808	\$107,035	\$0	(\$107,035)
Other Financing Sources	\$1,901,946	\$1,891,991	\$1,986,591	\$94,600
Total Revenues	\$7,996,327	\$8,373,392	\$9,336,811	\$963,419
Personnel Costs	\$4,226,590	\$5,822,941	\$6,241,732	\$418,791
Operating Expenses	\$3,526,872	\$2,733,719	\$3,351,268	\$617,549
Total Expenses	\$7,753,462	\$8,556,660	\$9,593,000	\$1,036,340
Regular FTE Positions	42.65	42.65	55.80	+13.15

Emergency Management

[The Office of Emergency Management](#) strives to create sustainable communities and to protect life and property by empowering all who live, work, and visit the County to prevent, mitigate, prepare for, respond to, and recover from all types of emergencies and disasters.

2023 Budget Goals and Priorities:

1. Provide greater outreach to under-resourced communities to increase resilience and preparedness for disasters.
2. Create a community education program with pre- and post-course assessments that is taught regularly throughout the community.
Improve community connectedness and preparedness through disaster mitigation programs and resilience-building tools.

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
% of Community Opted into Notifications	N/A	N/A	N/A	N/A	35%
% of Community have interacted w/emergency notification system	N/A	N/A	N/A	N/A	79%

EOC = Emergency Operations Center (active emergencies)

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Intergovernmental	\$95,744	\$75,827	\$75,827	\$0
Total Revenues	\$95,744	\$75,827	\$75,827	\$0
Personnel Costs	\$351,861	\$552,529	\$630,348	\$77,819
Operating Expenses	\$197,519	\$216,212	\$222,729	\$6,517
Total Expenses	\$549,380	\$768,741	\$853,077	\$84,336
Regular FTE Positions	5.00	5.00	6.00	+1.00

Engineering

[The Engineering Department](#) manages many of the County's capital projects, especially for the Road and Bridge Department; manages several stormwater and drainage services, improvement districts, and ensures the County's compliance with stormwater regulations; manages several disaster-related projects from the 2013 floods and 2021 wildfires; and processes (in partnership with the Community Development department) a variety of land use applications, which include requests for land divisions, commercial developments, rezoning requests, amended plats, Rural Land Use Plans, referral from adjacent entities, and proposed public projects

2023 Budget Goals and Priorities:

1. Implement a new Enterprise Asset Management system
2. Complete the next phase of the Owl Canyon Corridor capital project from I-25 to CR 9
3. Implement a proactive approach to subdivision road maintenance program in unincorporated Larimer County via creation of new public improvement districts
4. Continue progress on a plan for phased implementation of improvements to the County Club Road corridor in northeast Fort Collins

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Severe crash rate on county roads per 100 million vehicle miles	< 31	27	25	24	25
Structurally deficient mainline road bridges	N/A	1	1	1	2
Percent of county roads graded "C" or above for traffic flow	> 88%	86%	79%	79%	79%

Larimer County 2023 Budget

Engineering continued

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Taxes	\$3,305,125	\$3,354,219	\$3,242,607	(\$111,612)
Assessments	\$182,749	\$112,533	\$68,046	(\$44,487)
Licenses & Permits	\$55,910	\$45,367	\$92,250	\$46,883
Charges for Services	\$327,494	\$243,777	\$333,208	\$89,431
Interest Earnings	\$40,127	\$55,084	\$49,309	(\$5,775)
Miscellaneous Revenues	\$139,489	\$204	\$204	\$0
Other Financing Sources	\$546,786	\$588,065	\$614,477	\$26,412
Total Revenues	\$4,597,679	\$4,399,249	\$4,400,101	\$852
Personnel Costs	\$3,374,394	\$4,529,556	\$4,807,951	\$278,395
Operating Expenses	\$2,956,280	\$3,851,594	\$2,095,404	(\$1,756,190)
Debt Service	\$218,840	\$245,455	\$265,115	\$19,660
Other Financing Uses	\$371,869	\$309,263	\$306,735	(\$2,528)
Total Expenses	\$6,921,383	\$8,935,868	\$7,475,205	(\$1,460,663)
Regular FTE Positions	38.00	38.00	38.00	0.00

Extension

[The Larimer County Office of Colorado State University Extension](#) educators and specialists help Coloradans prevent and solve problems, build healthy people and strong communities. Extension faculty and staff provide education and services in agriculture, horticulture, range, forestry, water, health promotion, financial education, business management, leadership development, and 4-H youth-development.

2023 Budget Goals and Priorities:

1. Continue progress of allocating funds towards goals from our Community Needs Assessment, promoting projects and efforts that have the most community impact. Create awareness of Extension and our impacts through communications back to the community and leadership.
2. Continue increasing our revenues through community grants and donations.
3. Transition budget management responsibilities to program staff throughout 2023.

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Gross sales at county farmers' market	N/A	\$725,000	\$853,000	\$835,000	\$1.3M
SNAP* funds spent at County farmers' market	N/A	\$7,326	\$8,111	\$11,359	\$26,924
Percent of 4-H participants who complete program	> 85%	84%	88%	90%	87%
Master gardener volunteer hours	N/A	5,807	6,309	4,720	\$4,506

* = Supplemental Nutrition Assistance Program

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Charges for Services	\$119,343	\$164,750	\$155,750	(\$9,000)
Interest Earnings	\$201	\$0	\$0	\$0
Miscellaneous Revenues	\$158,851	\$535,834	\$340,847	(\$194,987)
Total Revenues	\$278,995	\$700,584	\$496,597	(\$203,987)
Personnel Costs	\$396,138	\$551,675	\$708,171	\$156,496
Operating Expenses	\$570,341	\$1,022,681	\$725,196	(\$297,485)
Total Expenses	\$966,479	\$1,574,356	\$1,433,367	(\$140,989)
Regular FTE Positions	4.00	4.00	4.00	0.00

Facilities Management

[The Facilities Department](#) supports the provision of services to the public by effectively planning for, designing, constructing, and maintaining space for all Larimer County Departments and across all County buildings. The department's mission statement is: "People matter. Buildings matter. We serve both!"

2023 Budget Goals and Priorities:

1. Complete or continue progress on major capital projects including the Jail Improvement, Behavioral Health Campus, Alternative Sentencing Expansion, Fleet Campus, Sheriff's Office Emergency Services, and others.
2. Continue to develop a strategy to address the future needs at the Justice Center.

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Increase in per sq. ft. operating cost	< 5%	3.5%	2.7%	1.3%	3.1%
Maintenance FTEs per 100K sq. ft.	< 5.08	0.83	0.78	0.78	0.75
Percent of staff rating facilities good or better	> 90%	90%	93%	93%	96%
Percent of preventative maintenance performed within recommended timelines	> 90%	97%	98%	95%	94%
Climate Wise Award Rating	N/A	Platinum	Platinum	Platinum	Platinum

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Intergovernmental	\$948,097	\$0	\$0	\$0
Charges for Services	\$2,567,316	\$2,429,137	\$2,449,347	\$20,210
Interest Earnings	\$105,233	\$100,000	\$50,000	(\$50,000)
Miscellaneous Revenues	\$133,386	\$0	\$0	\$0
Other Financing Sources	\$29,008,356	\$20,512,792	\$15,648,534	(\$4,864,258)
Total Revenues	\$32,762,388	\$23,041,929	\$18,147,881	(\$4,894,048)

Larimer County 2023 Budget

Facilities continued

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Personnel Costs	\$2,735,973	\$3,292,408	\$3,451,559	\$159,151
Operating Expenses	\$7,779,658	\$13,801,109	\$10,417,558	(\$3,383,551)
Capital Outlay	\$48,604,238	\$45,767,897	\$34,635,128	(\$11,132,769)
Other Financing Uses	\$179,246	\$2,199,852	\$0	(\$2,199,852)
Total Expenses	\$59,299,114	\$65,061,266	\$48,504,245	(\$16,557,021)
Regular FTE Positions	35.00	35.00	35.00	0.00

Financial Services

[The Finance Department](#) leads the county's accounting, financial systems, purchasing, risk management, debt administration, and sales tax functions. Providing these centralized services allows other departments and offices to focus on serving citizens.

2023 Budget Goals and Priorities:

1. Implement new fraud prevention programs
2. Take on processing procurements for the Human Services Department.
3. Continue to improve access to County facilities through the Americans with Disabilities Act capital project.
4. Complete sales tax project cost reports within 90 days of submission

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Favorable audit opinion?	Yes	Yes	Yes	Yes	Yes
Estimated savings through purchasing	N/A	\$6,400,000	\$5,700,000	\$6,300,000	\$5,200,000
Number of bids, quotes & requests for proposals	N/A	47	76	69	43
Workers compensation savings compared to industry benchmark	0%	34%	34%	12%	30%

Larimer County 2023 Budget

Financial Services continued

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Taxes	\$14,544,698	\$16,582,255	\$17,025,029	\$442,774
Assessments	\$643,985	\$262,459	\$263,083	\$624
Intergovernmental	\$25,884	\$25,560	\$25,560	\$0
Charges for Services	\$3,057,358	\$3,742,604	\$4,435,885	\$693,281
Interest Earnings	\$128,071	\$188,267	\$190,438	\$2,171
Miscellaneous Revenues	\$281,263	\$236,811	\$220,000	(\$16,811)
Other Financing Sources	\$5,929,250	\$5,931,250	\$5,939,500	\$8,250
Total Revenues	\$24,610,528	\$26,969,206	\$28,099,495	\$1,130,289
Personnel Costs	\$2,346,232	\$2,925,704	\$3,088,405	\$162,701
Operating Expenses	\$14,213,519	\$17,479,671	\$17,590,771	\$111,100
Debt Service	\$6,370,542	\$6,363,245	\$6,270,061	(\$93,184)
Other Financing Uses	\$4,248,374	\$0	\$0	\$0
Total Expenses	\$27,178,668	\$26,768,620	\$26,949,237	\$180,617
Regular FTE Positions	27.00	27.00	27.00	+0.75

Fleet Management

The Fleet Management Department supports the County's ability to provide services to the public by procuring, maintaining, and managing hundreds of vehicles and pieces of equipment including squad cars and trucks for the Sheriff, road grading equipment for Road and Bridge, pool vehicles for use by multiple departments, trash compacting equipment at the landfill, trucks used by Natural Resources, and more.

2023 Budget Goals and Priorities:

1. Enhance preventative maintenance program including proactive reporting to customer departments
2. Continue to evolve the County's electric vehicle program
3. Focus on creating efficient, organized workspaces within the County's new Fleet Campus

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Equipment units per-mechanic	> 110	112	120	107	108
Fleet CO2 Emissions in Metric Tons	N/A	N/A	7,055	6,628	6,343

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Intergovernmental	\$44,106	\$40,000	\$40,000	\$0
Charges for Services	\$10,589,726	\$11,817,758	\$12,468,445	\$650,687
Miscellaneous Revenues	\$5,569	\$0	\$6,000	\$6,000
Other Financing Sources	\$1,732,495	\$1,400,000	\$400,000	(\$1,000,000)
Total Revenues	\$12,371,896	\$13,257,758	\$12,914,445	(\$343,313)
Personnel Costs	\$1,669,639	\$2,064,581	\$2,170,393	\$105,812
Operating Expenses	\$5,302,569	\$5,526,963	\$5,428,100	(\$98,863)
Capital Outlay	\$4,401,256	\$7,225,586	\$5,863,692	(\$1,361,894)
Other Financing Uses	\$22,907	\$3,000,000	\$0	(\$3,000,000)
Total Expenses	\$11,396,372	\$17,817,130	\$13,462,185	(\$4,354,945)
Regular FTE Positions	20.00	18.00	20.00	+2.00

Health & Environment

[The Health and Environment Department](#)'s mission is working to provide everyone in Larimer County the opportunity for a healthy life. Under the direction of the [Larimer County Board of Health](#), core public health services include:

- Immunizations
- Community Health Improvement Plan
- Communicable disease prevention
- Food safety education and inspection
- Water quality
- Air quality
- Maternal, child and family health
- Emergency preparedness and response
- Pandemic suppression

2023 Budget Goals and Priorities:

1. Transition response to COVID-19 from pandemic to endemic.
2. Implement the [department's five-year Strategic Plan](#)
3. Focus on equity and health in all policies.
4. Update the [Community Health Improvement Plan](#).

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Immunization rate for children 19-35 months	> 90%	91%	91%	91%	91%
Number of food establishment inspections	1,645	1,708	841	581	1,282
Average critical violations per-inspection at food establishments	<2.76	2.0	3.1	2.7	2.7

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Taxes	\$4,185,952	\$4,408,146	\$4,640,025	\$231,879
Intergovernmental	\$8,517,820	\$8,736,727	\$6,380,839	(\$2,355,888)
Licenses & Permits	\$978,207	\$929,960	\$931,500	\$1,540
Charges for Services	\$674,509	\$931,610	\$866,785	(\$64,825)
Miscellaneous Revenues	\$32,655	\$46,000	\$20,830	(\$25,270)
Other Financing Sources	\$0	\$44,100	\$125,000	\$80,900
Total Revenues	\$14,389,144	\$15,096,543	\$12,964,879	(\$2,131,664)
Personnel Costs	\$10,743,884	\$12,429,610	\$10,519,442	(\$1,910,168)
Operating Expenses	\$2,631,977	\$2,829,959	\$2,575,884	(\$254,075)
Capital Outlay	\$0	\$26,372	\$100,000	\$73,628
Total Expenses	\$13,375,862	\$15,285,941	\$13,195,326	(\$2,090,615)
Regular FTE Positions	78.60	78.60	78.60	0.00

Human and Economic Health Administration & Housing

This department, newly created in 2022, is responsible for overall strategic direction of the Human and Economic Health (HEH) Service Category, and for implementing the County's strategic plan objectives related to affordable housing strategies.

2023 Budget Goals and Priorities:

1. Implement policies and strategies for affordable housing programming and practices as directed by the Board of County Commissioners.
2. Maintain appropriate operational funding for the positions in Human and Economic Health by seeking appropriate alternate funding sources as Human and Economic Health work expands and changes, and as other funding opportunities are investigated and pursued.

2021-2023 Budget Information:

Category	2021 Actual*	2022 Revised	2023 Budget	2023-2022 Change
Intergovernmental	\$0	\$0	\$68,771	\$68,771
Total Revenues	\$0	\$0	\$68,771	\$68,771
Personnel Costs	\$2,249	\$333,415	\$356,330	\$22,915
Operating Expenses	\$0	\$27,832	\$247,017	\$219,185
Total Expenses	\$2,249	\$361,247	\$603,347	\$242,100
Regular FTE Positions	0.00	3.00	3.00	0.00

* = This department was created in late 2021

Human Resources

[The Human Resources Department](#) supports the County's ability to provide services to the public by attracting, developing, maintaining, and retaining a talented workforce, and managing all payroll, benefits, training programs, and other HR services to County employees.

2023 Budget Goals and Priorities:

1. Implement the new Dimensions time-keeping software
2. Implement continuous improvement projects to provide cost-effective benefits plans.
3. Continually improve employee relations and recruitment, including areas such as promoting equity, expand hiring of individuals with disabilities, and other employee recruiting tools.

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Overtime as a percent of total county earnings	< 4%	2.5%	2.5%	3.1%	2.5%
Average days from job posting to offer	< 50 days	42 days	46 days	51 days	53 days
Percent increase in healthcare costs over prior year	< 9%	3.0%	1.5%	0.0%	0.0%
Percent of employees rating Larimer County as a great place to work	> 90%	93%	97%	95%	96%

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Charges for Services	\$21,734,674	\$29,345,000	\$31,520,000	\$2,175,000
Interest Earnings	\$37,901	\$99,000	\$59,000	(\$40,000)
Miscellaneous Revenues	\$1,290,698	\$605,000	\$805,000	\$200,000
Other Financing Sources	\$935,317	\$1,050,000	\$1,086,750	\$36,750
Total Revenues	\$23,998,591	\$31,099,000	\$33,470,750	\$2,371,750
Personnel Costs	\$3,310,928	\$3,738,868	\$4,396,547	\$657,679
Operating Expenses	\$31,756,988	\$29,650,748	\$31,743,277	\$2,092,529
Total Expenses	\$35,067,916	\$33,277,166	\$36,139,824	\$2,750,208
Regular FTE Positions	23.75	23.75	26.90	+3.15

Human Services

[The Department of Human Services](#) assists individuals and families achieve self-sufficiency and security through public assistance programs, services, or referrals to community agencies. The department's mission statement is "We are an inclusive community where everyone thrives". The mission statement is, "We are responsive, providing timely resources in partnership with our community so individuals and families are healthy, supported, and safe".

Key services include:

- Food assistance
- Medical coverage
- Temporary cash assistance for families
- Protection for vulnerable adults and children
- Child support
- Care options for individuals with disabilities and limited finances
- Referrals to community agencies that help people in need

2023 Budget Goals and Priorities:

1. Continue to evaluate space utilization in light of new work environment realities
2. Expand community-based services and increase access in rural areas of the County
3. Improve service through technology projects such as workflow systems and online services
4. Stabilize and support the department's workforce

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Child support paid per \$1 of program cost	≥ \$7	\$6.45	\$7.70	\$10.18	\$7.38
Percent of parental support cases w/funds collected	> 66%	66%	66%	64%	61%
Percent of children remaining at home for 12 months after county care	≥ 83%	85%	79%	84%	88%
Percent of children who remain safely at home per case plan	≥ 93%	93%	94%	92%	86%
Percent of children who do not experience maltreatment within 6 months of closure of services	≥ 97%	97%	97%	99%	98%

Larimer County 2023 Budget

Human Services continued

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Taxes	\$10,370,420	\$10,408,418	\$11,979,929	\$1,571,511
Intergovernmental	\$37,507,979	\$43,333,273	\$48,762,195	\$5,428,922
Miscellaneous Revenues	\$774,740	\$1,208,941	\$1,338,985	\$130,044
Total Revenues	\$48,653,138	\$54,950,632	\$62,081,109	\$7,130,477
Personnel Costs	\$31,094,009	\$37,133,217	\$43,413,310	\$6,280,093
Operating Expenses	\$15,278,500	\$18,314,552	\$18,961,762	\$647,210
Capital Outlay	\$0	\$102,757	\$0	(\$102,757)
Other Financing Uses	\$0	\$722,243	\$3,552,385	\$2,830,142
Total Expenses	\$46,372,509	\$56,272,769	\$65,927,457	\$9,654,688
Regular FTE Positions	444.50	464.50	474.50	+10.00

Information Technology

[The Information Technology \(IT\) Department](#) supports the County's ability to serve the public by providing technology services such as network infrastructure, public safety radio, web services, business intelligence, continuous improvement, geographic information systems (GIS), and other key functions.

2023 Budget Goals and Priorities:

1. Advance digital equity through partnerships and grant opportunities to expand broadband access, and expansion of access to affordability projects.
2. Utilize county data as an asset
3. Improve customer service and engagement
4. Digitize county services
5. Improve cybersecurity through enhanced security measures and increased training

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Cybersecurity Rating	740-900	800	770	770	720
Hours of business downtime due to IT failures	N/A	7	1	10	8
Unique visits to Larimer.org	N/A	1.5 million	1.9 million	3.6 million	3.0 million

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Intergovernmental	\$2,209	\$0	\$0	\$0
Charges for Services	\$6,884,308	\$6,447,640	\$7,496,400	\$1,048,760
Miscellaneous Revenues	\$2,029	\$0	\$0	\$0
Other Financing Sources	\$5,010,219	\$3,182,109	\$2,898,425	(\$283,684)
Total Revenues	\$11,898,766	\$9,629,749	\$10,394,825	\$765,076
Personnel Costs	\$9,418,374	\$11,204,479	\$11,994,844	\$790,365
Operating Expenses	\$7,680,376	\$10,388,236	\$9,193,442	(\$1,194,794)
Capital Outlay	\$1,588,498	\$4,361,740	\$4,116,698	(\$245,042)
Other Financing Uses	\$1,534,572	\$0	\$0	\$0
Total Expenses	\$20,221,820	\$25,954,455	\$25,304,984	(\$649,471)
Regular FTE Positions	82.60	82.60	84.60	+2.00

Natural Resources

[The Natural Resources Department](#) manages Larimer County's great outdoor places, including magnificent open spaces and water-based recreation areas, and fosters responsible land stewardship through weed management and healthy forest practices. The Department's mission is to establish, protect and manage significant regional parks, open spaces, and conserved privately-owned lands providing quality outdoor recreational opportunities and stewardship of natural resource values.

2023 Budget Goals and Priorities:

1. Continually provide high quality open space and park visitor experiences through providing appropriate infrastructure (such as trails, parking, etc.), educational and informational amenities, and public safety services.
2. Acquire land in both fee-title and protected via conservation easement to ensure ongoing natural resource protections.
3. On county-owned lands, develop management plans, provide appropriate public access facilities, and ensure ongoing adaptive resource management.
4. Continue to provide quality land stewardship services including best native vegetation management practices on both public and private lands as appropriate.

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Number of daily entrance permits sold	< 240,000	214,000	203,000	264,000	220,000
Parcels with "List A" noxious weeds treated	< 380	493	269	163	369
Management cost/acre	≤ \$120	\$113	\$119	\$134	\$109

Larimer County 2023 Budget

Natural Resources continued

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Taxes	\$11,653,654	\$12,949,382	\$13,407,376	\$457,994
Intergovernmental	\$2,877,984	\$2,997,228	\$1,586,930	(\$1,410,298)
Licenses & Permits	\$6,145,449	\$6,369,355	\$6,709,941	\$340,586
Charges for Services	\$1,043,687	\$1,028,096	\$1,089,993	\$61,897
Interest Earnings	\$51,244	\$77,992	\$81,892	\$3,900
Miscellaneous Revenues	\$1,172,407	\$62,000	\$60,000	(\$2,000)
Other Financing Sources	\$4,008,157	\$6,515,688	\$2,202,997	(\$4,312,691)
Total Revenues	\$26,952,582	\$29,999,741	\$25,139,129	(\$4,860,612)
Personnel Costs	\$6,284,708	\$7,989,614	\$8,097,372	\$107,758
Operating Expenses	\$5,709,211	\$6,952,900	\$6,053,555	(\$899,345)
Capital Outlay	\$3,665,501	\$15,434,099	\$3,447,051	(\$11,987,048)
Other Financing Uses	\$3,793,775	\$6,096,226	\$4,093,066	(\$2,003,160)
Total Expenses	\$19,453,196	\$36,472,839	\$21,691,044	(\$14,781,795)
Regular FTE Positions	50.10	50.50	56.50	+6.00

Non-Departmental

Non-Departmental expenses and revenues are not easily categorized in any one department or elected office operations. This includes transactions like property tax revenues, pass-through expenses to Foothills Gateway Inc., replacement equipment, COVID-19 related grants and funds such as the [State and Local Fiscal Recovery Fund](#), and other county transfers.

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Taxes	\$128,352,209	\$133,691,175	\$135,146,566	\$1,455,391
Intergovernmental Revenue	\$25,072,188	\$54,188,725	\$12,560,908	(\$41,627,817)
Charges for Services	\$24,264	\$25,500	\$0	(\$25,500)
Interest Earnings	(\$3,986,118)	\$184,510	(\$900,000)	(\$1,084,510)
Miscellaneous Revenue	\$6,618,047	\$8,153,664	\$8,250,000	\$96,336
Other Financing Sources	\$1,295,307	\$15,284,735	\$1,560,000	(\$13,724,735)
Total Revenues	\$157,375,896	\$211,528,309	\$156,617,474	(\$54,910,835)
Personnel Costs	\$2,740,777	\$2,586,012	\$548,859	(\$2,037,153)
Operating Expenses	\$31,651,830	\$24,962,769	\$37,640,025	\$12,677,255
Capital Outlay	\$504,045	\$1,013,614	\$651,200	(\$362,414)
Other Financing Uses	\$44,713,803	\$41,989,946	\$32,690,515	(\$9,299,431)
Total Expenses	\$79,610,454	\$70,552,341	\$71,530,599	\$978,258

The Ranch

[The Ranch](#), Larimer County's Fairgrounds and Events Complex is a premier entertainment complex, hosting a wide variety of events like the AHL Colorado Eagles professional hockey, family shows and concerts, high school graduations, the Larimer County Fair and PRCA Rodeo, 4-H and CSU Extension programs, outdoor concerts and community events, commercial trade shows, and business and community meetings.

2023 Budget Goals and Priorities:

1. Continue work on [The Ranch's Master Plan](#), including completion of infrastructure and youth equine building projects; and initial work on other facilities through Public Private Partnerships.
2. Refine financial ,rate-setting and billing processes, so that program revenues fully support operations.
3. Fully implement the new asset management system
4. Explore one-time and ongoing revenue sources not tied to specific events or facility rentals such as grants, naming rights, advertising, etc.

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Percent of operating expenses covered by operating revenues	> 100%	79%	84%	98%	65%
Sponsorship revenues	N/A	\$1,810,000	\$2,200,000	\$1,260,000	\$1,880,000
Facility utilization rate: Equine	> 55%	52%	54%	16%	59%
Facility utilization rate: exhibition & meetings	> 65%	47%	49%	28%	46%
Community events	N/A	1,053	1,648	262	562

Larimer County 2023 Budget

The Ranch continued

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Taxes	\$12,956,385	\$14,462,114	\$15,011,749	\$549,635
Intergovernmental	\$61,001	\$0	\$0	\$0
Charges for Services	\$4,301,002	\$7,079,950	\$9,344,638	\$2,264,688
Interest Earnings	\$56,175	\$2,974	\$0	(\$2,974)
Miscellaneous Revenues	\$1,824,429	\$882,450	\$531,270	(\$351,180)
Other Financing Sources	\$65,937	\$241,477	\$253,551	\$12,074
Total Revenues	\$19,264,928	\$22,668,965	\$25,141,208	\$2,472,243
Personnel Costs	\$2,299,331	\$2,235,289	\$2,746,726	\$391,437
Operating Expenses	\$8,275,901	\$8,298,604	\$9,831,992	\$1,533,388
Capital Outlay	\$1,336,123	\$30,718,000	\$23,955,734	(\$6,762,266)
Other Financing Uses	\$112,226	\$0	\$0	\$0
Total Expenses	\$12,023,581	\$41,371,893	\$36,534,452	(\$4,837,441)
Regular FTE Positions	22.62	24.62	24.62	0.00

Road & Bridge

[The Road and Bridge Department](#) improves, constructs, and maintains the network of roads and bridges in unincorporated areas of Larimer County. This network includes 382 miles of paved roads, 419 miles of non-paved (mostly gravel), 100 miles of subdivision roads, and more than 660 bridges. The department performs snow and ice control on 684 mainline miles of county roads plus 84 miles of subdivision roads.

2023 Budget Goals and Priorities:

1. Provide paved road maintenance to maintain an average PCI of 75-85 and provide non-paved road maintenance to maintain an average PCI of 80-90
2. Maintain average accidents per snow day, per 1 million Vehicle Miles Travelled at less than 1.0
3. Reduce the vacancy rate and turnover rate of staff by replacing hard-to-fill seasonal positions with regular, full-time positions.

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Average road surface condition: non-paved	80-90	83	82	81	84
Average road surface condition: paved	75-85	83	85	91	89
Average accidents per snow day per million vehicle miles traveled	<1.0	0.47	0.35	0.35	0.30

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Taxes	\$15,231,468	\$15,267,420	\$15,571,091	\$303,671
Intergovernmental	\$21,147,539	\$17,747,613	\$18,734,441	\$986,828
Licenses & Permits	\$1,138,223	\$6,532,950	\$5,578,000	(\$954,950)
Charges for Services	\$366,110	\$265,000	\$215,000	(\$50,000)
Interest Earnings	\$33,760	\$12,301	\$18,968	\$6,667
Miscellaneous Revenues	\$687,425	\$103,000	\$3,000	(\$100,000)
Other Financing Sources	\$2,982,118	(\$1,063,437)	\$1,122,500	\$2,185,937
Total Revenues	\$41,586,642	\$38,864,847	\$41,243,000	\$2,378,153

Larimer County 2023 Budget

Road & Bridge continued

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Personnel Costs	\$6,516,634	\$7,738,112	\$8,178,512	\$440,400
Operating Expenses	\$27,416,121	\$32,231,803	\$42,910,773	\$10,678,970
Capital Outlay	\$8,289,808	\$3,802,000	\$1,197,899	(\$2,604,101)
Other Financing Uses	\$2,228,198	\$4,736,876	\$2,398,300	(\$2,338,576)
Total Expenses	\$44,450,762	\$48,508,791	\$54,685,484	\$6,176,693
Regular FTE Positions	81.00	81.00	81.00	0.00

Office of the Sheriff

[The Larimer County Sheriff's Office](#) provides key public safety duties including:

- [Operation of the County Jail](#)
- [The Patrol Section](#), which provides law enforcement services in unincorporated Larimer County and other jurisdictions through cooperative agreements and dispatch of deputies to unincorporated Larimer County, the Town of Wellington, and the Town of Berthoud. Dispatching services are also provided to Timnath Police Department, LCSO Emergency Services (wildland fire), Larimer County Search and Rescue, Larimer County Dive Rescue, Larimer County Parks, State Parks, and numerous volunteer fire and ambulance departments
- [The Investigations Division](#), which handles criminal investigations, including crimes against persons and property, crime lab and forensics, and other duties such as fugitive apprehension, human trafficking investigations, covert surveillance, street-level criminal interdiction, assisting patrol with identified problem areas, assisting the jail with introduction of contraband investigations, and assisting the Northern Colorado Drug Task Force
- [The Emergency Services Unit](#), which is responsible for the management of wildland fire, search and rescue, water rescue, and hazardous materials incidents in Larimer County
- Other services such as concealed handgun permitting, alarm system registration, process serving, and community programs such as posse, Sheriff's Auxiliary, and volunteer programs

2023 Budget Goals and Priorities:

1. Continue to manage the jail expansion project to stay on time and on budget
2. Establish a greater intelligence network regarding drugs and the network of drug dealers in Larimer County with the goal of reducing the overall use of all illegal narcotics.
3. Continue the evaluation of civilian/non-sworn pay within the entire agency to ensure that all members are classified and compensated appropriately.
4. Increase the pay for sworn members to a point that reduces the rate of attrition to multiple other Agencies.
5. Conduct a staff study that evaluates our staffing levels to calls for service and overall workload to determine if we are optimally giving the expected level of service to the citizens of Larimer County.

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Annual Jail Bookings	N/A	12,815	12,502	10,089	9,751
Average daily inmate population	N/A	548	535	457	505
Total calls for patrol services	N/A	N/A	N/A	N/A	33,000
Community Resilience Assessment	10	N/A	N/A	N/A	N/A
Responses by Mental Health Units	N/A	N/A	N/A	N/A	1,682

Larimer County 2023 Budget

Office of the Sheriff continued

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Taxes	\$9,551,309	\$10,490,686	\$11,015,220	\$524,534
Intergovernmental	\$5,148,705	\$6,366,573	\$6,158,424	(\$208,149)
Licenses & Permits	\$586,547	\$350,000	\$357,000	\$7,000
Charges for Services	\$2,989,454	\$2,296,371	\$2,585,983	\$289,522
Interest Earnings	\$114	\$0	\$0	\$0
Miscellaneous Revenues	\$416,033	\$300,674	\$405,102	\$104,428
Other Financing Sources	\$4,000,000	\$1,135,720	\$0	(\$1,135,720)
Total Revenues	\$22,696,163	\$20,940,024	\$20,521,639	(\$418,385)
Personnel Costs	\$48,284,886	\$54,803,736	\$58,268,313	\$3,464,577
Operating Expenses	\$15,319,471	\$22,922,503	\$24,149,308	\$3,226,805
Other Financing Uses	\$235,302	\$230,720	\$120,073	(\$110,647)
Total Expenses	\$63,839,389	\$75,956,959	\$82,537,694	\$6,580,735
Regular FTE Positions	505.00	507.00	532.00	+25.00

Solid Waste

[The Solid Waste Department](#) operates the County's landfill, waste-diversion programs (including hazardous waste, recycling, composting, and other programs), and provides educational programs related to waste management and environmental stewardship.

2023 Budget Goals and Priorities:

1. Develop a plan to effectively treat groundwater to meet Colorado Department of Public Health and Environment water quality requirements.
2. Develop a plan to address surface water quality to meet Colorado Water Quality Control Division water quality requirements.
3. Construct the North Landfill infrastructure to establish operations, design and permit the transfer station and the grading plan and achieve 70% construction by the end of 2023.

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Tons of waste entering landfill	N/A	404,000	414,000	401,000	380,000
Percent of county municipal solid waste deposited	N/A	55%	58%	66%	78%
Tons of household hazardous waste diverted from landfill	N/A	554	534	543	528
% of municipal partners' waste recycled	28% by 2025	11%	12%	12%	15%

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Licenses and Permits	\$26,012	\$3,500	\$1,500	(\$2,000)
Charges for Services	\$13,201,089	\$14,790,256	\$17,025,845	\$2,235,589
Interest Earnings	\$100,977	\$300,000	\$310,000	\$10,000
Miscellaneous Revenues	\$8,123	\$12,326	\$12,300	(\$26)
Other Fin. Sources	\$633,500	\$0	\$0	\$0
Total Revenues	\$13,969,701	\$15,106,082	\$17,349,645	\$2,243,563
Personnel Costs	\$2,624,404	\$3,426,826	\$3,524,035	\$97,209
Operating Expenses	\$4,622,750	\$7,519,751	\$13,609,774	\$6,090,023
Capital Outlay	\$2,565	\$825,000	\$36,850,000	\$36,025,000
Other Financing Uses	\$379,526	\$1,275,000	\$2,224,000	\$949,000
Total Expenses	\$7,629,245	\$13,046,577	\$56,207,809	\$43,161,232
Regular FTE Positions	34.50	34.50	34.50	0.00

Office of the Surveyor

[The Office of the 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.

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Total Revenues	\$0	\$0	\$0	\$0
Personnel Costs	\$8,312	\$8,873	\$24,859	\$15,986
Operating Expenses	\$780	\$770	\$1,540	\$770
Total Expenses	\$9,092	\$9,643	\$26,399	\$16,756
Regular FTE Positions	1.00	1.00	1.00	1.00

Office of the Treasurer & Public Trustee

[The Office of the Treasurer](#) is responsible 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.). [The Public Trustee](#) performs public service duties as prescribed in Title 38 of the Colorado Revised Statutes. These duties include processing documents pertaining to Foreclosures of Deeds of Trust and Release of Deeds of Trust.

2023 Budget Goals and Priorities:

1. Build or acquire a bank reconciliation model for the County's financial system
2. Integrate Public Trustee operations into the County's financial system
3. Redefine the Public Trustee Office duties and responsibilities with the Treasurer's Office to leverage cross-training and coverage

Performance & Output Measures:

Measure Name	Goal Value	2018	2019	2020	2021
Tax Liens Sold	N/A	722	1,082	809	1,478
Courtesy Delinquent Notices Provided to Mobile Homeowners	N/A	596	576	642	831
Public Trustee Releases of Deeds of Trust	N/A	N/A	20,108	32,978	34,705
Percent of Property Taxes Collected	N/A	100.0%	99.9%	99.9%	99.2%
Tax Payments Collected via Phone and Online	N/A	6,713	8,621	16,512	21,920

Larimer County 2023 Budget

Office of the Treasurer and Public Trustee continued

2021-2023 Budget Information:

Category	2021 Actual	2022 Revised	2023 Budget	2023-2022 Change
Charges for Services	\$5,387,869	\$5,390,100	\$4,934,750	(\$455,350)
Interest Earnings	\$2,891,224	\$5,389,000	\$2,389,250	(\$2,999,750)
Miscellaneous Revenue	\$17,239	\$400	\$550	\$150
Other Financing Sources	\$0	\$0	\$0	\$0
Total Revenues	\$8,296,331	\$10,779,500	\$7,324,550	(\$3,454,950)
Personnel Costs	\$1,369,749	\$1,634,930	\$1,729,098	\$94,168
Operating Expenses	\$204,450	\$369,197	\$647,307	\$278,110
Other Financing Uses	\$247,851	\$0	\$0	\$0
Total Expenses	\$1,822,051	\$2,004,127	\$2,376,405	\$372,278
Regular FTE Positions	16.00	16.00	16.00	0.00

Revenue & Expenditure Summaries

Summary of Estimated Financial Sources & Uses – All Funds

Overview

The charts below provide a three-year comparison of:

1. Expenditures and revenues by major category – all funds.
2. Expenditures by fund type & fund

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, 2021-2023 (in millions of \$)						
Revenue Category	2021 Actual	2022 Budget	2022 Revised Budget	2023 Budget	2023 - Rev 2022 \$	2023 - Rev 2022 %
Property Taxes	\$150.1	\$155.8	\$155.8	\$159.1	\$3.3	2%
Sales & Use Tax	\$69.5	\$63.8	\$77.8	\$80.7	\$2.9	4%
Other Taxes	\$11.9	\$11.9	\$11.9	\$12.1	\$0.1	1%
Intergovernmental Revenue	\$107.9	\$123.3	\$140.7	\$102.5	(\$38.2)	-27%
Licenses & Permits	\$12.0	\$18.9	\$17.1	\$16.6	(\$0.6)	-3%
External Charges for Services	\$49.0	\$50.9	\$52.9	\$55.3	\$2.4	5%
Interest Earnings	(\$0.5)	\$2.1	\$6.8	\$2.4	(\$4.4)	-64%
Miscellaneous Revenues	\$13.7	\$12.2	\$12.6	\$12.1	(\$0.5)	-4%
Other Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0%
Assessments	\$0.8	\$0.3	\$0.4	\$0.3	(\$0.1)	-24%
Sale of Capital Assets	\$1.0	\$0.4	\$0.4	\$0.4	\$0.0	0%
Debt Proceeds	\$0	\$0.0	\$0.0	\$0.0	\$0.0	0%
Transfers from County Funds	\$58.6	\$48.1	\$55.9	\$37.3	(\$18.7)	-33%
Internal Charges for Services	\$46.5	\$54.1	\$55.5	\$62.4	\$6.8	12%
Use/(Add to) Fund Balance	(\$3.0)	\$108.0	\$70.1	\$130.6	\$60.4	86%
TOTAL GROSS REVENUES (a)	\$517.6	\$649.7	\$658.1	\$671.7	\$13.6	2%
Expenditure Category	2021 Actual	2022 Budget	2022 Revised Budget	2023 Budget	2023 - Rev 2022 \$	2023 - Rev 2022 %
Personnel	\$183.1	\$214.0	\$218.6	\$233.3	\$14.6	7%
Operating Costs	\$198.0	\$228.3	\$228.1	\$267.2	\$39.1	17%
Capital Outlay	\$71.3	\$152.2	\$143.9	\$119.4	(\$24.6)	-17%
Debt Service	\$6.6	\$6.5	\$6.6	\$6.5	(\$0.1)	-1%
Inter-Fund Transfers	\$58.6	\$48.7	\$60.8	\$45.4	(\$15.4)	-25%
Other Expenses	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0%
TOTAL GROSS EXP. (a)	\$517.6	\$649.7	\$658.1	\$671.7	\$13.6	2%
(a) = Totals may not tie due to rounding						

Larimer County 2023 Budget

Table 2 - Expenditures by fund type & fund

Comparison of Expenditures by Fund & Fund Type, 2021-2023 (in millions)						
Fund	2021 Actual	2022 Budget	2022 Revised Budget	2023 Budget	2023 - Rev 2022 \$	2023 - Rev 2022 %
GENERAL FUND	\$158.6	\$191.1	\$200.7	\$196.4	(\$4.3)	-2%
Climate Change-Related	\$0.0	\$0.0	\$1.0	\$0.0	(\$1.0)	-100%
Disaster	\$42.4	\$1.8	\$19.1	\$35.1	\$16.0	84%
SPECIAL REVENUE FUNDS						
Section 125	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0	0%
Sales Tax Fund	\$15.3	\$10.5	\$12.6	\$13.0	\$0.5	4%
Open Space	\$7.9	\$15.5	\$25.9	\$11.9	(\$14.1)	-54%
Parks Fund	\$9.8	\$6.2	\$8.5	\$6.5	(\$2.0)	-23%
Pest Control	\$1.2	\$1.4	\$1.5	\$3.3	\$1.8	119%
Conservation Trust	\$0.5	\$0.1	\$0.5	\$0.1	(\$0.4)	-93%
The Ranch	\$12.0	\$46.8	\$41.4	\$36.5	(\$4.8)	-12%
Building Inspection	\$2.8	\$3.1	\$3.5	\$3.7	\$0.3	7%
Public Trustee	\$0.5	\$0.3	\$0.3	\$0.3	\$0.0	0%
Road & Bridge	\$44.5	\$60.4	\$49.6	\$54.7	\$0.8	2%
Human Services	\$46.4	\$55.8	\$56.3	\$65.9	\$9.7	17%
Behavioral Health	\$6.3	\$39.3	\$42.3	\$26.5	(\$15.7)	-37%
Developmental Disabilities	\$4.9	\$5.1	\$5.1	\$5.2	\$0.1	2%
Workforce Center	\$7.8	\$6.2	\$8.6	\$9.6	\$1.0	12%
Community Justice Alternatives	\$9.7	\$11.7	\$11.5	\$13.6	\$2.1	18%
Health & Environment	\$13.4	\$14.6	\$15.2	\$13.2	(\$2.1)	-14%
Drainage Funds	\$0.1	\$0.2	\$0.2	\$0.2	0%	0%
DEBT SERVICE FUNDS						
Assessment Debt	\$0.4	\$0.3	\$0.4	\$0.3	(\$0.1)	-22%
Jail COPs	\$5.9	\$5.9	\$5.9	\$5.9	\$0.0	0%
CAPITAL PROJECT FUNDS						
Improvement Districts	\$3.0	\$2.4	\$3.2	\$1.8	(\$1.4)	-44%
Information Technology Capital	\$2.7	\$4.8	\$5.1	\$6.0	\$0.9	18%
Facilities Capital Projects	\$49.2	\$58.5	\$48.2	\$34.6	(\$13.5)	-28%
Replacement Fund	\$0.8	\$0.6	\$1.8	\$1.0	(\$0.8)	-46%
ENTERPRISE FUND						
Solid Waste	\$7.6	\$41.6	\$13.0	\$56.2	\$43.2	331%
INTERNAL SERVICE FUNDS						
Info Technology – End User Tech.	\$7.6	\$5.1	\$8.8	\$6.6	(\$2.2)	-25%
Facilities	\$10.1	\$11.2	\$16.9	\$13.9	(\$3.0)	-18%
Fleet Services	\$11.4	\$15.2	\$17.8	\$13.5	(\$4.4)	-24%
Employee Benefits	\$31.3	\$30.0	\$29.1	\$31.1	\$2.1	7%
Unemployment	\$0.3	\$0.3	\$0.3	\$0.3	\$0	3%
Risk Management	\$3.2	\$3.9	\$4.7	\$4.6	(\$0.2)	-4%
TOTAL GROSS EXPENDITURES(a)	\$517.6	\$649.7	\$658.1	\$671.7	\$13.6	2%
(a) = Totals may not tie due to rounding						

Larimer County 2023 Budget

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	2021 Actual	2022 Revised	2023 Budget	2021 Actual	2022 Revised	2023 Budget
Intergovernmental	\$31.1	\$62.1	\$20.2	\$37.5	\$43.3	\$48.8
Taxes	\$133.0	\$139.1	\$140.9	\$10.4	\$10.4	\$12.0
Charges for Service	\$22.0	\$20.4	\$19.8	\$0.0	\$0.0	\$0.0
Licenses & Permits	\$0.8	\$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	(\$1.0)	\$5.6	\$1.5	\$0.0	\$0.0	\$0.0
Misc. & Other	\$7.4	\$9.2	\$9.2	\$0.8	\$1.2	\$1.3
Other Financing Sources	\$4.4	\$13.9	\$0.4	\$0.0	\$0.0	\$0.0
TOTAL FINANCIAL SOURCES	\$197.7	\$250.8	\$192.7	\$48.7	\$55.0	\$62.1
Use of Funds	2021 Actual	2022 Revised	2023 Budget	2021 Actual	2022 Revised	2023 Budget
Personnel	\$101.9	\$121.2	\$127.3	\$31.1	\$37.1	\$43.4
Operating	\$54.2	\$56.4	\$70.8	\$15.3	\$18.3	\$19.0
Capital Outlay	\$0.3	\$0.7	\$0.6	\$0.0	\$0.1	\$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	\$44.6	\$42.5	\$32.8	\$0.1	\$0.7	\$3.6
TOTAL FINANCIAL USES	\$201.0	\$220.8	\$231.5	\$46.4	\$56.3	\$65.9
Net Increase/(Decrease) in Fund Balance	(\$0.3)	\$30.0	(\$38.8)	\$2.3	(\$1.3)	(\$3.9)
Beginning Fund Balance	\$84.9	\$81.5	\$111.6	\$15.4	\$17.7	\$16.4
Ending Fund Balance	\$81.5	\$111.6	\$72.7	\$17.7	\$16.4	\$12.5

(a) = Includes subfunds: General Fund (101), Climate Change Response (102), and Emergency Fund (105)

Larimer County 2023 Budget

Major Funds						
	Road & Bridge Fund (b)			Natural Resources Fund		
Sources of Funds	2021 Actual	2022 Revised	2023 Budget	2021 Actual	2022 Revised	2023 Budget
Intergovernmental	\$21.1	\$17.7	\$18.7	\$0.6	\$1.4	\$0.4
Taxes	\$14.9	\$15.0	\$15.3	\$10.8	\$12.1	\$12.5
Charges for Service	\$0.7	\$0.5	\$0.5	\$0.2	\$0.2	\$0.2
Licenses & Permits	\$1.1	\$6.5	\$5.6	\$1.5	\$1.4	\$1.6
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.0	\$0.0	\$0.0	\$0.1	\$0.0	\$0.1
Misc. & Other	\$0.7	\$0.1	\$0.0	\$1.1	\$0.0	\$0.0
Other Financing Sources	\$3.0	(\$1.0)	\$1.1	\$1.4	\$4.6	\$1.7
TOTAL FINANCIAL SOURCES	\$41.6	\$38.9	\$41.2	\$15.6	\$19.7	\$16.4
Use of Funds	2021 Actual	2022 Revised	2023 Budget	2021 Actual	2022 Revised	2023 Budget
Personnel	\$6.5	\$7.7	\$8.2	\$1.7	\$2.2	\$1.9
Operating	\$27.4	\$32.2	\$42.9	\$3.3	\$4.2	\$4.3
Capital Outlay	\$8.3	\$3.8	\$1.2	\$1.1	\$14.6	\$3.4
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	\$2.2	\$4.7	\$2.4	\$1.8	\$4.9	\$2.2
TOTAL FINANCIAL USES	\$44.5	\$48.5	\$54.7	\$7.9	\$25.9	\$11.9
Net Increase/(Decrease) in Fund Balance	(\$2.8)	(\$9.7)	(\$13.4)	\$7.7	(\$6.2)	4.6
Beginning Fund Balance	\$31.6	\$28.8	\$19.1	\$12.9	\$20.6	\$14.4
Ending Fund Balance	\$28.8	\$19.1	\$5.7	\$20.6	\$14.4	\$19.0

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

Larimer County 2023 Budget

Item	Minor Funds			Minor Fund		
	Governmental & Internal Service			Enterprise – Solid Waste		
Sources of Funds	2021 Actual	2022 Revised	2023 Budget	2021 Actual	2022 Revised	2023 Budget
Intergovernmental	\$17.6	\$16.2	\$14.5	\$0.0	\$0.0	\$0.0
Taxes	\$62.4	\$69.0	\$71.1	\$0.0	\$0.0	\$0.0
Charges for Service	\$59.4	\$72.8	\$80.1	\$13.2	\$14.8	\$17.0
Licenses & Permits	\$8.6	\$8.6	\$8.9	\$0.0	\$0.0	\$0.0
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.4	\$0.9	\$0.5	\$0.1	\$0.3	\$0.3
Misc. & Other	\$3.8	\$2.1	\$1.5	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$50.3	\$38.9	\$34.4	\$0.7	\$0.0	\$0.0
TOTAL FINANCIAL SOURCES	\$203.3	\$208.5	\$211.4	\$14.0	\$15.1	\$17.3
Use of Funds	2021 Actual	2022 Revised	2023 Budget	2021 Actual	2022 Revised	2023 Budget
Personnel	\$39.3	\$46.9	\$48.9	\$2.6	\$3.4	\$3.5
Operating	\$93.3	\$109.5	\$116.7	\$4.6	\$7.5	\$13.6
Capital Outlay	\$61.6	\$123.9	\$77.2	\$0.0	\$0.8	\$36.9
Debt Service	\$6.6	\$6.6	\$6.5	\$0.0	\$0.0	\$0.0
Other Expenses	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$9.6	\$6.7	\$2.2	\$0.4	\$1.3	\$2.2
TOTAL FINANCIAL USES	\$210.4	\$293.6	\$251.5	\$7.6	\$13.0	\$56.2
Net Increase/(Decrease) in Fund Balance	(\$7.1)	(\$85.1)	(\$40.2)	\$6.4	(\$2.0)	(\$38.8)
Beginning Fund Balance	\$258.2	\$251.3	\$166.2	\$49.4	\$55.8	\$57.8
Ending Fund Balance	\$251.3	\$166.2	\$126.0	\$55.8	\$57.8	\$19.0

Department & Fund Structure

Overview

The Larimer County budget includes several elected offices and departments that are budgeted across several 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					
Clerk & Recorder						
Administration & Support	X			X		
Recording	X			X		
Motor Vehicle	X					
Elections	X			X		
Board of Equalization	X					
Community Planning, Infrastructure & Resources						
Code Compliance & Building		X				
Development Planning	X					
Engineering	X	X				
Natural Resources		X				
Pest District		X				
Road & Bridge		X		X		
Ranch		X				
Solid Waste		X			X	
County Manager						
Commissioners & County Mgr	X			X		
County Attorney	X			X		
Facilities Management				X		X
Fleet Services						X
Human Resources	X					X
Coroner	X			X		
Criminal Justice Services						
Alternative Sentencing	X			X		
Community Corrections		X		X		
Criminal Justice Coordination	X			X		
District Attorney	X			X		
Financial Services						
Accounting & Reporting	X		X	X		
Purchasing	X					
Risk Management	X					X
Sales Tax Collection & Dist.		X				
Health & Human Services						
Behavioral Health		X				
Cooperative Extension	X					
Health & Environment		X		X		
Human & Economic Health Admin	X					
Human Services		X				
Workforce Center		X				
Information Technology	X			X		X
Public Trustee	X					
Sheriff	X			X		
Surveyor	X					
Treasurer	X					

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 42 separate funds reported in its Annual Comprehensive Financial Report (ACFR). Many of these funds are sub-fund units of larger funds that provide for additional accounting and budgeting detail. The 2023 Adopted Budget includes appropriations for 33 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.

The General Fund also has a which does not yet have any expenditure appropriations. That fund is #102 – Climate Change Impact Fund.

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:

- | | |
|-----------------------------|--------------------------------|
| • Building Inspection | • Developmental Disabilities |
| • Criminal Justice Services | • Human Services |
| • Conservation Trust | • Health & Environment |
| • Workforce Center | • Open Lands |
| • The Ranch | • Public Trustee |
| • Road and Bridge | • Weed District (Pest Control) |
| • Sales Tax | • West Vine Stormwater Basin |
| • Parks | • Drainage Districts |
| • Behavioral Health | |

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

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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.	

Larimer County 2023 Budget

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, which is \$68.9 billion. This limit is approximately \$2.06 billion. The County has no debt against this limit.

Larimer County 2023 Budget

Outstanding debt obligations

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

Obligation Type and purpose	Funds	2023 Principal & Interest	Maturity Date
Certificates of Participation for Construction of a Jail Improvement Project	485 – Jail C.O.P.s Debt Service	\$5,934,500	12/15/2034
Improvement District and Special Assessment Debt for multiple districts	400 Series LCID Funds & 295 Improvement Districts	\$600,676	Various

2023 Anticipated Debt

As of the passage of the 2023 Adopted Budget, no additional debt issuances are anticipated.

Section C – Capital Plan & Budget

2023-2027 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 (2023) and planned expenditures for the following four years (2023-2027). 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:

	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
TOTAL Expenditures	\$159.9	\$77.7	\$83.9	\$60.7	\$21.8
Other	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
Grants & Intergovt.	\$12.4	\$0.1	\$0.9	\$0.0	\$0.0
User Fees	\$12.9	\$6.1	\$7.1	\$7.7	\$4.9
Property & Other Taxes	\$8.3	\$8.2	\$7.8	\$7.4	\$7.5
Fund Balances	\$127.2	\$63.8	\$70.1	\$46.3	\$11.0
TOTAL Revenues	\$160.8	\$78.2	\$86.1	\$61.4	\$23.4
Add to Fund Balance	\$0.9	\$0.5	\$2.2	\$0.7	\$1.6

Capital Project Plan by Category

The five-year CIP includes \$404 million in projects over the five-year period from 2023-2027. A breakdown of projects summarized by category is shown below (in millions):

	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Capital Renewal	\$40.4	\$24.6	\$19.2	\$21.7	\$15.8
Info. Technology	\$6.0	\$3.2	\$2.5	\$4.6	\$3.3
Fleet	\$5.9	\$6.1	\$7.3	\$8.0	\$4.9
Facilities	\$7.8	\$2.5	\$2.5	\$2.5	\$2.5
Solid Waste	\$16.6	\$6.0	\$3.0	\$2.0	\$1.0
Other Public Works	\$3.3	\$5.2	\$3.1	\$1.8	\$2.7
Other	\$1.0	\$1.6	\$0.8	\$2.9	\$1.5
Capital Expansion	\$115.2	\$50.3	\$62.8	\$36.9	\$6.0
Beh. Health Fac.	\$8.5	\$0.0	\$0.0	\$0.0	\$0.0
Jail Improvement	\$6.2	\$0.0	\$0.0	\$0.0	\$0.0
Fleet Campus	\$21.3	\$8.0	\$0.0	\$0.0	\$0.0
Crim Just Svcs.	\$8.5	\$0.0	\$0.0	\$0.0	\$0.0
Ranch Master Plan	\$23.6	\$15.2	\$30.4	\$30.0	\$2.0
Road & Bridge	\$23.9	\$2.5	\$11.7	\$5.3	\$4.0
Solid Waste	\$23.2	\$23.0	\$17.0	\$0.0	\$0.0
Natural Resources	\$0.0	\$1.6	\$3.6	\$1.6	\$0.0
Other	\$0.1	\$0.1	\$0.1	\$0.0	0.0
Land & Real Asset Acquisition	\$4.2	\$2.7	\$1.9	\$2.1	\$0.0
Natural Resources	\$3.5	\$2.7	\$1.9	\$2.1	\$0.0
Road & Bridge	\$0.8	\$0.0	\$0.0	\$0.0	\$0.0
Capital Studies	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
Natural Resources	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
GRAND TOTAL	\$159.9	\$77.7	\$83.9	\$60.7	\$21.8

Note: Totals may not add due to rounding

Larimer County 2023 Budget

Future Projects

The tables below list planned projects in the 5-Year CIP beyond 2023.

Department	Description	FY2024	FY2025	FY2026	FY2027
Capital Expansion					
Natural Resources	Update DNR Master Plan	0	120,000	0	0
Natural Resources	Chimney Hollow Open Space Implementation	0	1,822,249	1,619,840	0
Natural Resources	Horsetooth Res Inlet Bay to South Bay Trail	78,965	0	0	0
Natural Resources	Carter Lake Paving Improvements	834,155	834,155	0	0
Natural Resources	Horsetooth Reservoir Paving Improvements	720,845	720,845	0	0
Natural Resources	Reservoir Parks Environmental Impact Statement	0	120,000	0	0
Road and Bridge	Country Club & Gregory Intersection Improvements	1,500,000	0	0	3,315,000
Road and Bridge	Improvements to CR40 from CR9 to CR7	75,000	2,400,000	0	0
Road and Bridge	CR50E Shoulder Widening	40,000	387,685	0	0
Solid Waste	Materials Recovery Facility	15,000,000	15,000,000	0	0

Department	Description	FY 2024	FY2025	FY2026	FY2027
Capital Renewal					
Natural Resources	HTMOS Soderberg Parking Lot Rebuild	0	159,720	0	0
Natural Resources	Historic Structures Project	0	0	0	60,833
Natural Resources	DBB Water Tap (grazing infrastructure)	0	0	0	75,000
Natural Resources	Red Mountain Open Space Boxelder Creek	50,000	450,000	0	0
Natural Resources	Horsetooth Reservoir Rotary Parking Lot Rebuild	332,744	0	0	0
Ranch	A/V Replacements	0	0	124,000	0
Ranch	Ice Resurfacers Replacement	0	0	135,000	0
Ranch	Budweiser Event Center Audio Video Equipment Repla	75,000	0	0	0
Ranch	Budweiser Event Center Boiler Replacement	530,000	0	0	0
Ranch	Budweiser Event Center Center-hung Video Upgrade	130,000	0	0	0
Ranch	Master Planning BEC Seating Replacement	2,000,000	0	0	0
Ranch	Master Planning BEC Suite Renovations	975,000	0	0	0
Road and Bridge	Replace Bridge on CR11H Over Big Thompson	50,000	0	0	1,725,000
Road and Bridge	Structure Replacement over Fossil Creek	0	1,000,000	0	0
Road and Bridge	Structure Replacement on County Road 63E	0	100,000	650,000	150,000
Road and Bridge	Guardrail on CR56, CR74E and CR38E	2,000	353,626	0	0
Road and Bridge	Guardrail on CR69 and CR74E	40,000	280,265	0	0

2023 Capital Projects Budget

Overview

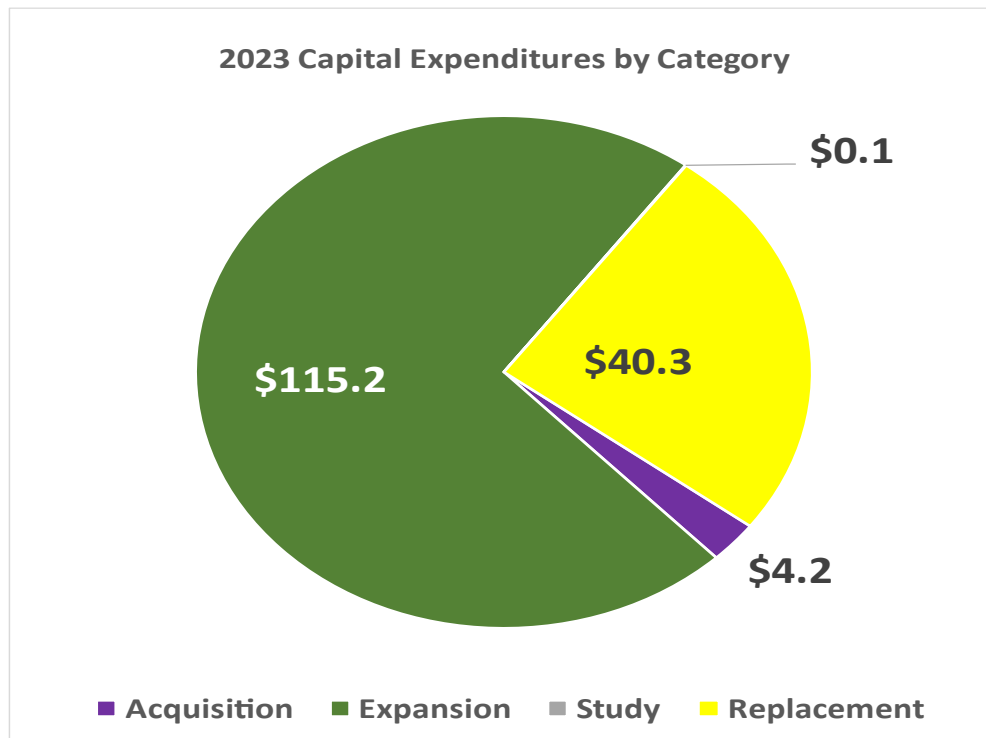
The 2023 Capital Projects Budget includes projects that are identified as part of the 5-year Capital Improvements Plan (CIP; see previous pages). The goal of this plan is to identify emerging capital asset needs and allocate funding so that these needs can be addressed in a cost-effective manner.

2023 County Capital Budget Summary

The 2023 Capital Projects Budget includes approximately \$159.9 million in funding for capital projects in 2023. 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.). 2023 Expenditures by Service Category are shown below:

Service Category & Department	2023 Capital Expenditures
Solid Waste	\$39,700,000
Road & Bridge	\$26,591,970
The Ranch/Fairgrounds	\$24,055,734
Natural Resources	\$4,296,146
Subtotal - Community Resources, Infrastructure & Planning	\$94,643,850
Facilities	\$43,735,431
Information Technology	\$5,977,962
Fleet Services	\$5,863,692
Finance	\$150,000
Subtotal – Support Services	\$55,727,085
Replacement Plan (Various Depts.)	\$971,541
Subtotal – Human & Economic Health (Behavioral Health)	\$8,534,500
TOTAL – ALL CAPITAL PROJECTS	\$159,876,976

A breakdown of 2023 capital projects funding by category is shown on the next page.



Impact on Operating Expenses

The 2023 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 will add approximately 165 new beds to the existing facility and renovate other key operational spaces. The 2023 budget includes \$2 million to fund the full-year cost of positions that were added in 2022 as the next phase of staffing. The current projection envisions another \$3.8 million in 2024 to add an additional 8.0 FTE originally scheduled to be added in 2023, and to add initial operating costs as new parts of the building open.

Criminal Justice Services Expansion

The 2023 Budget includes 9.0 FTE new positions to continue the phased-in hiring staff for the expanded facility, at a cost of approximately \$2.3 million. The current estimate for total operating impacts includes 40.0 FTE new positions at a total cost of \$3.3 million over the prior staffing level.

Ranch Master Plan

The 2023 Capital Budget includes the first phase of development related to the Ranch Master Plan. The five-year CIP includes an estimate of approximately \$101.1 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

The construction phase of this project will begin in 2023 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 will begin construction on this new central fleet facility in 2023. The County's long-term forecast includes \$325,000 in operating costs to maintain the facility.

2023 Capital Land & Real Asset Acquisition Projects

LARIMER COUNTY
CIP - Land & Real Asset Acq

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

REQUEST NAME

Land Acquisitions

REQUEST CODE

CIPA-215-NR720-0-23-7217

REQUEST TYPE

CIP - Land & Real Asset Acq

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2023	2024	2025	2026	2027	Total
Acquisition	3,447,051	2,714,552	1,900,187	2,137,710	0	10,199,500
Total	3,447,051	2,714,552	1,900,187	2,137,710	0	10,199,500

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	3,447,051	2,714,552	1,900,187	2,137,710	0	10,199,500
Fund Balance						
Total	3,447,051	2,714,552	1,900,187	2,137,710	0	10,199,500

LARIMER COUNTY
CIP - Land & Real Asset Acq

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

REQUEST NAME

Aggregate Resources Northwest Service Area

REQUEST CODE

CIPA-252-RB250-0-23-7279

REQUEST TYPE

CIP - Land & Real Asset Acq

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Purchase of gravel resource in Northwest area of the County to ensure the County will have the resources available to continue to maintain non-paved roads in the future. The County is currently under contract with a consultant to perform site reconnaissance and provide a report to the County. Resource is projected to be purchased in 2023 and funded out of fund balance.

Capital Items

	2023	2024	2025	2026	2027	Total
Acquisition	753,499	0	0	0	0	753,499
Total	753,499	0	0	0	0	753,499

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	753,499	0	0	0	0	753,499
Fund Balance						
Total	753,499	0	0	0	0	753,499

2023 Capital Expansion Projects

LARIMER COUNTY
CIP - Capital Expansion

101-FN602-FNADACAP-ADA Compliance Capital Projects

REQUEST NAME

ADA Capital Projects 2023

REQUEST CODE

CIPE-101-FN602-FNADACAP-23-7312

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

\$150,000 is provided in 2023 to fund projects in County facilities to ensure compliance with the Americans with Disabilities Act (ADA)

Capital Items

	2023	2024	2025	2026	2027	Total
Other	150,000	0	0	0	0	150,000
Total	150,000	0	0	0	0	150,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	150,000	0	0	0	0	150,000
Fund Balance						
Total	150,000	0	0	0	0	150,000

LARIMER COUNTY
CIP - Capital Expansion

240-TR100-0-The Ranch - Capital

REQUEST NAME

Master Planning Construction Projects 2023-27

REQUEST CODE

CIPE-240-TR100-0-23-7242

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Funding of nearly \$150 million is planned to be spent on master plan development projects at The Ranch from 2022 through 2025. While the details are yet to be finalized, private partners are expected to contribute to a significant percent of the cost of these projects.

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	12,884,734	15,157,933	30,387,000	29,951,000	2,000,000	90,380,667
Total	12,884,734	15,157,933	30,387,000	29,951,000	2,000,000	90,380,667

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning						
Fund Balance	10,684,734	15,157,933	30,387,000	29,951,000	2,000,000	88,180,667
Internal						
Contracts	2,200,000	0	0	0	0	2,200,000
Total	12,884,734	15,157,933	30,387,000	29,951,000	2,000,000	90,380,667

LARIMER COUNTY
CIP - Capital Expansion

240-TR100-0-The Ranch - Capital

REQUEST NAME

Master Planning Campus Electric Forklift Procurement

REQUEST CODE

CIPE-240-TR100-0-23-7245

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Master planning campus electric forklift procurement. An additional lift for the Exhibition Center.

Capital Items

	2023	2024	2025	2026	2027	Total
Capital						
Equipment	45,000	0	0	0	0	45,000
Total	45,000	0	0	0	0	45,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	45,000	0	0	0	0	45,000
Fund Balance						
Total	45,000	0	0	0	0	45,000

LARIMER COUNTY
CIP - Capital Expansion

240-TR100-0-The Ranch - Capital

REQUEST NAME

Master Planning Campus Pickup Truck Procurement

REQUEST CODE

CIPE-240-TR100-0-23-7246

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Master Planning Campus Pickup Truck Procurement - additional truck purchase

Capital Items

	2023	2024	2025	2026	2027	Total
Vehicles	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	50,000	0	0	0	0	50,000
Fund Balance						
Total	50,000	0	0	0	0	50,000

LARIMER COUNTY
CIP - Capital Expansion

240-TR100-0-The Ranch - Capital

REQUEST NAME

Master Planning 4H Indoor Arena

REQUEST CODE

CIPE-240-TR100-0-23-7249

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	10,594,000	0	0	0	0	10,594,000
Total	10,594,000	0	0	0	0	10,594,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	10,594,000	0	0	0	0	10,594,000
Fund Balance						
Total	10,594,000	0	0	0	0	10,594,000

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-RB250-0-23-7268

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

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 began in 2022. This project will be funded from a grant and capital expansion fees.

Capital Items

	2023	2024	2025	2026	2027	Total
Road Construction	2,260,000	0	0	0	0	2,260,000
Total	2,260,000	0	0	0	0	2,260,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	1,136,000	0	0	0	0	1,136,000
Psth-CO Dept Transportation Tfr from Exp	760,000	0	0	0	0	760,000
Transportation	364,000	0	0	0	0	364,000
Total	2,260,000	0	0	0	0	2,260,000

Operating Budget

Expenses	2023	2024	2025	2026	2027	Total
O & M Ongoing						
Tfr to Road and Future Programs/	364,000	0	0	0	0	364,000
	-364,000	0	0	0	0	-364,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

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

REQUEST NAME

ADA Projects - Road and Bridge

REQUEST CODE

CIPE-252-RB250-0-23-7269

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

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 \$1 million is allocated for these types of projects.

Capital Items

	2023	2024	2025	2026	2027	Total
Road Construction	200,000	200,000	200,000	200,000	200,000	1,000,000
Total	200,000	200,000	200,000	200,000	200,000	1,000,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	200,000	200,000	200,000	200,000	200,000	1,000,000
Total	200,000	200,000	200,000	200,000	200,000	1,000,000

LARIMER COUNTY
CIP - Capital Expansion

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

REQUEST NAME

Pave Gravel Roads

REQUEST CODE

CIPE-252-RB250-0-23-7270

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

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 = \$13,522/mile (700/650 ADT)

CR 73C from CR 74E to Tami Road = \$ 13,937/mile (1200 ADT)

CR 50 from CR 5 to I-25 = \$15,461/mile (420 ADT)

CR 122 from HWY 36 to Alpine Dr. = \$ 42,006/mile (550 ADT)

CR 2 from CR 15 to Countyline = \$ 14,242/mile (425 ADT)

Capital Items

	2023	2024	2025	2026	2027	Total
Road						
Construction	1,553,971	446,699	469,033	492,485	517,109	3,479,297
Total	1,553,971	446,699	469,033	492,485	517,109	3,479,297

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning						
Fund Balance	1,553,971	446,699	469,033	492,485	517,109	3,479,297
Total	1,553,971	446,699	469,033	492,485	517,109	3,479,297

LARIMER COUNTY
CIP - Capital Expansion

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

REQUEST NAME

Country Club and Gregory Intersection Improvements

REQUEST CODE

CIPE-252-RB250-0-23-7271

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2023	2024	2025	2026	2027	Total
Road Construction	0	1,500,000	0	0	3,315,000	4,815,000
Acquisition	125,000	100,000	60,000	0	0	285,000
Road Design	100,000	125,000	0	0	0	225,000
Total	225,000	1,725,000	60,000	0	3,315,000	5,325,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	112,500	1,072,338	60,000	0	2,915,000	4,159,838
Tfr from Transportation Exp	112,500	652,662	0	0	400,000	1,165,162
Total	225,000	1,725,000	60,000	0	3,315,000	5,325,000

Operating Budget

Expenses	2023	2024	2025	2026	2027	Total
O & M Ongoing						
Tfr to Road and Future Programs/	112,500	652,662	0	0	400,000	1,165,162
Total	0	0	0	0	0	0

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-RB250-0-23-7272

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

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 2023 with construction in 2024. This project will be funded from capital expansion fees and fund balance.

Capital Items

	2023	2024	2025	2026	2027	Total
Road Design	200,000	0	0	0	0	200,000
Acquisition	0	75,000	0	0	0	75,000
Road Construction	0	0	2,400,000	0	0	2,400,000
Total	200,000	75,000	2,400,000	0	0	2,675,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	100,000	45,000	1,771,838	0	0	1,916,838
Tfr from Transportation Exp	100,000	30,000	628,162	0	0	758,162
Total	200,000	75,000	2,400,000	0	0	2,675,000

Operating Budget

Expenses	2023	2024	2025	2026	2027	Total
O & M Ongoing						
Tfr to Road and Future Programs/	100,000	30,000	0	0	0	130,000
Tfr to Road and Future Programs/	-100,000	-30,000	0	0	0	-130,000
Tfr to Road and Future Programs/	0	0	628,162	0	0	628,162
Tfr to Road and Future Programs/	0	0	-628,162	0	0	-628,162
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

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

REQUEST NAME

CR28 and HWY 287 Pedestrian Improvement

REQUEST CODE

CIPE-252-RB250-0-23-7273

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

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. Construction began in 2022 and is scheduled to be completed in 2023. This project will be funded through grants and fund balance.

Capital Items

	2023	2024	2025	2026	2027	Total
Design	20,000	0	0	0	0	20,000
Road						
Construction	316,000	0	0	0	0	316,000
Total	336,000	0	0	0	0	336,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	67,200	0	0	0	0	67,200
Fund Balance						
Psth-CO Dept	268,800	0	0	0	0	268,800
Transportation						
Total	336,000	0	0	0	0	336,000

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-RB250-0-23-7274

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

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

Capital Items

	2023	2024	2025	2026	2027	Total
Road Construction	4,080,000	0	0	0	0	4,080,000
Total	4,080,000	0	0	0	0	4,080,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Psth-CO Dept Transportation	4,080,000	0	0	0	0	4,080,000
Total	4,080,000	0	0	0	0	4,080,000

LARIMER COUNTY
CIP - Capital Expansion

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

REQUEST NAME

Horseshoe Reservoir Exchange Ditch Structure

REQUEST CODE

CIPE-252-RB250-0-23-7275

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2023	2024	2025	2026	2027	Total
Road Construction	1,650,000	0	0	0	0	1,650,000
Total	1,650,000	0	0	0	0	1,650,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	625,000	0	0	0	0	625,000
Tfr from Transportation Exp	200,000	0	0	0	0	200,000
LG-City of Loveland	825,000	0	0	0	0	825,000
Total	1,650,000	0	0	0	0	1,650,000

Operating Budget

Expenses	2023	2024	2025	2026	2027	Total
O & M Ongoing						
Tfr to Road and Future Programs/	200,000	0	0	0	0	200,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

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

REQUEST NAME

Widen CR70 from I-25 to CR15 and CR(Improvements

REQUEST CODE

CIPE-252-RB250-0-23-7276

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Widen County Road 70 (Owl Canyon Road) from County Road 15 (Terry Lake Road) to I-25 and County Road 9 Improvements. The project will include wider shoulders and other design changes due to increasing traffic in recent years. This project includes major structure replacements as well. Construction is planned from 2022-2026 and is funded out of a combination of capital expansion fees, transfer(s) from Solid Waste and fund balance.

Capital Items

	2023	2024	2025	2026	2027	Total
Road Design	361,000	0	0	0	0	361,000
Acquisition	70,000	45,000	0	0	0	115,000
Road Construction	12,345,000	0	8,230,000	4,600,000	0	25,175,000
Total	12,776,000	45,000	8,230,000	4,600,000	0	25,651,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning Fund Balance	7,737,000	0	7,025,000	4,100,000	0	18,862,000
Tfr from Transportation Exp	221,000	45,000	1,205,000	500,000	0	1,971,000
Capital Transport Exp	4,818,000	0	0	0	0	4,818,000
Permits						
Total	12,776,000	45,000	8,230,000	4,600,000	0	25,651,000

Operating Budget

Expenses	2023	2024	2025	2026	2027	Total
O & M Ongoing						
Tfr to Road and Future Programs/	221,000	45,000	1,205,000	500,000	0	1,971,000
	-221,000	-45,000	-1,205,000	-500,000	0	-1,971,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

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

REQUEST NAME

Hwy 34/ Glade Rd Signal (HSIP)

REQUEST CODE

CIPE-252-RB250-0-23-7278

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Traffic volumes on US 34 and County Road 25 (Glade Road) have steadily increased over the years. Adding a traffic signal will improve the safety at the intersection. Construction is expected to be completed in 2023. The project will be funded through a grant.

Capital Items

	2023	2024	2025	2026	2027	Total
Road Design	166,500	0	0	0	0	166,500
Acquisition	2,000	0	0	0	0	2,000
Road Construction	406,500	0	0	0	0	406,500
Total	575,000	0	0	0	0	575,000

Funding Sources

	2023	2024	2025	2026	2027	Total
CO-Dept of Transportation	575,000	0	0	0	0	575,000
Total	575,000	0	0	0	0	575,000

LARIMER COUNTY
CIP - Capital Expansion

265-BH370-BH001-Behavioral Health - Facility

REQUEST NAME

Behavioral Health Facility

REQUEST CODE

CIPE-265-BH370-BH001-23-7280

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

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 county landfill property. SummitStone was selected to provide behavioral health services to the community, and has been a key component of the design process.

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	8,534,500	0	0	0	0	8,534,500
Total	8,534,500	0	0	0	0	8,534,500

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	6,434,500	0	0	0	0	6,434,500
Fund Balance						
Tfr from Solid	2,100,000	0	0	0	0	2,100,000
Waste						
Total	8,534,500	0	0	0	0	8,534,500

LARIMER COUNTY
CIP - Capital Expansion

300-SW610-SWCLC-Solid Waste Closure - Capital

REQUEST NAME

Landfill Closure and Post Closure Projects

REQUEST CODE

CIPE-300-SW610-SWCLC-23-7281

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2023	2024	2025	2026	2027	Total
Other	2,400,000	3,000,000	2,000,000	0	0	7,400,000
Total	2,400,000	3,000,000	2,000,000	0	0	7,400,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	2,400,000	3,000,000	2,000,000	0	0	7,400,000
Fund Balance						
Total	2,400,000	3,000,000	2,000,000	0	0	7,400,000

LARIMER COUNTY
CIP - Capital Expansion

300-SW610-SWCPC-Solid Waste - Compost - Capital

REQUEST NAME

Compost Facility Design, Construction & Operation

REQUEST CODE

CIPE-300-SW610-SWCPC-23-7282

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Compost facility is being proposed at the existing Larimer County landfill. The compost facility would include taking yard waste, green waste, leaves and commercial food waste.

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	3,600,000	0	0	0	0	3,600,000
Design	400,000	0	0	0	0	400,000
Capital Equipment	2,250,000	0	0	0	0	2,250,000
Total	6,250,000	0	0	0	0	6,250,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	6,250,000	0	0	0	0	6,250,000
Fund Balance						
Total	6,250,000	0	0	0	0	6,250,000

LARIMER COUNTY
CIP - Capital Expansion

300-SW610-SWLAC-Solid Waste - Landfill Capital

REQUEST NAME

Direct Haul Sorting Line

REQUEST CODE

CIPE-300-SW610-SWLAC-23-7287

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

The Direct Haul Sorting Line will be used to sort construction and demolition material for possible diversion uses, improve compaction rates and reduce air space consumption.

Capital Items

	2023	2024	2025	2026	2027	Total
Capital						
Equipment	1,800,000	0	0	0	0	1,800,000
Design	100,000	0	0	0	0	100,000
Construction	100,000	0	0	0	0	100,000
Total	2,000,000	0	0	0	0	2,000,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	2,000,000	0	0	0	0	2,000,000
Fund Balance						
Total	2,000,000	0	0	0	0	2,000,000

LARIMER COUNTY
CIP - Capital Expansion

300-SW610-SWMRF-Solid Waste Material Recovery Facility

REQUEST NAME

Materials Recovery Facility

REQUEST CODE

CIPE-300-SW610-SWMRF-23-7289

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Engineering for the new MRF which would be used to sort single stream recyclables, and direct bale source separated materials.

Capital Items

	2023	2024	2025	2026	2027	Total
Design	500,000	0	0	0	0	500,000
Construction	0	15,000,000	15,000,000	0	0	30,000,000
Total	500,000	15,000,000	15,000,000	0	0	30,500,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	500,000	15,000,000	15,000,000	0	0	30,500,000
Fund Balance						
Total	500,000	15,000,000	15,000,000	0	0	30,500,000

LARIMER COUNTY
CIP - Capital Expansion

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

REQUEST NAME

Central Transfer Station Construction

REQUEST CODE

CIPE-300-SW610-SWTSC-23-7291

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	9,500,000	5,000,000	0	0	0	14,500,000
Design	500,000	0	0	0	0	500,000
Total	10,000,000	5,000,000	0	0	0	15,000,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	10,000,000	5,000,000	0	0	0	15,000,000
Fund Balance						
Total	10,000,000	5,000,000	0	0	0	15,000,000

LARIMER COUNTY
CIP - Capital Expansion

300-SW610-SWWOC-Solid Waste - Wasteshed Overhead Capital

REQUEST NAME

Wasteshed Consultants and Projects

REQUEST CODE

CIPE-300-SW610-SWWOC-23-7292

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Engineering services, design and construction

Capital Items

	2023	2024	2025	2026	2027	Total
Design	400,000	0	0	0	0	400,000
Construction	600,000	0	0	0	0	600,000
Total	1,000,000	0	0	0	0	1,000,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	1,000,000	0	0	0	0	1,000,000
Fund Balance						
Total	1,000,000	0	0	0	0	1,000,000

LARIMER COUNTY
CIP - Capital Expansion

300-SW620-0-Solid Waste - Recycling

REQUEST NAME

Recycle Center Facility Improvements

REQUEST CODE

CIPE-300-SW620-0-23-7293

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Recycling center facility improvements

Capital Items

	2023	2024	2025	2026	2027	Total
Capital						
Equipment	350,000	0	0	0	0	350,000
Design	150,000	0	0	0	0	150,000
Construction	500,000	0	0	0	0	500,000
Total	1,000,000	0	0	0	0	1,000,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	1,000,000	0	0	0	0	1,000,000
Fund Balance						
Total	1,000,000	0	0	0	0	1,000,000

LARIMER COUNTY
CIP - Capital Expansion

512-FM620-0-Facilities Capital

REQUEST NAME

Criminal Justice Services Buildings Expansion

REQUEST CODE

CIPE-512-FM620-0-23-7301

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Alternative Sentencing (ASD) and Community Corrections (CommCorr) facilities are at capacity. Expansions to these facilities were identified as priorities in the 2018 Facilities Master Plan, and are expected to help reduce pressure on bed capacity at the Jail. The projects were included in the ballot measure 1A in 2019, which would have provided about \$240M in capital construction for County needs. However, the ballot measure was defeated in the November 2019 Election. The Commissioners still asked us to move forward with a significantly reduced capital project for ASD/CommCorr. The project completed the design phase in late 2021 and broke ground in February with Adolfson & Peterson as the general contractor. The project is expected to be completed by June of 2023. No delays are anticipated.

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	8,508,000	0	0	0	0	8,508,000
Total	8,508,000	0	0	0	0	8,508,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	8,508,000	0	0	0	0	8,508,000
Fund Balance						
Total	8,508,000	0	0	0	0	8,508,000

LARIMER COUNTY
CIP - Capital Expansion

512-FM620-FM100-Jail Expansion - Housing Tower

REQUEST NAME

Jail Expansion - Housing Tower

REQUEST CODE

CIPE-512-FM620-FM100-23-7302

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Jail Expansion - Housing Tower

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	800,000	0	0	0	0	800,000
Total	800,000	0	0	0	0	800,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	800,000	0	0	0	0	800,000
Fund Balance						
Total	800,000	0	0	0	0	800,000

LARIMER COUNTY
CIP - Capital Expansion

512-FM620-FM102-Jail Expansion Staff/Booking/Admin Svcs

REQUEST NAME

Jail Expansion - Staff/Booking/Admin Svcs

REQUEST CODE

CIPE-512-FM620-FM102-23-7303

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Jail Expansion Staff/Booking/Admin Svcs

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	500,000	0	0	0	0	500,000
Total	500,000	0	0	0	0	500,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	500,000	0	0	0	0	500,000
Fund Balance						
Total	500,000	0	0	0	0	500,000

LARIMER COUNTY
CIP - Capital Expansion

512-FM620-FM103-Jail Expansion Remodel-Transfer/Release Area

REQUEST NAME

Jail Expansion - Transfer/Release Area

REQUEST CODE

CIPE-512-FM620-FM103-23-7304

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Jail Expansion Remodel-Transfer/Release Area

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	925,000	0	0	0	0	925,000
Total	925,000	0	0	0	0	925,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	925,000	0	0	0	0	925,000
Fund Balance						
Total	925,000	0	0	0	0	925,000

LARIMER COUNTY
CIP - Capital Expansion

512-FM620-FM104-Jail Expansion - Site Work

REQUEST NAME

Jail Expansion - Site Work

REQUEST CODE

CIPE-512-FM620-FM104-23-7305

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Jail Expansion - Site Work

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	200,000	0	0	0	0	200,000
Fund Balance						
Total	200,000	0	0	0	0	200,000

LARIMER COUNTY
CIP - Capital Expansion

512-FM620-FM143-Remodel Jail - Non COP

REQUEST NAME

Jail Expansion - Non COP

REQUEST CODE

CIPE-512-FM620-FM143-23-7307

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY Remodel Jail - Costs associated with sources not including Certificates of Participation (COPs)

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	3,727,128	0	0	0	0	3,727,128
Total	3,727,128	0	0	0	0	3,727,128

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	3,727,128	0	0	0	0	3,727,128
Fund Balance						
Total	3,727,128	0	0	0	0	3,727,128

LARIMER COUNTY
CIP - Capital Expansion

512-FM620-FM108-Facilities Capital - Fleet Campus

REQUEST NAME

Fleet Services Campus

REQUEST CODE

CIPE-512-FM620-FM108-23-7306

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2023

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 actively searched for a 30-acre site for more than two years and closed on a property in March 2021. Funding in 2023 includes \$5.3 million transferred from the Disaster Fund, including \$1.3 million from the County's Local Assistance and Tribal Consistency Fund allocation and \$4 million from a combination of State and Local Fiscal Recovery Funds (SLFRF) and interest generated by SLFRF proceeds.

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	16,000,000	8,000,000	20,000	20,000	0	24,040,000
Ending Fund Balance	0	0	500,000	0	0	500,000
Total	16,000,000	8,000,000	520,000	20,000	0	24,540,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	14,400,000	7,000,000	20,000	20,000	0	21,440,000
Tfr from General	1,000,000	1,000,000	500,000	0	0	2,500,000
Tfr from Road and Bridge	600,000	0	0	0	0	600,000
Tfr from Disaster	5,300,000	0	0	0	0	5,300,000
Total	21,300,000	8,000,000	520,000	20,000	0	29,840,000

2023 Capital Renewal Projects

LARIMER COUNTY
CIP - Capital Renewal

215-NR727-NRL033-Wetlands Restoration

REQUEST NAME

River Bluffs Wetlands Restoration

REQUEST CODE

CIPR-215-NR727-NRL033-23-7219

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

The Department of Natural Resources will complete upland and wetland restoration efforts at River Bluffs Open Space to ensure healthy systems, ecological integrity and quality wildlife habitat.

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	202,076	0	0	0	0	202,076
Total	202,076	0	0	0	0	202,076

Funding Sources

	2023	2024	2025	2026	2027	Total
Tfr from Open Lands	202,076	0	0	0	0	202,076
Total	202,076	0	0	0	0	202,076

Operating Budget

Expenses	2023	2024	2025	2026	2027	Total
O & M Ongoing						
Tfr to Open Land	202,076	0	0	0	0	202,076
Future Programs/	-202,076	0	0	0	0	-202,076
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

215-NR727-NRL037-ENOS & DBBOS Habitat (RESTORE)

REQUEST NAME

ENOS & DBBOS Habitat (RESTORE)

REQUEST CODE

CIPR-215-NR727-NRL037-23-7220

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

In partnership with 5 Front Range agency partners and a National Fish and Wildlife Federation grant, the Department of Natural Resources will restore native vegetation communities at Eagle's Nest and Devil's Backbone open spaces to meet Department key goals of ensuring ecological integrity and quality wildlife habitat.

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	105,000	52,375	0	0	0	157,375
Total	105,000	52,375	0	0	0	157,375

Funding Sources

	2023	2024	2025	2026	2027	Total
Tfr from Open Lands	0	52,375	0	0	0	52,375
Fed-US Dept of Interior	105,000	0	0	0	0	105,000
Total	105,000	52,375	0	0	0	157,375

Operating Budget

Expenses	2023	2024	2025	2026	2027	Total
O & M Ongoing						
Tfr to Open Land	0	52,375	0	0	0	52,375
Future Programs/	0	-52,375	0	0	0	-52,375
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

215-NR737-NRL019-HTMOS Implementation

REQUEST NAME

HTMOS Mgmt Plan Update & Imp

REQUEST CODE

CIPR-215-NR737-NRL019-23-7222

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

The Department of Natural Resources will update the current Horsetooth Mountain Open Space management plan and construct associated improvements needed to meet resource management and recreation infrastructure goals.

Capital Items

	2023	2024	2025	2026	2027	Total
Master/Capital Plan	225,000	0	0	0	0	225,000
Total	225,000	0	0	0	0	225,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Tfr from Open Lands	225,000	0	0	0	0	225,000
Total	225,000	0	0	0	0	225,000

Operating Budget

Expenses	2023	2024	2025	2026	2027	Total
O & M Ongoing						
Tfr to Open Land	225,000	0	0	0	0	225,000
Future Programs/	-225,000	0	0	0	0	-225,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

215-NR737-NRL023-Big Thompson District Cabin Renovations

REQUEST NAME

HPOS Cabin Renovations

REQUEST CODE

CIPR-215-NR737-NRL023-23-7224

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

The Department of Natural Resources will maintain and replace components of the aging cabin and campground infrastructure at Hermit Park Open Space.

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	45,067	0	0	0	0	45,067
Total	45,067	0	0	0	0	45,067

Funding Sources

	2023	2024	2025	2026	2027	Total
Tfr from Open Lands	45,067	0	0	0	0	45,067
Total	45,067	0	0	0	0	45,067

Operating Budget

Expenses	2023	2024	2025	2026	2027	Total
O & M Ongoing						
Tfr to Open Land	45,067	0	0	0	0	45,067
Future Programs/	-45,067	0	0	0	0	-45,067
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

220-NR617-NRP022-ADA Improvements

REQUEST NAME

ADA Improvements

REQUEST CODE

CIPR-220-NR617-NRP022-23-7226

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

The Department of Natural Resources will conduct priority Americans with Disabilities Act (ADA) improvements to open space properties, as identified by the County's Risk Department.

Capital Items

	2023	2024	2025	2026	2027	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

	2023	2024	2025	2026	2027	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	2023	2024	2025	2026	2027	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	1,000	1,000	1,000	1,000	5,000
Future Programs/	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

220-NR617-NRP027-Director Contingency

REQUEST NAME

Director Contingency

REQUEST CODE

CIPR-220-NR617-NRP027-23-7227

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Director Contingency

Capital Items

	2023	2024	2025	2026	2027	Total
Other	30,832	48,268	108,118	148,448	8,021	343,687
Total	30,832	48,268	108,118	148,448	8,021	343,687

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	0	0	0	0	0	0
Fund Balance						
Tfr from						
Conservation	927	30,698	28,752	1,046	225	61,648
Trust						
Tfr from Parks	5,250	12,857	14,107	1,750	1,750	35,714
Tfr from Open						
Lands	24,655	4,713	65,259	145,652	6,046	246,325
Total	30,832	48,268	108,118	148,448	8,021	343,687

Operating Budget

Expenses	2023	2024	2025	2026	2027	Total
O & M Ongoing						
Tfr to Parks	927	30,697	28,752	1,046	225	61,647
Future Programs/	-927	-30,697	-28,752	-1,046	-225	-61,647
Tfr to Parks	1,326	1,379	1,434	1,492	1,875	7,506
Future Programs/	-1,326	-1,379	-1,434	-1,492	-1,875	-7,506
Tfr to Parks	5,062	2,559	12,750	0	0	20,371
Future Programs/	-5,062	-2,559	-12,750	0	0	-20,371
Tfr to Parks	5,250	12,857	14,107	1,750	1,750	35,714
Future Programs/	-5,250	-12,857	-14,107	-1,750	-1,750	-35,714
Tfr to Parks	18,277	775	51,074	144,160	4,171	218,457
Future Programs/	-18,277	-775	-51,074	-144,160	-4,171	-218,457
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

220-NR617-NRP038-Asphalt Maintenance

REQUEST NAME

Asphalt Maintenance

REQUEST CODE

CIPR-220-NR617-NRP038-23-7228

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	53,040	55,162	57,368	59,663	75,000	300,233
Total	53,040	55,162	57,368	59,663	75,000	300,233

Funding Sources

	2023	2024	2025	2026	2027	Total
Tfr from Open Lands	53,040	55,162	57,368	59,663	75,000	300,233
Total	53,040	55,162	57,368	59,663	75,000	300,233

Operating Budget

Expenses	2023	2024	2025	2026	2027	Total
O & M Ongoing						
Tfr to Parks	53,040	55,162	57,368	59,663	75,000	300,233
Future Programs/	-53,040	-55,162	-57,368	-59,663	-75,000	-300,233
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

220-NR617-NRP041-Horsetooth Reservoir Boat Dock Replacement

REQUEST NAME

HT Res Boat Dock Replacement

REQUEST CODE

CIPR-220-NR617-NRP041-23-7230

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

The Department of Natural Resources will replace aging boat docks at Horsetooth Reservoir.

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	28,080	29,203	30,371	32,850	0	120,504
Total	28,080	29,203	30,371	32,850	0	120,504

Funding Sources

	2023	2024	2025	2026	2027	Total
Tfr from Conservation Trust	28,080	29,203	30,371	32,850	0	120,504
Total	28,080	29,203	30,371	32,850	0	120,504

Operating Budget

Expenses	2023	2024	2025	2026	2027	Total
O & M Ongoing						
Tfr to Parks	28,080	29,203	30,371	32,850	0	120,504
Future Programs/	-28,080	-29,203	-30,371	-32,850	0	-120,504
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

220-NR617-NRP046-Asset Maintenance

REQUEST NAME

Asset Maintenance

REQUEST CODE

CIPR-220-NR617-NRP046-23-7233

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

The Department of Natural Resources will implement an Asset Management Plan in order to maintain or replace current assets over time to lead to less replacement costs.

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Tfr from Parks	70,000	70,000	70,000	70,000	70,000	350,000
Tfr from Open Lands	30,000	30,000	30,000	30,000	30,000	150,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

Operating Budget

Expenses	2023	2024	2025	2026	2027	Total
O & M Ongoing						
Tfr to Parks	70,000	70,000	70,000	70,000	70,000	350,000
Future Programs/	-70,000	-70,000	-70,000	-70,000	-70,000	-350,000
Tfr to Parks	30,000	30,000	30,000	30,000	30,000	150,000
Future Programs/	-30,000	-30,000	-30,000	-30,000	-30,000	-150,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

240-TR100-0-The Ranch - Capital

REQUEST NAME

MAC Indoor Arena New End Wall LED Video Boards

REQUEST CODE

CIPR-240-TR100-0-23-7239

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

MAC Indoor Arena new end wall LED video boards, including the replacement of the Daktronics screens.

Capital Items

	2023	2024	2025	2026	2027	Total
Capital						
Equipment	250,000	0	0	0	0	250,000
Total	250,000	0	0	0	0	250,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	250,000	0	0	0	0	250,000
Fund Balance						
Total	250,000	0	0	0	0	250,000

LARIMER COUNTY
CIP - Capital Renewal

240-TR100-TR50000-The Ranch Capital - Event Center General

REQUEST NAME

HVAC REPLACEMENTS - EVENT CENTER

REQUEST CODE

CIPR-240-TR100-TR50000-23-7256

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

HVAC system in event center to be replaced and automated

Capital Items

	2023	2024	2025	2026	2027	Total
Capital						
Equipment	132,000	205,000	0	0	0	337,000
Total	132,000	205,000	0	0	0	337,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	132,000	205,000	0	0	0	337,000
Fund Balance						
Total	132,000	205,000	0	0	0	337,000

LARIMER COUNTY
CIP - Capital Renewal

240-TR100-TR50000-The Ranch Capital - Event Center General

REQUEST NAME

Lighting Automation System

REQUEST CODE

CIPR-240-TR100-TR50000-23-7257

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

A lighting automation system to be purchased for the event center.

Capital Items

	2023	2024	2025	2026	2027	Total
Non-Capital Equipment	100,000	0	0	0	0	100,000
Total	100,000	0	0	0	0	100,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	100,000	0	0	0	0	100,000
Total	100,000	0	0	0	0	100,000

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME

Replace Bridge on CR11H Over Big Thompson

REQUEST CODE

CIPR-252-RB250-0-23-7258

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Funding to replace the bridge on County Road 11H, 0.3 miles north of Highway 402. This major structure is being replaced in part because it is rated as functionally obsolete. Safety is becoming a concern for the bridge due to the narrowness of the structure and the increasing volumes of traffic. Design is projected to begin in 2023 with construction in 2027. This project is funded out of a combination of capital expansion fees and fund balance.

Capital Items

	2023	2024	2025	2026	2027	Total
Design	250,000	100,000	0	0	0	350,000
Road	0	0	0	0	1,725,000	1,725,000
Construction	0	50,000	0	0	0	50,000
Acquisition	0	50,000	0	0	0	50,000
Total	250,000	150,000	0	0	1,725,000	2,125,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	125,000	75,000	0	0	1,725,000	1,925,000
Fund Balance						
Tfr from						
Transportation	125,000	75,000	0	0	0	200,000
Exp						
Total	250,000	150,000	0	0	1,725,000	2,125,000

Operating Budget

Expenses	2023	2024	2025	2026	2027	Total
O & M Ongoing						
Tfr to Road and	125,000	75,000	0	0	0	200,000
Future Programs/	-125,000	-75,000	0	0	0	-200,000
Total	0	0	0	0	0	0

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-RB250-0-23-7259

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

The Larimer County Road and Bridge Department hired a consultant to inventory and inspect all guardrail and bridge rail on mainline county roads. There are 658 segments of guardrail and 353 individual locations on mainline county roads. Safety standards have been updated and with materials degrading over time, the rail will need to be replaced in order to maintain the safety function of the system. Replacements will continue in years 2023 through 2027. This project will be funded out of capital fund balance.

Capital Items

	2023	2024	2025	2026	2027	Total
Road Construction	112,000	115,000	118,000	122,000	126,000	593,000
Total	112,000	115,000	118,000	122,000	126,000	593,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	112,000	115,000	118,000	122,000	126,000	593,000
Total	112,000	115,000	118,000	122,000	126,000	593,000

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-RB250-0-23-7260

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Removal and/or replacement of six minor structures on County Road 45E. These structures are structurally deficient. Replacement began in 2022 and is expected to be completed in 2023. This project will be funded out of capital fund balance.

Capital Items

	2023	2024	2025	2026	2027	Total
Road Construction	575,000	0	0	0	0	575,000
Total	575,000	0	0	0	0	575,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	575,000	0	0	0	0	575,000
Total	575,000	0	0	0	0	575,000

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME

Minor Structure Replacements

REQUEST CODE

CIPR-252-RB250-0-23-7261

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Funding of \$1.6 million is provided for the annual minor structure replacement program. Structures are identified and replaced through the inspection program.

Capital Items

	2023	2024	2025	2026	2027	Total
Road Construction	300,000	320,000	340,000	360,000	380,000	1,700,000
Total	300,000	320,000	340,000	360,000	380,000	1,700,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	300,000	320,000	340,000	360,000	380,000	1,700,000
Total	300,000	320,000	340,000	360,000	380,000	1,700,000

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME

Structure Replacement over Fossil Creek

REQUEST CODE

CIPR-252-RB250-0-23-7262

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

The current structure (culvert) over Fossil Creek on County Road 13, 1.09 miles north of County Road 30 is structurally deficient and undersized. Funding for this structure replacement will be from the Fossil Creek Storm Water Basin and fund balance. Design began in 2022 with construction occurring in 2025.

Capital Items

	2023	2024	2025	2026	2027	Total
Acquisition	15,000	0	0	0	0	15,000
Road	0	0	1,000,000	0	0	1,000,000
Construction						
Total	15,000	0	1,000,000	0	0	1,015,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	15,000	0	800,000	0	0	815,000
Fund Balance						
Misc						
Reimbursements	0	0	200,000	0	0	200,000
Total	15,000	0	1,000,000	0	0	1,015,000

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME

Structure Replacement on County Road 56

REQUEST CODE

CIPR-252-RB250-0-23-7264

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

The current structure (bridge) on County Road 56 near State Highway 287 is beginning to show signs of structural issues that will be difficult and costly to maintain which will eventually create a safety issue. Design is expected to begin in 2023 with construction being completed in 2026. Funding for this structure replacement will be from fund balance.

Capital Items

	2023	2024	2025	2026	2027	Total
Road Design	125,000	0	0	0	0	125,000
Acquisition	25,000	0	0	0	0	25,000
Road Construction	0	0	0	500,000	0	500,000
Total	150,000	0	0	500,000	0	650,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	150,000	0	0	500,000	0	650,000
Total	150,000	0	0	500,000	0	650,000

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME

Guardrail on CR38E and CR73C

REQUEST CODE

CIPR-252-RB250-0-23-7265

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Guardrail is being installed on CR38E and CR73C to increase safety of the transportation network.

Capital Items

	2023	2024	2025	2026	2027	Total
Road Design	166,500	0	0	0	0	166,500
Road Construction	406,500	0	0	0	0	406,500
Acquisition	2,000	0	0	0	0	2,000
Total	575,000	0	0	0	0	575,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	57,500	0	0	0	0	57,500
Psth-CO Dept Transportation	517,500	0	0	0	0	517,500
Total	575,000	0	0	0	0	575,000

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME

Guardrail on CR56, CR74E and CR38E

REQUEST CODE

CIPR-252-RB250-0-23-7266

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2023	2024	2025	2026	2027	Total
Road Design	5,500	34,000	0	0	0	39,500
Road Construction	0	0	353,626	0	0	353,626
Acquisition	0	2,000	0	0	0	2,000
Total	5,500	36,000	353,626	0	0	395,126

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	550	3,600	35,363	0	0	39,513
CO-Dept of Transportation	4,950	32,400	318,263	0	0	355,613
Total	5,500	36,000	353,626	0	0	395,126

LARIMER COUNTY
CIP - Capital Renewal

300-SW610-SWLAC-Solid Waste - Landfill Capital

REQUEST NAME

Landfill Customer Enhancement Projects

REQUEST CODE

CIPR-300-SW610-SWLAC-23-7283

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Customer enhancement improvement projects at the landfill

Capital Items

	2023	2024	2025	2026	2027	Total
Other	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	200,000	0	0	0	0	200,000
Fund Balance						
Total	200,000	0	0	0	0	200,000

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-23-7284

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

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

	2023	2024	2025	2026	2027	Total
Road Construction	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

LARIMER COUNTY
CIP - Capital Renewal

300-SW610-SWLAC-Solid Waste - Landfill Capital

REQUEST NAME

Landfill Capital Equipment

REQUEST CODE

CIPR-300-SW610-SWLAC-23-7285

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

The purchase of needed equipment for the landfill

Capital Items

	2023	2024	2025	2026	2027	Total
Capital						
Equipment	100,000	0	0	0	0	100,000
Total	100,000	0	0	0	0	100,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	100,000	0	0	0	0	100,000
Fund Balance						
Total	100,000	0	0	0	0	100,000

LARIMER COUNTY
CIP - Capital Renewal

300-SW610-SWLAC-Solid Waste - Landfill Capital

REQUEST NAME

Landfill Asphalt Maintenance Plan

REQUEST CODE

CIPR-300-SW610-SWLAC-23-7286

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Funding allocated per the Landfill Asphalt Maintenance Plan.

Capital Items

	2023	2024	2025	2026	2027	Total
Road						
Construction	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	200,000	0	0	0	0	200,000
Fund Balance						
Total	200,000	0	0	0	0	200,000

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME

North Landfill Design and Construction

REQUEST CODE

CIPR-300-SW610-SWLNC-23-7288

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2023	2024	2025	2026	2027	Total
Design	500,000	0	0	0	0	500,000
Construction	11,500,000	6,000,000	1,000,000	2,000,000	1,000,000	21,500,000
Total	12,000,000	6,000,000	1,000,000	2,000,000	1,000,000	22,000,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	12,000,000	6,000,000	1,000,000	2,000,000	1,000,000	22,000,000
Fund Balance						
Total	12,000,000	6,000,000	1,000,000	2,000,000	1,000,000	22,000,000

LARIMER COUNTY
CIP - Capital Renewal

300-SW610-SWRMC-Solid Waste Remediation - Capital

REQUEST NAME

Landfill Environmental Remediation

REQUEST CODE

CIPR-300-SW610-SWRMC-23-7290

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2023	2024	2025	2026	2027	Total
Capital						
Equipment	2,000,000	0	0	0	0	2,000,000
Design	450,000	0	0	0	0	450,000
Construction	1,550,000	0	2,000,000	0	0	3,550,000
Total	4,000,000	0	2,000,000	0	0	6,000,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	4,000,000	0	2,000,000	0	0	6,000,000
Fund Balance						
Total	4,000,000	0	2,000,000	0	0	6,000,000

LARIMER COUNTY
CIP - Capital Renewal

508-IT460-0-IT Printer\Scanner Replacement

REQUEST NAME

Printer/Scanner Replacement

REQUEST CODE

CIPR-508-IT460-0-23-7294

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2023	2024	2025	2026	2027	Total
Non-Capital Equipment	70,000	70,000	70,000	70,000	70,000	350,000
Total	70,000	70,000	70,000	70,000	70,000	350,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	30,000	30,000	30,000	30,000	30,000	150,000
Tfr from General	40,000	40,000	40,000	40,000	40,000	200,000
Total	70,000	70,000	70,000	70,000	70,000	350,000

LARIMER COUNTY
CIP - Capital Renewal

508-IT461-0-IT Audio\Visual Replacement

REQUEST NAME

Audio/Visual Equipment Replacement

REQUEST CODE

CIPR-508-IT461-0-23-7295

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

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

The AV budget continues to be fine, but 2 items of concern are:

- 1) Security systems (DVR) inherited from Facilities
- 2) Eventual Zoom Room replacement

IT inherited the DVR security systems from Facilities a couple of years ago. The DVRs are in the replacement plan but none of the cameras and other technology attached to the DVRs were put in as "package" thus wiring and camera had to be upgraded on the replacements. Moving forward, each building has been estimated in a replacement plan. Although once wiring is in place the costs are less, camera and DVR technology will continue to change thus it would be beneficial to forecast out eventual replacement of these systems.

Zoom rooms were funded by the Telecom capital budget. This money was enough to do a one time build out of all the Zoom Rooms in the county. This technology will start to age, and we should be proactive with replacement of the hardware in these rooms.

Zoom - \$115,000 per year over 5 years

Capital Items

	2023	2024	2025	2026	2027	Total
Non-Capital Equipment	647,611	175,000	294,851	260,673	217,600	1,595,735
Ending Fund Balance	0	25,902	0	0	0	25,902
Total	647,611	200,902	294,851	260,673	217,600	1,621,637

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	446,709	0	93,948	59,770	16,699	617,126
Tfr from General	200,902	200,902	200,903	200,903	200,901	1,004,511
Total	647,611	200,902	294,851	260,673	217,600	1,621,637

LARIMER COUNTY
CIP - Capital Renewal

508-IT463-0-IT Infrastructure Replacement

REQUEST NAME

IT Infrastructure Replacement

REQUEST CODE

CIPR-508-IT463-0-23-7296

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

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

Storage and backup costs continue to increase as data growth continues to outpace our increase in GF money. We are also using OpEx money in 101 for Google and Azure storage to offset purchasing hardware\CapEx. This will continue to increase our costs for storage and backup solutions. We are starting to move to more cloud infrastructure as a service (IaaS). This will increase our costs in the short term as we will have to have an on-premise solution while also bringing up a cloud hosted solution at the same time. In the long terms, the ROI makes sense both financially as well as technologically.

Cost increase: \$108,000 annually above target allocation.

Capital Items

	2023	2024	2025	2026	2027	Total
Capital Equipment	524,998	983,867	576,131	1,008,000	107,300	3,200,296
Ending Fund Balance	255,002	0	203,869	0	672,700	1,131,571
Total	780,000	983,867	780,000	1,008,000	780,000	4,331,867

Funding Sources

	2023	2024	2025	2026	2027	Total
Default-Ending Fund Balance	0	203,867	0	228,000	0	431,867
Tfr from General	780,000	780,000	780,000	780,000	780,000	3,900,000
Total	780,000	983,867	780,000	1,008,000	780,000	4,331,867

LARIMER COUNTY
CIP - Capital Renewal

508-IT464-0-IT Technical Comm Replacement

REQUEST NAME

Technical Communications Replacement

REQUEST CODE

CIPR-508-IT464-0-23-7297

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

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

	2023	2024	2025	2026	2027	Total
Non-Capital Equipment	171,535	120,585	114,648	217,710	809,326	1,433,804
Ending Fund Balance	15,988	66,938	72,875	30,187	0	185,988
Total	187,523	187,523	187,523	247,897	809,326	1,619,792

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	0	0	0	60,374	621,803	682,177
Tfr from General	150,000	150,000	150,000	150,000	150,000	750,000
Tfr from Parks	37,523	37,523	37,523	37,523	37,523	187,615
Total	187,523	187,523	187,523	247,897	809,326	1,619,792

LARIMER COUNTY
CIP - Capital Renewal

508-IT465-0-IT Business Software

REQUEST NAME

Enterprise Software Replacement

REQUEST CODE

CIPR-508-IT465-0-23-7298

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

\$2.6 million is budgeted in 2023 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 2023-2027 totals \$10 million.

Capital Items

	2023	2024	2025	2026	2027	Total
Software-Non						
Cap	2,000,000	950,000	1,000,000	1,850,000	1,200,000	7,000,000
Other	645,000	600,000	300,000	1,000,000	675,000	3,220,000
Ending Fund						
Balance	0	0	50,000	0	0	50,000
Total	2,645,000	1,550,000	1,350,000	2,850,000	1,875,000	10,270,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	1,295,000	200,000	0	1,500,000	525,000	3,520,000
Fund Balance						
Tfr from						
General	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	6,750,000
Total	2,645,000	1,550,000	1,350,000	2,850,000	1,875,000	10,270,000

LARIMER COUNTY
CIP - Capital Renewal

508-IT491-0-Network Infrastructure Replacement

REQUEST NAME

Network Replacement

REQUEST CODE

CIPR-508-IT491-0-23-7299

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

This is the replacement plan for Larimer County's network. Previously funded by an internal network utility fee charged to departments, this plan is now funded by the General Fund beginning in 2022.

Capital Items

	2023	2024	2025	2026	2027	Total
Capital Equipment	1,746,932	161,287	6,300	53,583	12,000	1,980,102
Ending Fund Balance	0	58,713	213,700	166,417	208,000	646,830
Total	1,746,932	220,000	220,000	220,000	220,000	2,626,932

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	1,526,932	0	0	0	0	1,526,932
Tfr from General	220,000	220,000	220,000	220,000	220,000	1,100,000
Total	1,746,932	220,000	220,000	220,000	220,000	2,626,932

LARIMER COUNTY
CIP - Capital Renewal

508-IT500-0-IT Fiber Replacement

REQUEST NAME

Fiber Infrastructure Replacement

REQUEST CODE

CIPR-508-IT500-0-23-7300

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

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

The fiber infrastructure has changed substantially in terms of our lease costs. PRPA has given the fiber infrastructure within the cities to each of them to manage and set rates for what works with their budgets. This has caused us to incur increased rates. What was previously budgeted at \$100,000 has now increased to \$120,000 which is still resulting in a negative balance in 2023. This is also the result of FRII abandoning the connection to Estes Park recently which has caused us to incur additional costs of \$22,000 to Estes Park with PRPA. We have also begun a partnership with Northern Colorado Water to start connecting DNR sites west of Loveland to fiber. Currently we have connected the south gatehouse from Berthoud and are continuing to extend this link over to the DNR Bison center. We expect rates to continue to climb as the municipal utilities continue to increase rates for government entities. The fiber budget will also be affected in future years as the Fleet and North Landfill locations come online.

Cost increase: \$20,000 annually above target allocation with fund still showing negative balance in 5 year projection.

Capital Items

	2023	2024	2025	2026	2027	Total
Capital Equipment	171,886	177,822	177,822	177,822	177,822	883,174
Total	171,886	177,822	177,822	177,822	177,822	883,174

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	51,886	57,822	57,822	57,822	57,822	283,174
Tfr from General	120,000	120,000	120,000	120,000	120,000	600,000
Total	171,886	177,822	177,822	177,822	177,822	883,174

LARIMER COUNTY
CIP - Capital Renewal

512-FM620-FM148-1501 Blue Spruce Renovation

REQUEST NAME

Human Services Remodel

REQUEST CODE

CIPR-512-FM620-FM148-23-7308

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Human Services Remodel

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	3,975,000	0	0	0	0	3,975,000
Total	3,975,000	0	0	0	0	3,975,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	422,615	0	0	0	0	422,615
Fund Balance						
Tfr from						
Human	3,552,385	0	0	0	0	3,552,385
Services						
Total	3,975,000	0	0	0	0	3,975,000

LARIMER COUNTY
CIP - Capital Renewal

610-FM201-0-Facilities - Component Replacement

REQUEST NAME

General Building Component Replacement

REQUEST CODE

CIPR-610-FM201-0-23-7309

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

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. This funding also includes funding for certain Natural Resources and Public Safety facilities.

Capital Items

	2023	2024	2025	2026	2027	Total
Non-Capital Equipment	3,800,303	2,460,000	2,460,000	2,460,000	2,460,000	13,640,303
Ending Fund Balance	0	333,000	417,000	503,000	591,000	1,844,000
Total	3,800,303	2,793,000	2,877,000	2,963,000	3,051,000	15,484,303

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	1,088,303	0	0	0	0	1,088,304
Tfr from General	2,712,000	2,793,000	2,877,000	2,963,000	3,051,000	14,396,000
Total	3,800,303	2,793,000	2,877,000	2,963,000	3,051,000	15,484,304

LARIMER COUNTY
CIP - Capital Renewal

612-FL400-0-Fleet - Equipment Purchases

REQUEST NAME

Fuel Site Replacement

REQUEST CODE

CIPR-612-FL400-0-23-7310

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Five-year capital renewal plan for fuel site facility and equipment replacement costs.

Capital Items

	2023	2024	2025	2026	2027	Total
Construction	25,000	25,000	250,000	225,000	0	525,000
Total	25,000	25,000	250,000	225,000	0	525,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted						
Beginning	25,000	25,000	250,000	225,000	0	525,000
Fund Balance						
Total	25,000	25,000	250,000	225,000	0	525,000

LARIMER COUNTY
CIP - Capital Renewal

612-FL400-0-Fleet - Equipment Purchases

REQUEST NAME

Fleet Capital Equipment Plan

REQUEST CODE

CIPR-612-FL400-0-23-7311

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Funding for the annual Fleet Replacement Plan. The plan is funded through replacement rates changes charged to departments over the life of the unit. The 2023 Capital Fleet Plan includes the purchase of 77 pieces of equipment.

Capital Items

	2023	2024	2025	2026	2027	Total
Vehicles	5,838,692	6,059,822	7,055,266	7,741,124	4,893,971	31,588,875
Total	5,838,692	6,059,822	7,055,266	7,741,124	4,893,971	31,588,875

Funding Sources

	2023	2024	2025	2026	2027	Total
Internal Fleet						
Equip. Rental	5,838,692	6,059,822	7,055,266	7,741,124	4,893,971	31,588,875
Total	5,838,692	6,059,822	7,055,266	7,741,124	4,893,971	31,588,875

LARIMER COUNTY
CIP - Capital Renewal

522-Replacement

REQUEST NAME

Replacement Plan

REQUEST CODE

CIPR-522-23-7466

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

Expenditures for replacement of small equipment items that do not individually qualify as capital projects. The General Fund sets aside approximately \$1.6 million annually to fund this plan.

Capital Items

	2023	2024	2025	2026	2027	Total
Non-Capital Equipment	971,541	1,603,140	827,910	2,920,119	1,455,433	7,778,143
Ending Fund Balance	588,459	0	732,090	0	104,567	1,425,116
Total	1,560,000	1,603,140	1,560,000	2,920,119	1,560,000	9,203,259

Funding Sources

	2023	2024	2025	2026	2027	Total
Budgeted Beginning Fund Balance	0	43,140	0	1,360,119	0	1,403,259
Tfr from General	1,560,000	1,560,000	1,560,000	1,560,000	1,560,000	7,800,000
Total	1,560,000	1,603,140	1,560,000	2,920,119	1,560,000	9,203,259

2023 Capital Study Projects

LARIMER COUNTY
CIP - Capital Study

215-NR717-NRL038-Our Lands Our Future Study

REQUEST NAME

Our Lands Our Future Study

REQUEST CODE

CIPE-215-NR717-NRL038-23-7213

REQUEST TYPE

CIP - Capital Study

Start Date

1/1/2023

PROJECT DESCRIPTION / NECESSITY

The Department of Natural Resources will complete an update to the "Our Lands Our Future" study that contains a statistically-valid survey and public input as to preferences on types of conservation and recreation outcomes countywide. The original study was completed in 2013 and the Department relies on this statistically valid data for identifying regional conservation and public access goals and planning in the future.

Capital Items

	2023	2024	2025	2026	2027	Total
Design	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

Funding Sources

	2023	2024	2025	2026	2027	Total
Tfr from Open Lands	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

Operating Budget

Expenses	2023	2024	2025	2026	2027	Total
O & M Ongoing						
Tfr to Open Land	50,000	0	0	0	0	50,000
Future Programs/	-50,000	0	0	0	0	-50,000
Total	0	0	0	0	0	0

Section D – Budget by Funds

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	452,755,400	413,432,539	42,074,811	455,507,350	385,362,950	-70,144,400	(15%)
Property Taxes	150,083,975	155,767,217	33,687	155,800,904	159,120,199	3,319,295	2%
Sales & Use Tax	69,522,042	63,813,526	13,992,066	77,805,592	80,701,073	2,895,481	4%
Other Taxes	11,873,125	11,937,178	0	11,937,178	12,067,703	130,525	1%
Intergovernmental Revenue	107,938,595	123,268,761	17,480,667	140,749,428	102,526,470	-38,222,958	(27%)
Licenses & Permits	12,041,171	18,927,552	-1,795,540	17,132,012	16,576,471	-555,541	(3%)
External Charges for Services	48,992,982	50,885,028	1,983,511	52,868,539	55,287,992	2,419,453	5%
Interest Earnings	-521,628	2,120,445	4,694,183	6,814,628	2,423,857	-4,390,771	(64%)
Miscellaneous Revenues	13,746,241	12,197,269	403,502	12,600,771	12,071,288	-529,483	(4%)
Assessments	826,733	306,946	68,046	374,992	331,129	-43,863	(12%)
Sale of Capital Assets	1,030,653	400,000	0	400,000	400,000	0	0%
Transfers from County Funds	58,647,557	48,062,814	7,883,297	55,946,111	37,279,204	-18,666,907	(33%)
Internal Charges for Services	46,519,303	54,062,376	1,471,865	55,534,241	62,373,930	6,839,689	12%
Total Revenue	520,700,749	541,749,112	46,215,284	587,964,396	541,159,316	-46,805,080	(8%)
Personnel	183,114,382	214,044,541	4,574,569	218,619,110	233,257,566	14,638,456	7%
Operating Costs	198,039,673	228,283,643	-168,071	228,115,572	267,207,714	39,092,142	17%
Capital Outlay	71,254,900	152,203,907	-8,272,407	143,931,500	119,351,902	-24,579,598	(17%)
Debt Service	6,589,382	6,494,070	114,630	6,608,700	6,535,176	-73,524	(1%)
Other Financing Uses	58,647,557	48,702,459	12,131,455	60,833,914	45,385,074	-15,448,840	(25%)
Total Expenses	517,645,895	649,728,620	8,380,176	658,108,796	671,737,432	13,628,636	2%
Unreserved	0	5,551,602	-768,151	4,783,451	3,866,462	-916,989	(19%)
Working Capital	39,728,406	42,555,652	-874,956	41,680,696	40,192,685	-1,488,011	(4%)
Capital Outlay & Projects	163,267,730	32,612,126	31,242,355	63,854,481	26,459,204	-37,395,277	(59%)
Future Programs & Services	237,167,322	215,309,785	50,310,671	265,620,456	174,766,483	-90,853,973	(34%)
Unrealized Gain	3,983,863	0	0	0	0	0	0%
Reserved for Emergencies	8,305,176	9,423,866	0	9,423,866	9,500,000	76,134	1%
Ending Fund Balance	455,507,350	305,453,031	79,909,919	385,362,950	254,784,834	-130,578,116	(34%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	48,074,794	50,719,202	12,606,895	63,326,097	46,437,138	-16,888,959	(27%)
Property Taxes	123,479,383	128,586,310	0	128,586,310	129,925,071	1,338,761	1%
Sales & Use Tax	9,551,309	10,490,686	0	10,490,686	11,015,220	524,534	5%
Intergovernmental Revenue	7,339,569	7,729,977	1,421,829	9,151,806	8,873,482	-278,324	(3%)
Licenses & Permits	757,165	530,467	-29,500	500,967	513,000	12,033	2%
External Charges for Services	19,716,131	17,232,167	855,233	18,087,400	17,215,219	-872,181	(5%)
Interest Earnings	-1,101,332	1,173,510	3,400,000	4,573,510	1,489,000	-3,084,510	(67%)
Miscellaneous Revenues	7,432,988	9,110,238	31,811	9,142,049	9,204,749	62,700	1%
Transfers from County Funds	4,367,807	381,219	576,000	957,219	447,009	-510,210	(53%)
Internal Charges for Services	2,302,160	2,301,168	0	2,301,168	2,627,606	326,438	14%
Total Revenue	173,845,180	177,535,742	6,255,373	183,791,115	181,310,356	-2,480,759	(1%)
Personnel	99,195,317	117,512,019	1,064,951	118,576,970	126,747,495	8,170,525	7%
Operating Costs	30,226,242	36,480,503	4,513,290	40,993,793	42,284,190	1,290,397	3%
Capital Outlay	0	0	153,755	153,755	0	-153,755	(100%)
Other Financing Uses	29,172,317	37,151,500	3,804,056	40,955,556	27,392,391	-13,563,165	(33%)
Total Expenses	158,593,877	191,144,022	9,536,052	200,680,074	196,424,076	-4,255,998	(2%)
Working Capital	15,280,000	17,700,000	0	17,700,000	19,500,000	1,800,000	10%
Future Programs & Services	20,542,240	10,035,922	9,326,216	19,362,138	2,323,418	-17,038,720	(88%)
Unrealized Gain	3,983,863	0	0	0	0	0	0%
Reserved for Emergencies	8,268,691	9,375,000	0	9,375,000	9,500,000	125,000	1%
Ending Fund Balance	63,326,097	37,110,922	9,326,216	46,437,138	31,323,418	-15,113,720	(33%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	0	0	0	0	11,030,000	11,030,000	0%
Transfers from County Funds	0	12,000,000	0	12,000,000	0	-12,000,000	(100%)
Total Revenue	0	12,000,000	0	12,000,000	0	-12,000,000	(100%)
Other Financing Uses	0	0	970,000	970,000	0	-970,000	(100%)
Total Expenses	0	0	970,000	970,000	0	-970,000	(100%)
Future Programs & Services	0	12,000,000	-970,000	11,030,000	11,030,000	0	0%
Ending Fund Balance	0	12,000,000	-970,000	11,030,000	11,030,000	0	0%

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	36,781,802	56,676,252	-38,463,692	18,212,560	54,137,266	35,924,706	197%
Intergovernmental Revenue	23,807,761	35,458,599	17,528,852	52,987,451	11,365,468	-41,621,983	(79%)
Interest Earnings	6,605	0	1,000,000	1,000,000	0	-1,000,000	(100%)
Miscellaneous Revenues	189	0	80,864	80,864	0	-80,864	(100%)
Transfers from County Funds	0	0	970,000	970,000	0	-970,000	(100%)
Total Revenue	23,814,555	35,458,599	19,579,716	55,038,315	11,365,468	-43,672,847	(79%)
Personnel	2,720,315	572,737	2,013,275	2,586,012	548,859	-2,037,153	(79%)
Operating Costs	23,957,320	492,249	14,877,412	15,369,661	28,508,497	13,138,836	85%
Capital Outlay	306,368	0	579,299	579,299	640,000	60,701	10%
Other Financing Uses	15,399,794	734,009	-155,372	578,637	5,418,197	4,839,560	836%
Total Expenses	42,383,797	1,798,995	17,314,614	19,113,609	35,115,553	16,001,944	84%
Unreserved	0	5,551,602	-1,420,289	4,131,313	3,866,462	-264,851	(6%)
Capital Outlay & Projects	0	0	0	0	-7,010,700	-7,010,700	0%
Future Programs & Services	36,781,802	84,784,254	-34,778,301	50,005,953	33,531,419	-16,474,534	(33%)
Ending Fund Balance	18,212,560	90,335,856	-36,198,590	54,137,266	30,387,181	-23,750,085	(44%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	189,664	182,964	-475	182,489	160,489	-22,000	(12%)
Miscellaneous Revenues	18,898	5,000	0	5,000	5,000	0	0%
Total Revenue	18,898	5,000	0	5,000	5,000	0	0%
Personnel	723	0	0	0	0	0	0%
Operating Costs	25,351	27,000	0	27,000	27,000	0	0%
Total Expenses	26,073	27,000	0	27,000	27,000	0	0%
Future Programs & Services	189,664	160,964	-475	160,489	138,489	-22,000	(14%)
Ending Fund Balance	182,489	160,964	-475	160,489	138,489	-22,000	(14%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	4,408,231	3,743,680	-125,440	3,618,240	7,659,841	4,041,601	112%
Sales & Use Tax	14,544,344	11,913,614	4,668,641	16,582,255	17,025,029	442,774	3%
Intergovernmental Revenue	302	0	0	0	0	0	0%
Interest Earnings	3,721	15,077	10,000	25,077	25,554	477	2%
Total Revenue	14,548,367	11,928,691	4,678,641	16,607,332	17,050,583	443,251	3%
Personnel	240,204	343,532	53	343,585	349,916	6,331	2%
Operating Costs	10,849,779	10,156,953	2,065,193	12,222,146	12,689,138	466,992	4%
Other Financing Uses	4,248,374	0	0	0	0	0	0%
Total Expenses	15,338,358	10,500,485	2,065,246	12,565,731	13,039,054	473,323	4%
Capital Outlay & Projects	4,408,231	0	0	0	0	0	0%
Future Programs & Services	0	5,171,886	2,487,955	7,659,841	11,671,370	4,011,529	52%
Ending Fund Balance	3,618,240	5,171,886	2,487,955	7,659,841	11,671,370	4,011,529	52%

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	12,873,879	11,763,833	8,826,183	20,590,016	14,396,280	-6,193,736	(30%)
Sales & Use Tax	10,823,355	10,014,777	2,075,901	12,090,678	12,549,692	459,014	4%
Intergovernmental Revenue	567,467	1,021,350	334,801	1,356,151	336,118	-1,020,033	(75%)
Licenses & Permits	1,485,959	2,346,899	-898,000	1,448,899	1,599,978	151,079	10%
External Charges for Services	212,885	224,544	0	224,544	231,899	7,355	3%
Interest Earnings	42,613	57,151	0	57,151	60,009	2,858	5%
Miscellaneous Revenues	1,062,358	0	2,000	2,000	0	-2,000	(100%)
Transfers from County Funds	1,380,635	3,492,068	1,076,328	4,568,396	1,671,104	-2,897,292	(63%)
Total Revenue	15,575,273	17,156,789	2,591,030	19,747,819	16,448,800	-3,299,019	(17%)
Personnel	1,660,090	2,189,145	27,040	2,216,185	1,926,332	-289,853	(13%)
Operating Costs	3,281,400	3,761,212	487,597	4,248,809	4,281,537	32,728	1%
Capital Outlay	1,082,725	5,948,280	8,620,515	14,568,795	3,447,051	-11,121,744	(76%)
Other Financing Uses	1,834,920	3,603,484	1,304,282	4,907,766	2,211,160	-2,696,606	(55%)
Total Expenses	7,859,135	15,502,121	10,439,434	25,941,555	11,866,080	-14,075,475	(54%)
Future Programs & Services	12,873,879	13,418,501	977,779	14,396,280	18,979,000	4,582,720	32%
Ending Fund Balance	20,590,016	13,418,501	977,779	14,396,280	18,979,000	4,582,720	32%

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	3,537,396	1,258,198	1,422,426	2,680,624	2,003,101	-677,523	(25%)
Intergovernmental Revenue	1,375,586	391,750	288,708	680,458	300,000	-380,458	(56%)
Licenses & Permits	4,659,490	5,836,456	-916,000	4,920,456	5,109,963	189,507	4%
External Charges for Services	341,605	338,945	0	338,945	364,524	25,579	8%
Miscellaneous Revenues	110,049	60,000	0	60,000	60,000	0	0%
Sale of Capital Assets	11,126	0	0	0	0	0	0%
Transfers from County Funds	2,490,619	626,315	1,214,506	1,840,821	420,098	-1,420,723	(77%)
Internal Charges for Services	864	5,238	0	5,238	5,238	0	0%
Total Revenue	8,989,338	7,258,704	587,214	7,845,918	6,259,823	-1,586,095	(20%)
Personnel	4,041,288	4,898,292	72,375	4,970,667	5,411,263	440,596	9%
Operating Costs	1,799,335	1,162,318	893,698	2,056,016	889,773	-1,166,243	(57%)
Capital Outlay	2,582,776	84,073	746,231	830,304	0	-830,304	(100%)
Other Financing Uses	1,422,711	102,500	563,954	666,454	234,169	-432,285	(65%)
Total Expenses	9,846,111	6,247,183	2,276,258	8,523,441	6,535,205	-1,988,236	(23%)
Future Programs & Services	3,537,396	2,269,719	-266,618	2,003,101	1,727,719	-275,382	(14%)
Ending Fund Balance	2,680,624	2,269,719	-266,618	2,003,101	1,727,719	-275,382	(14%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	1,491,474	1,622,986	241,370	1,864,356	1,961,326	96,970	5%
Property Taxes	769,303	768,475	33,687	802,162	799,446	-2,716	0%
Other Taxes	60,995	56,542	0	56,542	58,238	1,696	3%
Intergovernmental Revenue	140,520	158,263	0	158,263	140,432	-17,831	(11%)
External Charges for Services	375,235	251,445	106,284	357,729	375,234	17,505	5%
Transfers from County Funds	125,777	23,321	83,150	106,471	111,795	5,324	5%
Internal Charges for Services	113,098	101,640	0	101,640	113,098	11,458	11%
Total Revenue	1,584,929	1,359,686	223,121	1,582,807	1,598,243	15,436	1%
Personnel	583,570	730,670	72,092	802,762	759,777	-42,985	(5%)
Operating Costs	628,477	623,135	24,940	648,075	882,245	234,170	36%
Capital Outlay	0	0	35,000	35,000	0	-35,000	(100%)
Other Financing Uses	0	0	0	0	1,609,730	1,609,730	0%
Total Expenses	1,212,047	1,353,805	132,032	1,485,837	3,251,752	1,765,915	119%
Working Capital	0	162,883	0	162,883	0	-162,883	(100%)
Capital Outlay & Projects	0	1,417,118	0	1,417,118	0	-1,417,118	(100%)
Future Programs & Services	1,454,989	0	332,459	332,459	307,817	-24,642	(7%)
Reserved for Emergencies	36,485	48,866	0	48,866	0	-48,866	(100%)
Ending Fund Balance	1,864,356	1,628,867	332,459	1,961,326	307,817	-1,653,509	(84%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	4,066,729	3,418,373	915,254	4,333,627	4,634,818	301,191	7%
Intergovernmental Revenue	794,412	688,879	113,477	802,356	810,380	8,024	1%
Interest Earnings	8,631	20,841	0	20,841	21,883	1,042	5%
Total Revenue	803,042	709,720	113,477	823,197	832,263	9,066	1%
Other Financing Uses	536,144	96,465	425,541	522,006	38,007	-483,999	(93%)
Total Expenses	536,144	96,465	425,541	522,006	38,007	-483,999	(93%)
Future Programs & Services	4,066,729	4,031,628	603,190	4,634,818	5,429,074	794,256	17%
Ending Fund Balance	4,333,627	4,031,628	603,190	4,634,818	5,429,074	794,256	17%

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	27,554,973	31,163,328	3,632,993	34,796,321	16,093,393	-18,702,928	(54%)
Sales & Use Tax	12,956,385	11,976,588	2,485,526	14,462,114	15,011,749	549,635	4%
Intergovernmental Revenue	61,001	0	0	0	0	0	0%
External Charges for Services	4,151,111	6,979,950	0	6,979,950	7,037,788	57,838	1%
Interest Earnings	56,175	2,974	0	2,974	0	-2,974	(100%)
Miscellaneous Revenues	1,824,429	882,450	0	882,450	531,270	-351,180	(40%)
Transfers from County Funds	65,937	241,477	0	241,477	253,551	12,074	5%
Internal Charges for Services	149,891	100,000	0	100,000	2,306,850	2,206,850	2207%
Total Revenue	19,264,928	20,183,439	2,485,526	22,668,965	25,141,208	2,472,243	11%
Personnel	2,299,331	2,355,289	0	2,355,289	2,746,726	391,437	17%
Operating Costs	8,275,901	8,127,312	171,292	8,298,604	9,831,992	1,533,388	18%
Capital Outlay	1,336,123	36,307,000	-5,589,000	30,718,000	23,955,734	-6,762,266	(22%)
Other Financing Uses	112,226	0	0	0	0	0	0%
Total Expenses	12,023,581	46,789,601	-5,417,708	41,371,893	36,534,452	-4,837,441	(12%)
Working Capital	2,100,000	0	0	0	4,531,399	4,531,399	0%
Capital Outlay & Projects	0	0	9,422,198	9,422,198	0	-9,422,198	(100%)
Future Programs & Services	25,454,974	4,557,166	2,114,029	6,671,195	168,750	-6,502,445	(97%)
Ending Fund Balance	34,796,321	4,557,166	11,536,227	16,093,393	4,700,149	-11,393,244	(71%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	4,112,036	3,907,300	403,822	4,311,122	3,663,043	-648,079	(15%)
Licenses & Permits	2,996,115	2,795,280	0	2,795,280	2,795,280	0	0%
External Charges for Services	25,560	29,975	0	29,975	29,975	0	0%
Total Revenue	3,021,675	2,825,255	0	2,825,255	2,825,255	0	0%
Personnel	2,183,657	2,496,733	114,026	2,610,759	2,797,572	186,813	7%
Operating Costs	638,933	650,777	211,025	861,802	926,683	64,881	8%
Other Financing Uses	0	0	773	773	0	-773	(100%)
Total Expenses	2,822,589	3,147,510	325,824	3,473,334	3,724,255	250,921	7%
Working Capital	0	3,157,846	0	3,157,846	2,764,043	-393,803	(12%)
Future Programs & Services	4,112,036	427,199	77,998	505,197	0	-505,197	(100%)
Ending Fund Balance	4,311,122	3,585,045	77,998	3,663,043	2,764,043	-899,000	(25%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	866,179	866,179	-225,063	641,116	744,924	103,808	16%
External Charges for Services	563,570	386,300	0	386,300	539,750	153,450	40%
Interest Earnings	147	0	0	0	250	250	0%
Miscellaneous Revenues	521	0	0	0	50	50	0%
Total Revenue	564,239	386,300	0	386,300	540,050	153,750	40%
Personnel	193,495	204,937	13,100	218,037	298,500	80,463	37%
Operating Costs	45,053	64,455	0	64,455	34,095	-30,360	(47%)
Other Financing Uses	247,851	0	0	0	0	0	0%
Total Expenses	486,399	269,392	13,100	282,492	332,595	50,103	18%
Working Capital	0	57,875	0	57,875	66,520	8,645	15%
Future Programs & Services	563,276	925,212	-238,163	687,049	885,859	198,810	29%
Ending Fund Balance	641,116	983,087	-238,163	744,924	952,379	207,455	28%

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	23,312,530	16,666,119	4,759,160	21,425,279	14,809,639	-6,615,640	(31%)
Property Taxes	3,321,748	3,353,420	0	3,353,420	3,521,091	167,671	5%
Other Taxes	11,578,279	11,664,000	0	11,664,000	11,800,000	136,000	1%
Intergovernmental Revenue	21,147,539	22,321,674	-4,574,061	17,747,613	18,734,441	986,828	6%
Licenses & Permits	220,073	6,000,000	0	6,000,000	4,818,000	-1,182,000	(20%)
External Charges for Services	639,030	500,000	0	500,000	450,000	-50,000	(10%)
Interest Earnings	16,994	0	0	0	0	0	0%
Miscellaneous Revenues	542,160	103,000	0	103,000	3,000	-100,000	(97%)
Transfers from County Funds	2,982,118	3,876,538	-4,939,975	-1,063,437	1,122,500	2,185,937	(206%)
Internal Charges for Services	58,521	15,000	0	15,000	15,000	0	0%
Total Revenue	40,506,461	47,833,632	-9,514,036	38,319,596	40,464,032	2,144,436	6%
Personnel	6,516,634	7,738,112	0	7,738,112	8,178,512	440,400	6%
Operating Costs	27,416,121	45,604,023	-13,400,500	32,203,523	42,881,083	10,677,560	33%
Capital Outlay	8,289,808	2,902,614	899,386	3,802,000	1,197,899	-2,604,101	(68%)
Other Financing Uses	171,147	191,601	1,000,000	1,191,601	1,275,800	84,199	7%
Total Expenses	42,393,711	56,436,350	-11,501,114	44,935,236	53,533,294	8,598,058	19%
Working Capital	8,314,595	6,365,844	0	6,365,844	6,022,149	-343,695	(5%)
Capital Outlay & Projects	23,136,822	0	0	0	4,575,699	4,575,699	0%
Future Programs & Services	-8,138,887	1,697,557	6,746,238	8,443,795	-8,857,471	-17,301,266	(205%)
Ending Fund Balance	21,425,279	8,063,401	6,746,238	14,809,639	1,740,377	-13,069,262	(88%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	8,329,666	6,030,783	1,322,013	7,352,796	4,324,492	-3,028,304	(41%)
Licenses & Permits	918,151	532,950	0	532,950	760,000	227,050	43%
Interest Earnings	16,766	12,301	0	12,301	18,968	6,667	54%
Miscellaneous Revenues	145,265	0	0	0	0	0	0%
Total Revenue	1,080,181	545,251	0	545,251	778,968	233,717	43%
Operating Costs	0	28,280	0	28,280	29,690	1,410	5%
Other Financing Uses	2,057,051	3,545,275	0	3,545,275	1,122,500	-2,422,775	(68%)
Total Expenses	2,057,051	3,573,555	0	3,573,555	1,152,190	-2,421,365	(68%)
Capital Outlay & Projects	0	0	0	0	5,073,770	5,073,770	0%
Future Programs & Services	8,329,666	3,002,479	1,322,013	4,324,492	-1,122,500	-5,446,992	(126%)
Ending Fund Balance	7,352,796	3,002,479	1,322,013	4,324,492	3,951,270	-373,222	(9%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	15,432,113	17,880,638	-167,896	17,712,742	16,390,605	-1,322,137	(7%)
Property Taxes	10,370,420	10,408,418	0	10,408,418	11,979,929	1,571,511	15%
Intergovernmental Revenue	37,507,979	43,333,273	0	43,333,273	48,762,195	5,428,922	13%
Miscellaneous Revenues	774,740	1,208,941	0	1,208,941	1,338,985	130,044	11%
Total Revenue	48,653,138	54,950,632	0	54,950,632	62,081,109	7,130,477	13%
Personnel	31,094,009	37,133,217	0	37,133,217	43,413,310	6,280,093	17%
Operating Costs	15,278,500	18,714,552	-400,000	18,314,552	18,961,762	647,210	4%
Capital Outlay	0	0	102,757	102,757	0	-102,757	(100%)
Other Financing Uses	0	0	722,243	722,243	3,552,385	2,830,142	392%
Total Expenses	46,372,509	55,847,769	425,000	56,272,769	65,927,457	9,654,688	17%
Working Capital	7,477,835	11,200,000	0	11,200,000	6,000,000	-5,200,000	(46%)
Future Programs & Services	7,954,278	5,783,501	-592,896	5,190,605	6,544,257	1,353,652	26%
Ending Fund Balance	17,712,742	16,983,501	-592,896	16,390,605	12,544,257	-3,846,348	(23%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	28,313,904	41,640,344	2,460,445	44,100,789	26,999,578	-17,101,211	(39%)
Sales & Use Tax	21,646,649	19,417,861	4,761,998	24,179,859	25,099,383	919,524	4%
Intergovernmental Revenue	390,967	344,000	25,000	369,000	357,000	-12,000	(3%)
Interest Earnings	13,035	112,500	268,000	380,500	150,000	-230,500	(61%)
Miscellaneous Revenues	1,233	0	258,327	258,327	1,000	-257,327	(100%)
Transfers from County Funds	0	0	0	0	2,100,000	2,100,000	0%
Total Revenue	22,051,884	19,874,361	5,313,325	25,187,686	27,707,383	2,519,697	10%
Personnel	689,841	776,520	1,600	778,120	813,259	35,139	5%
Operating Costs	2,132,391	7,952,237	-1,091,460	6,860,777	17,196,578	10,335,801	151%
Capital Outlay	2,862,866	30,600,000	4,050,000	34,650,000	8,534,500	-26,115,500	(75%)
Other Financing Uses	579,901	0	0	0	0	0	0%
Total Expenses	6,265,000	39,328,757	2,960,140	42,288,897	26,544,337	-15,744,560	(37%)
Future Programs & Services	28,313,904	22,185,948	4,813,630	26,999,578	28,162,624	1,163,046	4%
Ending Fund Balance	44,100,789	22,185,948	4,813,630	26,999,578	28,162,624	1,163,046	4%

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Property Taxes	4,885,541	5,104,865	0	5,104,865	5,221,495	116,630	2%
Total Revenue	4,885,541	5,104,865	0	5,104,865	5,221,495	116,630	2%
Operating Costs	4,885,541	5,104,865	0	5,104,865	5,221,495	116,630	2%
Total Expenses	4,885,541	5,104,865	0	5,104,865	5,221,495	116,630	2%

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	1,280,029	1,144,374	378,520	1,522,894	1,339,626	-183,268	(12%)
Intergovernmental Revenue	5,243,939	3,396,844	1,757,490	5,154,334	6,350,328	1,195,994	23%
External Charges for Services	507,510	279,939	529,547	809,486	733,333	-76,153	(9%)
Miscellaneous Revenues	73,808	101,535	5,500	107,035	0	-107,035	(100%)
Transfers from County Funds	1,901,946	1,891,991	0	1,891,991	1,986,591	94,600	5%
Internal Charges for Services	269,124	352,046	58,500	410,546	266,559	-143,987	(35%)
Total Revenue	7,996,327	6,022,355	2,351,037	8,373,392	9,336,811	963,419	12%
Personnel	4,226,590	4,863,244	959,697	5,822,941	6,241,732	418,791	7%
Operating Costs	3,526,872	1,342,379	1,391,340	2,733,719	3,351,268	617,549	23%
Total Expenses	7,753,462	6,205,623	2,351,037	8,556,660	9,593,000	1,036,340	12%
Future Programs & Services	1,280,029	961,106	378,520	1,339,626	1,083,437	-256,189	(19%)
Ending Fund Balance	1,522,894	961,106	378,520	1,339,626	1,083,437	-256,189	(19%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	3,607,892	3,532,970	189,977	3,722,947	2,181,482	-1,541,465	(41%)
Intergovernmental Revenue	51,531	78,479	153,517	231,996	75,787	-156,209	(67%)
External Charges for Services	7,981,885	8,664,202	225,252	8,889,454	9,810,820	921,366	10%
Interest Earnings	6,430	25,000	0	25,000	25,000	0	0%
Miscellaneous Revenues	68,995	42,575	0	42,575	38,000	-4,575	(11%)
Transfers from County Funds	1,628,823	620,643	75,189	695,832	1,622,680	926,848	133%
Internal Charges for Services	96,142	91,000	0	91,000	105,720	14,720	16%
Total Revenue	9,833,806	9,521,899	453,958	9,975,857	11,678,007	1,702,150	17%
Personnel	6,620,231	8,382,543	-286,513	8,096,030	9,928,174	1,832,144	23%
Operating Costs	3,098,519	3,349,958	71,334	3,421,292	3,660,446	239,154	7%
Total Expenses	9,718,751	11,732,501	-215,179	11,517,322	13,588,620	2,071,298	18%
Working Capital	0	771,961	0	771,961	690,000	-81,961	(11%)
Capital Outlay & Projects	0	50,000	0	50,000	50,000	0	0%
Future Programs & Services	3,607,892	500,407	859,114	1,359,521	-469,131	-1,828,652	(135%)
Ending Fund Balance	3,722,947	1,322,368	859,114	2,181,482	270,869	-1,910,613	(88%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	2,597,970	2,959,114	652,138	3,611,252	3,421,854	-189,398	(5%)
Property Taxes	4,185,952	4,408,146	0	4,408,146	4,640,025	231,879	5%
Intergovernmental Revenue	8,517,820	8,321,939	414,788	8,736,727	6,380,839	-2,355,888	(27%)
Licenses & Permits	978,207	882,000	47,960	929,960	931,500	1,540	0%
External Charges for Services	558,000	737,810	40,000	777,810	705,310	-72,500	(9%)
Miscellaneous Revenues	32,655	21,000	25,000	46,000	20,730	-25,270	(55%)
Transfers from County Funds	0	0	44,100	44,100	125,000	80,900	183%
Internal Charges for Services	116,509	153,800	0	153,800	161,475	7,675	5%
Total Revenue	14,389,144	14,524,695	571,848	15,096,543	12,964,879	-2,131,664	(14%)
Personnel	10,743,884	12,135,457	294,153	12,429,610	10,519,442	-1,910,168	(15%)
Operating Costs	2,631,977	2,478,365	351,594	2,829,959	2,575,884	-254,075	(9%)
Capital Outlay	0	0	26,372	26,372	100,000	73,628	279%
Total Expenses	13,375,862	14,613,822	672,119	15,285,941	13,195,326	-2,090,615	(14%)
Unreserved	0	0	652,138	652,138	0	-652,138	(100%)
Working Capital	662,964	0	0	0	0	0	0%
Future Programs & Services	1,935,006	2,869,987	-100,271	2,769,716	3,191,407	421,691	15%
Ending Fund Balance	3,611,252	2,869,987	551,867	3,421,854	3,191,407	-230,447	(7%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	592,381	678,261	-10,351	667,910	741,430	73,520	11%
External Charges for Services	81,149	80,000	0	80,000	80,000	0	0%
Interest Earnings	1,131	1,600	0	1,600	1,600	0	0%
Total Revenue	82,280	81,600	0	81,600	81,600	0	0%
Operating Costs	6,751	8,080	0	8,080	8,480	400	5%
Total Expenses	6,751	8,080	0	8,080	8,480	400	5%
Future Programs & Services	592,381	751,781	-10,351	741,430	814,550	73,120	10%
Ending Fund Balance	667,910	751,781	-10,351	741,430	814,550	73,120	10%

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	607,307	602,151	36,894	639,045	543,177	-95,868	(15%)
Licenses & Permits	0	0	0	0	47,250	47,250	0%
External Charges for Services	37,606	21,400	0	21,400	76,002	54,602	255%
Interest Earnings	1,071	249	0	249	268	19	8%
Transfers from County Funds	33,360	30,000	4,528	34,528	35,000	472	1%
Total Revenue	72,037	51,649	4,528	56,177	158,520	102,343	182%
Operating Costs	40,298	147,517	4,528	152,045	142,590	-9,455	(6%)
Total Expenses	40,298	147,517	4,528	152,045	142,590	-9,455	(6%)
Future Programs & Services	607,306	506,283	36,894	543,177	559,107	15,930	3%
Ending Fund Balance	639,045	506,283	36,894	543,177	559,107	15,930	3%

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	8,127,290	8,339,570	654,942	8,994,512	9,447,879	453,367	5%
Property Taxes	3,071,255	3,137,583	0	3,137,583	3,033,142	-104,441	(3%)
Other Taxes	233,851	216,636	0	216,636	209,465	-7,171	(3%)
Interest Earnings	18,009	31,401	0	31,401	30,320	-1,081	(3%)
Miscellaneous Revenues	139,274	0	0	0	0	0	0%
Transfers from County Funds	393,470	222,151	21,676	243,827	250,667	6,840	3%
Total Revenue	3,855,859	3,607,771	21,676	3,629,447	3,523,594	-105,853	(3%)
Operating Costs	2,397,926	1,999,357	736,717	2,736,074	1,312,217	-1,423,857	(52%)
Debt Service	218,840	218,880	0	218,880	229,820	10,940	5%
Other Financing Uses	371,869	200,000	21,126	221,126	229,110	7,984	4%
Total Expenses	2,988,635	2,418,237	757,843	3,176,080	1,771,147	-1,404,933	(44%)
Future Programs & Services	8,127,289	9,529,104	-81,225	9,447,879	11,200,326	1,752,447	19%
Ending Fund Balance	8,994,512	9,529,104	-81,225	9,447,879	11,200,326	1,752,447	19%

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	49,412,145	28,873,556	26,879,045	55,752,601	57,812,106	2,059,505	4%
Licenses & Permits	26,012	3,500	0	3,500	1,500	-2,000	(57%)
External Charges for Services	13,158,966	14,771,896	0	14,771,896	17,023,045	2,251,149	15%
Interest Earnings	100,977	300,000	0	300,000	310,000	10,000	3%
Miscellaneous Revenues	8,123	12,326	0	12,326	12,300	-26	0%
Sale of Capital Assets	53,599	0	0	0	0	0	0%
Transfers from County Funds	579,901	0	0	0	0	0	0%
Internal Charges for Services	42,123	18,360	0	18,360	2,800	-15,560	(85%)
Total Revenue	13,969,701	15,106,082	0	15,106,082	17,349,645	2,243,563	15%
Personnel	2,624,404	3,426,826	0	3,426,826	3,524,035	97,209	3%
Operating Costs	4,622,750	29,135,659	-21,615,908	7,519,751	13,609,774	6,090,023	81%
Capital Outlay	2,565	9,000,000	-8,175,000	825,000	36,850,000	36,025,000	4367%
Other Financing Uses	379,526	0	1,275,000	1,275,000	2,224,000	949,000	74%
Total Expenses	7,629,245	41,562,485	-28,515,908	13,046,577	56,207,809	43,161,232	331%
Working Capital	2,000,000	0	0	0	0	0	0%
Capital Outlay & Projects	24,699,475	0	0	0	0	0	0%
Future Programs & Services	22,712,670	2,417,153	55,394,953	57,812,106	18,953,942	-38,858,164	(67%)
Ending Fund Balance	55,752,601	2,417,153	55,394,953	57,812,106	18,953,942	-38,858,164	(67%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	1,331,150	1,350,199	275,049	1,625,248	1,543,902	-81,346	(5%)
Property Taxes	354	0	0	0	0	0	0%
Interest Earnings	91,052	88,190	0	88,190	89,884	1,694	2%
Assessments	643,985	262,459	0	262,459	263,083	624	0%
Total Revenue	735,391	350,649	0	350,649	352,967	2,318	1%
Debt Service	441,292	343,940	88,055	431,995	335,561	-96,434	(22%)
Total Expenses	441,292	343,940	88,055	431,995	335,561	-96,434	(22%)
Future Programs & Services	1,331,149	1,356,908	186,994	1,543,902	1,561,308	17,406	1%
Ending Fund Balance	1,625,248	1,356,908	186,994	1,543,902	1,561,308	17,406	1%

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Transfers from County Funds	5,929,250	5,931,250	0	5,931,250	5,939,500	8,250	0%
Total Revenue	5,929,250	5,931,250	0	5,931,250	5,939,500	8,250	0%
Operating Costs	0	0	0	0	5,000	5,000	0%
Debt Service	5,929,250	5,931,250	0	5,931,250	5,934,500	3,250	0%
Total Expenses	5,929,250	5,931,250	0	5,931,250	5,939,500	8,250	0%

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	301,437	276,082	285,117	561,199	611,582	50,383	9%
Property Taxes	19	0	0	0	0	0	0%
External Charges for Services	137,963	96,900	0	96,900	145,000	48,100	50%
Interest Earnings	19,916	5,651	16,183	21,834	17,121	-4,713	(22%)
Miscellaneous Revenues	100	204	0	204	204	0	0%
Assessments	182,749	44,487	68,046	112,533	68,046	-44,487	(40%)
Total Revenue	340,747	147,242	84,229	231,471	230,371	-1,100	0%
Operating Costs	80,985	19,234	57,654	76,888	48,934	-27,954	(36%)
Debt Service	0	0	26,575	26,575	35,295	8,720	33%
Other Financing Uses	0	77,625	0	77,625	77,625	0	0%
Total Expenses	80,985	96,859	84,229	181,088	161,854	-19,234	(11%)
Capital Outlay & Projects	301,437	0	-414,774	-414,774	0	414,774	(100%)
Future Programs & Services	0	326,465	699,891	1,026,356	680,099	-346,257	(34%)
Ending Fund Balance	561,199	326,465	285,117	611,582	680,099	68,517	11%

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	6,016,196	5,551,719	2,345,588	7,897,307	5,798,360	-2,098,947	(27%)
Transfers from County Funds	4,554,899	2,724,669	257,440	2,982,109	2,898,425	-83,684	(3%)
Total Revenue	4,554,899	2,724,669	257,440	2,982,109	2,898,425	-83,684	(3%)
Personnel	24,562	0	0	0	0	0	0%
Operating Costs	1,939,505	2,582,209	1,372,440	3,954,649	3,534,146	-420,503	(11%)
Capital Outlay	709,722	2,199,279	-1,072,872	1,126,407	2,443,816	1,317,409	117%
Total Expenses	2,673,789	4,781,488	299,568	5,081,056	5,977,962	896,906	18%
Capital Outlay & Projects	6,016,197	3,494,900	798,434	4,293,334	3,158,823	-1,134,511	(26%)
Future Programs & Services	0	0	1,505,026	1,505,026	-440,000	-1,945,026	(129%)
Ending Fund Balance	7,897,307	3,494,900	2,303,460	5,798,360	2,718,823	-3,079,537	(53%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	102,609,035	71,246,982	3,512,609	74,759,591	36,943,893	-37,815,698	(51%)
Intergovernmental Revenue	947,097	0	0	0	0	0	0%
Interest Earnings	105,233	100,000	0	100,000	50,000	-50,000	(50%)
Miscellaneous Revenues	126,841	0	0	0	0	0	0%
Transfers from County Funds	20,208,793	4,000,000	6,248,852	10,248,852	5,152,385	-5,096,467	(50%)
Total Revenue	21,387,964	4,100,000	6,248,852	10,348,852	5,202,385	-5,146,467	(50%)
Operating Costs	639,029	0	1,820,653	1,820,653	0	-1,820,653	(100%)
Capital Outlay	48,598,379	58,500,000	-12,732,103	45,767,897	34,635,128	-11,132,769	(24%)
Other Financing Uses	0	0	576,000	576,000	0	-576,000	(100%)
Total Expenses	49,237,408	58,500,000	-10,335,450	48,164,550	34,635,128	-13,529,422	(28%)
Working Capital	1,000,000	0	0	0	0	0	0%
Capital Outlay & Projects	101,609,035	16,846,982	20,096,911	36,943,893	7,511,150	-29,432,743	(80%)
Ending Fund Balance	74,759,591	16,846,982	20,096,911	36,943,893	7,511,150	-29,432,743	(80%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	4,419,316	3,201,070	1,485,331	4,686,401	4,668,430	-17,971	0%
External Charges for Services	24,183	25,500	0	25,500	0	-25,500	(100%)
Miscellaneous Revenues	1,629	0	0	0	0	0	0%
Sale of Capital Assets	77	0	0	0	0	0	0%
Transfers from County Funds	1,047,379	1,300,000	438,735	1,738,735	1,560,000	-178,735	(10%)
Total Revenue	1,073,267	1,325,500	438,735	1,764,235	1,560,000	-204,235	(12%)
Operating Costs	231,506	570,048	777,843	1,347,891	960,341	-387,550	(29%)
Capital Outlay	197,676	12,075	422,240	434,315	11,200	-423,115	(97%)
Other Financing Uses	377,000	0	0	0	0	0	0%
Total Expenses	806,183	582,123	1,200,083	1,782,206	971,541	-810,665	(45%)
Capital Outlay & Projects	0	3,944,447	723,983	4,668,430	5,256,889	588,459	13%
Future Programs & Services	4,419,317	0	0	0	0	0	0%
Ending Fund Balance	4,686,401	3,944,447	723,983	4,668,430	5,256,889	588,459	13%

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	3,669,099	1,845,325	590,507	2,435,832	-676,820	-3,112,652	(128%)
External Charges for Services	96,649	46,240	39,000	85,240	102,000	16,760	20%
Miscellaneous Revenues	2,029	0	0	0	0	0	0%
Transfers from County Funds	455,320	0	200,000	200,000	0	-200,000	(100%)
Internal Charges for Services	5,823,465	4,574,000	855,000	5,429,000	6,284,000	855,000	16%
Total Revenue	6,377,463	4,620,240	1,094,000	5,714,240	6,386,000	671,760	12%
Personnel	1,735,918	1,712,105	-20,000	1,692,105	1,880,782	188,677	11%
Operating Costs	3,461,465	2,783,184	1,265,590	4,048,774	3,067,610	-981,164	(24%)
Capital Outlay	878,776	650,000	2,436,013	3,086,013	1,672,882	-1,413,131	(46%)
Other Financing Uses	1,534,572	0	0	0	0	0	0%
Total Expenses	7,610,731	5,145,289	3,681,603	8,826,892	6,621,274	-2,205,618	(25%)
Working Capital	322,566	0	0	0	0	0	0%
Capital Outlay & Projects	3,096,533	880,556	-523,478	357,078	357,078	0	0%
Future Programs & Services	250,000	439,720	-1,473,618	-1,033,898	-1,269,172	-235,274	23%
Ending Fund Balance	2,435,832	1,320,276	-1,997,096	-676,820	-912,094	-235,274	35%

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	7,766,294	5,447,206	3,631,805	9,079,011	4,875,372	-4,203,639	(46%)
Intergovernmental Revenue	1,000	0	0	0	0	0	0%
External Charges for Services	205,623	37,301	0	37,301	38,047	746	2%
Miscellaneous Revenues	6,545	0	0	0	0	0	0%
Transfers from County Funds	8,799,563	9,876,172	387,768	10,263,940	10,496,149	232,209	2%
Internal Charges for Services	2,361,693	2,316,316	75,520	2,391,836	2,411,300	19,464	1%
Total Revenue	11,374,424	12,229,789	463,288	12,693,077	12,945,496	252,419	2%
Personnel	2,735,973	3,292,408	0	3,292,408	3,451,559	159,151	5%
Operating Costs	7,140,629	7,913,616	4,066,840	11,980,456	10,417,558	-1,562,898	(13%)
Capital Outlay	5,859	0	0	0	0	0	0%
Other Financing Uses	179,246	0	1,623,852	1,623,852	0	-1,623,852	(100%)
Total Expenses	10,061,707	11,206,024	5,690,692	16,896,716	13,869,117	-3,027,599	(18%)
Working Capital	2,052,122	611,886	0	611,886	0	-611,886	(100%)
Capital Outlay & Projects	0	1,092,000	0	1,092,000	0	-1,092,000	(100%)
Future Programs & Services	5,714,172	4,767,085	-1,595,599	3,171,486	3,951,751	780,265	25%
Ending Fund Balance	9,079,011	6,470,971	-1,595,599	4,875,372	3,951,751	-923,621	(19%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	10,743,127	10,579,570	1,139,081	11,718,651	7,159,279	-4,559,372	(39%)
Intergovernmental Revenue	44,106	23,734	16,266	40,000	40,000	0	0%
External Charges for Services	178,321	180,514	188,195	368,709	330,046	-38,663	(10%)
Miscellaneous Revenues	5,569	0	0	0	6,000	6,000	0%
Sale of Capital Assets	965,851	400,000	0	400,000	400,000	0	0%
Transfers from County Funds	766,643	0	1,000,000	1,000,000	0	-1,000,000	(100%)
Internal Charges for Services	10,411,406	10,886,204	562,845	11,449,049	12,138,399	689,350	6%
Total Revenue	12,371,896	11,490,452	1,767,306	13,257,758	12,914,445	-343,313	(3%)
Personnel	1,669,639	2,040,861	23,720	2,064,581	2,170,393	105,812	5%
Operating Costs	5,302,569	4,133,421	1,393,542	5,526,963	5,428,100	-98,863	(2%)
Capital Outlay	4,401,256	6,000,586	1,225,000	7,225,586	5,863,692	-1,361,894	(19%)
Other Financing Uses	22,907	3,000,000	0	3,000,000	0	-3,000,000	(100%)
Total Expenses	11,396,372	15,174,868	2,642,262	17,817,130	13,462,185	-4,354,945	(24%)
Working Capital	0	2,009,031	-874,956	1,134,075	0	-1,134,075	(100%)
Capital Outlay & Projects	0	4,886,123	1,139,081	6,025,204	7,486,495	1,461,291	24%
Future Programs & Services	10,743,127	0	0	0	-874,956	-874,956	0%
Ending Fund Balance	11,718,651	6,895,154	264,125	7,159,279	6,611,539	-547,740	(8%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	18,120,612	9,326,938	1,347,537	10,674,475	12,581,163	1,906,688	18%
Interest Earnings	34,457	90,000	0	90,000	50,000	-40,000	(44%)
Miscellaneous Revenues	1,267,902	600,000	0	600,000	800,000	200,000	33%
Transfers from County Funds	935,317	825,000	225,000	1,050,000	1,086,750	36,750	4%
Internal Charges for Services	21,578,717	29,285,000	0	29,285,000	31,500,000	2,215,000	8%
Total Revenue	23,816,393	30,800,000	225,000	31,025,000	33,436,750	2,411,750	8%
Personnel	994,882	897,203	225,000	1,122,203	1,162,796	40,593	4%
Operating Costs	30,267,648	29,090,834	-1,094,725	27,996,109	30,010,855	2,014,746	7%
Total Expenses	31,262,530	29,988,037	-869,725	29,118,312	31,173,651	2,055,339	7%
Future Programs & Services	18,120,612	10,138,901	2,442,262	12,581,163	14,844,262	2,263,099	18%
Ending Fund Balance	10,674,475	10,138,901	2,442,262	12,581,163	14,844,262	2,263,099	18%

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	1,760,132	1,633,032	-75,214	1,557,818	1,351,818	-206,000	(13%)
Interest Earnings	3,445	9,000	0	9,000	9,000	0	0%
Internal Charges for Services	138,212	120,000	-80,000	40,000	0	-40,000	(100%)
Total Revenue	141,657	129,000	-80,000	49,000	9,000	-40,000	(82%)
Operating Costs	343,972	255,000	0	255,000	255,000	0	0%
Total Expenses	343,972	255,000	0	255,000	255,000	0	0%
Future Programs & Services	1,760,132	1,507,032	-155,214	1,351,818	1,105,818	-246,000	(18%)
Ending Fund Balance	1,557,818	1,507,032	-155,214	1,351,818	1,105,818	-246,000	(18%)

DESCRIPTION	FY2021 ACTUAL	FY2022 ADOPTED	FY2022 CHANGES	FY2022 REVISED	FY2023 ADOPTED	Var to REVISED \$	Var to REVISED %
Beginning Fund Balance	10,448,618	9,304,241	1,148,241	10,452,482	9,572,484	-879,998	(8%)
Interest Earnings	33,298	75,000	0	75,000	75,000	0	0%
Miscellaneous Revenues	99,940	50,000	0	50,000	50,000	0	0%
Internal Charges for Services	3,057,378	3,742,604	0	3,742,604	4,435,885	693,281	19%
Total Revenue	3,190,616	3,867,604	0	3,867,604	4,560,885	693,281	18%
Personnel	319,824	342,691	0	342,691	387,132	44,441	13%
Operating Costs	2,866,928	3,524,911	880,000	4,404,911	4,173,753	-231,158	(5%)
Total Expenses	3,186,752	3,867,602	880,000	4,747,602	4,560,885	-186,717	(4%)
Working Capital	518,324	518,326	0	518,326	618,574	100,248	19%
Future Programs & Services	9,930,294	8,785,917	268,241	9,054,158	8,953,910	-100,248	(1%)
Ending Fund Balance	10,452,482	9,304,243	268,241	9,572,484	9,572,484	0	0%

Section E - Budget Adoption Documents

NOTICE AND RESOLUTION TO TRANSFER FUNDS AND AMEND BUDGET

A Resolution to Amend the 2022 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 in the Commissioners Hearing Room, 200 West Oak Street, Fort Collins, Colorado on December 14, 2022, at 2:30 pm.

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>2022 Adopted</u>	<u>2022 Revised</u>	<u>2022 Change</u>
Assessor	4,945,252	5,064,729	119,477
Clerk & Recorder	11,857,410	12,223,280	365,870
Coroner	1,977,535	2,258,235	280,700
County Manager	51,452,335	59,111,406	6,689,071
CPIRS	8,899,831	17,227,654	8,327,823
Criminal Justice	11,418,279	13,797,338	2,379,059
District Attorney	10,799,678	11,363,274	563,596
Financial Services	2,944,521	3,114,744	170,223
Human & Economic Health	2,327,920	3,674,810	1,346,890
Information Technology	11,732,532	13,496,507	1,763,975
Sheriff	72,856,446	77,700,428	4,843,982
Surveyor	9,643	9,643	0
Treasurer	1,721,635	1,721,635	0
Total – General Fund	192,943,017	220,763,683	27,820,666

Spending Agency

Fund 101: General, Climate Change & Natural Disaster Fund

	2022 Appropriation	2022 Revised Appropriation	FY2022 CHANGE
Budgeted Beginning Fund Balance	107,395,454	81,538,657	-25,856,797
Total Revenue	224,994,341	250,829,430	25,835,089
Total Expense	192,943,017	220,763,683	27,820,666
32003 Reserved for Emergencies	9,375,000	9,375,000	0
32004 Working Capital	17,700,000	17,700,000	0
32006 Future Programs/Services	106,820,176	80,398,091	-26,422,085
30400 Equity unassigned/unrestricted	5,551,602	4,131,313	-1,420,289

Fund 125: Section 125 Fund

	2022 Appropriation	2022 Revised Appropriation	FY2022 CHANGE
Budgeted Beginning Fund Balance	182,964	182,489	-475
Total Revenue	5,000	5,000	0
Total Expense	27,000	27,000	0
32006 Future Programs/Services	160,964	160,489	-475

Fund 200: Sales Tax Fund

	2022 Appropriation	2022 Revised Appropriation	FY2022 CHANGE
Budgeted Beginning Fund Balance	3,743,680	3,618,240	-125,440
Total Revenue	11,928,691	16,607,332	4,678,641
Total Expense	10,500,485	12,565,731	2,065,246
32006 Future Programs/Services	5,171,886	7,659,841	2,487,955

Fund 215: Natural Resources Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	11,763,833	20,590,016	8,826,183
Total Revenue	17,156,789	19,747,819	2,591,030
Total Expense	15,502,121	25,941,555	10,439,434
32006 Future Programs/Services	13,418,501	14,396,280	977,779

Fund 220: Parks Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	1,258,198	2,680,624	1,422,426
Total Revenue	7,258,704	7,845,918	587,214
Total Expense	6,247,183	8,523,441	2,276,258
32006 Future Programs/Services	2,269,719	2,003,101	-266,618

Fund 225: Pest Control District Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	1,622,986	1,864,356	241,370
Total Revenue	1,359,686	1,582,807	223,121
Total Expense	1,353,805	1,485,837	132,032
32003 Reserved for Emergencies	48,866	48,866	0
32004 Working Capital	162,883	162,883	0
32005 Capital Outlay and Projects	1,417,118	1,417,118	0
32006 Future Programs/Services	0	332,459	332,459

Fund 230: Conservation Trust Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	3,418,373	4,333,627	915,254
Total Revenue	709,720	823,197	113,477
Total Expense	96,465	522,006	425,541
32006 Future Programs/Services	4,031,628	4,634,818	603,190

Fund 240: The Ranch Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	31,163,328	34,796,321	3,632,993
Total Revenue	20,183,439	22,668,965	2,485,526
Total Expense	46,789,601	41,371,893	-5,417,708
32006 Future Programs/Services	4,557,166	6,671,195	2,114,029
32005 Capital Outlay and Projects	0	9,422,198	9,422,198

Fund 245: Building Inspection Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	3,907,300	4,311,122	403,822
Total Revenue	2,825,255	2,825,255	0
Total Expense	3,147,510	3,473,334	325,824
32004 Working Capital	3,157,846	3,157,846	0
32006 Future Programs/Services	427,199	505,197	77,998

Fund 246: Public Trustee Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	866,179	641,116	-225,063
Total Revenue	386,300	386,300	0
Total Expense	269,392	282,492	13,100
32004 Working Capital	925,212	687,049	-238,163
32006 Future Programs/Services	57,875	57,875	0

Fund 252: Road and Bridge Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	16,666,119	21,425,279	4,759,160
Total Revenue	47,833,632	38,319,596	-9,514,036
Total Expense	56,436,350	44,935,236	-11,501,114
32004 Working Capital	6,365,844	6,365,844	0
32006 Future Programs/Services	1,697,557	8,443,795	8,443,795

Fund 255: Transportation Expansion

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	6,030,783	7,352,796	1,322,013
Total Revenue	545,251	545,251	
Total Expense	3,573,555	3,573,555	
32006 Future Programs/Services	3,002,479	4,324,492	1,322,013

Fund 262: Human Services Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	17,880,638	17,712,742	-167,896
Total Revenue	54,950,632	54,950,632	0
Total Expense	55,847,769	56,272,769	425,000
32004 Working Capital	11,200,000	11,200,000	0
32006 Future Programs/Services	5,783,501	5,190,605	-592,896

Fund 265: Behavioral Health Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	41,640,344	44,100,789	2,460,445
Total Revenue	19,874,361	25,187,686	5,313,325
Total Expense	39,328,757	42,288,897	2,960,140
32006 Future Programs/Services	22,185,948	26,999,578	4,813,630

Fund 268: Developmental Disabilities Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Total Revenue	5,104,865	5,104,865	0
Total Expense	5,104,865	5,104,865	0

Fund 270: Economic and Workforce Development Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	1,144,374	1,522,894	378,520
Total Revenue	6,022,355	8,373,392	2,351,037
Total Expense	6,205,623	8,556,660	2,351,037
32006 Future Programs/Services	961,106	1,339,626	378,520

Fund 275: Community Justice Alternatives Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	3,532,970	3,722,947	189,977
Total Revenue	9,521,899	9,975,857	453,958
Total Expense	11,732,501	11,517,322	-215,179
32004 Working Capital	771,961	771,961	0
32005 Capital Outlay and Projects	50,000	50,000	0
32006 Future Programs/Services	500,407	1,359,521	859,114

Fund 282: Health and Environment Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	2,959,114	3,611,252	652,138
Total Revenue	14,524,695	15,096,543	571,848
Total Expense	14,613,822	15,285,941	672,119
32006 Future Programs/Services	2,869,987	3,421,854	551,867

Fund 285: West Vine Stormwater**Basin Fund**

	2022 Appropriation	2022 Revised Appropriation	FY2022 CHANGE
Budgeted Beginning Fund Balance	678,261	667,910	-10,351
Total Revenue	81,600	81,600	0
Total Expense	8,080	8,080	0
32006 Future Programs/Services	751,781	741,430	-10,351

Fund 290: Drainage Fund

	2022 Appropriation	2022 Revised Appropriation	FY2022 CHANGE
Budgeted Beginning Fund Balance	602,151	639,045	36,894
Total Revenue	51,649	56,177	4,528
Total Expense	147,517	152,045	4,528
32006 Future Programs/Services	506,283	543,177	36,894

Fund 295: Improvement District Fund

	2022 Appropriation	2022 Revised Appropriation	FY2022 CHANGE
Budgeted Beginning Fund Balance	8,339,570	8,994,512	654,942
Total Revenue	3,607,771	3,629,447	21,676
Total Expense	2,418,237	3,176,080	757,843
32006 Future Programs/Services	9,529,104	9,447,879	-81,225

Fund 300 – Solid Waste Fund

	2022 Appropriation	2022 Revised Appropriation	FY2022 CHANGE
Budgeted Beginning Fund Balance	28,873,556	55,752,601	26,879,045
Total Revenue	15,106,082	15,106,082	0
Total Expense	41,562,485	13,046,577	-28,515,908
32006 Future Programs/Services	2,417,153	57,812,106	55,394,953

Fund 400: Assessment Debt Fund

	2022 Appropriation	2022 Revised Appropriation	FY2022 CHANGE
Budgeted Beginning Fund Balance	1,350,199	1,625,248	275,049
Total Revenue	350,649	350,649	0
Total Expense	343,940	431,995	88,055
32006 Future Programs/Services	1,356,908	1,543,902	186,994

Fund 405: Debt Service Fund

	2022 Appropriation	2022 Revised Appropriation	FY2022 CHANGE
Total Revenue	5,931,250	5,931,250	0
Total Expense	5,931,250	5,931,250	0

Fund 500: Improvement District
Construction Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	276,082	561,199	285,117
Total Revenue	147,242	231,471	84,229
Total Expense	96,859	181,088	84,229
32005 Capital Outlay and Projects	0	-414,774	-414,774
32006 Future Programs/Services	326,465	1,026,356	699,891

Fund 508: IT Capital Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	5,551,719	7,897,307	2,345,588
Total Revenue	2,724,669	2,982,109	257,440
Total Expense	4,781,488	5,081,056	299,568
32005 Capital Outlay and Projects	3,494,900	4,293,334	798,434
32006 Future Programs/Services	0	1,505,026	1,505,026

Fund 512: Facilities Capital Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	71,246,982	74,759,591	3,512,609
Total Revenue	4,100,000	10,348,852	6,248,852
Total Expense	58,500,000	48,164,550	-10,335,450
32005 Capital Outlay and Projects	16,846,982	36,943,893	20,096,911

Fund 522: Replacement Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	3,201,070	4,686,401	1,485,331
Total Revenue	1,325,500	1,764,235	438,735
Total Expense	582,123	1,782,206	1,200,083
32005 Capital Outlay and Projects	3,944,447	4,668,430	723,983

Fund 608: IT Operating Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	1,845,325	2,435,832	590,507
Total Revenue	4,620,240	5,714,240	1,094,000
Total Expense	5,145,289	8,826,892	3,681,603
32005 Capital Outlay and Projects	880,556	357,078	-523,478
32006 Future Programs/Services	439,720	-1,033,898	-1,473,618

Fund 610: Facilities Operating Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	5,447,206	9,079,011	3,631,805
Total Revenue	12,229,789	12,693,077	463,288
Total Expense	11,206,024	16,896,716	5,690,692
32004 Working Capital	611,886	611,886	0
32005 Capital Outlay and Projects	1,092,000	1,092,000	0
32006 Future Programs/Services	4,767,085	3,171,486	-1,595,599

Fund 612 – Fleet Services Fund

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	10,579,570	11,718,651	1,139,081
Total Revenue	11,490,452	13,257,758	1,767,306
Total Expense	15,174,868	17,817,130	2,642,262
32004 Working Capital	2,009,031	1,134,075	-874,956
32005 Capital Outlay and Projects	4,886,123	6,025,204	1,139,081

Fund 645: Self-Insured Employee**Benefits Fund**

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	9,326,938	10,674,475	1,347,537
Total Revenue	30,800,000	31,025,000	225,000
Total Expense	29,988,037	29,118,312	-869,725
32006 Future Programs/Services	10,138,901	12,581,163	2,442,262

Fund 672: Self-Insured**Unemployment Fund**

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	1,633,032	1,557,818	-75,214
Total Revenue	129,000	49,000	-80,000
Total Expense	255,000	255,000	0
32006 Future Programs/Services	1,507,032	1,351,818	-155,214

Fund 682: Self-Insured Risk**Management Fund**

	2022	2022 Revised	FY2022
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	9,304,241	10,452,482	1,148,241
Total Revenue	3,867,604	3,867,604	0
Total Expense	3,867,602	4,747,602	880,000
32004 Working Capital	518,326	518,326	0
32006 Future Programs/Services	8,785,917	9,054,158	268,241

Spending Agency
Management Fund
Grand Total Appropriations
(MEMO ONLY)

2022	2022 Revised	FY2022
Appropriation	Appropriation	CHANGE
649,728,620	658,108,796	8,380,176

PASSED AND ADOPTED

by the Board of County Commissioners of the County of Larimer on the 14th Day of December 2022

BOARD OF COUNTY COMMISSIONERS
COUNTY OF LARIMER, COLORADO

By: Justin Stephens
Chairperson



ATTEST:

[Signature]
Deputy Clerk to the Board

**COUNTY OF LARIMER
RESOLUTION TO ADOPT THE 2023 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, 2023, AND ENDING ON THE LAST DAY OF DECEMBER, 2023.

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 November 7, 2022, 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 \$6,961,993,204 for the taxable year 2022;

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 2023 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 2023 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 2023 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 2022:

<u>Fund</u>	<u>Mill Levy</u>
General Fund (excludes credits/refunds/abatelements)	18.678
Road & Bridge Fund	0.506
Capital Expenditures Fund	0.000
Health & Environment Fund	0.666
Social Services (Human Services) Fund	<u>1.721</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 2023 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 2022.

Section 6. That for the purpose of recovering all refunds/abatelements applicable to the County of Larimer during the 2023 budget year, there is hereby levied a General Fund mill levy of 0.115 mills upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2022.

Section 7. That for the purpose of purchasing services and support for persons with developmental disabilities during the 2023 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 2022.

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 2022.

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 2023 for principal, interest and fees:

Involving Real Property

Smithfield Improvement District	\$229,820
Assessment Districts	\$370,856
Jail Improvement Project Certificates of Participation	<u>\$5,934,500</u>
TOTAL	<u>\$6,535,176</u>

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

Involving Real Property

Smithfield Improvement District	\$1,959,840
Assessment Districts:	\$4,068,881
Jail Expansion Certificates of Participation	<u>\$71,149,200</u>
TOTAL	<u>\$77,177,921</u>

ADOPTED THIS 14th day of December, 2022.

BOARD OF COUNTY COMMISSIONERS
OF LARIMER COUNTY, COLORADO

By: Justin Stephens
Chair, Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



ADOPTED 2023 BUDGET - All Funds by Parent Fund Type

Fund Type/Fund Name	Beginning Balance	Revenues	Expenses	Reserved	Designated	Undesignated
CAPITAL PROJECTS						
500 Impr. Distr. Construction	\$611,582	\$230,371	\$161,854	\$0	\$680,099	\$0
508 Info. Tech. Capital Projects	\$5,798,360	\$2,898,425	\$5,977,962	\$0	\$2,718,823	\$0
512 Capital Expenditures	\$36,943,893	\$5,202,385	\$34,635,128	\$0	\$7,511,150	\$0
522 Replacement	\$4,668,430	\$1,560,000	\$971,541	\$0	\$5,256,889	\$0
Subtotal - Capital Projects	\$48,022,265	\$9,891,181	\$41,746,485	\$0	\$16,166,961	\$0
DEBT SERVICE						
400 Assessment Debt	\$1,543,902	\$352,967	\$335,561	\$0	\$1,561,308	\$0
405 Debt Service	\$0	\$5,939,500	\$5,939,500	\$0	\$0	\$0
Subtotal - Debt Service	\$1,543,902	\$6,292,467	\$6,275,061	\$0	\$1,561,308	\$0
ENTERPRISE						
300 Solid Waste	\$57,812,106	\$17,349,645	\$56,207,809	\$0	\$18,953,942	\$0
Subtotal - Enterprise	\$57,812,106	\$17,349,645	\$56,207,809	\$0	\$18,953,942	\$0
GENERAL FUND						
101 General	\$46,437,138	\$181,310,356	\$196,424,076	\$9,500,000	\$21,823,418	\$0
102 Climate Change Impact	\$11,030,000	\$0	\$0	\$0	\$11,030,000	\$0
105 Natural Disaster	\$54,137,266	\$11,365,468	\$35,115,553	\$0	\$26,520,719	\$3,866,462
Subtotal - General Fund	\$111,604,404	\$192,675,824	\$231,539,629	\$9,500,000	\$59,374,137	\$3,866,462
INTERNAL SERVICE						
608 Information Technology Operating	(\$676,820)	\$6,386,000	\$6,621,274	\$0	(\$912,094)	\$0
610 Facilities Management	\$4,875,372	\$12,945,496	\$13,869,117	\$0	\$3,951,751	\$0
612 Fleet Services	\$7,159,279	\$12,914,445	\$13,462,185	\$0	\$6,611,539	\$0
645 Employee Benefits	\$12,581,163	\$33,436,750	\$31,173,651	\$0	\$14,844,262	\$0
672 Unemployment	\$1,351,818	\$9,000	\$255,000	\$0	\$1,105,818	\$0
682 Risk Management	\$9,572,484	\$4,560,885	\$4,560,885	\$0	\$9,572,484	\$0
Subtotal - Internal Service	\$34,863,296	\$70,252,576	\$69,942,112	\$0	\$35,173,760	\$0
SPECIAL REVENUE						
125 Section 125 FSA	\$160,489	\$5,000	\$27,000	\$0	\$138,489	\$0
200 Sales Tax	\$7,659,841	\$17,050,583	\$13,039,054	\$0	\$11,671,370	\$0
215 Natural Resources	\$14,396,280	\$16,448,800	\$11,866,080	\$0	\$18,979,000	\$0
220 Parks	\$2,003,101	\$6,259,823	\$6,535,205	\$0	\$1,727,719	\$0
225 Pest District	\$1,961,326	\$1,598,243	\$3,251,752	\$0	\$307,817	\$0
230 Conservation Trust	\$4,634,818	\$832,263	\$38,007	\$0	\$5,429,074	\$0
240 The Ranch	\$16,093,393	\$25,141,208	\$36,534,452	\$0	\$4,700,149	\$0
245 Building Inspection	\$3,663,043	\$2,825,255	\$3,724,255	\$0	\$2,764,043	\$0
246 Public Trustee	\$744,924	\$540,050	\$332,595	\$0	\$952,379	\$0
252 Road and Bridge	\$14,809,639	\$40,464,032	\$53,533,294	\$0	\$1,740,377	\$0
255 Transportation Expansion	\$4,324,492	\$778,968	\$1,152,190	\$0	\$3,951,270	\$0
262 Human Services	\$16,390,605	\$62,081,109	\$65,927,457	\$0	\$12,544,257	\$0
265 Behavioral Health	\$26,999,578	\$27,707,383	\$26,544,337	\$0	\$28,162,624	\$0
268 Developmental Disabilities	\$0	\$5,221,495	\$5,221,495	\$0	\$0	\$0
270 Workforce Center	\$1,339,626	\$9,336,811	\$9,593,000	\$0	\$1,083,437	\$0
275 Criminal Justice Services	\$2,181,482	\$11,678,007	\$13,588,620	\$0	\$270,869	\$0
282 Health and Environment	\$3,421,854	\$12,964,879	\$13,195,326	\$0	\$3,191,407	\$0
285 West Vine Stormwater Basin	\$741,430	\$81,600	\$8,480	\$0	\$814,550	\$0
290 Drainage District Fund	\$543,177	\$158,520	\$142,590	\$0	\$559,107	\$0
295 Improvement Districts	\$9,447,879	\$3,523,594	\$1,771,147	\$0	\$11,200,326	\$0
Subtotal - Special Revenue	\$131,516,977	\$244,697,623	\$266,026,336	\$0	\$110,188,264	\$0
TOTAL - ALL FUNDS	\$385,362,950	\$541,159,316	\$671,737,432	\$9,500,000	\$241,418,372	\$3,866,462

**EN002 GID1-Imperial Estates
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN002 GID1-Imperial Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$6,940,495 for the district for the taxable year 2022;

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>
EN002 GID1-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 EN002 GID1-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 EN002 GID1-Imperial Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN002 GID1-Imperial Estates during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN002 GID1-Imperial Estates during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN002 GID1-Imperial Estates during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN002 GID1-Imperial Estates District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN002 GID1-Imperial Estates totals as follows:

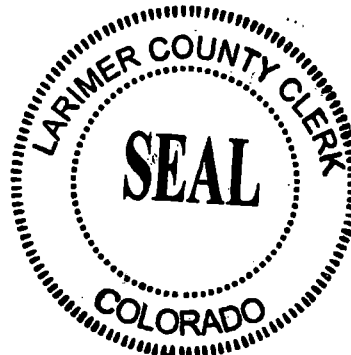
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: *Justin Stephens*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN002 GID2-Pinewood Springs
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN002 GID2-Pinewood Springs, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$12,151,302 for the district for the taxable year 2022;

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>
EN002 GID2-Pinewood Springs	2,864	137,176	138,656	1,384

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN002 GID2-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 EN002 GID2-Pinewood Springs, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN002 GID2-Pinewood Springs during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN002 GID2-Pinewood Springs during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN002 GID2-Pinewood Springs during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN002 GID2-Pinewood Springs District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN002 GID2-Pinewood Springs totals as follows:

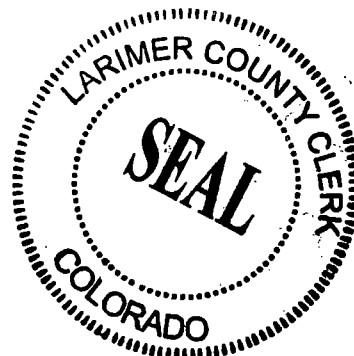
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Kristin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN004 GID4-Carriage Hills
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN004 GID4-Carriage Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$19,814,399 for the district for the taxable year 2022;

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>
EN004 GID4-Carriage Hills	380,298	220,472	153,870	446,900

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN004 GID4-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 EN004 GID4-Carriage Hills, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN004 GID4-Carriage Hills during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN004 GID4-Carriage Hills during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN004 GID4-Carriage Hills during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN004 GID4-Carriage Hills District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN004 GID4-Carriage Hills totals as follows:

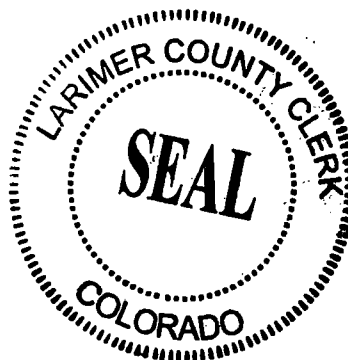
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN008 GID8-Namaqua Hills
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN008 GID8-Namaqua Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$5,125,794 for the district for the taxable year 2022;

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>
EN008 GID8-Namaqua Hills	733,792	46,402	10,007	770,187

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN008 GID8-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 EN008 GID8-Namaqua Hills, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN008 GID8-Namaqua Hills during the 2023 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 2022.

**EN009 GID1991-1-Arapahoe Pines
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN009 GID1991-1-Arapahoe Pines, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$627,178 for the district for the taxable year 2022;

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>
EN009 GID1991-1-Arapahoe Pines	154,152	20,136	5,805	168,483

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN009 GID1991-1-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 EN009 GID1991-1-Arapahoe Pines, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN009 GID1991-1-Arapahoe Pines during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN009 GID1991-1-Arapahoe Pines during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN009 GID1991-1-Arapahoe Pines during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN009 GID1991-1-Arapahoe Pines District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN009 GID1991-1-Arapahoe Pines totals as follows:

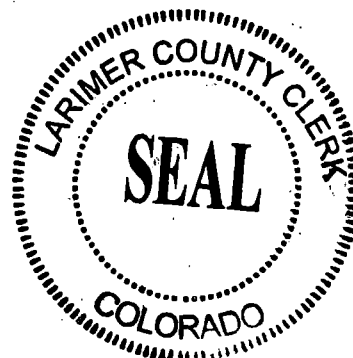
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Don Chubb
Deputy Clerk to the Board



**EN010 GID10- Homestead Estates
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN010 GID10- Homestead Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,507,453 for the district for the taxable year 2022;

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>
EN010 GID10- Homestead Estates	17,642	0	0	17,642

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN010 GID10- 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 EN010 GID10- Homestead Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN010 GID10- Homestead Estates during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN010 GID10- Homestead Estates during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN010 GID10- Homestead Estates during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN010 GID10- Homestead Estates District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN010 GID10- Homestead Estates totals as follows:

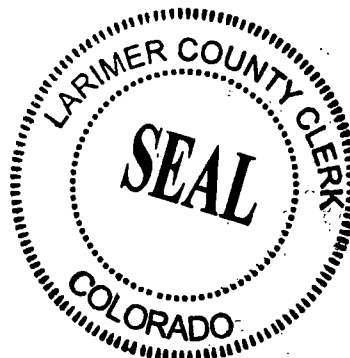
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN011 GID11-Meadowdale Hills
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN011 GID11-Meadowdale Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$5,240,117 for the district for the taxable year 2022;

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>
EN011 GID11-Meadowdale Hills	3,979	32,653	35,117	1,515

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN011 GID11-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 EN011 GID11-Meadowdale Hills, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN011 GID11-Meadowdale Hills during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN011 GID11-Meadowdale Hills during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN011 GID11-Meadowdale Hills during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN011 GID11-Meadowdale Hills District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN011 GID11-Meadowdale Hills totals as follows:

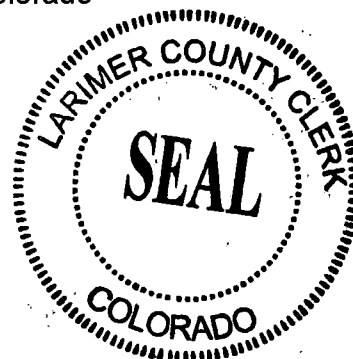
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: *Kristin Stephens*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN012 GID12-Club Estates
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN012 GID12-Club Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,571,106 for the district for the taxable year 2022;

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>
EN012 GID12-Club Estates	236,997	20,228	1,393	255,832

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN012 GID12-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 EN012 GID12-Club Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN012 GID12-Club Estates during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN012 GID12-Club Estates during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN012 GID12-Club Estates during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN012 GID12-Club Estates District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN012 GID12-Club Estates totals as follows:

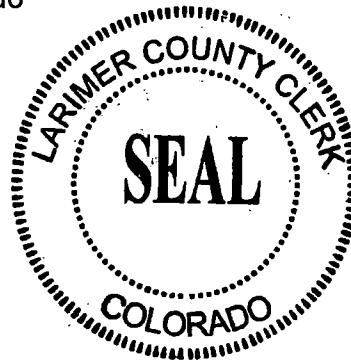
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN013 GID13A-Red Feather
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN013 GID13A-Red Feather, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$3,324,973 for the district for the taxable year 2022;

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>
EN013 GID13A-Red Feather	83,419	39,932	19,775	103,576

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN013 GID13A-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 EN013 GID13A-Red Feather, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN013 GID13A-Red Feather during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN013 GID13A-Red Feather during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN013 GID13A-Red Feather during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN013 GID13A-Red Feather District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN013 GID13A-Red Feather totals as follows:

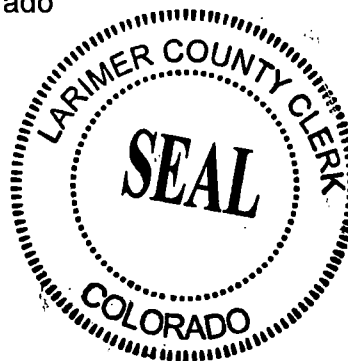
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: *Justin Stephens*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN014 GID14-Little Valley Road
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN014 GID14-Little Valley Road, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$7,617,893 for the district for the taxable year 2022;

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>
EN014 GID14-Little Valley Road	42,135	125,722	142,998	24,859

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN014 GID14-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 EN014 GID14-Little Valley Road, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN014 GID14-Little Valley Road during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN014 GID14-Little Valley Road during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN014 GID14-Little Valley Road during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the EN014 GID14-Little Valley Road District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN014 GID14-Little Valley Road totals as follows:

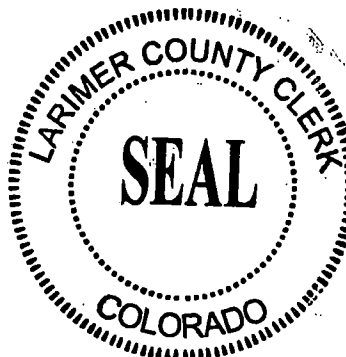
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN016 GID16-Kitchell Subdivision
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN016 GID16-Kitchell Subdivision, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$929,740 for the district for the taxable year 2022;

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>
EN016 GID16-Kitchell Subdivision	59,635	9,640	625	68,650

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN016 GID16-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 EN016 GID16-Kitchell Subdivision, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN016 GID16-Kitchell Subdivision during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN016 GID16-Kitchell Subdivision during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN016 GID16-Kitchell Subdivision during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN016 GID16-Kitchell Subdivision District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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.

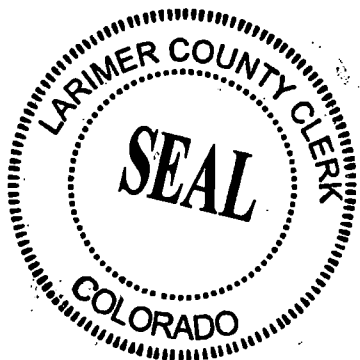
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the EN016 GID16-Kitchell Subdivision totals as follows:

- a. Total amount to be expended during 2023:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**EN017 GID17-Country Meadows
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN017 GID17-Country Meadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$3,774,459 for the district for the taxable year 2022;

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>
EN017 GID17-Country Meadows	120,127	34,650	2,246	152,531

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN017 GID17-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 EN017 GID17-Country Meadows, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN017 GID17-Country Meadows during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN017 GID17-Country Meadows during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN017 GID17-Country Meadows during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN017 GID17-Country Meadows District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN017 GID17-Country Meadows totals as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN018 GID18-Venner Ranch
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN018 GID18-Venner Ranch, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$2,171,762 for the district for the taxable year 2022;

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>
EN018 GID18-Venner Ranch	38,081	28,146	34,824	31,403

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN018 GID18-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 EN018 GID18-Venner Ranch, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN018 GID18-Venner Ranch during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 37%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN018 GID18-Venner Ranch during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN018 GID18-Venner Ranch during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN018 GID18-Venner Ranch District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN018 GID18-Venner Ranch totals as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN019 PID19-Highland Hills
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN019 PID19-Highland Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$7,088,504 for the district for the taxable year 2022;

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>
EN019 PID19-Highland Hills	196,081	92,663	11,006	277,738

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN019 PID19-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 EN019 PID19-Highland Hills, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN019 PID19-Highland Hills during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN019 PID19-Highland Hills during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN019 PID19-Highland Hills during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN019 PID19-Highland Hills District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN019 PID19-Highland Hills totals as follows:

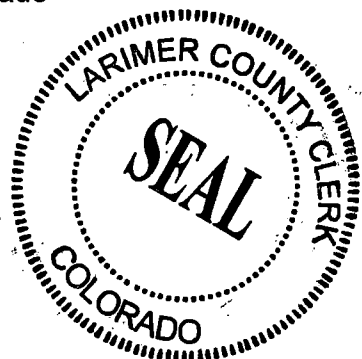
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN020 PID20-Ptarmigan
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN020 PID20-Ptarmigan, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$15,650,162 for the district for the taxable year 2022;

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>
EN020 PID20-Ptarmigan	470,318	160,571	10,408	620,481

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN020 PID20-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 EN020 PID20-Ptarmigan, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN020 PID20-Ptarmigan during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 19%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN020 PID20-Ptarmigan during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN020 PID20-Ptarmigan during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN020 PID20-Ptarmigan District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN020 PID20-Ptarmigan totals as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN021 PID21-Solar Ridge
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN021 PID21-Solar Ridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$3,208,662 for the district for the taxable year 2022;

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>
EN021 PID21-Solar Ridge	150,769	60,645	17,969	193,445

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN021 PID21-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 EN021 PID21-Solar Ridge, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN021 PID21-Solar Ridge during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN021 PID21-Solar Ridge during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN021 PID21-Solar Ridge during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN021 PID21-Solar Ridge District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN021 PID21-Solar Ridge totals as follows:

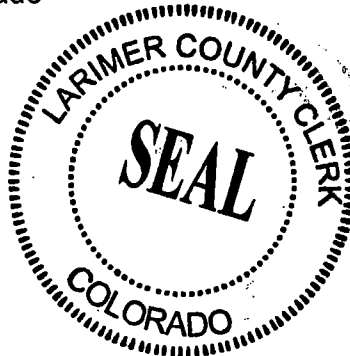
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN022 PID22-Saddleback
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN022 PID22-Saddleback, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,076,415 for the district for the taxable year 2022;

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>
EN022 PID22-Saddleback	58,753	14,282	6,006	67,029

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN022 PID22-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 EN022 PID22-Saddleback, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN022 PID22-Saddleback during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN022 PID22-Saddleback during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN022 PID22-Saddleback during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN022 PID22-Saddleback District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN022 PID22-Saddleback totals as follows:

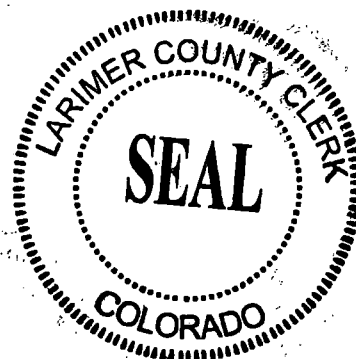
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN023 PID23-Eagle Rock Ranches
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN023 PID23-Eagle Rock Ranches, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$930,318 for the district for the taxable year 2022;

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>
EN023 PID23-Eagle Rock Ranches	3,011	12,057	12,781	2,287

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN023 PID23-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 EN023 PID23-Eagle Rock Ranches, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN023 PID23-Eagle Rock Ranches during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN023 PID23-Eagle Rock Ranches during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN023 PID23-Eagle Rock Ranches during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN023 PID23-Eagle Rock Ranches District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN023 PID23-Eagle Rock Ranches totals as follows:

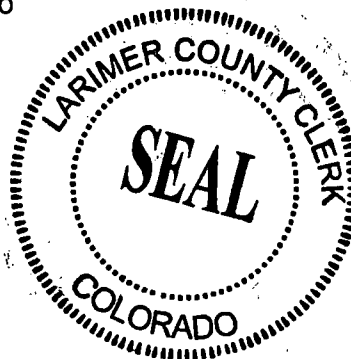
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Don Quist
Deputy Clerk to the Board



EN024 PID24-Westridge
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN024 PID24-Westridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$3,298,613 for the district for the taxable year 2022;

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>
EN024 PID24-Westridge	54,258	33,338	7,160	80,436

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN024 PID24-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 EN024 PID24-Westridge, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN024 PID24-Westridge during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN024 PID24-Westridge during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN024 PID24-Westridge during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN024 PID24-Westridge District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN024 PID24-Westridge totals as follows:

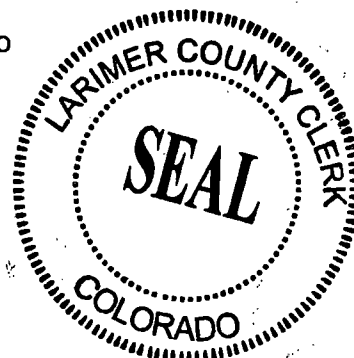
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN025 PID25-Estes Park Estates
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN025 PID25-Estes Park Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,957,025 for the district for the taxable year 2022;

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>
EN025 PID25-Estes Park Estates	12,493	32,730	29,121	16,102

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN025 PID25-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 EN025 PID25-Estes Park Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN025 PID25-Estes Park Estates during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 21%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN025 PID25-Estes Park Estates during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-4.151 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN025 PID25-Estes Park Estates during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN025 PID25-Estes Park Estates District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN025 PID25-Estes Park Estates totals as follows:

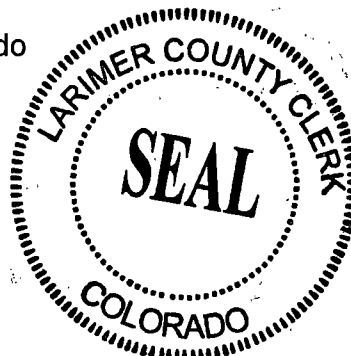
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN026 PID26-Eagle Ranch Estates
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN026 PID26-Eagle Ranch Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$8,808,305 for the district for the taxable year 2022;

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>
EN026 PID26-Eagle Ranch Estates	382,387	96,547	6,258	472,676

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN026 PID26-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 EN026 PID26-Eagle Ranch Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN026 PID26-Eagle Ranch Estates during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN026 PID26-Eagle Ranch Estates during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN026 PID26-Eagle Ranch Estates during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN026 PID26-Eagle Ranch Estates District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN026 PID26-Eagle Ranch Estates totals as follows:

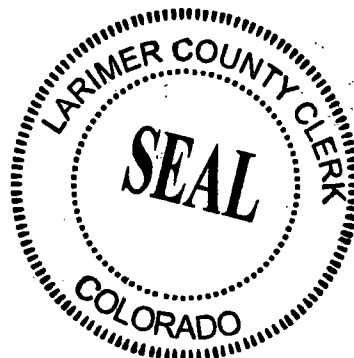
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN027 PID27-Crown Point
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN027 PID27-Crown Point, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$741,593 for the district for the taxable year 2022;

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>
EN027 PID27-Crown Point	48,716	11,872	770	59,818

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN027 PID27-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 EN027 PID27-Crown Point, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN027 PID27-Crown Point during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 74%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN027 PID27-Crown Point during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN027 PID27-Crown Point during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN027 PID27-Crown Point District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN027 PID27-Crown Point totals as follows:

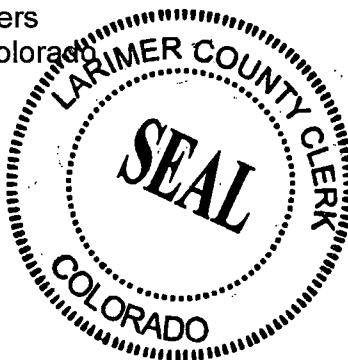
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN028 PID28-Trotwood
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN028 PID28-Trotwood, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,007,615 for the district for the taxable year 2022;

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>
EN028 PID28-Trotwood	48,237	10,620	2,189	56,668

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN028 PID28-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 EN028 PID28-Trotwood, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN028 PID28-Trotwood during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 57%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN028 PID28-Trotwood during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-12.843 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN028 PID28-Trotwood during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN028 PID28-Trotwood District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN028 PID28-Trotwood totals as follows:

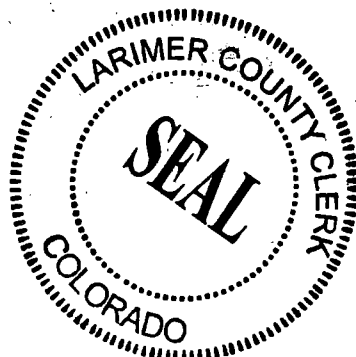
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN029 PID29-Vine Drive
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN029 PID29-Vine Drive, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,051,247 for the district for the taxable year 2022;

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>
EN029 PID29-Vine Drive	12,359	12,437	21,106	3,690

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN029 PID29-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 EN029 PID29-Vine Drive, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN029 PID29-Vine Drive during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 28%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN029 PID29-Vine Drive during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-4.236 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN029 PID29-Vine Drive during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN029 PID29-Vine Drive District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN029 PID29-Vine Drive totals as follows:

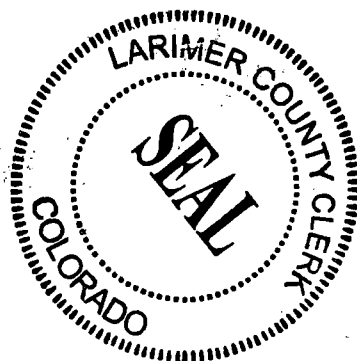
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN030 PID30-Poudre Overlook
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN030 PID30-Poudre Overlook, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$3,596,551 for the district for the taxable year 2022;

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>
EN030 PID30-Poudre Overlook	298,086	43,197	4,000	337,283

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN030 PID30-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 EN030 PID30-Poudre Overlook, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN030 PID30-Poudre Overlook during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 11%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN030 PID30-Poudre Overlook during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-1.336 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN030 PID30-Poudre Overlook during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN030 PID30-Poudre Overlook District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN030 PID30-Poudre Overlook totals as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN031 PID31-Foothills Shadow
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN031 PID31-Foothills Shadow, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$846,991 for the district for the taxable year 2022;

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>
EN031 PID31-Foothills Shadow	90,130	24,699	2,800	112,029

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN031 PID31-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 EN031 PID31-Foothills Shadow, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN031 PID31-Foothills Shadow during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 78%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN031 PID31-Foothills Shadow during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN031 PID31-Foothills Shadow during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN031 PID31-Foothills Shadow District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN031 PID31-Foothills Shadow totals as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: *Austin Stephens*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN032 PID32-Charles Heights
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN032 PID32-Charles Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,992,763 for the district for the taxable year 2022;

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>
EN032 PID32-Charles Heights	17,838	19,257	26,849	10,246

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN032 PID32-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 EN032 PID32-Charles Heights, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN032 PID32-Charles Heights during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN032 PID32-Charles Heights during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN032 PID32-Charles Heights during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the EN032 PID32-Charles Heights District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN032 PID32-Charles Heights totals as follows:

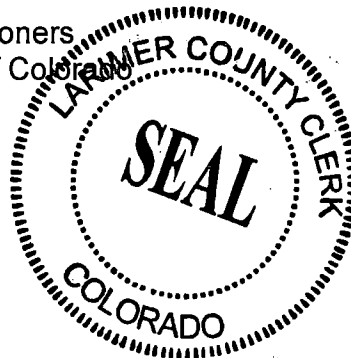
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Kristin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN033 PID33-Prairie Trails
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN033 PID33-Prairie Trails, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$2,570,785 for the district for the taxable year 2022;

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>
EN033 PID33-Prairie Trails	135,845	82,610	10,355	208,100

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN033 PID33-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 EN033 PID33-Prairie Trails, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN033 PID33-Prairie Trails during the 2023 budget year, there is hereby levied a mill levy of 30.004 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 1%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN033 PID33-Prairie Trails during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-0.250 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN033 PID33-Prairie Trails during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN033 PID33-Prairie Trails District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN033 PID33-Prairie Trails totals as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN034 PID34-Mountain Range Shadows
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN034 PID34-Mountain Range Shadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$4,499,324 for the district for the taxable year 2022;

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>
EN034 PID34-Mountain Range Shadows	402,627	87,467	17,639	472,455

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN034 PID34-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 EN034 PID34-Mountain Range Shadows, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN034 PID34-Mountain Range Shadows during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 15%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN034 PID34-Mountain Range Shadows during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN034 PID34-Mountain Range Shadows during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN034 PID34-Mountain Range Shadows District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN034 PID34-Mountain Range Shadows totals as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN035 PID35-Bruns
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN035 PID35-Bruns, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,123,676 for the district for the taxable year 2022;

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>
EN035 PID35-Bruns	118,188	17,728	1,649	134,267

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN035 PID35-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 EN035 PID35-Bruns, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN035 PID35-Bruns during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 86%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN035 PID35-Bruns during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN035 PID35-Bruns during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN035 PID35-Bruns District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN035 PID35-Bruns totals as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN036 PID36-Bonnell West
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN036 PID36-Bonnell West, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$6,152,553 for the district for the taxable year 2022;

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>
EN036 PID36-Bonnell West	697,632	90,237	6,349	781,520

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN036 PID36-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 EN036 PID36-Bonnell West, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN036 PID36-Bonnell West during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN036 PID36-Bonnell West during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN036 PID36-Bonnell West during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN036 PID36-Bonnell West District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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.

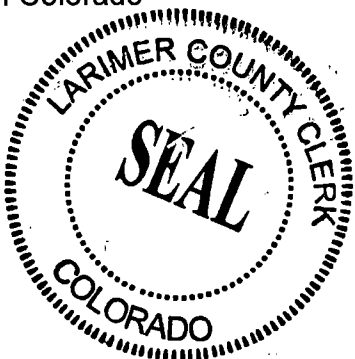
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the EN036 PID36-Bonnell West totals as follows:

- a. Total amount to be expended during 2023:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**EN037 PID37-Terry Cove
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN037 PID37-Terry Cove, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,248,820 for the district for the taxable year 2022;

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>
EN037 PID37-Terry Cove	53,930	9,995	6,148	57,777

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN037 PID37-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 EN037 PID37-Terry Cove, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN037 PID37-Terry Cove during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 17%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN037 PID37-Terry Cove during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-1.559 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN037 PID37-Terry Cove during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN037 PID37-Terry Cove District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN037 PID37-Terry Cove totals as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN038 PID38-Centro Busin. Park Maint
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN038 PID38-Centro Busin. Park Maint, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$18,382,497 for the district for the taxable year 2022;

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>
EN038 PID38-Centro Busin. Park Maint	278,430	60,208	3,938	334,700

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN038 PID38-Centro Busin. Park Maint 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 EN038 PID38-Centro Busin. Park Maint, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN038 PID38-Centro Busin. Park Maint during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN038 PID38-Centro Busin. Park Maint during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN038 PID38-Centro Busin. Park Maint during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN038 PID38-Centro Busin. Park Maint District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN038 PID38-Centro Busin. Park Maint totals as follows:

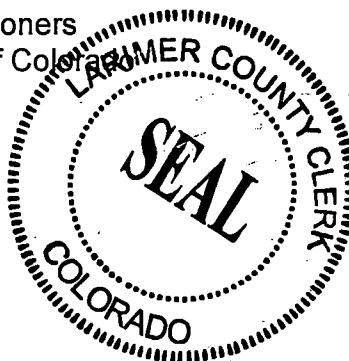
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN039 PID39-Rainbow Lakes Estates
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN039 PID39-Rainbow Lakes Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$3,948,103 for the district for the taxable year 2022;

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>
EN039 PID39-Rainbow Lakes Estates	423,616	42,588	3,761	462,443

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN039 PID39-Rainbow Lakes 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 EN039 PID39-Rainbow Lakes Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN039 PID39-Rainbow Lakes Estates during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN039 PID39-Rainbow Lakes Estates during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN039 PID39-Rainbow Lakes Estates during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN039 PID39-Rainbow Lakes Estates District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN039 PID39-Rainbow Lakes Estates totals as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN040 PID40-Paragon Estates
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN040 PID40-Paragon Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,422,435 for the district for the taxable year 2022;

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>
EN040 PID40-Paragon Estates	187,841	35,333	3,290	219,884

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN040 PID40-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 EN040 PID40-Paragon Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN040 PID40-Paragon Estates during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 30%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN040 PID40-Paragon Estates during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN040 PID40-Paragon Estates during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN040 PID40-Paragon Estates District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN040 PID40-Paragon Estates totals as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN041 PID41-The Bluffs
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN041 PID41-The Bluffs, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,124,330 for the district for the taxable year 2022;

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>
EN041 PID41-The Bluffs	214,148	24,286	3,574	234,860

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN041 PID41-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 EN041 PID41-The Bluffs, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN041 PID41-The Bluffs during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 40%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN041 PID41-The Bluffs during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN041 PID41-The Bluffs during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN041 PID41-The Bluffs District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN041 PID41-The Bluffs totals as follows:

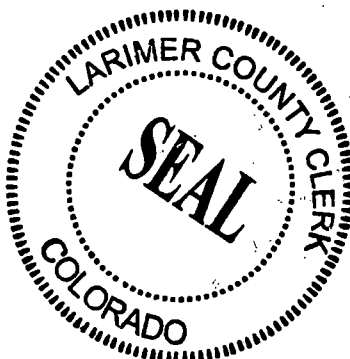
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN042 PID42-Cottonwood Shores
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN042 PID42-Cottonwood Shores, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$2,147,847 for the district for the taxable year 2022;

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>
EN042 PID42-Cottonwood Shores	158,073	29,001	3,880	183,194

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN042 PID42-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 EN042 PID42-Cottonwood Shores, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN042 PID42-Cottonwood Shores during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 39%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN042 PID42-Cottonwood Shores during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-7.905 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN042 PID42-Cottonwood Shores during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN042 PID42-Cottonwood Shores District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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.

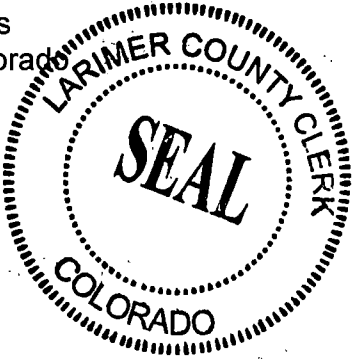
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the EN042 PID42-Cottonwood Shores totals as follows:

a. Total amount to be expended during 2023:	
Involving Real Property	\$0
b. Total maximum payment liability over the entire terms of all agreements:	
Involving Real Property	\$0

ADOPTED THIS 14th day of December, 2022.

By: *Austin Stephens*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



EN043 PID43-Grayhawk Knolls
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN043 PID43-Grayhawk Knolls, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,432,770 for the district for the taxable year 2022;

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>
EN043 PID43-Grayhawk Knolls	114,571	31,755	4,558	141,768

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN043 PID43-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 EN043 PID43-Grayhawk Knolls, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN043 PID43-Grayhawk Knolls during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN043 PID43-Grayhawk Knolls during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN043 PID43-Grayhawk Knolls during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN043 PID43-Grayhawk Knolls District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN043 PID43-Grayhawk Knolls totals as follows:

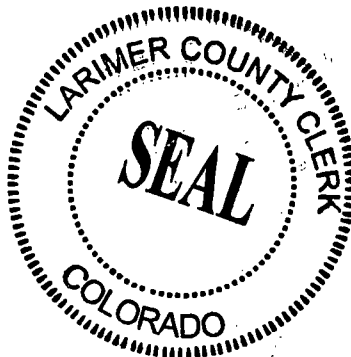
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN044 PID44-Horseshoe View Estates - South
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN044 PID44-Horseshoe View Estates- South (Horseshoe View-South), Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023. 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 November 7, 2022, 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 \$1,959,244 for the district for the taxable year 2022;

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>
EN044 PID44-Horseshoe View - South	120,937	0	0	120,937

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN044 PID44-Horseshoe View - 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 EN044 PID44-Horseshoe View - South, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN044 PID44-Horseshoe View - South during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN044 PID44-Horseshoe View - South during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN044 PID44-Horseshoe View - South during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN044 PID44-Horseshoe View - South District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN044 PID44-Horseshoe View - South totals as follows:

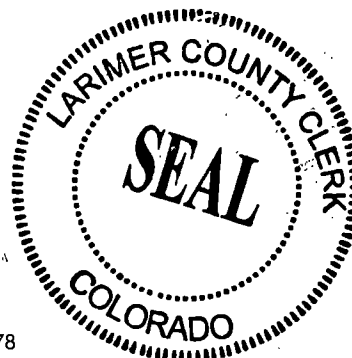
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN045 PID45-Willows
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN045 PID45-Willows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$903,271 for the district for the taxable year 2022;

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>
EN045 PID45-Willows	66,375	23,084	3,496	85,963

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN045 PID45-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 EN045 PID45-Willows, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN045 PID45-Willows during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 46%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN045 PID45-Willows during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN045 PID45-Willows during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN045 PID45-Willows District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN045 PID45-Willows totals as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN046 PID46-Koral Heights
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN046 PID46-Koral Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,462,462 for the district for the taxable year 2022;

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>
EN046 PID46-Koral Heights	5,084	24,809	19,108	10,785

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN046 PID46-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 EN046 PID46-Koral Heights, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN046 PID46-Koral Heights during the 2023 budget year, there is hereby levied a mill levy of 15.707 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN046 PID46-Koral Heights during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN046 PID46-Koral Heights during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN046 PID46-Koral Heights District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN046 PID46-Koral Heights totals as follows:

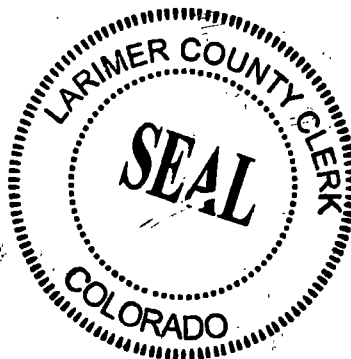
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN047 PID47-Park Hill
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN047 PID47-Park Hill, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$393,076 for the district for the taxable year 2022;

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>
EN047 PID47-Park Hill	12,345	7,116	12,861	6,600

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN047 PID47-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 EN047 PID47-Park Hill, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN047 PID47-Park Hill during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN047 PID47-Park Hill during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN047 PID47-Park Hill during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN047 PID47-Park Hill District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN047 PID47-Park Hill totals as follows:

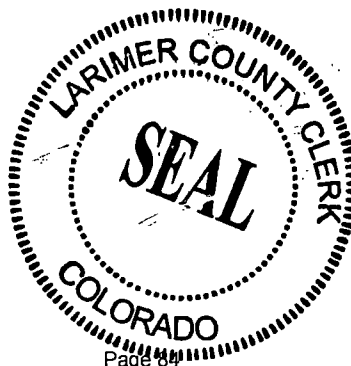
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN048 PID48-Puebla Vista Estates
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN048 PID48-Puebla Vista Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$689,800 for the district for the taxable year 2022;

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>
EN048 PID48-Puebla Vista Estates	70,816	21,061	1,865	90,012

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN048 PID48-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 EN048 PID48-Puebla Vista Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN048 PID48-Puebla Vista Estates during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 72%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN048 PID48-Puebla Vista Estates during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-70.996 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN048 PID48-Puebla Vista Estates during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the EN048 PID48-Puebla Vista Estates District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN048 PID48-Puebla Vista Estates totals as follows:

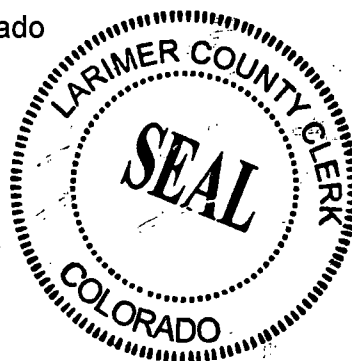
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN049 PID49-Wagon Wheel
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN049 PID49-Wagon Wheel, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$315,925 for the district for the taxable year 2022;

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>
EN049 PID49-Wagon Wheel	3,563	5,720	371	8,912

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN049 PID49-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 EN049 PID49-Wagon Wheel, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN049 PID49-Wagon Wheel during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN049 PID49-Wagon Wheel during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN049 PID49-Wagon Wheel during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN049 PID49-Wagon Wheel District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN049 PID49-Wagon Wheel totals as follows:

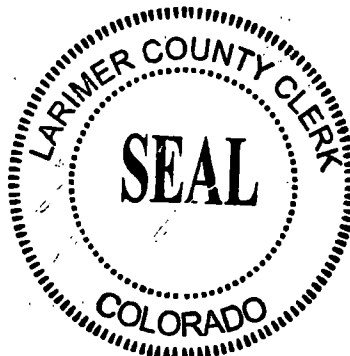
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN051 PID51-Clydesdale Estates
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN051 PID51-Clydesdale Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$2,382,657 for the district for the taxable year 2022;

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>
EN051 PID51-Clydesdale Estates	91,955	44,764	2,901	133,818

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN051 PID51-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 EN051 PID51-Clydesdale Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN051 PID51-Clydesdale Estates during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN051 PID51-Clydesdale Estates during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN051 PID51-Clydesdale Estates during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN051 PID51-Clydesdale Estates District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN051 PID51-Clydesdale Estates totals as follows:

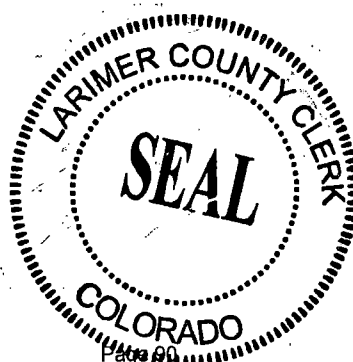
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Kristin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN052 PID52-Soldier Canyon Estates
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN052 PID52-Soldier Canyon Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$916,136 for the district for the taxable year 2022;

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>
EN052 PID52-Soldier Canyon Estates	14,426	10,255	8,665	16,016

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN052 PID52-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 EN052 PID52-Soldier Canyon Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN052 PID52-Soldier Canyon Estates during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN052 PID52-Soldier Canyon Estates during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN052 PID52-Soldier Canyon Estates during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN052 PID52-Soldier Canyon Estates District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN052 PID52-Soldier Canyon Estates totals as follows:

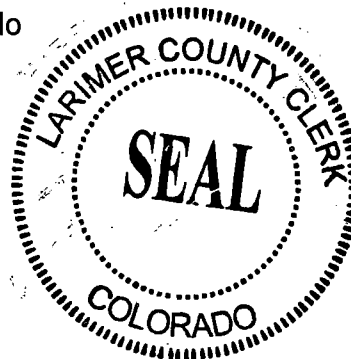
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN053 PID53-Horseshoe View Estates - North
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN053 PID53-Horseshoe View - North (Horseshoe View-North), Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$2,179,744 for the district for the taxable year 2022;

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>
EN053 PID53-Horseshoe View - North	6,663	47,869	3,102	51,430

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN053 PID53-Horseshoe View - 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 EN053 PID53-Horseshoe View - North, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN053 PID53-Horseshoe View - North during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 42%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN053 PID53-Horseshoe View - North during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-14.724 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN053 PID53-Horseshoe View - North during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN053 PID53-Horseshoe View - North District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN053 PID53-Horseshoe View - North totals as follows:

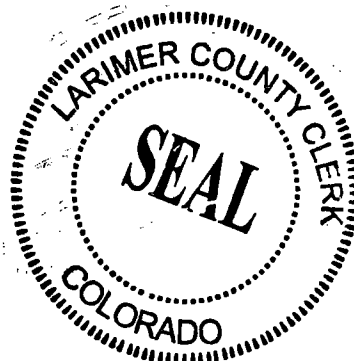
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN054 PID54-Terry Shores
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN054 PID54-Terry Shores, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$4,376,884 for the district for the taxable year 2022;

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>
EN054 PID54-Terry Shores	120,653	0	0	120,653

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN054 PID54-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 EN054 PID54-Terry Shores, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN054 PID54-Terry Shores during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN054 PID54-Terry Shores during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-14.286 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN054 PID54-Terry Shores during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN054 PID54-Terry Shores District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN054 PID54-Terry Shores totals as follows:

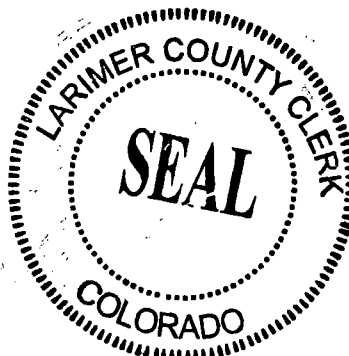
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN055 PID55-Storm Mountain
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN055 PID55-Storm Mountain, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$10,598,207 for the district for the taxable year 2022;

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>
EN055 PID55-Storm Mountain	66,707	234,705	251,836	49,576

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN055 PID55-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 EN055 PID55-Storm Mountain, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN055 PID55-Storm Mountain during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN055 PID55-Storm Mountain during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN055 PID55-Storm Mountain during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN055 PID55-Storm Mountain District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN055 PID55-Storm Mountain totals as follows:

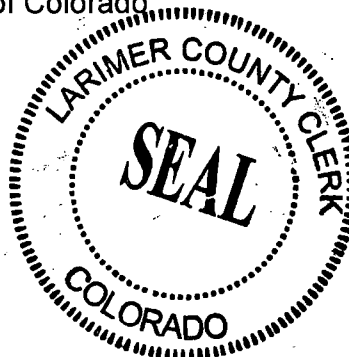
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN056 PID56-Boyd's West
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN056 PID56-Boyd's West, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$263,400 for the district for the taxable year 2022;

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>
EN056 PID56-Boyd's West	32,411	9,691	1,128	40,974

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN056 PID56-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 EN056 PID56-Boyd's West, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN056 PID56-Boyd's West during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 70%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN056 PID56-Boyd's West during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN056 PID56-Boyd's West during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN056 PID56-Boyd's West District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN056 PID56-Boyd's West totals as follows:

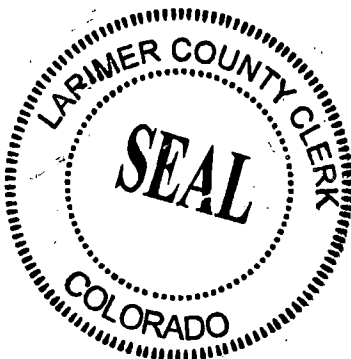
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|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN057 PID57-Cobblestone Farms
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN057 PID57-Cobblestone Farms, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$586,500 for the district for the taxable year 2022;

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>
EN057 PID57-Cobblestone Farms	42,642	16,193	1,550	57,285

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN057 PID57-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 EN057 PID57-Cobblestone Farms, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN057 PID57-Cobblestone Farms during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN057 PID57-Cobblestone Farms during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN057 PID57-Cobblestone Farms during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN057 PID57-Cobblestone Farms District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN057 PID57-Cobblestone Farms totals as follows:

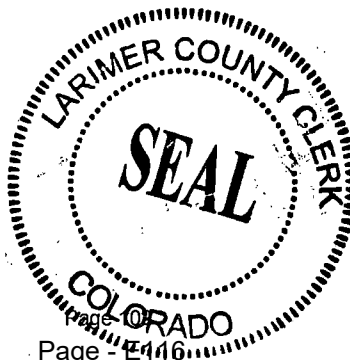
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: *Austin Stephens*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN058 PID58-Misty Creek
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN058 PID58-Misty Creek, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$604,310 for the district for the taxable year 2022;

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

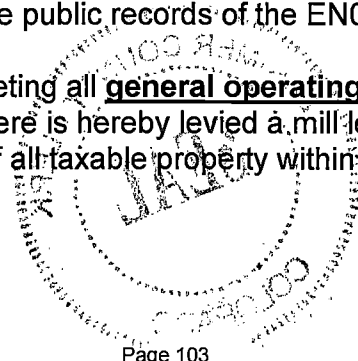
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
EN058 PID58-Misty Creek	50,100	12,958	1,340	61,718

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN058 PID58-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 EN058 PID58-Misty Creek, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN058 PID58-Misty Creek during the 2023 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 2022.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN058 PID58-Misty Creek during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN058 PID58-Misty Creek during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN058 PID58-Misty Creek District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN058 PID58-Misty Creek totals as follows:

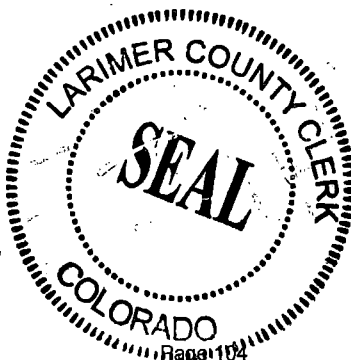
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Strydom
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN059 PID59-Grasslands
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN059 PID59-Grasslands, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$2,832,180 for the district for the taxable year 2022;

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

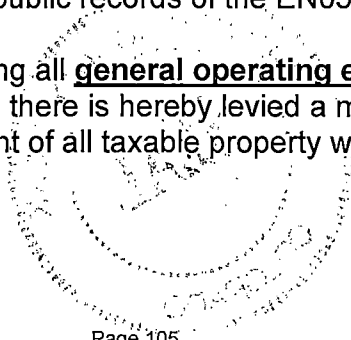
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
EN059 PID59-Grasslands	16,971	104,946	10,302	111,615

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN059 PID59-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 EN059 PID59-Grasslands, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN059 PID59-Grasslands during the 2023 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 2022.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN059 PID59-Grasslands during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN059 PID59-Grasslands during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN059 PID59-Grasslands District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN059 PID59-Grasslands totals as follows:

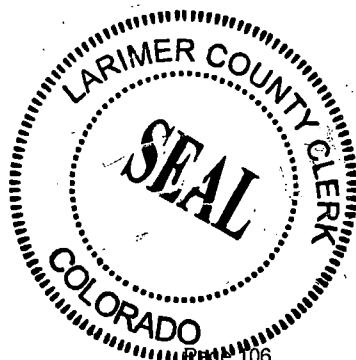
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: *Justin Sleptush*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN060 PID60-Smithfield
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN060 PID60-Smithfield, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$23,066,972 for the district for the taxable year 2022;

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

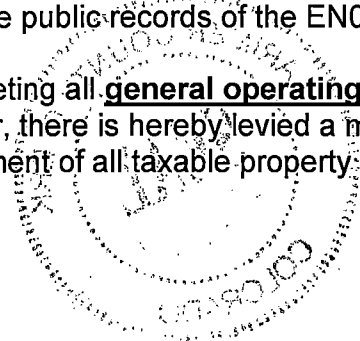
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
EN060 PID60-Smithfield	497,886	301,701	447,649	351,938

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN060 PID60-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 EN060 PID60-Smithfield, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN060 PID60-Smithfield during the 2023 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 2022.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN060 PID60-Smithfield during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN060 PID60-Smithfield during the 2023 budget year, there is hereby levied a mill levy of **9.103** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN060 PID60-Smithfield District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN060 PID60-Smithfield totals as follows:

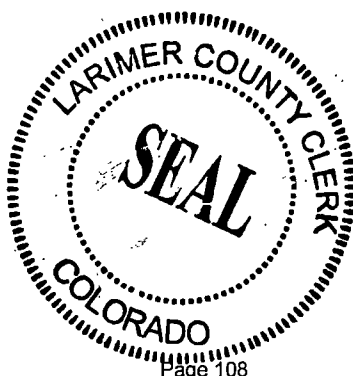
- | | |
|---|-------------|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$229,820 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$1,959,840 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN061 PID61-Little Thompson
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN061 PID61-Little Thompson, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$3,775,801 for the district for the taxable year 2022;

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>
EN061 PID61-Little Thompson	24,023	59,643	63,866	19,800

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN061 PID61-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 EN061 PID61-Little Thompson, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN061 PID61-Little Thompson during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN061 PID61-Little Thompson during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN061 PID61-Little Thompson during the 2023 budget year, there is hereby levied a mill levy of **9.103** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN061 PID61-Little Thompson District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN061 PID61-Little Thompson totals as follows:

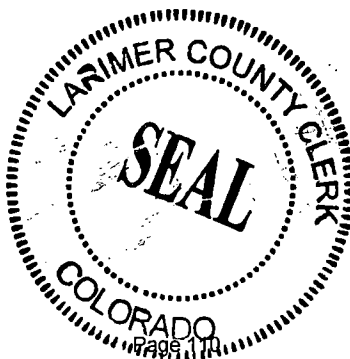
- | | |
|---|-----------|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$229,820 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN062 PID62-Ridgewood Meadows
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN062 PID62-Ridgewood Meadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,269,714 for the district for the taxable year 2022;

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>
EN062 PID62-Ridgewood Meadows	255,790	53,333	3,457	305,666

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN062 PID62-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 EN062 PID62-Ridgewood Meadows, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN062 PID62-Ridgewood Meadows during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN062 PID62-Ridgewood Meadows during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN062 PID62-Ridgewood Meadows during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN062 PID62-Ridgewood Meadows District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN062 PID62-Ridgewood Meadows totals as follows:

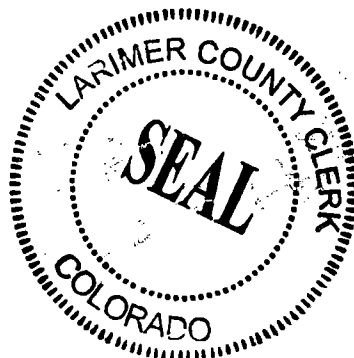
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN063 PID63-Autumn Creek
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN063 PID63-Autumn Creek, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$693,741 for the district for the taxable year 2022;

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>
EN063 PID63-Autumn Creek	49,081	18,888	1,724	66,245

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN063 PID63-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 EN063 PID63-Autumn Creek, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN063 PID63-Autumn Creek during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN063 PID63-Autumn Creek during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN063 PID63-Autumn Creek during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN063 PID63-Autumn Creek District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN063 PID63-Autumn Creek totals as follows:

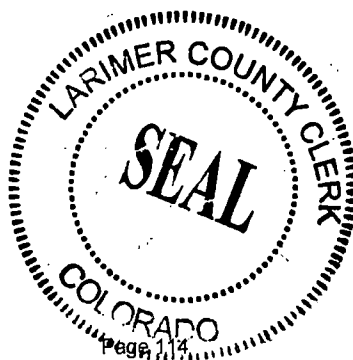
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN064 PID64-Soaring Peaks Ranches
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN064 PID64-Soaring Peaks Ranches, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,387,884 for the district for the taxable year 2022;

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>
EN064 PID64-Soaring Peaks Ranches	6,518	207	514	6,211

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN064 PID64-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 EN064 PID64-Soaring Peaks Ranches, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN064 PID64-Soaring Peaks Ranches during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 99%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN064 PID64-Soaring Peaks Ranches during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-25.492 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN064 PID64-Soaring Peaks Ranches during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN064 PID64-Soaring Peaks Ranches District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN064 PID64-Soaring Peaks Ranches totals as follows:

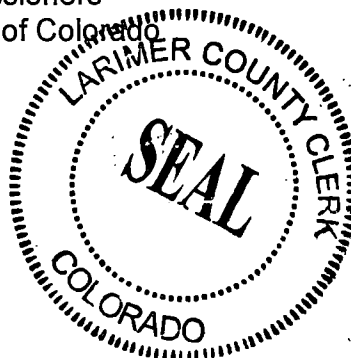
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN065 PID65-Riviera Estates
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For EN065 PID65-Riviera Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$842,247 for the district for the taxable year 2022;

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>
EN065 PID65-Riviera Estates	77,677	24,824	3,109	99,392

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN065 PID65-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 EN065 PID65-Riviera Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN065 PID65-Riviera Estates during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN065 PID65-Riviera Estates during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN065 PID65-Riviera Estates during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN065 PID65-Riviera Estates District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN065 PID65-Riviera Estates totals as follows:

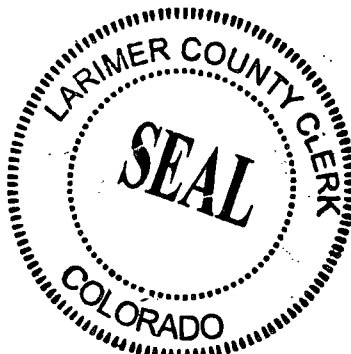
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN066 PID66-Carter Lake Heights
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN066 PID66-Carter Lake Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,263,597 for the district for the taxable year 2022;

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>
EN066 PID66-Carter Lake Heights	2,612	24,855	23,111	4,356

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN066 PID66-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 EN066 PID66-Carter Lake Heights, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN066 PID66-Carter Lake Heights during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN066 PID66-Carter Lake Heights during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN066 PID66-Carter Lake Heights during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN066 PID66-Carter Lake Heights District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN066 PID66-Carter Lake Heights totals as follows:

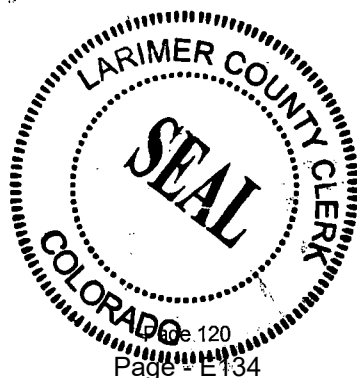
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN067 PID67 Manor Ridge Estates
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN067 PID67 Manor Ridge Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$4,663,537 for the district for the taxable year 2022;

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>
EN067 PID67 Manor Ridge Estates	468,347	175,028	16,344	627,031

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN067 PID67 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 EN067 PID67 Manor Ridge Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN067 PID67 Manor Ridge Estates during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN067 PID67 Manor Ridge Estates during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN067 PID67 Manor Ridge Estates during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN067 PID67 Manor Ridge Estates District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN067 PID67 Manor Ridge Estates totals as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Kristin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN068 PID68 Scenic Ranch Estates
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN068 PID68 Scenic Ranch Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,071,492 for the district for the taxable year 2022;

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>
EN068 PID68 Scenic Ranch Estates	97,821	26,701	91,730	32,792

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN068 PID68 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 EN068 PID68 Scenic Ranch Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN068 PID68 Scenic Ranch Estates during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 15%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN068 PID68 Scenic Ranch Estates during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN068 PID68 Scenic Ranch Estates during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN068 PID68 Scenic Ranch Estates District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN068 PID68 Scenic Ranch Estates totals as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN069 PID69 Crystal View
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN069 PID69 Crystal View, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,010,924 for the district for the taxable year 2022;

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>
EN069 PID69 Crystal View	146,461	103,861	11,731	238,591

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN069 PID69 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 EN069 PID69 Crystal View, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN069 PID69 Crystal View during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN069 PID69 Crystal View during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN069 PID69 Crystal View during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN069 PID69 Crystal View District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN069 PID69 Crystal View totals as follows:

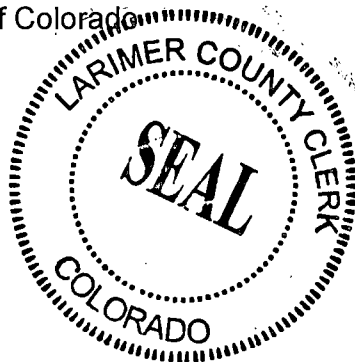
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN070 PID70 Trappers Point
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN070 PID70 Trappers Point, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$2,502,103 for the district for the taxable year 2022;

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>
EN070 PID70 Trappers Point	220,276	109,445	8,094	321,627

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN070 PID70 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 EN070 PID70 Trappers Point, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN070 PID70 Trappers Point during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN070 PID70 Trappers Point during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN070 PID70 Trappers Point during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN070 PID70 Trappers Point District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN070 PID70 Trappers Point totals as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: *Justin Stephens*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN071 PID71 Rockview Wildflower Ridge
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN071 PID71 Rockview Wildflower Ridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,870,863 for the district for the taxable year 2022;

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>
EN071 PID71 Rockview Wildflower Ridge	175,442	94,189	6,105	263,526

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN071 PID71 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 EN071 PID71 Rockview Wildflower Ridge, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN071 PID71 Rockview Wildflower Ridge during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN071 PID71 Rockview Wildflower Ridge during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN071 PID71 Rockview Wildflower Ridge during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN071 PID71 Rockview Wildflower Ridge District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

- 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 EN071 PID71 Rockview Wildflower Ridge totals as follows:

- a. Total amount to be expended during 2023:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**EN073 PID73 Meadows at Rolling Hills
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN073 PID73 Meadows at Rolling Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$837,405 for the district for the taxable year 2022;

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>
EN073 PID73 Meadows at Rolling Hills	41,655	28,151	1,824	67,982

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN073 PID73 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 EN073 PID73 Meadows at Rolling Hills, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN073 PID73 Meadows at Rolling Hills during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN073 PID73 Meadows at Rolling Hills during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN073 PID73 Meadows at Rolling Hills during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN073 PID73 Meadows at Rolling Hills District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN073 PID73 Meadows at Rolling Hills totals as follows:

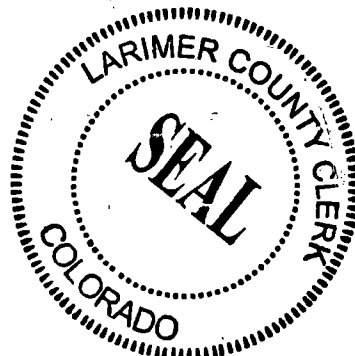
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN074 PID74 Eagle Crest
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN074 PID74 Eagle Crest, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$1,290,411 for the district for the taxable year 2022;

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>
EN074 PID74 Eagle Crest	65,500	69,251	4,484	130,267

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN074 PID74 Eagle Crest 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 EN074 PID74 Eagle Crest, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN074 PID74 Eagle Crest during the 2023 budget year, there is hereby levied a mill levy of 52.367 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 budget year, there is hereby certified a **percentage tax credit of 5%** upon each dollar of the total property taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN074 PID74 Eagle Crest during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-2.724 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN074 PID74 Eagle Crest during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the EN074 PID74 Eagle Crest District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN074 PID74 Eagle Crest totals as follows:

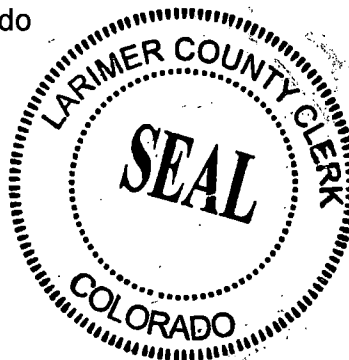
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN121 - Shared Road
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For EN121 - Shared Road, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 2022;

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>
EN121 - Shared Road	95,684	19,066	0	114,750

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the EN121 - Shared 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 EN121 - Shared Road, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of EN121 - Shared Road during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the EN121 - Shared Road during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of EN121 - Shared Road during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the EN121 - Shared Road District during the 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 EN121 - Shared Road totals as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



Larimer County Public Trustee
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For the Larimer County Public Trustee, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$6,961,993,204 for the district for the taxable year 2022;

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>
246 – Larimer County Public Trustee	744,924	540,050	332,595	952,379

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 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2023 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 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County Public Trustee during the 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County Public Trustee during 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County Public Trustee District during 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Stephens
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County Pest District
RESOLUTION TO ADOPT 2023 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For the Larimer County Pest District , Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2023, And Ending On The Last Day Of December, 2023.

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 November 7, 2022, 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 \$5,861,621,963 for the district for the taxable year 2022;

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>
225 – Pest District	\$1,961,326	\$1,598,243	\$3,251,752	\$307,817

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the 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 District, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of the Larimer County Pest District during the 2023 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 2022.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2023 budget year, there is hereby certified a **percentage tax credit of 0%** upon each dollar of the taxes due to the district for the taxable year 2022.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County Pest District during 2023 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 2022.

Section 7. That for the purpose of meeting all **debt service expenses** of the Larimer County Pest District during 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County Pest District during 2023 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2022.

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 District totals as follows:

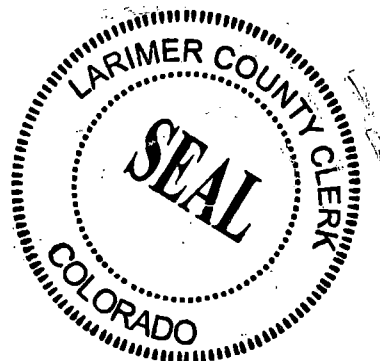
- | | |
|---|-----|
| a. Total amount to be expended during 2023: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 14th day of December, 2022.

By: Justin Sleptsov
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 2023**

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, 2023, AND ENDING ON THE LAST DAY OF DECEMBER, 2023.

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 2023 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 14th day of December, 2022.

By: *Justin Stephens*
Chair, Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



Page 1

2023 Appropriation of Funds by Spending Agency

Rollup Fund and Spending Agency

2023 Spending Agency Appropriation

101 General, Natural Disaster and Climate Change Impact Fund		
Assessor		\$5,279,136
Clerk & Recorder		\$11,345,161
Community Planning, Infrastructure & Resources		\$9,201,512
Coroner		\$2,140,354
County Manager		\$76,603,025
Community Justice Alternatives		\$12,340,969
District Attorney		\$11,704,870
Financial Services		\$3,074,237
Human and Economic Health Services		\$2,036,714
Information Technology		\$12,705,748
Sheriff		\$83,037,694
Surveyor		\$26,399
Treasurer		\$2,043,810
General and Natural Disaster Fund Memo Total:		<u>\$231,539,629</u>
125 Section 125 Fund		
County Manager		\$27,000
Section 125 Fund Memo Total:		<u>\$27,000</u>
200 Sales Tax Fund		
Financial Services		\$13,039,054
Sales Tax Fund Memo Total:		<u>\$13,039,054</u>
215 Natural Resources Fund		
Community Planning, Infrastructure & Resources		\$11,866,080
Natural Resources Fund Memo Total:		<u>\$11,866,080</u>
220 Parks Fund		
Community Planning, Infrastructure & Resources		\$6,535,205
Parks Fund Memo Total:		<u>\$6,535,205</u>
225 Pest District Fund		
Community Planning, Infrastructure & Resources		\$3,251,752
Pest District Fund Memo Total:		<u>\$3,251,752</u>
230 Conservation Trust Fund		
Community Planning, Infrastructure & Resources		\$38,007
Conservation Trust Fund Memo Total:		<u>\$38,007</u>
240 The Ranch Fund		
Community Planning, Infrastructure & Resources		\$36,534,452
The Ranch Fund Memo Total:		<u>\$36,534,452</u>

Rollup Fund and Spending Agency**2023 Spending Agency Appropriation**

245 Building Inspections Fund		
Community Planning, Infrastructure & Resources		<u>\$3,724,255</u>
Building Inspections Fund Memo Total:		\$3,724,255
246 Public Trustee Fund		
Office of the Treasurer		<u>\$332,595</u>
Public Trustee Fund Memo Total:		\$332,595
252 Road and Bridge Fund		
Community Planning, Infrastructure & Resources		<u>\$53,533,294</u>
Road and Bridge Fund Memo Total:		\$53,533,294
255 Transportation Expansion Fund		
Community Planning, Infrastructure & Resources		<u>\$1,152,190</u>
Transportation Expansion Fund Memo Total:		\$1,152,190
262 Human Services Fund		
Human and Economic Health Services		<u>\$65,927,457</u>
Human Services Fund Memo Total:		\$65,927,457
265 Behavioral Health Fund		
Human and Economic Health Services		<u>\$26,544,337</u>
Human Services Fund Memo Total:		\$26,544,337
268 Developmental Disabilities Fund		
County Manager		<u>\$5,221,495</u>
Developmental Disabilities Fund Memo Total:		\$5,221,495
270 Workforce Center Fund		
Human and Economic Health Services		<u>\$9,593,000</u>
Workforce Center Fund Memo Total:		\$9,593,000
275 Community Justice Alternatives Fund		
Community Justice Alternatives		<u>\$13,588,620</u>
Community Justice Alternatives Fund Memo Total:		\$13,588,620
282 Health and Environment Fund		
Human and Economic Health Services		<u>\$13,195,326</u>
Health and Environment Fund Memo Total:		\$13,195,326
285 West Vine Stormwater Basin Fund		
Community Planning, Infrastructure & Resources		<u>\$8,480</u>
West Vine Stormwater Basin Fund Memo Total:		\$8,480
290 Drainage Fund		
Community Planning, Infrastructure & Resources		<u>\$142,590</u>
Drainage Fund Memo Total:		\$142,590

Rollup Fund and Spending Agency**2023 Spending Agency Appropriation**

295 General & Public Improvement Districts Fund		
Community Planning, Infrastructure & Resources		\$1,771,147
General & Public Improvement Districts Fund Memo Total:		\$1,771,147
300 Solid Waste Fund		
Community Planning, Infrastructure & Resources		\$56,207,809
Solid Waste Fund Memo Total:		\$56,207,809
400 Assessment Debt Fund		
Community Planning, Infrastructure & Resources		\$335,561
Assessment Debt Fund Memo Total:		\$335,561
405 Debt Service Fund		
Financial Services		\$5,939,500
Debt Service Fund Memo Total:		\$5,939,500
500 Improvement District Fund		
Community Planning, Infrastructure & Resources		\$161,854
Assessment Debt Fund Memo Total:		\$161,854
508 Information Technology Capital Projects Fund		
Information Technology		\$5,977,962
Information Technology Capital Projects Fund Memo Total:		\$5,977,962
512 Facilities Capital Expenditures Fund		
County Manager		\$34,635,128
Facilities Capital Expenditures Fund Memo Total:		\$34,635,128
522 Replacement Fund		
Clerk & Recorder		\$110,046
Coroner		\$11,500
Community Justice Alternatives		\$168,600
District Attorney		\$3,500
Road & Bridge		\$11,200
Human and Economic Health Services		\$22,900
Sheriff		\$631,295
Treasurer		\$12,500
Replacement Fund Memo Total:		\$971,541
608 Information Management Fund		
Information Technology Management		\$6,621,274
Information Technology Management Fund Memo Total:		\$6,621,274

Rollup Fund and Spending Agency**2023 Spending Agency Appropriation**610 Facilities Management Fund
County Manager

\$13,869,117

Facilities Management Fund Memo Total: \$13,869,117

612 Fleet Services Fund
County Manager

\$13,462,185

Fleet Services Fund Memo Total: \$13,462,185

645 Self-Insured Employee Benefits Fund
County Manager

\$31,173,651

Self-Insured Employee Benefits Fund Memo Total: \$31,173,651

672 Self-Insured Unemployment Fund
County Manager

\$255,000

Self-Insured Unemployment Fund Memo Total: \$255,000

682 Self-Insured Risk Management Fund
Financial Services

\$4,560,885

Self-Insured Risk Management Fund Memo Total: \$4,560,885

Report Total (Memo Only):**\$671,737,432**

**COUNTY OF LARIMER
RESOLUTION TO DESIGNATE ENDING 2023 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
2023, AND ENDING ON THE LAST DAY OF DECEMBER 2023.

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 2023 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 14th day of December, 2022.

By: *Justin Stephens*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



Designations of 2023 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 2023 Ending Fund Balance
CAPITAL PROJECTS						
500 Improvement District Const	\$0	\$0	\$0	\$680,099	\$0	\$680,099
508 Information Technology Capital	\$0	\$3,158,823	\$0	(\$440,000)	\$0	\$2,718,823
512 Capital Expenditures	\$0	\$7,511,150	\$0	\$0	\$0	\$7,511,150
522 Replacement	\$0	\$5,256,889	\$0	\$0	\$0	\$5,256,889
Subtotal - Capital Projects	\$0	\$15,926,862	\$0	\$240,099	\$0	\$16,166,961
DEBT SERVICE						
400 Assessment Debt	\$0	\$0	\$0	\$1,561,308	\$0	\$1,561,308
Subtotal - Debt Service	\$0	\$0	\$0	\$1,561,308	\$0	\$1,561,308
ENTERPRISE						
300 Solid Waste	\$0	\$0	\$0	\$18,953,942	\$0	\$18,953,942
Subtotal - Enterprise	\$0	\$0	\$0	\$18,953,942	\$0	\$18,953,942
GENERAL FUND						
101 General	\$9,500,000	\$0	\$19,500,000	\$2,323,418	\$0	\$31,323,418
102 Climate Change Impact	\$0	\$0	\$0	\$11,030,000	\$0	\$11,030,000
105 Natural Disaster	\$0	(\$7,010,700)	\$0	\$33,531,419	\$3,866,462	\$30,387,181
Subtotal - General Fund	\$9,500,000	(\$7,010,700)	\$19,500,000	\$46,884,837	\$3,866,462	\$72,740,599
INTERNAL SERVICE						
608 Info Tech Operating	\$0	\$357,078	\$0	(\$1,269,172)	\$0	(\$912,094)
610 Facilities Management	\$0	\$0	\$0	\$3,951,751	\$0	\$3,951,751
612 Fleet Services	\$0	\$7,486,495	\$0	(\$874,956)	\$0	\$6,611,539
645 Employee Benefits	\$0	\$0	\$0	\$14,844,262	\$0	\$14,844,262
672 Unemployment	\$0	\$0	\$0	\$1,105,818	\$0	\$1,105,818
682 Risk Management	\$0	\$0	\$618,574	\$8,953,910	\$0	\$9,572,484
Subtotal - Internal Service	\$0	\$7,843,573	\$618,574	\$26,711,613	\$0	\$35,173,760
SPECIAL REVENUE						
125 Section 125	\$0	\$0	\$0	\$138,489	\$0	\$138,489
200 Sales Tax	\$0	\$0	\$0	\$11,671,370	\$0	\$11,671,370
215 Natural Resources	\$0	\$0	\$0	\$18,979,000	\$0	\$18,979,000
220 Parks	\$0	\$0	\$0	\$1,727,719	\$0	\$1,727,719
225 Pest District	\$0	\$0	\$0	\$307,817	\$0	\$307,817
230 Conservation Trust Fund	\$0	\$0	\$0	\$5,429,074	\$0	\$5,429,074
240 The Ranch	\$0	\$0	\$4,531,399	\$168,750	\$0	\$4,700,149
245 Building Inspections	\$0	\$0	\$2,764,043	\$0	\$0	\$2,764,043
246 Public Trustee	\$0	\$0	\$66,520	\$885,859	\$0	\$952,379
252 Road and Bridge	\$0	\$4,575,699	\$6,022,149	(\$8,857,471)	\$0	\$1,740,377
255 Transportation Expansion	\$0	\$5,073,770	\$0	(\$1,122,500)	\$0	\$3,951,270
262 Human Services	\$0	\$0	\$6,000,000	\$6,544,257	\$0	\$12,544,257
265 Behavioral Health	\$0	\$0	\$0	\$28,162,624	\$0	\$28,162,624
270 Workforce Center	\$0	\$0	\$0	\$1,083,437	\$0	\$1,083,437
275 Community Justice Alternatives	\$0	\$50,000	\$690,000	(\$469,131)	\$0	\$270,869
282 Health and Environment	\$0	\$0	\$0	\$3,191,407	\$0	\$3,191,407
285 West Vine Stormwater	\$0	\$0	\$0	\$814,550	\$0	\$814,550
290 Drainage	\$0	\$0	\$0	\$559,107	\$0	\$559,107
295 Improvement District	\$0	\$0	\$0	\$11,200,326	\$0	\$11,200,326
SUBTOTAL - Special Revenue	\$0	\$9,699,469	\$20,074,111	\$80,414,684	\$0	\$110,188,264
TOTAL - ALL FUNDS	\$9,500,000	\$26,459,204	\$40,192,685	\$174,766,483	\$3,866,462	\$254,784,834

**Section F - Tax Year 2022/ Budget Year 2023
Certification of Mill Levies**

COUNTY OF LARIMER

**RESOLUTION GRANTING SIGNATURE AUTHORITY TO THE BUDGET DIRECTOR
FOR THE CERTIFICATION OF MILL LEVY REPORT SUBMITTED TO THE VARIOUS
STATE ENTITIES FOR TAX YEAR 2022/BUDGET YEAR 2023**

WHEREAS, the Board of County Commissioners is required to submit a Certification of Mill Levy report containing the mill levies of each taxing district of Larimer County to various state entities in December of each year; and,

WHEREAS, the Budget Office, within the County Manager Department, gathers and organizes this report for the Board of County Commissioners; and

WHEREAS, Colorado Revised Statutes (C.R.S. 39-1-111 (1-3) and C.R.S. 39-1-111.5(3)) allow the Board of County Commissioners to delegate the certification and submission of mill levies to the County Assessor and to various State Agencies;

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

Section 1. That the Budget Director, within the County Manager Department, is granted authority to sign the Certification of Mill Levy report and to submit it to the County Assessor and various state entities for property tax year 2022, collection in 2023.

ADOPTED THIS 14th day of December, 2022.

BOARD OF COUNTY COMMISSIONERS
OF LARIMER COUNTY, COLORADO

By: Justin Stephens
Chair, Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



Approved As-To Form:

[Signature]
Larimer County Attorney

2023 Budget Year (2022 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. Per 39-1-111 (1)(3) and 39-1-111(5)(3) C.R.S., the Board of County Commissioners has delegated certification and submission of the 2022 Tax Year/2023 Budget Year Certification of Levies and Revenues to the Budget Office. Please see the attached resolution.

Distribution:

Property Tax Administrator	1 copy	c/o Dept of Local Affairs, 1313 Sherman St. #419, Denver, Co 80203
Division of Local Gov't	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)

Having been delegated the responsibility by 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 21st day of December, 2022.



Larimer County Budget Director

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	191,958,244	9.636	1,849,710	-0.007	-1,344	-		-		0.019	3,647	-		-		9.648	1,852,013
Yes	Town of Estes Park	249,402,084	1.822	454,411	-		-		-		-		-		-		1.822	454,411
Yes	City of Fort Collins	3,014,555,167	9.797	29,533,597	-		-		-		-		-		-		9.797	29,533,597
Yes	City of Loveland	1,536,831,709	9.564	14,698,258	-		-		-		-		-		-		9.564	14,698,258
Yes	Town of Timnath	166,068,509	6.688	1,110,666	-		-		-		-		-		-		6.688	1,110,666
Yes	Town of Wellington	134,296,978	12.439	1,670,520	-		0.657	88,233	-		-		-		-		13.096	1,758,753
Yes	Town of Windsor	185,304,118	12.030	2,229,209	-		-		-		-		-		-		12.030	2,229,209
Yes	Town of Johnstown	198,288,884	23.947	4,748,424	-		-		-		-		-		-		23.947	4,748,424
	Sub-Total			56,294,794		-1,344		88,233		0		3,647		0		0		56,385,331

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	Aims Community College	529,527	6.299	3,335	-		-		-		0.008	4	-		-		6.307	3,340
	Sub-Total			3,335		0		0		0		4		0		0		3,340

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	7,368,280,744	0.750	5,526,211	-		-		-		-		-		-		0.750	5,526,211
Yes	Larimer County - Fair	7,368,280,744	-		-		-		-		-		-		-		-	0
Yes	Larimer County - General Fund	7,368,280,744	18.678	137,624,748	-		-		-		0.115	847,352	-		-		18.793	138,472,100
Yes	Larimer County - Health & Environment	7,368,280,744	0.666	4,907,275	-		-		-		-		-		-		0.666	4,907,275
Yes	Larimer County - Road and Bridge	7,368,280,744	0.506	3,728,350	-		-		-		-		-		-		0.506	3,728,350
Yes	Larimer County - Social Services	7,368,280,744	1.721	12,680,811	-		-		-		-		-		-		1.721	12,680,811
	Sub-Total			164,467,394		0		0		0		847,352		0		0		165,314,747

Downtown Development 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	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 Downtown Dev. Auth	215,614,776	5.000	1,078,074	-		-		-		-		-		-		5.000	1,078,074
Yes	Loveland Downtown Dev. Auth	58,727,049	-		-		-		-		-		-		-		-	0
	Sub-Total			1,078,074		0		0		0		0		0		0		1,078,074

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	391,417,940	1.997	781,662	-		-		-		-		-		-		1.997	781,662
Yes	Front Range Fire Rescue Fire Protection District	9,770,390	9.642	94,206	-		-		-		-		-		2.000	19,541	11.642	113,747
Yes	Allenspark Fire Protection District	6,790,383	7.507	50,975	-		-		-		0.009	61	-		-		7.516	51,037

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 Fire Protection District	298,132,918	12.585	3,752,003	-		-		-		0.022	6,559	-		1.243	370,579	13.850	4,129,141
Yes	Loveland Rural Fire Protection District	705,776,177	8.818	6,223,534	-		-		-		0.019	13,410	-		-		8.837	6,236,944
Yes	Pinewood Springs Fire Protection District	14,372,694	8.778	126,164	-		-		-		-		-		-		8.778	126,164
Yes	Poudre Canyon Fire Protection District	9,346,811	21.142	197,610	-		-		-		-		-		-		21.142	197,610
Yes	Poudre Valley Fire Protection District	780,168,491	10.824	8,444,544	-		-		-		-		-		-		10.824	8,444,544
Yes	Red Feather Lakes Fire Protection District	18,573,801	12.112	224,966	-		-		-		-		-		-		12.112	224,966
Yes	Wellington Fire Protection District	203,231,861	15.070	3,062,704	-0.071	-14,429	-		-		-		-		-		14.999	3,048,275
Yes	Windsor - Severance Fire Protection District	218,063,341	8.250	1,799,023	-		-		-		-		-		-		8.250	1,799,023
Yes	Lyons Fire Protection District	15,922,818	14.330	228,174	-0.388	-6,178	-		-		0.020	318	-		-		13.962	222,314
Yes	Glacier View Fire Protection District	28,257,351	10.500	296,702	-		-		1.150	32,496	-		-		-		11.650	329,198
Yes	Crystal Lakes Fire Protection District	28,190,282	5.000	140,951	-		4.000	112,761	-		-		-		-		9.000	253,713
Yes	Livermore Fire Protection District	25,467,203	12.000	305,606	-		-		-		-		-		-		12.000	305,606
	Sub-Total			25,728,824		-20,608		112,761		32,496		20,348		0		390,120		26,263,942

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	434,640,503	7.505	3,261,977	-		-		-		-		-		-		7.505	3,261,977
Yes	Health District Of Northern Larimer Co.	4,212,779,989	2.167	9,129,094	-		-		-		-		-		-		2.167	9,129,094
Yes	Thompson Valley Health Services District	2,720,860,251	1.757	4,780,551	-		-		-		0.100	272,086	-		-		1.857	5,052,637
	Sub-Total			17,171,623		0		0		0		272,086		0		0		17,443,709

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	121,136,840	4.924	596,478	-	-	-	-	-	-	-	-	-	-	-	-	4.924	596,478
Yes	Larimer County P.I.D. No. 27 Crown Point	741,593	56.844	42,155	-42.021	-31,162	-	-	-	-	-	-	-	-	-	-	14.823	10,993
Yes	Larimer County P.I.D. No. 32 Charles Height	1,992,763	8.948	17,831	-	-	-	-	-	-	-	-	-	-	-	-	8.948	17,831
Yes	Larimer County P.I.D. No. 35 Bruns	1,123,676	104.222	117,112	-89.614	-100,697	-	-	-	-	-	-	-	-	-	-	14.608	16,415
Yes	Larimer County P.I.D. No. 36 Bonnel West	6,152,553	13.580	83,552	-	-	-	-	-	-	-	-	-	-	-	-	13.580	83,552
Yes	Larimer County G.I.D. No. 1 Imperial Estates	6,940,495	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County G.I.D. No. 2 Pinewood Springs	12,151,302	10.000	121,513	-	-	-	-	-	-	-	-	-	-	-	-	10.000	121,513
Yes	Larimer County G.I.D. No. 4 Carriage Hills	19,814,399	10.000	198,144	-	-	-	-	-	-	-	-	-	-	-	-	10.000	198,144
Yes	Larimer County G.I.D. No. 8 Namaqua Hills	5,125,794	8.382	42,964	-	-	-	-	-	-	-	-	-	-	-	-	8.382	42,964
Yes	Larimer County G.I.D. No. 10 Homestead Estates	1,507,453	0.375	565	-0.375	-565	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County G.I.D. No. 11 Meadowdale Hills	5,240,117	5.770	30,235	-	-	-	-	-	-	-	-	-	-	-	-	5.770	30,235
Yes	Larimer County G.I.D. No. 1991-1 Arapahoe Pines	627,178	40.204	25,215	-10.475	-6,570	-	-	-	-	-	-	-	-	-	-	29.729	18,645
Yes	Larimer County G.I.D. No. 13A Red Feather Lakes	3,324,973	11.660	38,769	-	-	-	-	-	-	-	-	-	-	-	-	11.660	38,769
Yes	Larimer County G.I.D. No. 14 Little Valley Road	7,617,893	15.000	114,268	-	-	-	-	-	-	-	-	-	-	-	-	15.000	114,268
Yes	Larimer County G.I.D. No. 12 Club Estates	1,571,106	25.000	39,278	-12.500	-19,639	-	-	-	-	-	-	-	-	-	-	12.500	19,639
Yes	Larimer County G.I.D. No. 15 Skyview South	4,027,765	10.000	40,278	-	-	-	-	-	-	-	-	-	-	-	-	10.000	40,278
Yes	Larimer County G.I.D. No. 16 Kitchell Sub	929,740	9.600	8,926	-	-	-	-	-	-	-	-	-	-	-	-	9.600	8,926
Yes	Larimer County G.I.D. No. 17 Country Meadows	3,774,459	8.500	32,083	-	-	-	-	-	-	-	-	-	-	-	-	8.500	32,083
Yes	Larimer County G.I.D. No. 18 Venner Ranch Estates	2,171,762	19.000	41,263	-7.000	-15,202	-	-	-	-	-	-	-	-	-	-	12.000	26,061
Yes	Loveland General Improvement District 1	34,051,083	2.684	91,393	-	-	-	-	-	-	-	-	-	-	-	-	2.684	91,393

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. 19 Highland Hills	7,088,504	12.104	85,799	-	-	-	-	-	-	-	-	-	-	-	-	12.104	85,799
Yes	Larimer County P.I.D. No. 20 Ptarmigan	15,650,162	11.785	184,437	-2.285	-35,761	-	-	-	-	-	-	-	-	-	-	9.500	148,677
Yes	Larimer County P.I.D. No. 21 Solar Ridge	3,208,662	17.500	56,152	-	-	-	-	-	-	-	-	-	-	-	-	17.500	56,152
Yes	Larimer County P.I.D. No. 22 Saddleback	1,076,415	12.400	13,348	-	-	-	-	-	-	-	-	-	-	-	-	12.400	13,348
Yes	Larimer County P.I.D. No. 24 Westridge	3,298,613	9.358	30,868	-	-	-	-	-	-	-	-	-	-	-	-	9.358	30,868
Yes	Larimer County P.I.D. No. 28 Trotwood	1,007,615	22.603	22,775	-12.843	-12,941	-	-	-	-	-	-	-	-	-	-	9.760	9,834
Yes	Larimer County P.I.D. No. 29 Vine Drive	1,051,247	15.191	15,969	-4.236	-4,453	-	-	-	-	-	-	-	-	-	-	10.955	11,516
Yes	Larimer County P.I.D. No. 30 Poudre Overlook	3,596,551	12.457	44,802	-1.336	-4,805	-	-	-	-	-	-	-	-	-	-	11.121	39,997
Yes	Larimer County P.I.D. No. 23 Eagle Rock Ranches	930,318	15.000	13,955	-3.000	-2,791	-	-	-	-	-	-	-	-	-	-	12.000	11,164
Yes	Larimer County P.I.D. No. 25 Estes Park Estates	1,957,025	19.637	38,430	-4.151	-8,124	-	-	-	-	-	-	-	-	-	-	15.486	30,306
Yes	Larimer County P.I.D. No. 26 Eagle Ranch Estates	8,808,305	10.149	89,395	-	-	-	-	-	-	-	-	-	-	-	-	10.149	89,395
Yes	Larimer County P.I.D. No. 31 Foothills Shadow	846,991	122.904	104,099	-95.904	-81,230	-	-	-	-	-	-	-	-	-	-	27.000	22,869
Yes	Larimer County P.I.D. No. 33 Prairie Trails	2,570,785	30.004	77,134	-0.250	-643	-	-	-	-	-	-	-	-	-	-	29.754	76,491
Yes	Larimer County P.I.D. No. 34 Mtn. Range Shadows	4,499,324	21.067	94,787	-3.067	-13,799	-	-	-	-	-	-	-	-	-	-	18.000	80,988
Yes	Larimer County P.I.D. No. 38 Centro Business Park	18,382,497	3.061	56,269	-	-	-	-	-	-	-	-	-	-	-	-	3.061	56,269
Yes	Larimer County P.I.D. No. 40 Paragon Estates	1,422,435	32.856	46,736	-9.856	-14,020	-	-	-	-	-	-	-	-	-	-	23.000	32,716
Yes	Larimer County P.I.D. No. 37 Terry Cove	1,248,820	8.969	11,201	-1.559	-1,947	-	-	-	-	-	-	-	-	-	-	7.410	9,254
Yes	Larimer County P.I.D. No. 41 The Bluffs	1,124,330	33.090	37,204	-13.090	-14,717	-	-	-	-	-	-	-	-	-	-	20.000	22,487
Yes	Larimer County P.I.D. No. 42 Cottonwood Shores	2,147,847	20.407	43,831	-7.905	-16,979	-	-	-	-	-	-	-	-	-	-	12.502	26,852
Yes	Larimer County P.I.D. No. 39 Rainbow Lakes Estates	3,948,103	9.988	39,434	-	-	-	-	-	-	-	-	-	-	-	-	9.988	39,434
Yes	Larimer County P.I.D. No. 43 Grayhawk Knolls	1,432,770	20.522	29,403	-	-	-	-	-	-	-	-	-	-	-	-	20.522	29,403

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. 46 Koral Heights	1,462,462	15.707	22,971	-	-	-	-	-	-	-	-	-	-	-	-	15.707	22,971
Yes	Larimer County P.I.D. No. 47 Park Hill	393,076	16.762	6,589	-	-	-	-	-	-	-	-	-	-	-	-	16.762	6,589
Yes	Larimer County P.I.D. No. 48 Puebla Vista Estates	689,800	99.266	68,474	-70.996	-48,973	-	-	-	-	-	-	-	-	-	-	28.270	19,501
Yes	Larimer County P.I.D. No. 49 Wagon Wheel	315,925	16.762	5,296	-	-	-	-	-	-	-	-	-	-	-	-	16.762	5,296
Yes	Larimer County P.I.D. No. 51 Clydesdale Estates	2,382,657	17.396	41,449	-	-	-	-	-	-	-	-	-	-	-	-	17.396	41,449
Yes	Larimer County P.I.D. 44 Horseshoe View Est South	1,959,244	79.537	155,832	-79.537	-155,832	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County P.I.D. 52 Soldier Canyon Estates	916,136	10.364	9,495	-	-	-	-	-	-	-	-	-	-	-	-	10.364	9,495
Yes	Larimer County P.I.D. 53 Horseshoe View Est North	2,179,744	35.058	76,417	-14.724	-32,095	-	-	-	-	-	-	-	-	-	-	20.334	44,323
Yes	Larimer County P.I.D. 54 Terry Shores	4,376,884	14.286	62,528	-14.286	-62,528	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County P.I.D. 45 Willows	903,271	44.017	39,759	-20.354	-18,385	-	-	-	-	-	-	-	-	-	-	23.663	21,374
Yes	Larimer County P.I.D. 55 Storm Mountain	10,598,207	20.000	211,964	-	-	-	-	-	-	-	-	-	-	-	-	20.000	211,964
Yes	Larimer County P.I.D. 56 Boyds West	263,400	112.215	29,557	-78.150	-20,585	-	-	-	-	-	-	-	-	-	-	34.065	8,973
Yes	Larimer County P.I.D. 57 Cobblestone Farms	586,500	25.564	14,993	-	-	-	-	-	-	-	-	-	-	-	-	25.564	14,993
Yes	Larimer County P.I.D. 58 Misty Creek	604,310	19.854	11,998	-	-	-	-	-	-	-	-	-	-	-	-	19.854	11,998
Yes	Larimer County P.I.D. 59 Grasslands	2,832,180	34.310	97,172	-	-	-	-	-	-	-	-	-	-	-	-	34.310	97,172
Yes	Larimer County P.I.D. 60 Smithfield	23,066,972	3.610	83,272	-	-	9.103	209,979	-	-	-	-	-	-	-	-	12.713	293,250
Yes	Larimer County P.I.D NO. 62 Ridgewood Meadows	1,269,714	38.892	49,382	-	-	-	-	-	-	-	-	-	-	-	-	38.892	49,382
Yes	LARIMER COUNTY P.I.D. NO. 61 LITTLE THOMPSON	3,775,801	14.626	55,225	-	-	-	-	-	-	-	-	-	-	-	-	14.626	55,225
Yes	Larimer County PID 63 Autumn Creek	693,741	25.210	17,489	-	-	-	-	-	-	-	-	-	-	-	-	25.210	17,489
Yes	Larimer County PID 64 Soaring Peaks Ranches	1,387,884	25.630	35,571	-25.492	-35,380	-	-	-	-	-	-	-	-	-	-	0.138	192
Yes	Larimer County PID 65 Riviera Estates	842,247	27.290	22,985	-	-	-	-	-	-	-	-	-	-	-	-	27.290	22,985

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 PID 66 Carter Lake Heights	1,263,597	18.213	23,014	-		-		-		-		-		-		18.213	23,014
Yes	TOWN OF TIMNATH TIMNATH LANDING GID	2,918,688	-		-		-		-		-		-		-		-	0
Yes	LARIMER COUNTY P.I.D. NO. 67 MANOR RIDGE ESTATES	4,663,537	41.545	193,747	-6.794	-31,684	-		-		-		-		-		34.751	162,063
Yes	LARIMER COUNTY P.I.D. NO. 68 SCENIC RANCH ESTATES	1,071,492	27.000	28,930	-3.927	-4,208	-		-		-		-		-		23.073	24,723
Yes	LARIMER COUNTY P.I.D. NO. 69 CRYSTAL VIEW	1,010,924	102.982	104,107	-7.854	-7,940	-		-		-		-		-		95.128	96,167
Yes	LARIMER COUNTY P.I.D. NO. 70 TRAPPERS POINT	2,502,103	41.272	103,267	-0.771	-1,929	-		-		-		-		-		40.501	101,338
Yes	LARIMER CO P.I.D. NO. 71 ROCKVIEW WILDFLOWER RIDGE	1,870,863	46.616	87,212	-		-		-		-		-		-		46.616	87,212
Yes	LARIMER CO P.I.D. NO. 73 MEADOWS AT ROLLING HILLS	837,405	31.993	26,791	-0.867	-726	-		-		-		-		-		31.126	26,065
Yes	LARIMER COUNTY P.I.D. NO 74 EAGLE CREST	1,290,411	52.367	67,575	-2.724	-3,515	-		-		-		-		-		49.643	64,060
Yes	LADERA BUSINESS IMPROVEMENT DISTRICT	11,512	10.000	115	-		-		-		-		-		-		10.000	115
	Sub-Total			4,571,227		-809,824		209,979		0		0		0		0		3,971,382

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	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 Public Library District	434,565,668	4.520	1,964,237	-		-		-		0.024	10,430	-		-		4.544	1,974,666
Yes	Red Feather Mountain Library	76,266,478	4.750	362,266	-		-		-		-		-		-		4.750	362,266
Yes	Berthoud Community Library District	295,530,892	2.400	709,274	-		-		-		-		-		-		2.400	709,274
Yes	Poudre River Public Library District	4,015,071,050	3.000	12,045,213	-		-		-		0.018	72,271	-		-		3.018	12,117,484
Yes	Lyons Regional Library District	15,454,310	5.850	90,408	-		-		-		0.009	139	-		-		5.859	90,547

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
	Sub-Total			15,171,398		0		0		0		82,840		0		0		15,254,238

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	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. 2	78,493,006	5.328	418,211	-		14.672	1,151,649	-		-		-		-		20.000	1,569,860
Yes	Thompson Crossing Metropolitan District No. 3	1,432	90.518	130	-		-		-		-		-		-		90.518	130
Yes	Van De Water Metropolitan District No. 1	18	-		-		-		-		-		-		-		-	0
Yes	Van De Water Metropolitan District No. 2	27,999,180	-		-		16.892	472,962	19.732	552,480	-		-		-		36.624	1,025,442
Yes	Van De Water Metropolitan District No. 3	10,430,712	-		-		16.892	176,196	15.000	156,461	-		-		-		31.892	332,656
Yes	Windsor Highlands Metropolitan District No. 1	6,754,662	5.566	37,596	-		27.832	187,996	-		-		-		-		33.398	225,592
Yes	Windsor Highlands Metropolitan District No. 2	7,664,564	5.566	42,661	-		33.399	255,989	-		-		-		-		38.965	298,650
Yes	Windsor Highlands Metropolitan District No. 3	7,768,128	5.566	43,237	-		33.399	259,448	-		-		-		-		38.965	302,685
Yes	Windsor Highlands Metropolitan District No. 4	11,713,393	5.566	65,197	-		33.399	391,216	-		-		-		-		38.965	456,412
Yes	Windsor Highlands Metropolitan District No. 5	346	5.566	2	-		33.399	12	-		-		-		-		38.965	13
Yes	Centerra Metropolitan District No. 1	5,364,394	-		-		-		-		-		-		-		-	0
Yes	Centerra Metropolitan District No. 2	118,806,888	-		-		44.000	5,227,503	18.000	2,138,524	-		-		-		62.000	7,366,027
Yes	Centerra Metropolitan District No. 3	1,880,521	-		-		5.000	9,403	-		-		-		-		5.000	9,403
Yes	Centerra Metropolitan District No. 4	118,806,888	-		-		-		-		-		-		-		-	0
Yes	Waterfront Metropolitan District	9,014,023	3.000	27,042	-		-		29.000	261,407	-		-		-		32.000	288,449
Yes	Loveland Midtown Metropolitan District	5,370,992	25.159	135,129	-		20.584	110,556	-		-		-		-		45.743	245,685

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	Centerra Metropolitan District No. 5	22,885,933	-		-		15.000	343,289	-		-		-		-		15.000	343,289
Yes	Thompson Crossing Metropolitan District No. 4	25,596,077	29.400	752,525	-		54.909	1,405,455	-		-		-		-		84.309	2,157,980
Yes	Thompson Crossing Metropolitan District No. 5	4,335	29.287	127	-		54.808	238	-		-		-		-		84.095	365
Yes	Thompson Crossing Metropolitan District No. 6	5,320,519	31.430	167,224	-		46.957	249,836	-		-		-		-		78.387	417,060
Yes	Highpointe Vista Metropolitan District No. 2	17,490,628	23.969	419,233	-		16.000	279,850	-		-		-		-		39.969	699,083
Yes	Deer Meadows Metropolitan District	3,598,481	11.310	40,699	-		56.549	203,491	-		-		-		-		67.859	244,189
Yes	Grove Metropolitan District No. 1	34	-		-		-		-		-		-		-		-	0
Yes	Grove Metropolitan District No. 2	7,749	-		-		-		-		-		-		-		-	0
Yes	Grove Metropolitan District No. 3	4,607	-		-		-		-		-		-		-		-	0
Yes	Timnath Lakes Metropolitan District No. 1	2,762,784	-		-		50.980	140,847	-		-		-		-		50.980	140,847
Yes	Timnath Lakes Metropolitan District No. 2	79,866	25.300	2,021	-		-		-		-		-		-		25.300	2,021
Yes	Timnath Lakes Metropolitan District No. 3	15,071	54.924	828	-		-		-		-		-		-		54.924	828
Yes	Serratoga Falls Metropolitan District No. 1	134,102	50.000	6,705	-		-		-		-		-		-		50.000	6,705
Yes	Serratoga Falls Metropolitan District No. 2	4,097,117	41.626	170,547	-		14.820	60,719	-		-		-		-		56.446	231,266
Yes	Serratoga Falls Metropolitan District No. 3	7,658,432	11.367	87,053	-		45.467	348,206	-		-		-		-		56.834	435,259
Yes	South Timnath Metropolitan District No. 1	400,884	-		-		15.586	6,248	1.113	446	-		-		-		16.699	6,694
Yes	South Timnath Metropolitan District No. 2	23,952,224	-		-		38.965	933,298	-		-		-		-		38.965	933,298
Yes	Johnstown North Metropolitan District No. 1	27	-		-		-		-		-		-		-		-	0
Yes	Johnstown North Metropolitan District No. 2	17,758,483	-		-		17.000	301,894	8.000	142,068	-		-		-		25.000	443,962
Yes	Johnstown North Metropolitan District No. 3	17,460	-		-		17.000	297	8.000	140	-		-		-		25.000	437
Yes	Timnath Ranch Metropolitan District No. 1	3,087,757	11.190	34,552	-		39.164	120,929	-		-		-		-		50.354	155,481

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	Timnath Ranch Metropolitan District No. 2	21,043,131	-		-		39.940	840,463	11.411	240,123	-		-		-		51.351	1,080,586
Yes	Timnath Ranch Metropolitan District No. 3	660,221	-		-		25.040	16,532	10.020	6,615	-		-		-		35.060	23,147
Yes	Timnath Ranch Metropolitan District No. 4	4,556,970	-		-		25.000	113,924	10.000	45,570	-		-		-		35.000	159,494
Yes	Centerra Metropolitan District No. 2 Bond	4,179,358	-		-		10.879	45,467	-		-		-		-		10.879	45,467
Yes	Sundance At Daubert Farm Metropolitan District	19,633	-		-		-		-		-		-		-		-	0
Yes	The Lakes At Centerra Metropolitan District No. 1	2,465	-		-		-		-		-		-		-		-	0
Yes	The Lakes At Centerra Metropolitan District No. 2	14,155,498	-		-		62.427	883,685	17.025	240,997	-		-		-		79.452	1,124,683
Yes	The Lakes At Centerra Metropolitan District No. 3	10,953,256	-		-		61.985	678,938	16.905	185,165	-		-		-		78.890	864,102
Yes	Wildwing Metropolitan District No. 1	145	-		-		-		-		-		-		-		-	0
Yes	Wildwing Metropolitan District No. 2	7,861,782	-		-		39.565	311,051	11.818	92,911	-		-		-		51.383	403,962
Yes	Cascade Ridge Metropolitan District	826,020	5.566	4,598	-		55.664	45,980	5.564	4,596	-		-		-		66.794	55,173
Yes	Waterfall Metropolitan District No. 1	9,346,803	9.000	84,121	-		36.000	336,485	-		-		-		-		45.000	420,606
Yes	Berthoud-Heritage Metropolitan District No. 1	7,445	-		-		-		-		-		-		-		-	0
Yes	Berthoud-Heritage Metropolitan District No. 2	13,492,633	-		-		54.727	738,411	16.418	221,522	-		-		-		71.145	959,933
Yes	Berthoud-Heritage Metropolitan District No. 3	11,825	-		-		-		50.079	592	-		-		-		50.079	592
Yes	Berthoud-Heritage Metropolitan District No. 4	5,816,594	-		-		38.371	223,189	16.445	95,654	-		-		-		54.816	318,842
Yes	Berthoud-Heritage Metropolitan District No. 5	476	-		-		-		50.231	24	-		-		-		50.231	24
Yes	Berthoud-Heritage Metropolitan District No. 6	3,293,783	-		-		53.633	176,655	16.090	52,997	-		-		-		69.723	229,652
Yes	Berthoud-Heritage Metropolitan District No. 7	402,079	-		-		-		20.000	8,042	-		-		-		20.000	8,042
Yes	Berthoud-Heritage Metropolitan District No. 8	3,347,082	-		-		51.762	173,252	15.529	51,977	-		-		-		67.291	225,228
Yes	Berthoud-Heritage Metropolitan District No. 9	22,766	-		-		-		50.005	1,138	-		-		-		50.005	1,138

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	Windsor Highlands Metropolitan District No. 6	7,458,535	5.000	37,293	-		34.000	253,590	-		-		-		-		39.000	290,883
Yes	Lakeview Metropolitan District	359,069	-		-		-		-		-		-		-		-	0
Yes	Harmony Technology Park Metro District	30,068,538	1.500	45,103	-		22.000	661,508	-		-		-		-		23.500	706,611
Yes	Centerra Metropolitan District No. 2 Res Debt	5,362,885	-		-		21.780	116,804	-		-		-		-		21.780	116,804
Yes	Prairiestar Metropolitan District No. 1	10	-		-		-		-		-		-		-		-	0
Yes	Prairiestar Metropolitan District No. 2	17,121,634	11.427	195,649	-		39.997	684,814	-		-		-		-		51.424	880,463
Yes	Prairiestar Metropolitan District No. 3	711	10.000	7	-		25.000	18	-		-		-		-		35.000	25
Yes	Prairiestar Metropolitan District No. 4	10	-		-		-		-		-		-		-		-	0
Yes	Foothills Metropolitan District	32,220,484	15.555	501,190	-		51.851	1,670,664	-		-		-		-		67.406	2,171,854
Yes	Encore On 34 Metropolitan District NO.1	111	-		-		-		-		-		-		-		-	0
Yes	Encore On 34 Metropolitan District NO.2	6,525,681	-		-		-		50.000	326,284	-		-		-		50.000	326,284
Yes	Encore On 34 Metropolitan District NO.3	20,859	-		-		-		33.000	688	-		-		-		33.000	688
Yes	Southwest Timnath Metropolitan District NO.1	2,120	-		-		55.664	118	-		-		-		-		55.664	118
Yes	Southwest Timnath Metropolitan District NO. 2	3,890,716	-		-		55.664	216,573	-		-		-		-		55.664	216,573
Yes	Southwest Timnath Metropolitan District NO.3	1,838,740	-		-		55.664	102,352	-		-		-		-		55.664	102,352
Yes	Southwest Timnath Metropolitan District NO.4	3,408,656	-		-		55.664	189,739	-		-		-		-		55.664	189,739
Yes	Brands Metropolitan District NO 1	314	39.000	12	-		-		-		-		-		-		39.000	12
Yes	Brands Metropolitan District NO 2	2,709,494	-		-		39.000	105,670	-		-		-		-		39.000	105,670
Yes	Brands Metropolitan District NO 3	11	-		-		-		39.000	0	-		-		-		39.000	0
Yes	Brands Metropolitan District NO 4	11	39.000	0	-		-		-		-		-		-		39.000	0
Yes	Brands East Metropolitan District NO. 1	145	39.000	6	-		-		-		-		-		-		39.000	6

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 East Metropolitan District NO. 2	790,253	-		-		-		39.000	30,820	-		-		-		39.000	30,820
Yes	Brands East Metropolitan District NO. 3	9,148,004	-		-		-		45.310	414,496	-		-		-		45.310	414,496
Yes	Brands East Metropolitan District NO. 4	4,697,711	-		-		30.000	140,931	-		-		-		-		30.000	140,931
Yes	Heritage Ridge Metropolitan District	13,474,419	15.000	202,116	-		56.685	763,797	-		-		-		-		71.685	965,914
Yes	Wildwing Metropolitan District NO. 3	4,668,608	-		-		43.975	205,302	13.135	61,322	-		-		-		57.110	266,624
Yes	Wildwing Metropolitan District NO. 4	5,133,874	-		-		43.306	222,328	12.936	66,412	-		-		-		56.242	288,739
Yes	Wildwing Metropolitan District NO. 5	1,437,114	-		-		41.296	59,347	12.335	17,727	-		-		-		53.631	77,074
Yes	Johnstown Plaza Metropolitan District No. 2	19,437,223	11.598	225,433	-		15.000	291,558	-		-		-		-		26.598	516,991
Yes	East Fossil Creek Ranch Metropolitan Dist NO. 1	0	-		-		-		-		-		-		-		-	0
Yes	East Fossil Creek Ranch Metropolitan Dist NO. 2	3,035,899	5.000	15,179	-		34.000	103,221	-		-		-		-		39.000	118,400
Yes	Lee Farm Metropolitan District NO. 1	10	-		-		-		-		-		-		-		-	0
Yes	Lee Farm Metropolitan District NO. 2	302,726	65.000	19,677	-		-		-		-		-		-		65.000	19,677
Yes	Lee Farm Metropolitan District NO. 3	229,906	65.000	14,944	-		-		-		-		-		-		65.000	14,944
Yes	Lee Farm Metropolitan District NO. 4	194,271	65.000	12,628	-		-		-		-		-		-		65.000	12,628
Yes	Hammond Farm Metropolitan District NO. 1	145	-		-		-		-		-		-		-		-	0
Yes	Hammond Farm Metropolitan District NO. 2	8,418,268	17.179	144,617	-		57.266	482,081	-		-		-		-		74.445	626,698
Yes	Hammond Farm Metropolitan District NO. 3	17,945	17.179	308	-		-		57.266	1,028	-		-		-		74.445	1,336
Yes	Hammond Farm Metropolitan District NO. 4	1,006,817	17.179	17,296	-		-		57.266	57,656	-		-		-		74.445	74,952
Yes	Thompson Crossing Metropolitan District NO. 2 Bond	20,309,008	-		-		4.414	89,644	-		-		-		-		4.414	89,644
Yes	Foundry Loveland Metropolitan District	8,020,941	20.131	161,470	-		6.357	50,989	26.487	212,451	-		-		-		52.975	424,909
Yes	HARMONY I-25 METRO DISTRICT NO. 1	577,499	-		-		-		-		-		-		-		-	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	HARMONY I-25 METRO DISTRICT NO. 2	924,545	-		-		-		-		-		-		-		-	0
Yes	HARMONY I-25 METRO DISTRICT NO. 3	16,573	-		-		-		-		-		-		-		-	0
Yes	WILDWING METRO DISTRICT NO. 1 BOND	19,101,323	-		-		-		-		-		-		-		-	0
Yes	Mulberry Frontage Metro District	13,971	-		-		-		-		-		-		-		-	0
Yes	Brands West Metro District No. 1	10	39.000	0	-		-		-		-		-		-		39.000	0
Yes	Brands West Metro District No. 2	8,671	39.000	338	-		-		-		-		-		-		39.000	338
Yes	Brands West Metro District No. 3	1,164	39.000	45	-		-		-		-		-		-		39.000	45
Yes	Brands West Metro District No. 4	789,013	20.000	15,780	-		-		-		-		-		-		20.000	15,780
Yes	Windsor Highlands Metro District No. 7	2,203,043	5.566	12,262	-		37.852	83,390	-		-		-		-		43.418	95,652
Yes	Windsor Highlands Metro District No. 8	1,531,534	5.566	8,525	-		37.852	57,972	-		-		-		-		43.418	66,496
Yes	Windsor Highlands Metro District No. 9	17,053	5.566	95	-		37.852	645	-		-		-		-		43.418	740
Yes	Windsor Highlands Metro District No. 10	50,861	5.566	283	-		37.852	1,925	-		-		-		-		43.418	2,208
Yes	Windsor Highlands Metro District No. 11	93,316	-		-		-		-		-		-		-		-	0
Yes	The Villages at Johnstown Metro District No. 1	20	-		-		-		-		-		-		-		-	0
Yes	The Villages at Johnstown Metro District No. 2	529	-		-		-		-		-		-		-		-	0
Yes	The Villages at Johnstown Metro District No. 3	256,777	10.000	2,568	-		40.000	10,271	-		-		-		-		50.000	12,839
Yes	The Villages at Johnstown Metro District No. 4	3,484	-		-		-		-		-		-		-		-	0
Yes	The Villages at Johnstown Metro District No. 5	2,396	-		-		-		-		-		-		-		-	0
Yes	The Villages at Johnstown Metro District No. 6	43,843	-		-		-		-		-		-		-		-	0
Yes	The Villages at Johnstown Metro District No. 7	3,531	-		-		-		-		-		-		-		-	0
Yes	The Villages at Johnstown Metro District No. 8	178	-		-		-		-		-		-		-		-	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	Trailside Metro District No. 1	145	-		-		-		-		-		-		-		-	0
Yes	Trailside Metro District No. 2	3,418,659	-		-		41.287	141,146	10.322	35,287	-		-		-		51.609	176,434
Yes	Trailside Metro District No. 3	3,382,883	-		-		41.269	139,608	10.317	34,901	-		-		-		51.586	174,509
Yes	Trailside Metro District No. 4	585,496	-		-		41.017	24,015	10.254	6,004	-		-		-		51.271	30,019
Yes	Trailside Metro District No. 5	1,865	-		-		15.000	28	3.000	6	-		-		-		18.000	34
Yes	Ptarmigan West Metro District No. 1	2,523	-		-		-		-		-		-		-		-	0
Yes	Ptarmigan West Metro District No. 2	1,914,403	5.648	10,813	-		38.413	73,538	-		-		-		-		44.061	84,351
Yes	Ptarmigan West Metro District No. 3	546,045	20.000	10,921	-		-		-		-		-		-		20.000	10,921
Yes	Gateway at Prospect Metro District No. 1	14,091	-		-		-		-		-		-		-		-	0
Yes	Gateway at Prospect Metro District No. 2	6,314	-		-		-		-		-		-		-		-	0
Yes	Gateway at Prospect Metro District No. 3	166	-		-		-		-		-		-		-		-	0
Yes	Gateway at Prospect Metro District No. 4	166	-		-		-		-		-		-		-		-	0
Yes	Gateway at Prospect Metro District No. 5	166	-		-		-		-		-		-		-		-	0
Yes	Gateway at Prospect Metro District No. 6	166	-		-		-		-		-		-		-		-	0
Yes	Gateway at Prospect Metro District No. 7	166	-		-		-		-		-		-		-		-	0
Yes	SW Prospect I25 Metro District No. 1	19,610	-		-		-		-		-		-		-		-	0
Yes	SW Prospect I25 Metro District No. 2	401	-		-		-		-		-		-		-		-	0
Yes	SW Prospect I25 Metro District No. 3	401	-		-		-		-		-		-		-		-	0
Yes	SW Prospect I25 Metro District No. 4	401	-		-		-		-		-		-		-		-	0
Yes	SW Prospect I25 Metro District No. 5	401	-		-		-		-		-		-		-		-	0
Yes	SW Prospect I25 Metro District No. 6	401	-		-		-		-		-		-		-		-	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	SW Prospect I25 Metro District No. 7	401	-		-		-		-		-		-		-		-	0
Yes	Rudolph Farms Metro District No 1	11,627	-		-		-		-		-		-		-		-	0
Yes	Rudolph Farms Metro District No 2	327	-		-		-		-		-		-		-		-	0
Yes	Rudolph Farms Metro District No. 3	327	-		-		-		-		-		-		-		-	0
Yes	Rudolph Farms Metro District No. 4	7,713	20.000	154	-		-		50.000	386	-		-		-		70.000	540
Yes	Rudolph Farms Metro District No. 5	10,579	20.000	212	-		-		50.000	529	-		-		-		70.000	741
Yes	Rudolph Farms Metro District No. 6	6,524	20.000	130	-		50.000	326	-		-		-		-		70.000	457
Yes	I-25/Prospect Interchange Metro District	195,071	7.500	1,463	-		-		-		-		-		-		7.500	1,463
Yes	ROSE FARM ACRES METROPOLITAN DISTRICT	3,539,385	15.426	54,599	-		56.617	200,389	-		-		-		-		72.043	254,988
Yes	PARKSIDE METROPOLITAN DISTRICT	2,285,264	38.938	88,984	-		57.266	130,868	-		-		-		-		96.204	219,852
Yes	CENTERRA 2 FLATS	708,018	-		-		29.049	20,567	-		-		-		-		29.049	20,567
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 10	104,458	-		-		52.754	5,511	15.826	1,653	-		-		-		68.580	7,164
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 11	21	-		-		-		-		-		-		-		-	0
Yes	Berthoud-Heritage Metro Dist No.12	21	-		-		-		-		-		-		-		-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 13	21	-		-		-		-		-		-		-		-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 14	21	-		-		-		-		-		-		-		-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 15	21	-		-		-		-		-		-		-		-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 16	21	-		-		-		-		-		-		-		-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 17	195,207	-		-		-		-		-		-		-		-	0
Yes	EAGLE BROOK MEADOWS METRO DISTRICT NO. 1	10,150	15.000	152	-		-		-		-		-		-		15.000	152
Yes	EAGLE BROOK MEADOWS METRO DISTRICT NO. 2	6,421,899	15.453	99,238	-		51.509	330,786	-		-		-		-		66.962	430,023

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Yes	EAGLE BROOK MEADOWS METRO DISTRICT NO. 3	223,893	15.000	3,358	-		50.000	11,195	-		-		-		-		65.000	14,553
Yes	WATERS EDGE METRO DISTRICT NO. 1	13	50.000	1	-		-		-		-		-		-		50.000	1
Yes	WATERS EDGE METRO DISTRICT NO. 2	463,777	10.000	4,638	-		40.000	18,551	-		-		-		-		50.000	23,189
Yes	WATERS EDGE METRO DISTRICT NO. 3	10	-		-		-		-		-		-		-		-	0
Yes	WATERS EDGE METRO DISTRICT NO. 4	10	-		-		-		-		-		-		-		-	0
Yes	WATERS EDGE METRO DISTRICT NO. 5	10	-		-		-		-		-		-		-		-	0
Yes	WEST BOYD METRO DISTRICT NO. 1	0	-		-		-		-		-		-		-		-	0
Yes	WEST BOYD METRO DISTRICT NO. 2	29,413	-		-		-		25.000	735	-		-		-		25.000	735
Yes	WEST BOYD METRO DISTRICT NO. 3	12,495	-		-		-		25.000	312	-		-		-		25.000	312
Yes	BERTHOUD 160 METRO DISTRICT	16,853	17.000	287	-		-		-		-		-		-		17.000	287
Yes	SERRATOGA FALLS METRO DISTRICT NO. 3 DEBT BOND	134,102	-		-		-		-		-		-		-		-	0
Yes	MONTAVA METRO DISTRICT NO. 1	1,885	-		-		-		-		-		-		-		-	0
Yes	MONTAVA METRO DISTRICT NO. 2	1,885	-		-		-		-		-		-		-		-	0
Yes	MONTAVA METRO DISTRICT NO. 3	1,885	-		-		-		-		-		-		-		-	0
Yes	MONTAVA METRO DISTRICT NO. 4	1,885	-		-		-		-		-		-		-		-	0
Yes	MONTAVA METRO DISTRICT NO. 5	1,885	-		-		-		-		-		-		-		-	0
Yes	MONTAVA METRO DISTRICT NO. 6	1,885	-		-		-		-		-		-		-		-	0
Yes	MONTAVA METRO DISTRICT NO. 7	1,885	-		-		-		-		-		-		-		-	0
Yes	NORTHFIELD METRO DISTRICT NO. 1	10	-		-		-		-		-		-		-		-	0
Yes	NORTHFIELD METRO DISTRICT NO. 2	4,822,626	10.070	48,564	-		40.280	194,255	-		-		-		-		50.350	242,819

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Yes	NORTHFIELD METRO DISTRICT NO. 3	2,330	-		-		-		-		-		-		-		-	0
Yes	KINSTON METRO DISTRICT NO. 1	13	-		-		-		-		-		-		-		-	0
Yes	KINSTON METRO DISTRICT NO. 2	1,844,319	-		-		62.000	114,348	15.000	27,665	-		-		-		77.000	142,013
Yes	KINSTON METRO DISTRICT NO. 3	3,136	-		-		62.000	194	15.000	47	-		-		-		77.000	241
Yes	KINSTON METRO DISTRICT NO. 4	1,407	-		-		62.000	87	15.000	21	-		-		-		77.000	108
Yes	KINSTON METRO DISTRICT NO. 5	3,326	-		-		62.000	206	15.000	50	-		-		-		77.000	256
Yes	KINSTON METRO DISTRICT NO. 6	13	-		-		-		25.000	0	-		-		-		25.000	0
Yes	KINSTON METRO DISTRICT NO. 7	13	-		-		-		25.000	0	-		-		-		25.000	0
Yes	KINSTON METRO DISTRICT NO. 8	13	-		-		-		25.000	0	-		-		-		25.000	0
Yes	KINSTON METRO DISTRICT NO. 9	444	-		-		-		25.000	11	-		-		-		25.000	11
Yes	KINSTON METRO DISTRICT NO. 10	2,596	-		-		18.000	47	15.000	39	-		-		-		33.000	86
Yes	Cen 2 Savanna Fourth Bond	1,089,905	-		-		37.429	40,794	-		-		-		-		37.429	40,794
Yes	Cen 2 RW Flats Bond	5,100,164	-		-		42.175	215,099	-		-		-		-		42.175	215,099
Yes	TIMNATH LAKES METROPOLITAN DISTRICT NO. 4	216	54.912	12	-		-		-		-		-		-		54.912	12
Yes	TIMNATH LAKES METROPOLITAN DISTRICT NO. 5	216	54.912	12	-		-		-		-		-		-		54.912	12
Yes	TIMNATH LAKES METROPOLITAN DISTRICT NO. 6	216	-		-		-		-		-		-		-		-	0
Yes	AIRPARK NORTH METROPOLITAN DISTRICT NO. 1	74	10.000	1	-		-		-		-		-		-		10.000	1
Yes	AIRPARK NORTH METROPOLITAN DISTRICT NO. 2	4,147	10.000	41	-		-		-		-		-		-		10.000	41
Yes	AIRPARK NORTH METROPOLITAN DISTRICT NO. 3	627	10.000	6	-		-		-		-		-		-		10.000	6
Yes	AIRPARK NORTH METROPOLITAN DISTRICT NO. 4	554	10.000	6	-		-		-		-		-		-		10.000	6
Yes	HIGH PLAINS METROPOLITAN DISTRICT NO. 1	11,590	-		-		-		-		-		-		-		-	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	RESERVOIRS EDGE METROPOLITAN DISTRICT	29,879	10.180	304	-		-		50.904	1,521	-		-		-		61.084	1,825
Yes	FISHER FARM METROPOLITAN DISTRICT NO. 1	525	10.605	6	-		-		42.422	22	-		-		-		53.027	28
Yes	FISHER FARM METROPOLITAN DISTRICT NO. 2	12,111	10.984	133	-		-		43.939	532	-		-		-		54.923	665
Yes	FISHER FARM METROPOLITAN DISTRICT NO. 3	40,035	10.512	421	-		-		42.050	1,683	-		-		-		52.562	2,104
Yes	FISHER FARM METROPOLITAN DISTRICT NO. 4	13,680	10.323	141	-		-		41.293	565	-		-		-		51.616	706
Yes	SOUTH VILLAGE METROPOLITAN DISTRICT NO. 1	7,379	-		-		-		-		-		-		-		-	0
Yes	SOUTH VILLAGE METROPOLITAN DISTRICT NO. 2	7,382	-		-		-		-		-		-		-		-	0
Yes	JPMD/TCMD2 2016 LTD TAX GO BONDS	819,985	-		-		10.000	8,200	-		-		-		-		10.000	8,200
Yes	JPMD SPECIAL REVENUE OR GO BONDS	819,985	-		-		4.433	3,635	-		-		-		-		4.433	3,635
Yes	LADERA METROPOLITAN DISTRICT NO. 1	21	40.000	1	-		-		-		-		-		-		40.000	1
Yes	LADERA METROPOLITAN DISTRICT NO. 2	21	40.000	1	-		-		-		-		-		-		40.000	1
Yes	MULBERRY METROPOLITAN DISTRICT NO. 1	739	50.000	37	-		-		-		-		-		-		50.000	37
Yes	MULBERRY METROPOLITAN DISTRICT NO. 2	11,777	5.000	59	-		45.000	530	-		-		-		-		50.000	589
Yes	MULBERRY METROPOLITAN DISTRICT NO. 3	12,318	5.000	62	-		45.000	554	-		-		-		-		50.000	616
Yes	MULBERRY METROPOLITAN DISTRICT NO. 4	8,226	5.000	41	-		45.000	370	-		-		-		-		50.000	411
Yes	MULBERRY METROPOLITAN DISTRICT NO. 5	10	50.000	1	-		-		-		-		-		-		50.000	1
Yes	MULBERRY METROPOLITAN DISTRICT NO. 6	5,980	50.000	299	-		-		-		-		-		-		50.000	299
Yes	CEN 2 AVENIDA BOND	302,674	-		-		46.499	14,074	-		-		-		-		46.499	14,074
Yes	Cen 2 Hunt MW Bond	179,139	-		-		46.499	8,330	-		-		-		-		46.499	8,330
	Sub-Total			4,497,355		0		25,484,060		5,800,303		0		0		0		35,781,718

Pest 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 Pest Control	6,241,138,130	0.142	886,242	-		-		-		-		-		-		0.142	886,242
	Sub-Total			886,242		0		0		0		0		0		0		886,242

Recreation & Conservation 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 Recreation And Park	434,397,062	3.407	1,479,991	-0.174	-75,585	2.997	1,301,888	-		0.035	15,204	-		-		6.265	2,721,498
Yes	Thompson Rivers Park And Recreation District	280,383	3.594	1,008	-		-		-		-		-		-		3.594	1,008
Yes	Longmont Conservation District	1,889,397	-		-		-		-		-		-		-		-	0
Yes	ESTES VALLEY REC & PARK DIST COMMUNITY CENTER BOND	1,409,409	-		-		2.997	4,224	-		-		-		-		2.997	4,224
	Sub-Total			1,480,998		-75,585		1,306,112		0		15,204		0		0		2,726,729

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	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Boxelder Sanitation District	350,892,148	-		-		-		-		-		-		-		-	0
Yes	Cherry Hills Sanitation District	68,826,776	-		-		-		-		-		-		-		-	0
Yes	Estes Park Sanitation District	125,855,180	-		-		-		-		-		-		-		-	0
Yes	South Fort Collins Sanitation District	1,087,974,869	0.493	536,372	-		-		-		-		-		-		0.493	536,372
Yes	Upper Thompson Sanitation District	237,337,063	-		-		-		-		-		-		-		-	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
	Sub-Total			536,372		0		0		0		0		0		0		536,372

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	Abate Refnd Levy	Abate Refnd 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	15,735,822	40.585	638,638	-		17.550	276,164	-		0.250	3,934	-		-		58.385	918,736
Yes	Poudre R-1 School District	4,143,175,927	42.950	177,949,406	-		12.646	52,394,603	-		0.269	1,114,514	-		-		55.865	231,458,523
Yes	Thompson R2-J School District	2,773,874,673	39.834	110,494,524	-2.640	-7,323,029	7.133	19,786,048	-		0.244	676,825	-		-		44.571	123,634,368
Yes	Estes Park School District	434,964,802	26.977	11,734,045	-		3.663	1,593,276	-		0.156	67,855	-		-		30.796	13,395,176
Yes	Johnstown - Milliken RE5-J School District	529,523	33.901	17,951	-6.586	-3,487	18.283	9,681	-		0.137	73	-		-		45.735	24,218
	Sub-Total			300,834,565		-7,326,517		74,059,772		0		1,863,201		0		0		369,431,021

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	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Timnath Urban Renewal Authority	109,509,837	-		-		-		-		-		-		-		-	0
Yes	Blk 41 - Finleys Add URP	5,522,400	-		-		-		-		-		-		-		-	0
Yes	North College Avenue Urban Renewal Authority	63,646,679	-		-		-		-		-		-		-		-	0
Yes	Loveland Urban Renewal Authority	52,284,684	-		-		-		-		-		-		-		-	0
Yes	US 34/Crossroads Corridor Renewal Plan	159,818,290	-		-		-		-		-		-		-		-	0
Yes	Midtown URA Prospect South	18,473,016	-		-		-		-		-		-		-		-	0
Yes	Midtown URA Foothills Mall	32,228,532	-		-		-		-		-		-		-		-	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	COLLEGE AND DRAKE URBAN RENEWAL PLAN	3,451,681	-		-		-		-		-		-		-		-	0
	Sub-Total			0		0		0		0		0		0		0		0

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	600,588,219	-		-		-		-		-		-		-		-	0
Yes	Fort Collins - Loveland Water District	1,107,092,268	1.500	1,660,638	-		-		-		-		-		-		1.500	1,660,638
Yes	Little Thompson Water District	878,422,663	-		-		-		-		-		-		-		-	0
Yes	North Carter Lake Water District	5,950,528	6.500	38,678	-		-		-		-		-		-		6.500	38,678
Yes	North Weld County Water District	29,874,040	-		-		-		-		-		-		-		-	0
Yes	Northern Colorado Water Cons. District	7,067,838,626	-		-		-		1.000	7,067,839	-		-		-		1.000	7,067,839
Yes	Pinewood Springs Water District	10,922,468	-		-		-		20.912	228,411	-		-		-		20.912	228,411
Yes	Spring Canyon Water & Sanitation District	19,526,962	3.791	74,027	-		-		-		-		-		-		3.791	74,027
Yes	St. Vrain & Left Hand Water Cons District	5,048,774	1.406	7,099	-		-		-		-		-		-		1.406	7,099
Yes	Sunset Water District	5,591,727	-		-		-		-		-		-		-		-	0
Yes	West Fort Collins Water District	56,386,952	-		-		-		-		-		-		-		-	0
	Sub-Total			1,780,442		0		0		7,296,249		0		0		0		9,076,691

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	4,143,175,927	55.865	106,570,975	5,953,588
Timnath Lakes Metropolitan District No. 3	15,071	54.924	9,270	509
TIMNATH LAKES METROPOLITAN DISTRICT NO. 4	216	54.912	214	12
TIMNATH LAKES METROPOLITAN DISTRICT NO. 5	216	54.912	214	12
Timnath Ranch Metropolitan District No. 2	21,043,131	51.351	20,298,621	1,042,354
Timnath Lakes Metropolitan District No. 1	2,762,784	50.980	2,684,490	136,855
Timnath Ranch Metropolitan District No. 1	3,087,757	50.354	2,998,828	151,003
South Timnath Metropolitan District No. 2	23,952,224	38.965	23,181,094	903,251
Timnath Ranch Metropolitan District No. 3	660,221	35.060	641,802	22,502
Timnath Ranch Metropolitan District No. 4	4,556,970	35.000	4,489,277	157,125
Timnath Lakes Metropolitan District No. 2	79,866	25.300	72,697	1,839
Larimer County	7,368,280,744	22.436	106,570,975	2,391,026
South Timnath Metropolitan District No. 1	400,884	16.699	382,284	6,384
Poudre Valley Fire Protection District	780,168,491	10.824	105,940,071	1,146,695
Windsor - Severance Fire Protection District	218,063,341	8.250	630,904	5,205
Town of Timnath	166,068,509	6.688	106,570,975	712,747
Poudre River Public Library District	4,015,071,050	3.018	106,570,975	321,631
Health District Of Northern Larimer Co.	4,212,779,989	2.167	106,570,975	230,939
Fort Collins - Loveland Water District	1,107,092,268	1.500	106,465,227	159,698
Northern Colorado Water Cons. District	7,067,838,626	1.000	106,570,975	106,571

Name	Total Assessed Value	Total Mill	Timnath Urban Renewal Authority Valuation	Revenue Attributable to TIF
South Fort Collins Sanitation District	1,087,974,869	0.493	104,296,974	51,418
Larimer County Pest Control	6,241,138,130	0.142	104,337,437	14,816
Timnath Urban Renewal Authority	109,509,837	-	106,570,975	0
Boxelder Sanitation District	350,892,148	-	2,016,165	0
TOWN OF TIMNATH TIMNATH LANDING GID	2,918,688	-	2,819,609	0
TIMNATH LAKES METROPOLITAN DISTRICT NO. 6	216	-	214	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	2,773,874,673	44.571	5,259,489	234,421
Larimer County	7,368,280,744	22.436	5,259,489	118,002
City of Loveland	1,536,831,709	9.564	5,259,489	50,302
Loveland General Improvement District 1	34,051,083	2.684	5,118,545	13,738
Thompson Valley Health Services District	2,720,860,251	1.857	5,259,489	9,767
Northern Colorado Water Cons. District	7,067,838,626	1.000	5,259,489	5,259
Larimer County Pest Control	6,241,138,130	0.142	5,102,807	725
Blk 41 - Finleys Add URP	5,522,400	-	5,259,489	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	4,143,175,927	55.865	61,538,749	3,437,862
Larimer County	7,368,280,744	22.436	61,538,749	1,380,683
City of Fort Collins	3,014,555,167	9.797	123,077,498	1,205,790
Fort Collins Downtown Dev. Auth	215,614,776	5.000	61,538,749	307,694
Fort Collins G.I.D. No. 1	121,136,840	4.924	62,437,652	307,443
Poudre River Public Library District	4,015,071,050	3.018	61,538,749	185,724
Health District Of Northern Larimer Co.	4,212,779,989	2.167	61,538,749	133,354
Northern Colorado Water Cons. District	7,067,838,626	1.000	61,538,749	61,539
Larimer County Pest Control	6,241,138,130	0.142	51,881,691	7,367
Boxelder Sanitation District	350,892,148	-	3,205,176	0
East Larimer County Water District	600,588,219	-	11,679,400	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	4,143,175,927	55.865	35,820,666	2,001,122
Larimer County	7,368,280,744	22.436	35,820,666	803,672
City of Fort Collins	3,014,555,167	9.797	35,820,666	350,935
Poudre River Public Library District	4,015,071,050	3.018	35,820,666	108,107
Health District Of Northern Larimer Co.	4,212,779,989	2.167	35,820,666	77,623

Name	Total Assessed Value	Total Mill	North College Avenue Urban Renewal Authority Valuation	Revenue Attributable to TIF
Northern Colorado Water Cons. District	7,067,838,626	1.000	35,820,666	35,821
Larimer County Pest Control	6,241,138,130	0.142	34,196,105	4,856
North College Avenue Urban Renewal Authority	63,646,679	-	35,820,666	0
Cherry Hills Sanitation District	68,826,776	-	15,298	0
East Larimer County Water District	600,588,219	-	9,962,656	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	8,020,941	52.975	1,342,172	71,102
Thompson R2-J School District	2,773,874,673	44.571	8,710,134	388,219
Larimer County	7,368,280,744	22.436	8,710,134	195,421
City of Loveland	1,536,831,709	9.564	8,710,134	83,304
Loveland General Improvement District 1	34,051,083	2.684	4,428,207	11,885
Thompson Valley Health Services District	2,720,860,251	1.857	8,710,134	16,175
Northern Colorado Water Cons. District	7,067,838,626	1.000	8,710,134	8,710
Larimer County Pest Control	6,241,138,130	0.142	8,283,800	1,176
Loveland Urban Renewal Authority	52,284,684	-	8,710,134	0
Loveland Downtown Dev. Auth	58,727,049	-	8,369,705	0

US34 Urban Renewal Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	US34 Urban Renewal Authority Valuation	Revenue Attributable to TIF
KINSTON METRO DISTRICT NO. 2	1,844,319	77.000	1,765,097	135,912
KINSTON METRO DISTRICT NO. 3	3,136	77.000	2,632	203
KINSTON METRO DISTRICT NO. 4	1,407	77.000	107	8
Centerra Metropolitan District No. 2	118,806,888	62.000	117,563,303	7,288,925
CEN 2 AVENIDA BOND	302,674	46.499	300,871	13,990
Cen 2 Hunt MW Bond	179,139	46.499	178,072	8,280
Thompson R2-J School District	2,773,874,673	44.571	158,584,064	7,068,250
Cen 2 RW Flats Bond	5,100,164	42.175	5,064,862	213,611
Van De Water Metropolitan District No. 2	27,999,180	36.624	3,214,596	117,731
KINSTON METRO DISTRICT NO. 10	2,596	33.000	2,581	85
CENTERRA 2 FLATS	708,018	29.049	698,880	20,302
Larimer County	7,368,280,744	22.436	158,584,064	3,557,992
Centerra Metropolitan District No. 2 Res Debt	5,362,885	21.780	5,276,465	114,921
Centerra Metropolitan District No. 5	22,885,933	15.000	22,740,270	341,104
Centerra Metropolitan District No. 2 Bond	4,179,358	10.879	1,715,303	18,661
City of Loveland	1,536,831,709	9.564	158,584,064	1,516,698
Centerra Metropolitan District No. 3	1,880,521	5.000	1,768,102	8,841
Thompson Valley Health Services District	2,720,860,251	1.857	158,584,064	294,491
Northern Colorado Water Cons. District	7,067,838,626	1.000	158,584,064	158,584
Larimer County Pest Control	6,241,138,130	0.142	148,814,476	21,132

Name	Total Assessed Value	Total Mill	US34 Urban Renewal Authority Valuation	Revenue Attributable to TIF
US 34/Crossroads Corridor Renewal Plan	159,818,290	-	158,584,064	0
Little Thompson Water District	878,422,663	-	112,234,129	0
Centerra Metropolitan District No. 1	5,364,394	-	5,276,872	0
Centerra Metropolitan District No. 4	118,806,888	-	117,563,303	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	4,143,175,927	55.865	7,652,070	427,483
Larimer County	7,368,280,744	22.436	7,652,070	171,682
City of Fort Collins	3,014,555,167	9.797	7,652,070	74,967
Poudre River Public Library District	4,015,071,050	3.018	7,652,070	23,094
Health District Of Northern Larimer Co.	4,212,779,989	2.167	7,652,070	16,582
Northern Colorado Water Cons. District	7,067,838,626	1.000	7,652,070	7,652
Larimer County Pest Control	6,241,138,130	0.142	7,119,815	1,011
Midtown URA Prospect South	18,473,016	-	7,652,070	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	32,220,484	67.406	20,947,894	1,412,014
Poudre R-1 School District	4,143,175,927	55.865	20,948,461	1,170,286

Name	Total Assessed Value	Total Mill	Midtown URA Foothills Mall Valuation	Revenue Attributable to TIF
Larimer County	7,368,280,744	22.436	20,948,461	470,000
City of Fort Collins	3,014,555,167	9.797	20,948,461	205,232
Poudre River Public Library District	4,015,071,050	3.018	20,948,461	63,222
Health District Of Northern Larimer Co.	4,212,779,989	2.167	20,948,461	45,395
Northern Colorado Water Cons. District	7,067,838,626	1.000	20,948,461	20,948
Larimer County Pest Control	6,241,138,130	0.142	18,911,497	2,685
Midtown URA Foothills Mall	32,228,532	-	20,948,461	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	8,020,941	52.975	168,885	8,947
Thompson R2-J School District	2,773,874,673	44.571	1,186,829	52,898
Larimer County	7,368,280,744	22.436	1,186,829	26,628
City of Loveland	1,536,831,709	9.564	1,186,829	11,351
Loveland General Improvement District 1	34,051,083	2.684	556,754	1,494
Thompson Valley Health Services District	2,720,860,251	1.857	1,186,829	2,204
Northern Colorado Water Cons. District	7,067,838,626	1.000	1,186,829	1,187
Larimer County Pest Control	6,241,138,130	0.142	1,118,188	159
Loveland Urban Renewal Authority	52,284,684	-	1,053,156	0
Loveland Downtown Dev. Auth	58,727,049	-	1,186,829	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	4,143,175,927	55.865	16,103	900
Larimer County	7,368,280,744	22.436	16,103	361
City of Fort Collins	3,014,555,167	9.797	16,103	158
Poudre River Public Library District	4,015,071,050	3.018	16,103	49
Health District Of Northern Larimer Co.	4,212,779,989	2.167	16,103	35
Northern Colorado Water Cons. District	7,067,838,626	1.000	16,103	16
Larimer County Pest Control	6,241,138,130	0.142	15,565	2
COLLEGE AND DRAKE URBAN RENEWAL PLAN	3,451,681	-	16,103	0